



# 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/>

**Thursday, April 11, 2024**  
**6:00 PM**

**SAUL AYON**, *Mayor*  
**RICARDO CANO**, *Vice Mayor*  
**AMADOR AYON**, *Council Member*  
**ANITA GONZALEZ**, *Council Member*  
**MARIA PEREZ**, *Council Member*

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**VIEW THE MEETING RECORDINGS ONLINE** at [www.mcfarlandcity.org/AgendaCenter](http://www.mcfarlandcity.org/AgendaCenter)  
Recordings 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, Amador Ayon

Council Member/Board Member, Anita Gonzalez

Council Member/Board Member, Maria T. Pérez

**INVOCATION:****PLEDGE OF ALLEGIANCE****INTERPRETATION****APPROVE AGENDA AS TO FORM****FEATURED PET:**

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

- Kennel Card: Zoey

**PRESENTATIONS, INTRODUCTIONS AND AWARDS**

**PUBLIC COMMENT:** The public may address the Council/Board Member on items, which do not appear on the agenda. Council/Board Members may respond briefly to statements made or questions posed. They may ask a question for clarification; may refer the item to staff for further study or for placement on a future agenda. Speakers are limited to two minutes for each person. Please state your name and address for the record prior to making a presentation. Fifteen minutes total will be allowed for any one subject.

**COUNCIL COMMENTS****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.

1. Approval of Expense Report in the Amount of \$438,613.78 from 3/16/2024 to 3/29/2024.
2. Approval of Payroll Report for the Month of March 2024 in the Amount of \$326,005.80.
3. Approval of March 28, 2024 Regular Meeting Minutes.
4. APPROVAL OF RESOLUTION NO. 2024-35 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND APPROVING THE WAIVER OF THE BUSINESS LICENSE FEE FOR THE MCFARLAND FESTIVAL COMMITTEE 5 DE MAYO FESTIVAL BASED ON ORDINANCE SECTION 5.04.190 OF THE MCFARLAND MUNICIPAL CODE.
5. APPROVAL OF RESOLUTION NO. 2024-36 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND APPROVING THE WAIVER OF THE BUSINESS LICENSE FEE FOR THE MCFARLAND GREATER CHAMBER OF COMMERCE FIREWORK STAND BASED ON ORDINANCE SECTION 5.04.190 OF THE MCFARLAND MUNICIPAL CODE.



6. APPROVAL OF RESOLUTION NO. 2024-37 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND APPROVING THE WAIVER OF THE BUSINESS LICENSE FEE FOR THE MCFARLAND LIONS CLUB FIREWORK STAND BASED ON ORDINANCE SECTION 5.04.190 OF THE MCFARLAND MUNICIPAL CODE.
7. APPROVAL OF RESOLUTION NO. 2024-38 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND, CALIFORNIA INITIATING PROCEEDINGS FOR THE LEVY AND COLLECTION OF ASSESSMENTS FOR LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT NO. 1, FISCAL YEAR 2024/2025, PURSUANT TO THE PROVISIONS OF PART 2 OF DIVISION 15 OF THE CALIFORNIA STREETS AND HIGHWAYS CODE.
8. APPROVAL OF RESOLUTION NO. 2024-39 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND, CALIFORNIA FOR PRELIMINARY APPROVAL OF THE ENGINEER'S REPORT REGARDING THE PROPOSED LEVY AND COLLECTION OF ASSESSMENTS FOR THE LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT NO. 1, FISCAL YEAR 2024/2025.
9. APPROVAL OF RESOLUTION NO. 2024-40 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND, CALIFORNIA DECLARING ITS INTENTION TO LEVY AND COLLECT ASSESSMENTS FOR THE LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT NO. 1 FOR FISCAL YEAR 2024/2025
10. APPROVAL OF RESOLUTION NO. 2024-0044 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND APPROVING TEMPORARY USE PERMIT 2024-0001
11. APPROVAL OF RESOLUTION NO. 2024-0045 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND APPROVING TEMPORARY USE PERMIT 2024-0002
12. APPROVAL OF RESOLUTION NO. 2024 -41 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND APPROVING THE ACCEPTANCE OF THE QUOTE FROM VERIZON FOR THE IMPLEMENTATION OF GPS TRACKING FOR CITY VEHICLES, AND AUTHORIZING THE CITY MANAGER TO ENTER INTO A TWELVE-MONTH AGREEMENT FOR GPS SERVICES.

## **PUBLIC HEARINGS**

13. SECOND READING AND ADOPTION OF ORDINANCE NO. 009-2024 AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MCFARLAND AMENDING TITLE 2, CHAPTER 2.40 OF THE MUNICIPAL CODE RELATING TO THE PLANNING COMMISSION.

## **ADMINISTRATIVE AGENDA**

14. RECEIVE AND FILE THE CITY OF MCFARLAND AUDITED FINANCIAL STATEMENTS FOR THE PERIOD ENDED JUNE 30, 2023.
15. APPROVAL OF RESOLUTION NO. 2024-46 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND APPROVING FUNDS FROM THE CITY'S COMMUNITY GRANT PROGRAM TO THE COUGAR BOOSTER CLUB FOR THE SUMMER FOOTBALL CAMP AND RELATED ACTIVITIES.

16. APPROVAL OF RESOLUTION NO. 2024-21 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND ADOPTING THE COMMUNITY EVENT SECURITY POLICY
17. APPROVAL OF RESOLUTION NO. 2024-43 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND ADOPTING THE UNSOLVED MAJOR CRIMES REWARD PROGRAM POLICY
18. UPDATE LIST OF COUNCIL MEMBERS ON SUBCOMMITTEES AND SPECIAL DISTRICT COMMITTEES.

#### **REPORTS FROM CITY COUNCIL ON COMMITTEE/SPECIAL DISTRICT MEETINGS**

- a. Kern Council of Governments (KCOG)
- b. Kern Economic Development Corp. (KEDC)
- c. Kern Local Agency Formation Commission (LAFCO)
- d. Delano Mosquito Abatement District (DMAD)
- e. Poso Creek (IRWMP)
- f. Quality of Life Committee
- g. Public Policy and Finance Committee
- h. Public Safety Committee

#### **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**

#### **ADJOURNMENT**

This is to certify this agenda was posted at McFarland City Hall on April 8, 2024.

Francisca Alvarado  
Francisca Alvarado, City Clerk

Diego Viramontes  
Diego Viramontes, City Manager

**Next Meeting: Regular City Council April 25, 2024.**

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.

All agenda item and/or supporting documentation is available for public review on the city website at [www.mcfarlandcity.org](http://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.





## KENNEL IDENTIFICATION CARD



# ZOEY

NOTES: Zoey is a very loving dog she gets along with other dogs at the shelter. She is very calm and loves to lay around. Zoey would be a great addition to any family with or without pets.

Panacur: 02/18, 02/19, 02/20

|              |               |
|--------------|---------------|
| Intake ID:   | 240217-0004-1 |
| Breed:       | Chow Chow Mix |
| Color:       | Brindal       |
| Sex:         | Female        |
| Age:         | 3-4 mnths     |
| Weight:      | 6 lbs.        |
| Chip/Tag:    | None          |
| Collar Type: | None          |

|                      |                 |
|----------------------|-----------------|
| Arrival Date:        | 02/17/2024      |
| Arrival Reason:      | Stray           |
| Brought in by:       | ACO Rivera      |
| Status:              | Available       |
| Location of Impound: | 327 Browning rd |
| Available Date:      | 02/20/2024      |

|               |            |
|---------------|------------|
| DAPP Vaccine: | 02/19/2024 |
|---------------|------------|

## Stickers Here:

### Vaccine Sticker

### Vaccine Sticker



City of McFarland, CA

# Expense Approval Report

By Vendor Name

Payment Dates 3/16/2024 - 3/29/2024

| Vendor Name                                                                | Payable Number     | Post Date  | Description (Item)                  | Account Number      | Amount          |
|----------------------------------------------------------------------------|--------------------|------------|-------------------------------------|---------------------|-----------------|
| <b>Vendor: AbateAWeed - AbateAWeed</b>                                     |                    |            |                                     |                     |                 |
| AbateAWeed                                                                 | INV 1032131        | 03/18/2024 | INV 1032131 WW Op. Sup.             | 30-500-57400-0000-1 | 70.35           |
| AbateAWeed                                                                 | INV 1031433        | 03/26/2024 | INV 1031433 Gopher GetterT...       | 30-500-57400-0000-1 | 234.76          |
| <b>Vendor AbateAWeed - AbateAWeed Total:</b>                               |                    |            |                                     |                     | <b>305.11</b>   |
| <b>Vendor: Advanced Data Storag - Advanced Data Storage, Inc.</b>          |                    |            |                                     |                     |                 |
| Advanced Data Storage, Inc.                                                | Inv. 0179311       | 03/25/2024 | Inv. 0179311 Service Console ...    | 01-130-52200-0000-1 | 41.40           |
| Advanced Data Storage, Inc.                                                | Inv. 0180386       | 03/26/2024 | INV 0180386 3/9/24 Service C...     | 01-150-52200-0000-1 | 41.40           |
| <b>Vendor Advanced Data Storag - Advanced Data Storage, Inc. Total:</b>    |                    |            |                                     |                     | <b>82.80</b>    |
| <b>Vendor: AG Spray - AG Spray Equipment</b>                               |                    |            |                                     |                     |                 |
| AG Spray Equipment                                                         | INV 788453         | 03/26/2024 | INV 788453 Repairs and Main...      | 30-500-56410-0000-1 | 122.29          |
| <b>Vendor AG Spray - AG Spray Equipment Total:</b>                         |                    |            |                                     |                     | <b>122.29</b>   |
| <b>Vendor: American Fidelity - American Fidelity</b>                       |                    |            |                                     |                     |                 |
| American Fidelity                                                          | INV0026280         | 03/21/2024 | American Fidelity Accident 2* ...   | 30-22800-0000-1     | 27.45           |
| American Fidelity                                                          | INV0026280         | 03/21/2024 | American Fidelity Accident 2* ...   | 34-22800-0000-1     | 15.41           |
| American Fidelity                                                          | INV0026281         | 03/21/2024 | Life 1                              | 34-22900-0000-1     | 9.81            |
| American Fidelity                                                          | INV0026282         | 03/21/2024 | American Fidelity - Disability I... | 01-22700-0000-1     | 26.51           |
| American Fidelity                                                          | INV0026282         | 03/21/2024 | American Fidelity - Disability I... | 30-22700-0000-1     | 43.51           |
| American Fidelity                                                          | INV0026282         | 03/21/2024 | American Fidelity - Disability I... | 31-22700-0000-1     | 19.46           |
| American Fidelity                                                          | INV0026282         | 03/21/2024 | American Fidelity - Disability I... | 32-22700-0000-1     | 22.13           |
| American Fidelity                                                          | INV0026282         | 03/21/2024 | American Fidelity - Disability I... | 34-22700-0000-1     | 30.76           |
| American Fidelity                                                          | INV0026283         | 03/21/2024 | Health FSA                          | 01-22600-0000-1     | 58.37           |
| American Fidelity                                                          | INV0026283         | 03/21/2024 | Health FSA                          | 30-22600-0000-1     | 39.13           |
| American Fidelity                                                          | INV0026283         | 03/21/2024 | Health FSA                          | 31-22600-0000-1     | 13.04           |
| American Fidelity                                                          | INV0026283         | 03/21/2024 | Health FSA                          | 32-22600-0000-1     | 39.13           |
| American Fidelity                                                          | INV0026284         | 03/21/2024 | Life 1                              | 01-22900-0000-1     | 23.80           |
| American Fidelity                                                          | INV0026284         | 03/21/2024 | Life 1                              | 30-22900-0000-1     | 44.10           |
| American Fidelity                                                          | INV0026284         | 03/21/2024 | Life 1                              | 31-22900-0000-1     | 16.41           |
| American Fidelity                                                          | INV0026284         | 03/21/2024 | Life 1                              | 32-22900-0000-1     | 17.31           |
| American Fidelity                                                          | INV0026284         | 03/21/2024 | Life 1                              | 34-22900-0000-1     | 34.33           |
| American Fidelity                                                          | INV0026285         | 03/21/2024 | Life 2                              | 34-22900-0000-1     | 13.85           |
| American Fidelity                                                          | INV0026297         | 03/21/2024 | Cancer 1 American Fidelity          | 34-22950-0000-1     | 8.12            |
| American Fidelity                                                          | INV0026298         | 03/21/2024 | Cancer 1 American Fidelity          | 01-22950-0000-1     | 0.87            |
| American Fidelity                                                          | INV0026298         | 03/21/2024 | Cancer 1 American Fidelity          | 30-22950-0000-1     | 2.62            |
| American Fidelity                                                          | INV0026298         | 03/21/2024 | Cancer 1 American Fidelity          | 31-22950-0000-1     | 2.62            |
| American Fidelity                                                          | INV0026298         | 03/21/2024 | Cancer 1 American Fidelity          | 32-22950-0000-1     | 2.60            |
| American Fidelity                                                          | INV0026299         | 03/21/2024 | Cancer 2* - American Fidelity ...   | 34-22950-0000-1     | 16.65           |
| American Fidelity                                                          | INV0026309         | 03/21/2024 | American Fidelity Accident 1        | 01-22800-0000-1     | 19.34           |
| American Fidelity                                                          | INV0026310         | 03/21/2024 | Life 1                              | 01-22900-0000-1     | 9.81            |
| American Fidelity                                                          | INV0026311         | 03/21/2024 | American Fidelity - Disability I... | 01-22700-0000-1     | 148.58          |
| American Fidelity                                                          | INV0026312         | 03/21/2024 | Life 1                              | 01-22900-0000-1     | 35.07           |
| American Fidelity                                                          | INV0026313         | 03/21/2024 | Life 2                              | 01-22900-0000-1     | 24.00           |
| American Fidelity                                                          | INV0026325         | 03/21/2024 | Cancer 1 American Fidelity          | 01-22950-0000-1     | 13.53           |
| <b>Vendor American Fidelity - American Fidelity Total:</b>                 |                    |            |                                     |                     | <b>778.32</b>   |
| <b>Vendor: American Office Solu - American Office Solutions, LLC</b>       |                    |            |                                     |                     |                 |
| American Office Solutions, LLC                                             | INV 22174          | 03/18/2024 | INV 22174 Setup Desktops aft...     | 01-310-52200-0000-1 | 100.00          |
| American Office Solutions, LLC                                             | INV 22175 3/6/2024 | 03/18/2024 | INV 22175 3/6/2024 Parts for ...    | 01-310-52200-0000-1 | 100.00          |
| American Office Solutions, LLC                                             | INV 22188 3/1/2024 | 03/18/2024 | INV 22188 3/1/2024 hook up ...      | 01-130-52200-0000-1 | 27.05           |
| American Office Solutions, LLC                                             | INV 22303          | 03/26/2024 | INV 22303 Public Works Printe...    | 01-310-52200-0000-1 | 914.70          |
| American Office Solutions, LLC                                             | INV 22310          | 03/26/2024 | INV 22310 City Hall Proj. Wire...   | 01-310-52200-0000-1 | 108.25          |
| American Office Solutions, LLC                                             | Inv 22311          | 03/26/2024 | Inv 22311 City Hall Project/ Wi...  | 01-310-52200-0000-1 | 200.00          |
| <b>Vendor American Office Solu - American Office Solutions, LLC Total:</b> |                    |            |                                     |                     | <b>1,450.00</b> |
| <b>Vendor: Arredondo Automotive - Arredondo Automotive Group</b>           |                    |            |                                     |                     |                 |
| Arredondo Automotive Group                                                 | Inv. 290613        | 03/18/2024 | Inv. 290613 Unit 39 -Oil Chan...    | 01-150-56600-0000-1 | 80.02           |



## Expense Approval Report

Payment Dates: 3/16/2024 - 3/29/2024

| Vendor Name                                                      | Payable Number       | Post Date  | Description (Item)                | Account Number      | Amount    |
|------------------------------------------------------------------|----------------------|------------|-----------------------------------|---------------------|-----------|
| Arredondo Automotive Group                                       | INV 289818           | 03/20/2024 | Inv. 289818 Unit 38 - Spark Pl... | 01-150-56600-0000-1 | 7,197.43  |
| Vendor Arredondo Automotive - Arredondo Automotive Group Total:  |                      |            |                                   |                     | 7,277.45  |
| Vendor: Auto Zone - Auto Zone                                    |                      |            |                                   |                     |           |
| Auto Zone                                                        | INV 6270835831       | 03/18/2024 | INV 6270835831 Streets Repai...   | 01-180-56600-0000-1 | 10.22     |
| Auto Zone                                                        | INV 6270838917       | 03/18/2024 | INV 6270838917 WW Veh. R...       | 30-500-56600-0000-1 | 86.45     |
| Vendor Auto Zone - Auto Zone Total:                              |                      |            |                                   |                     | 96.67     |
| Vendor: Axon - Axon Enterprise Inc                               |                      |            |                                   |                     |           |
| Axon Enterprise Inc                                              | INV INUS220405       | 03/20/2024 | Inv. INUS220405 - Taser 10        | 01-150-52950-0000-1 | 8,007.24  |
| Vendor Axon - Axon Enterprise Inc Total:                         |                      |            |                                   |                     | 8,007.24  |
| Vendor: Berchtold Equipment - Berchtold Equipment                |                      |            |                                   |                     |           |
| Berchtold Equipment                                              | INV E00607           | 03/27/2024 | INV E00607 Invoice and Retail...  | 01-180-57400-0000-1 | 1,055.88  |
| Berchtold Equipment                                              | INV E00607           | 03/27/2024 | INV E00607 Invoice and Retail...  | 20-200-57400-0000-1 | 1,055.87  |
| Berchtold Equipment                                              | INV E00607           | 03/27/2024 | INV E00607 Invoice and Retail...  | 30-500-57400-0000-1 | 1,055.87  |
| Berchtold Equipment                                              | INV E00607           | 03/27/2024 | INV E00607 Invoice and Retail...  | 32-510-57400-0000-1 | 1,055.88  |
| Vendor Berchtold Equipment - Berchtold Equipment Total:          |                      |            |                                   |                     | 4,223.50  |
| Vendor: Best Digital Solutio - Best Digital Solutions, LLC       |                      |            |                                   |                     |           |
| Best Digital Solutions, LLC                                      | INV 1257             | 03/18/2024 | INV 1257 January 2024 Contra...   | 30-500-52200-0000-1 | 479.53    |
| Best Digital Solutions, LLC                                      | INV 1257             | 03/18/2024 | INV 1257 January 2024 Billing ... | 30-500-55600-0000-1 | 609.51    |
| Best Digital Solutions, LLC                                      | INV 1257             | 03/18/2024 | INV 1257 January 2024 Contra...   | 31-505-52200-0000-1 | 479.53    |
| Best Digital Solutions, LLC                                      | INV 1257             | 03/18/2024 | INV 1257 January 2024 Billing ... | 31-505-55600-0000-1 | 609.51    |
| Best Digital Solutions, LLC                                      | INV 1257             | 03/18/2024 | INV 1257 January 2024 Contra...   | 32-510-52200-0000-1 | 480.97    |
| Best Digital Solutions, LLC                                      | INV 1257             | 03/18/2024 | INV 1257 January 2024 Billing ... | 32-510-55600-0000-1 | 611.34    |
| Best Digital Solutions, LLC                                      | INV 1262             | 03/18/2024 | INV 1262 February 2024 Billing... | 30-500-52200-0000-1 | 226.60    |
| Best Digital Solutions, LLC                                      | INV 1262             | 03/18/2024 | INV 1262 February 2024 Billini... | 30-500-55600-0000-1 | 608.09    |
| Best Digital Solutions, LLC                                      | INV 1262             | 03/18/2024 | INV 1262 February 2024 Billing... | 31-505-52200-0000-1 | 226.60    |
| Best Digital Solutions, LLC                                      | INV 1262             | 03/18/2024 | INV 1262 February 2024 Billini... | 31-505-55600-0000-1 | 608.09    |
| Best Digital Solutions, LLC                                      | INV 1262             | 03/18/2024 | INV 1262 February 2024 Billing... | 32-510-52200-0000-1 | 227.27    |
| Best Digital Solutions, LLC                                      | INV 1262             | 03/18/2024 | INV 1262 February 2024 Billini... | 32-510-55600-0000-1 | 609.93    |
| Best Digital Solutions, LLC                                      | INV 1263             | 03/18/2024 | INV 1263 February 2024 Billing... | 30-500-52200-0000-1 | 42.68     |
| Best Digital Solutions, LLC                                      | INV 1263             | 03/18/2024 | INV 1263 February 2024 Posta...   | 30-500-55600-0000-1 | 149.77    |
| Best Digital Solutions, LLC                                      | INV 1263             | 03/18/2024 | INV 1263 February 2024 Billing... | 31-505-52200-0000-1 | 42.68     |
| Best Digital Solutions, LLC                                      | INV 1263             | 03/18/2024 | INV 1263 February 2024 Posta...   | 31-505-55600-0000-1 | 149.77    |
| Best Digital Solutions, LLC                                      | INV 1263             | 03/18/2024 | INV 1263 February 2024 Billing... | 32-510-52200-0000-1 | 42.82     |
| Best Digital Solutions, LLC                                      | INV 1263             | 03/18/2024 | INV 1263 February 2024 Posta...   | 32-510-55600-0000-1 | 150.22    |
| Best Digital Solutions, LLC                                      | INV 1264             | 03/18/2024 | INV 1264 Special Letter Mailin... | 30-500-52200-0000-1 | 420.17    |
| Best Digital Solutions, LLC                                      | INV 1264             | 03/18/2024 | INV 1264 Special Letter Mailin... | 30-500-55600-0000-1 | 557.70    |
| Best Digital Solutions, LLC                                      | INV 1264             | 03/18/2024 | INV 1264 Special Letter Mailin... | 31-505-52200-0000-1 | 420.17    |
| Best Digital Solutions, LLC                                      | INV 1264             | 03/18/2024 | INV 1264 Special Letter Mailin... | 31-505-55600-0000-1 | 557.70    |
| Best Digital Solutions, LLC                                      | INV 1264             | 03/18/2024 | INV 1264 Special Letter Mailin... | 32-510-52200-0000-1 | 421.43    |
| Best Digital Solutions, LLC                                      | INV 1264             | 03/18/2024 | INV 1264 Special Letter Mailin... | 32-510-55600-0000-1 | 559.37    |
| Best Digital Solutions, LLC                                      | INV 1274             | 03/26/2024 | INV 1274 March 2024 Contract...   | 30-500-52200-0000-1 | 574.12    |
| Best Digital Solutions, LLC                                      | INV 1274             | 03/26/2024 | INV 1274 March 2024 Billing P...  | 30-500-55600-0000-1 | 611.98    |
| Best Digital Solutions, LLC                                      | INV 1274             | 03/26/2024 | INV 1274 March 2024 Contract...   | 31-505-52200-0000-1 | 574.12    |
| Best Digital Solutions, LLC                                      | INV 1274             | 03/26/2024 | INV 1274 March 2024 Billing P...  | 31-505-55600-0000-1 | 611.98    |
| Best Digital Solutions, LLC                                      | INV 1274             | 03/26/2024 | INV 1274 March 2024 Contract...   | 32-510-52200-0000-1 | 575.84    |
| Best Digital Solutions, LLC                                      | INV 1274             | 03/26/2024 | INV 1274 March 2024 Billing P...  | 32-510-55600-0000-1 | 613.83    |
| Vendor Best Digital Solutio - Best Digital Solutions, LLC Total: |                      |            |                                   |                     | 12,853.32 |
| Vendor: BHT Engineering, Inc - BHT Engineering, Inc.             |                      |            |                                   |                     |           |
| BHT Engineering, Inc.                                            | INV 24-009           | 03/12/2024 | INV 24-009 Job #21601 2nd St...   | 25-000-52960-8290-1 | 2,710.00  |
| BHT Engineering, Inc.                                            | INV 24-011           | 03/12/2024 | INV 24-011 Job#23601 RSTP W...    | 25-000-52960-2302-1 | 6,637.50  |
| BHT Engineering, Inc.                                            | INV 24-051 Job#23601 | 03/18/2024 | INV 24-051 Job#23601 RSTP P...    | 25-000-52960-2302-1 | 300.00    |
| BHT Engineering, Inc.                                            | INV 24-048           | 03/21/2024 | INV 24-048 Job#21601 2nd St...    | 25-000-52960-8290-1 | 3,140.00  |
| BHT Engineering, Inc.                                            | INV 24-049           | 03/21/2024 | INV 24-049 HSIP Cycle 10- Var...  | 25-000-52960-8280-1 | 1,953.75  |
| BHT Engineering, Inc.                                            | INV 24-050           | 03/27/2024 | INV 24-050 Job#22603 Street ...   | 25-000-52960-2303-1 | 424.12    |
| BHT Engineering, Inc.                                            | INV 24-050           | 03/27/2024 | INV 24-050 Job#22603 Street ...   | 25-000-52960-2304-1 | 424.12    |
| BHT Engineering, Inc.                                            | INV 24-050           | 03/27/2024 | INV 24-050 Job#22603 Street ...   | 25-000-52960-2305-1 | 424.26    |
| Vendor BHT Engineering, Inc - BHT Engineering, Inc. Total:       |                      |            |                                   |                     | 16,013.75 |

## Expense Approval Report

Payment Dates: 3/16/2024 - 3/29/2024

| Vendor Name                                                                          | Payable Number   | Post Date  | Description (Item)                | Account Number      | Amount           |
|--------------------------------------------------------------------------------------|------------------|------------|-----------------------------------|---------------------|------------------|
| <b>Vendor: BraxBro, Inc. - BraxBro, Inc.</b>                                         |                  |            |                                   |                     |                  |
| BraxBro, Inc.                                                                        | INV 1392         | 03/25/2024 | INV 1392 SCADA & PLC Engine...    | 32-510-56000-0000-1 | 925.00           |
| <b>Vendor BraxBro, Inc. - BraxBro, Inc. Total:</b>                                   |                  |            |                                   |                     | <b>925.00</b>    |
| <b>Vendor: WASCO VET - Brian L. Edick</b>                                            |                  |            |                                   |                     |                  |
| Brian L. Edick                                                                       | INV0026342       | 03/21/2024 | Animal Care Services 02/26/24     | 01-155-51150-0000-1 | 50.00            |
| <b>Vendor WASCO VET - Brian L. Edick Total:</b>                                      |                  |            |                                   |                     | <b>50.00</b>     |
| <b>Vendor: BSK ASSOCIATES - BSK ASSOCIATES</b>                                       |                  |            |                                   |                     |                  |
| BSK ASSOCIATES                                                                       | INV AH03387      | 03/12/2024 | INV AH03387 Arsenic, CA DW ...    | 32-510-58200-0000-1 | 100.00           |
| BSK ASSOCIATES                                                                       | INV AH04451      | 03/12/2024 | INV AH04451 Quanti-Tray 51        | 32-510-58200-0000-1 | 130.00           |
| BSK ASSOCIATES                                                                       | INV AH04870      | 03/12/2024 | INV AH04870 BOD TSS               | 32-510-58200-0000-1 | 150.00           |
| BSK ASSOCIATES                                                                       | INV AH05370      | 03/12/2024 | INV AH05370 Quanti-Tray 51        | 32-510-58200-0000-1 | 130.00           |
| BSK ASSOCIATES                                                                       | INV AH05441      | 03/12/2024 | INV AH05441 BOD TSS               | 32-510-58200-0000-1 | 150.00           |
| BSK ASSOCIATES                                                                       | INV AH06295      | 03/18/2024 | INV AH06295 Arsenic Garzoli...    | 32-510-58200-0000-1 | 200.00           |
| <b>Vendor BSK ASSOCIATES - BSK ASSOCIATES Total:</b>                                 |                  |            |                                   |                     | <b>860.00</b>    |
| <b>Vendor: CA Department of Jus - CA Department of Justice</b>                       |                  |            |                                   |                     |                  |
| CA Department of Justice                                                             | Inv. 721326      | 03/18/2024 | Inv. 721326 Live Scan - Finan...  | 01-115-56000-0000-1 | 32.00            |
| CA Department of Justice                                                             | Inv. 721326      | 03/18/2024 | Inv. 721326 Live Scan - PD        | 01-130-56000-0000-1 | 74.00            |
| CA Department of Justice                                                             | Inv. 721326      | 03/18/2024 | Inv. 721326 Live Scan - PD        | 01-150-56000-0000-1 | 83.00            |
| CA Department of Justice                                                             | Inv. 721326      | 03/18/2024 | Inv. 721326 Live Scan - Public... | 01-180-56000-0000-1 | 96.00            |
| CA Department of Justice                                                             | Inv. 707924      | 03/20/2024 | Inv. 707924 Live Scan - PD        | 01-150-56000-0000-1 | 32.00            |
| <b>Vendor CA Department of Jus - CA Department of Justice Total:</b>                 |                  |            |                                   |                     | <b>317.00</b>    |
| <b>Vendor: CALCLEAN - Cal Clean LLC</b>                                              |                  |            |                                   |                     |                  |
| Cal Clean LLC                                                                        | INV 0000247      | 03/26/2024 | INV 0000247 Cal Clean City Co...  | 01-190-52200-0000-1 | 280.00           |
| Cal Clean LLC                                                                        | INV 0000248      | 03/26/2024 | INV 0000248 Cal Clean Service...  | 01-190-52200-0000-1 | 400.00           |
| <b>Vendor CALCLEAN - Cal Clean LLC Total:</b>                                        |                  |            |                                   |                     | <b>680.00</b>    |
| <b>Vendor: Cannon - Cannon Corporation</b>                                           |                  |            |                                   |                     |                  |
| Cannon Corporation                                                                   | INV 86733        | 03/12/2024 | INV 86733 On-Call Engineering..   | 30-500-56000-7820-1 | 2,803.00         |
| Cannon Corporation                                                                   | INV 86734        | 03/12/2024 | INV 86734 Sewer Master Plan       | 30-500-56000-7820-1 | 5,126.25         |
| Cannon Corporation                                                                   | INV 87019        | 03/12/2024 | INV 87019 Police Station Site P.. | 01-140-56000-0000-1 | 12,685.75        |
| Cannon Corporation                                                                   | INV 87415        | 03/12/2024 | INV 87415 Police Station Site P.. | 01-140-56000-0000-1 | 12,460.00        |
| Cannon Corporation                                                                   | INV 87450        | 03/12/2024 | INV 87450 On-Call Engineering     | 30-500-56000-7820-1 | 213.00           |
| Cannon Corporation                                                                   | INV 87665        | 03/25/2024 | INV 87665 SCADA P.M.              | 30-500-56000-7820-1 | 200.00           |
| Cannon Corporation                                                                   | INV 87727        | 03/25/2024 | INV 87727 Police Station Site P.. | 01-140-56000-0000-1 | 8,100.25         |
| <b>Vendor Cannon - Cannon Corporation Total:</b>                                     |                  |            |                                   |                     | <b>41,588.25</b> |
| <b>Vendor: Central Valley Occu - Central Valley Occupational Medical Group</b>       |                  |            |                                   |                     |                  |
| Central Valley Occupational Me...                                                    | Inv. 00609793-00 | 03/18/2024 | Inv. 00609793-00 M. Moreno        | 01-180-56000-0000-1 | 48.00            |
| <b>Vendor Central Valley Occu - Central Valley Occupational Medical Group Total:</b> |                  |            |                                   |                     | <b>48.00</b>     |
| <b>Vendor: Central Valley Offic - Central Valley Office Supply Inc</b>               |                  |            |                                   |                     |                  |
| Central Valley Office Supply Inc                                                     | INV 0347605-001  | 03/26/2024 | INV 0347605-001 City Mgr Tab..    | 01-110-55200-0000-1 | 1,195.05         |
| <b>Vendor Central Valley Offic - Central Valley Office Supply Inc Total:</b>         |                  |            |                                   |                     | <b>1,195.05</b>  |
| <b>Vendor: ChargePoint - ChargePoint, Inc.</b>                                       |                  |            |                                   |                     |                  |
| ChargePoint, Inc.                                                                    | IN232003         | 03/26/2024 | IN232003 EV ChargePoint Stat...   | 01-310-52200-0000-1 | 9,702.00         |
| ChargePoint, Inc.                                                                    | IN232003         | 03/26/2024 | IN232003 EV ChargePoint Stat...   | 20-200-52200-0000-1 | 4,158.00         |
| <b>Vendor ChargePoint - ChargePoint, Inc. Total:</b>                                 |                  |            |                                   |                     | <b>13,860.00</b> |
| <b>Vendor: Cintas - Cintas Corporation No.3</b>                                      |                  |            |                                   |                     |                  |
| Cintas Corporation No.3                                                              | INV 4185834321   | 03/27/2024 | INV 4185834321 Cintas             | 01-180-51800-0000-1 | 100.01           |
| Cintas Corporation No.3                                                              | INV 4185834321   | 03/27/2024 | INV 4185834321 Cintas             | 20-200-51800-0000-1 | 10.87            |
| Cintas Corporation No.3                                                              | INV 4185834321   | 03/27/2024 | INV 4185834321 Cintas             | 30-500-51800-0000-1 | 54.36            |
| Cintas Corporation No.3                                                              | INV 4185834321   | 03/27/2024 | INV 4185834321 Cintas             | 32-510-51800-0000-1 | 52.18            |
| Cintas Corporation No.3                                                              | Inv. 5203425397  | 03/27/2024 | Inv. 5203425397 - AED PD          | 01-150-56000-0000-1 | 105.62           |
| <b>Vendor Cintas - Cintas Corporation No.3 Total:</b>                                |                  |            |                                   |                     | <b>323.04</b>    |
| <b>Vendor: CLA - CLIFTONLARSONALLEN LLP</b>                                          |                  |            |                                   |                     |                  |
| CLIFTONLARSONALLEN LLP                                                               | INV L241127033   | 03/26/2024 | INV L241127033 Audit Service...   | 01-130-56050-0000-1 | 11,573.12        |
| CLIFTONLARSONALLEN LLP                                                               | INV L241127033   | 03/26/2024 | INV L241127033 Audit Service...   | 30-500-56050-0000-1 | 11,573.12        |
| CLIFTONLARSONALLEN LLP                                                               | INV L241127033   | 03/26/2024 | INV L241127033 Audit Service...   | 31-505-56050-0000-1 | 5,341.44         |
| CLIFTONLARSONALLEN LLP                                                               | INV L241127033   | 03/26/2024 | INV L241127033 Audit Service...   | 32-510-56050-0000-1 | 12,018.24        |

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| Vendor Name                                | Payable Number | Post Date  | Description (Item)              | Account Number      | Amount    |
|--------------------------------------------|----------------|------------|---------------------------------|---------------------|-----------|
| CLIFTONLARSONALLEN LLP                     | INV L241127033 | 03/26/2024 | INV L241127033 Audit Service... | 34-520-56050-0000-1 | 4,006.08  |
| Vendor CLA - CLIFTONLARSONALLEN LLP Total: |                |            |                                 |                     | 44,512.00 |

## Vendor: Core &amp; Main LP - Core &amp; Main LP

|                                               |             |            |                                |                     |          |
|-----------------------------------------------|-------------|------------|--------------------------------|---------------------|----------|
| Core & Main LP                                | INV U234040 | 03/12/2024 | INV U234040 Operating Suppl... | 32-510-57400-0000-1 | 564.65   |
| Core & Main LP                                | INV U495009 | 03/18/2024 | INV U495009 Well Sites Equi... | 32-510-56410-0000-1 | 240.52   |
| Core & Main LP                                | INV U510840 | 03/18/2024 | INV U510840 Well Rolling Seal  | 32-510-56410-0000-1 | 67.14    |
| Core & Main LP                                | INV U254165 | 03/25/2024 | INV U254165 Water Dept. Op.... | 32-510-57400-0000-1 | 301.39   |
| Core & Main LP                                | INV U475463 | 03/27/2024 | INV U475463 Water Dept. Op.... | 32-510-57400-0000-1 | 3,031.00 |
| Vendor Core & Main LP - Core & Main LP Total: |             |            |                                |                     | 4,204.70 |

## Vendor: CSJVRMA - CSJVRMA

|                                 |                              |            |                              |                     |            |
|---------------------------------|------------------------------|------------|------------------------------|---------------------|------------|
| CSJVRMA                         | CSJVRMA RMA 2024-0232 Liab.. | 03/26/2024 | CSJVRMA RMA 2024-0232 Liab.. | 01-105-54400-0000-1 | 74.85      |
| CSJVRMA                         | CSJVRMA RMA 2024-0232 Liab.. | 03/26/2024 | CSJVRMA RMA 2024-0232 Liab.. | 01-110-54400-0000-1 | 698.56     |
| CSJVRMA                         | CSJVRMA RMA 2024-0232 Liab.. | 03/26/2024 | CSJVRMA RMA 2024-0232 Liab.. | 01-111-54400-0000-1 | 189.61     |
| CSJVRMA                         | CSJVRMA RMA 2024-0232 Liab.. | 03/26/2024 | CSJVRMA RMA 2024-0232 Liab.. | 01-112-54400-0000-1 | 139.71     |
| CSJVRMA                         | CSJVRMA RMA 2024-0232 Liab.. | 03/26/2024 | CSJVRMA RMA 2024-0232 Liab.. | 01-115-54400-0000-1 | 429.11     |
| CSJVRMA                         | CSJVRMA RMA 2024-0232 Liab.. | 03/26/2024 | CSJVRMA RMA 2024-0232 Liab.. | 01-140-54400-0000-1 | 1,037.86   |
| CSJVRMA                         | CSJVRMA RMA 2024-0232 Liab.. | 03/26/2024 | CSJVRMA RMA 2024-0232 Liab.. | 01-150-54400-0000-1 | 24,733.93  |
| CSJVRMA                         | CSJVRMA RMA 2024-0232 Liab.. | 03/26/2024 | CSJVRMA RMA 2024-0232 Liab.. | 01-155-54400-0000-1 | 713.53     |
| CSJVRMA                         | CSJVRMA RMA 2024-0232 Liab.. | 03/26/2024 | CSJVRMA RMA 2024-0232 Liab.. | 01-160-54400-0000-1 | 888.17     |
| CSJVRMA                         | CSJVRMA RMA 2024-0232 Liab.. | 03/26/2024 | CSJVRMA RMA 2024-0232 Liab.. | 01-165-54400-0000-1 | 723.51     |
| CSJVRMA                         | CSJVRMA RMA 2024-0232 Liab.. | 03/26/2024 | CSJVRMA RMA 2024-0232 Liab.. | 01-175-54400-0000-1 | 354.27     |
| CSJVRMA                         | CSJVRMA RMA 2024-0232 Liab.. | 03/26/2024 | CSJVRMA RMA 2024-0232 Liab.. | 01-180-54400-0000-1 | 2,928.95   |
| CSJVRMA                         | CSJVRMA RMA 2024-0232 Liab.. | 03/26/2024 | CSJVRMA RMA 2024-0232 Liab.. | 30-500-54400-0000-1 | 7,015.52   |
| CSJVRMA                         | CSJVRMA RMA 2024-0232 Liab.. | 03/26/2024 | CSJVRMA RMA 2024-0232 Liab.. | 31-505-54400-0000-1 | 1,995.88   |
| CSJVRMA                         | CSJVRMA RMA 2024-0232 Liab.. | 03/26/2024 | CSJVRMA RMA 2024-0232 Liab.. | 32-510-54400-0000-1 | 7,599.31   |
| CSJVRMA                         | CSJVRMA RMA 2024-0232 Liab.. | 03/26/2024 | CSJVRMA RMA 2024-0232 Liab.. | 34-520-54400-0000-1 | 374.23     |
| CSJVRMA                         | CSJVRMA RMA 2024-0232 Wo...  | 03/26/2024 | CSJVRMA RMA 2024-0232 Wo...  | 01-105-50600-0000-1 | 99.47      |
| CSJVRMA                         | CSJVRMA RMA 2024-0232 Wo...  | 03/26/2024 | CSJVRMA RMA 2024-0232 Wo...  | 01-110-50600-0000-1 | 915.11     |
| CSJVRMA                         | CSJVRMA RMA 2024-0232 Wo...  | 03/26/2024 | CSJVRMA RMA 2024-0232 Wo...  | 01-111-50600-0000-1 | 251.99     |
| CSJVRMA                         | CSJVRMA RMA 2024-0232 Wo...  | 03/26/2024 | CSJVRMA RMA 2024-0232 Wo...  | 01-112-50600-0000-1 | 185.67     |
| CSJVRMA                         | CSJVRMA RMA 2024-0232 Wo...  | 03/26/2024 | CSJVRMA RMA 2024-0232 Wo...  | 01-115-50600-0000-1 | 563.65     |
| CSJVRMA                         | CSJVRMA RMA 2024-0232 Wo...  | 03/26/2024 | CSJVRMA RMA 2024-0232 Wo...  | 01-140-50600-0000-1 | 1,372.66   |
| CSJVRMA                         | CSJVRMA RMA 2024-0232 Wo...  | 03/26/2024 | CSJVRMA RMA 2024-0232 Wo...  | 01-150-50600-0000-1 | 32,559.19  |
| CSJVRMA                         | CSJVRMA RMA 2024-0232 Wo...  | 03/26/2024 | CSJVRMA RMA 2024-0232 Wo...  | 01-155-50600-0000-1 | 941.63     |
| CSJVRMA                         | CSJVRMA RMA 2024-0232 Wo...  | 03/26/2024 | CSJVRMA RMA 2024-0232 Wo...  | 01-160-50600-0000-1 | 1,173.72   |
| CSJVRMA                         | CSJVRMA RMA 2024-0232 Wo...  | 03/26/2024 | CSJVRMA RMA 2024-0232 Wo...  | 01-165-50600-0000-1 | 948.26     |
| CSJVRMA                         | CSJVRMA RMA 2024-0232 Wo...  | 03/26/2024 | CSJVRMA RMA 2024-0232 Wo...  | 01-175-50600-0000-1 | 464.18     |
| CSJVRMA                         | CSJVRMA RMA 2024-0232 Wo...  | 03/26/2024 | CSJVRMA RMA 2024-0232 Wo...  | 01-180-50600-0000-1 | 3,859.36   |
| CSJVRMA                         | CSJVRMA RMA 2024-0232 Wo...  | 03/26/2024 | CSJVRMA RMA 2024-0232 Wo...  | 20-200-50600-0000-1 | 623.33     |
| CSJVRMA                         | CSJVRMA RMA 2024-0232 Wo...  | 03/26/2024 | CSJVRMA RMA 2024-0232 Wo...  | 30-500-50600-0000-1 | 9,230.63   |
| CSJVRMA                         | CSJVRMA RMA 2024-0232 Wo...  | 03/26/2024 | CSJVRMA RMA 2024-0232 Wo...  | 31-505-50600-0000-1 | 2,625.96   |
| CSJVRMA                         | CSJVRMA RMA 2024-0232 Wo...  | 03/26/2024 | CSJVRMA RMA 2024-0232 Wo...  | 32-510-50600-0000-1 | 10,006.48  |
| CSJVRMA                         | CSJVRMA RMA 2024-0232 Wo...  | 03/26/2024 | CSJVRMA RMA 2024-0232 Wo...  | 34-520-50600-0000-1 | 490.71     |
| Vendor CSJVRMA - CSJVRMA Total: |                              |            |                              |                     | 116,209.00 |

## Vendor: D/B/A USABBLUEBOOK - D/B/A USABBLUEBOOK

|                                                       |              |            |                                 |                     |        |
|-------------------------------------------------------|--------------|------------|---------------------------------|---------------------|--------|
| D/B/A USABBLUEBOOK                                    | INV 00215096 | 03/25/2024 | INV 00215096 Deburring Tool ... | 32-510-57400-0000-1 | 275.12 |
| Vendor D/B/A USABBLUEBOOK - D/B/A USABBLUEBOOK Total: |              |            |                                 |                     | 275.12 |

## Vendor: Daniels Tire Service - Daniels Tire Service

|                                                           |                |            |                                  |                     |        |
|-----------------------------------------------------------|----------------|------------|----------------------------------|---------------------|--------|
| Daniels Tire Service                                      | Inv. 240175379 | 03/18/2024 | Inv. 240175379 1 Tire # 48       | 01-150-56600-0000-1 | 189.89 |
| Daniels Tire Service                                      | Inv. 240175918 | 03/18/2024 | Inv. 240175918 Flat Tire Repa... | 01-150-56600-0000-1 | 28.12  |
| Daniels Tire Service                                      | Inv. 240175380 | 03/21/2024 | Inv. 240175380 1 Tire # 47       | 01-150-56600-0000-1 | 189.89 |
| Vendor Daniels Tire Service - Daniels Tire Service Total: |                |            |                                  |                     | 407.90 |

## Vendor: Davianna Estelle Dia - Davianna Estelle Diaz

|                                                            |            |            |                                |                 |          |
|------------------------------------------------------------|------------|------------|--------------------------------|-----------------|----------|
| Davianna Estelle Diaz                                      | INV0026344 | 03/27/2024 | McFarland USA Foundation Sc... | 01-24600-8207-1 | 3,000.00 |
| Vendor Davianna Estelle Dia - Davianna Estelle Diaz Total: |            |            |                                |                 | 3,000.00 |

## Vendor: De Lage Landen - De Lage Landen Financial Services Inc

|                                  |              |            |            |                               |                     |        |
|----------------------------------|--------------|------------|------------|-------------------------------|---------------------|--------|
| De Lage Landen Financial Serv... | INV 82117033 | 03/01/2024 | 03/18/2024 | INV 82117033 03/01/2024 50... | 01-150-52200-0000-1 | 119.35 |
| De Lage Landen Financial Serv... | INV 82164537 | 03/26/2024 |            | INV 82164537 04/01/2024 50... | 01-130-52200-0000-1 | 123.89 |



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| Vendor Name                                                               | Payable Number | Post Date  | Description (Item)               | Account Number      | Amount   |
|---------------------------------------------------------------------------|----------------|------------|----------------------------------|---------------------|----------|
| De Lage Landen Financial Serv...                                          | Inv. 82253866  | 03/27/2024 | Inv. 82253866 03/23/24 500-...   | 01-150-52200-0000-1 | 150.47   |
| Vendor De Lage Landen - De Lage Landen Financial Services Inc Total:      |                |            |                                  |                     | 393.71   |
| Vendor: Dee Jaspar - Dee Jaspar & Associates, Inc                         |                |            |                                  |                     |          |
| Dee Jaspar & Associates, Inc                                              | INV 24-00228   | 03/21/2024 | INV 24-00228 123 TCP             | 32-510-56000-0000-1 | 5,830.50 |
| Dee Jaspar & Associates, Inc                                              | INV 24-00229   | 03/21/2024 | INV 24-00229 SRF Grant App P...  | 32-510-52200-0000-1 | 679.50   |
| Vendor Dee Jaspar - Dee Jaspar & Associates, Inc Total:                   |                |            |                                  |                     | 6,510.00 |
| Vendor: Delano Propane - Delano Propane                                   |                |            |                                  |                     |          |
| Delano Propane                                                            | INV 28688      | 03/18/2024 | INV 28688 Corrected Payment      | 01-180-56440-0000-1 | 3.04     |
| Vendor Delano Propane - Delano Propane Total:                             |                |            |                                  |                     | 3.04     |
| Vendor: Doane and Harting Wa - Doane and Harting Water Systems, Inc       |                |            |                                  |                     |          |
| Doane and Harting Water Syst...                                           | INV I2024-0147 | 03/21/2024 | INV I2024-0147 Water Repairs...  | 32-510-56410-0000-1 | 6,451.63 |
| Vendor Doane and Harting Wa - Doane and Harting Water Systems, Inc Total: |                |            |                                  |                     | 6,451.63 |
| Vendor: Dooley Enterprises - Dooley Enterprises                           |                |            |                                  |                     |          |
| Dooley Enterprises                                                        | Inv. 67448     | 03/25/2024 | Inv. 67448 - Ammunition          | 01-150-56800-0000-1 | 1,080.83 |
| Vendor Dooley Enterprises - Dooley Enterprises Total:                     |                |            |                                  |                     | 1,080.83 |
| Vendor: EDD - EDD                                                         |                |            |                                  |                     |          |
| EDD                                                                       | INV0026302     | 03/21/2024 | State Income Tax Withholding     | 01-22200-0000-1     | 962.97   |
| EDD                                                                       | INV0026302     | 03/21/2024 | State Income Tax Withholding     | 20-22200-0000-1     | 24.95    |
| EDD                                                                       | INV0026302     | 03/21/2024 | State Income Tax Withholding     | 30-22200-0000-1     | 655.24   |
| EDD                                                                       | INV0026302     | 03/21/2024 | State Income Tax Withholding     | 31-22200-0000-1     | 268.76   |
| EDD                                                                       | INV0026302     | 03/21/2024 | State Income Tax Withholding     | 32-22200-0000-1     | 606.15   |
| EDD                                                                       | INV0026302     | 03/21/2024 | State Income Tax Withholding     | 34-22200-0000-1     | 20.55    |
| EDD                                                                       | INV0026303     | 03/21/2024 | SDI - State Disability Insurance | 01-22200-0000-1     | 326.04   |
| EDD                                                                       | INV0026303     | 03/21/2024 | SDI - State Disability Insurance | 20-22200-0000-1     | 31.07    |
| EDD                                                                       | INV0026303     | 03/21/2024 | SDI - State Disability Insurance | 30-22200-0000-1     | 246.04   |
| EDD                                                                       | INV0026303     | 03/21/2024 | SDI - State Disability Insurance | 31-22200-0000-1     | 93.45    |
| EDD                                                                       | INV0026303     | 03/21/2024 | SDI - State Disability Insurance | 32-22200-0000-1     | 229.99   |
| EDD                                                                       | INV0026303     | 03/21/2024 | SDI - State Disability Insurance | 34-22200-0000-1     | 17.30    |
| EDD                                                                       | INV0026304     | 03/21/2024 | State Unemployment Insuran...    | 01-22250-0000-1     | 42.30    |
| EDD                                                                       | INV0026304     | 03/21/2024 | State Unemployment Insuran...    | 20-22250-0000-1     | 58.67    |
| EDD                                                                       | INV0026304     | 03/21/2024 | State Unemployment Insuran...    | 30-22250-0000-1     | 94.92    |
| EDD                                                                       | INV0026304     | 03/21/2024 | State Unemployment Insuran...    | 31-22250-0000-1     | 73.77    |
| EDD                                                                       | INV0026304     | 03/21/2024 | State Unemployment Insuran...    | 32-22250-0000-1     | 163.89   |
| EDD                                                                       | INV0026305     | 03/21/2024 | Employment Training Tax          | 01-22275-0000-1     | 0.90     |
| EDD                                                                       | INV0026305     | 03/21/2024 | Employment Training Tax          | 20-22275-0000-1     | 1.25     |
| EDD                                                                       | INV0026305     | 03/21/2024 | Employment Training Tax          | 30-22275-0000-1     | 2.03     |
| EDD                                                                       | INV0026305     | 03/21/2024 | Employment Training Tax          | 31-22275-0000-1     | 1.58     |
| EDD                                                                       | INV0026305     | 03/21/2024 | Employment Training Tax          | 32-22275-0000-1     | 3.47     |
| EDD                                                                       | INV0026328     | 03/21/2024 | State Income Tax Withholding     | 01-22200-0000-1     | 2,363.72 |
| EDD                                                                       | INV0026329     | 03/21/2024 | SDI - State Disability Insurance | 01-22200-0000-1     | 790.62   |
| EDD                                                                       | INV0026330     | 03/21/2024 | State Unemployment Insuran...    | 01-22250-0000-1     | 307.45   |
| EDD                                                                       | INV0026331     | 03/21/2024 | Employment Training Tax          | 01-22275-0000-1     | 6.54     |
| EDD                                                                       | INV0026334     | 03/21/2024 | SDI - State Disability Insurance | 30-22200-0000-1     | 0.75     |
| EDD                                                                       | INV0026334     | 03/21/2024 | SDI - State Disability Insurance | 31-22200-0000-1     | 0.75     |
| EDD                                                                       | INV0026334     | 03/21/2024 | SDI - State Disability Insurance | 32-22200-0000-1     | 0.74     |
| EDD                                                                       | INV0026335     | 03/21/2024 | State Unemployment Insuran...    | 30-22250-0000-1     | 3.16     |
| EDD                                                                       | INV0026335     | 03/21/2024 | State Unemployment Insuran...    | 31-22250-0000-1     | 3.16     |
| EDD                                                                       | INV0026335     | 03/21/2024 | State Unemployment Insuran...    | 32-22250-0000-1     | 3.24     |
| EDD                                                                       | INV0026336     | 03/21/2024 | Employment Training Tax          | 30-22275-0000-1     | 0.08     |
| EDD                                                                       | INV0026336     | 03/21/2024 | Employment Training Tax          | 31-22275-0000-1     | 0.08     |
| EDD                                                                       | INV0026336     | 03/21/2024 | Employment Training Tax          | 32-22275-0000-1     | 0.04     |
| EDD                                                                       | INV0026339     | 03/21/2024 | SDI - State Disability Insurance | 01-22200-0000-1     | 0.91     |
| EDD                                                                       | INV0026339     | 03/21/2024 | SDI - State Disability Insurance | 30-22200-0000-1     | 0.91     |
| EDD                                                                       | INV0026339     | 03/21/2024 | SDI - State Disability Insurance | 31-22200-0000-1     | 0.30     |
| EDD                                                                       | INV0026339     | 03/21/2024 | SDI - State Disability Insurance | 32-22200-0000-1     | 0.89     |
| Vendor EDD - EDD Total:                                                   |                |            |                                  |                     | 7,408.63 |
| Vendor: EFTPS - Electronic Federal Tax Payment System                     |                |            |                                  |                     |          |
| Electronic Federal Tax Paymen...                                          | INV0026300     | 03/21/2024 | Federal Income Tax Withholdi...  | 01-22050-0000-1     | 2,342.15 |

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| Vendor Name                                                        | Payable Number | Post Date  | Description (Item)              | Account Number  | Amount           |
|--------------------------------------------------------------------|----------------|------------|---------------------------------|-----------------|------------------|
| Electronic Federal Tax Paymen...                                   | INV0026300     | 03/21/2024 | Federal Income Tax Withholdi... | 20-22050-0000-1 | 86.31            |
| Electronic Federal Tax Paymen...                                   | INV0026300     | 03/21/2024 | Federal Income Tax Withholdi... | 30-22050-0000-1 | 1,198.72         |
| Electronic Federal Tax Paymen...                                   | INV0026300     | 03/21/2024 | Federal Income Tax Withholdi... | 31-22050-0000-1 | 413.94           |
| Electronic Federal Tax Paymen...                                   | INV0026300     | 03/21/2024 | Federal Income Tax Withholdi... | 32-22050-0000-1 | 1,372.86         |
| Electronic Federal Tax Paymen...                                   | INV0026300     | 03/21/2024 | Federal Income Tax Withholdi... | 34-22050-0000-1 | 88.76            |
| Electronic Federal Tax Paymen...                                   | INV0026301     | 03/21/2024 | Social Security                 | 01-22100-0000-1 | 3,675.04         |
| Electronic Federal Tax Paymen...                                   | INV0026301     | 03/21/2024 | Social Security                 | 20-22100-0000-1 | 350.22           |
| Electronic Federal Tax Paymen...                                   | INV0026301     | 03/21/2024 | Social Security                 | 30-22100-0000-1 | 2,773.18         |
| Electronic Federal Tax Paymen...                                   | INV0026301     | 03/21/2024 | Social Security                 | 31-22100-0000-1 | 1,053.24         |
| Electronic Federal Tax Paymen...                                   | INV0026301     | 03/21/2024 | Social Security                 | 32-22100-0000-1 | 2,593.48         |
| Electronic Federal Tax Paymen...                                   | INV0026301     | 03/21/2024 | Social Security                 | 34-22100-0000-1 | 195.06           |
| Electronic Federal Tax Paymen...                                   | INV0026306     | 03/21/2024 | Medicare                        | 01-22150-0000-1 | 859.54           |
| Electronic Federal Tax Paymen...                                   | INV0026306     | 03/21/2024 | Medicare                        | 20-22150-0000-1 | 81.92            |
| Electronic Federal Tax Paymen...                                   | INV0026306     | 03/21/2024 | Medicare                        | 30-22150-0000-1 | 648.54           |
| Electronic Federal Tax Paymen...                                   | INV0026306     | 03/21/2024 | Medicare                        | 31-22150-0000-1 | 246.30           |
| Electronic Federal Tax Paymen...                                   | INV0026306     | 03/21/2024 | Medicare                        | 32-22150-0000-1 | 606.54           |
| Electronic Federal Tax Paymen...                                   | INV0026306     | 03/21/2024 | Medicare                        | 34-22150-0000-1 | 45.62            |
| Electronic Federal Tax Paymen...                                   | INV0026326     | 03/21/2024 | Federal Income Tax Withholdi... | 01-22050-0000-1 | 5,435.38         |
| Electronic Federal Tax Paymen...                                   | INV0026327     | 03/21/2024 | Social Security                 | 01-22100-0000-1 | 8,912.42         |
| Electronic Federal Tax Paymen...                                   | INV0026332     | 03/21/2024 | Medicare                        | 01-22150-0000-1 | 2,084.36         |
| Electronic Federal Tax Paymen...                                   | INV0026333     | 03/21/2024 | Social Security                 | 30-22100-0000-1 | 8.32             |
| Electronic Federal Tax Paymen...                                   | INV0026333     | 03/21/2024 | Social Security                 | 31-22100-0000-1 | 8.32             |
| Electronic Federal Tax Paymen...                                   | INV0026333     | 03/21/2024 | Social Security                 | 32-22100-0000-1 | 8.58             |
| Electronic Federal Tax Paymen...                                   | INV0026337     | 03/21/2024 | Medicare                        | 30-22150-0000-1 | 1.96             |
| Electronic Federal Tax Paymen...                                   | INV0026337     | 03/21/2024 | Medicare                        | 31-22150-0000-1 | 1.96             |
| Electronic Federal Tax Paymen...                                   | INV0026337     | 03/21/2024 | Medicare                        | 32-22150-0000-1 | 1.98             |
| Electronic Federal Tax Paymen...                                   | INV0026338     | 03/21/2024 | Social Security                 | 01-22100-0000-1 | 10.20            |
| Electronic Federal Tax Paymen...                                   | INV0026338     | 03/21/2024 | Social Security                 | 30-22100-0000-1 | 10.20            |
| Electronic Federal Tax Paymen...                                   | INV0026338     | 03/21/2024 | Social Security                 | 31-22100-0000-1 | 3.38             |
| Electronic Federal Tax Paymen...                                   | INV0026338     | 03/21/2024 | Social Security                 | 32-22100-0000-1 | 10.20            |
| Electronic Federal Tax Paymen...                                   | INV0026340     | 03/21/2024 | Medicare                        | 01-22150-0000-1 | 2.38             |
| Electronic Federal Tax Paymen...                                   | INV0026340     | 03/21/2024 | Medicare                        | 30-22150-0000-1 | 2.38             |
| Electronic Federal Tax Paymen...                                   | INV0026340     | 03/21/2024 | Medicare                        | 31-22150-0000-1 | 0.78             |
| Electronic Federal Tax Paymen...                                   | INV0026340     | 03/21/2024 | Medicare                        | 32-22150-0000-1 | 2.40             |
| <b>Vendor EFTPS - Electronic Federal Tax Payment System Total:</b> |                |            |                                 |                 | <b>35,136.62</b> |

**Vendor: Fastlane Food Store - Fastlane Food Store**

|                                                                |            |            |                                 |                     |               |
|----------------------------------------------------------------|------------|------------|---------------------------------|---------------------|---------------|
| Fastlane Food Store                                            | INV 460328 | 03/18/2024 | INV 460328 McFarland Gas- St... | 01-180-54000-0000-1 | 100.00        |
| <b>Vendor Fastlane Food Store - Fastlane Food Store Total:</b> |            |            |                                 |                     | <b>100.00</b> |

**Vendor: ALV100 - Francisca Alvarado**

|                                                  |            |            |                                 |                     |               |
|--------------------------------------------------|------------|------------|---------------------------------|---------------------|---------------|
| Francisca Alvarado                               | INV0026273 | 03/20/2024 | Sympathy Card Reimburseme...    | 01-105-57100-0000-1 | 5.40          |
| Francisca Alvarado                               | INV0026276 | 03/20/2024 | Milage Reimbursement- Posti...  | 01-111-54000-0000-1 | 4.72          |
| Francisca Alvarado                               | INV0026276 | 03/20/2024 | Milage Reimbursement- Posti...  | 01-111-54000-0000-1 | 10.94         |
| Francisca Alvarado                               | INV0026276 | 03/20/2024 | Milage Reimbursement- Agen...   | 01-111-54000-0000-1 | 10.94         |
| Francisca Alvarado                               | INV0026276 | 03/20/2024 | Milage Reimbursement- Ray...    | 01-111-54000-0000-1 | 36.75         |
| Francisca Alvarado                               | INV0026276 | 03/20/2024 | Milage Reimbursement- Agen...   | 01-111-54000-0000-1 | 9.43          |
| Francisca Alvarado                               | INV0026276 | 03/20/2024 | Milage Reimbursement- 9/11 ...  | 01-111-54000-0000-1 | 10.61         |
| Francisca Alvarado                               | INV0026343 | 03/26/2024 | Travel Expenses CCAC Annual ... | 01-105-52000-0000-1 | 611.38        |
| <b>Vendor ALV100 - Francisca Alvarado Total:</b> |            |            |                                 |                     | <b>700.17</b> |

**Vendor: Fred C. Gilbert - Fred C. Gilbert**

|                                                        |            |            |                                |                     |              |
|--------------------------------------------------------|------------|------------|--------------------------------|---------------------|--------------|
| Fred C. Gilbert                                        | INV 311488 | 03/25/2024 | INV 311488 Water Dept. Oper... | 32-510-57400-0000-1 | 10.48        |
| Fred C. Gilbert                                        | INV 311508 | 03/25/2024 | INV 311508 Water Operating ... | 32-510-57400-0000-1 | 10.48        |
| <b>Vendor Fred C. Gilbert - Fred C. Gilbert Total:</b> |            |            |                                |                     | <b>20.96</b> |

**Vendor: Frontier - Frontier California Inc.**

|                                                          |                                |            |                                |                     |               |
|----------------------------------------------------------|--------------------------------|------------|--------------------------------|---------------------|---------------|
| Frontier California Inc.                                 | Frontier March 24 661792339... | 03/26/2024 | Frontier March 24 661792339... | 30-500-57800-0000-1 | 225.16        |
| <b>Vendor Frontier - Frontier California Inc. Total:</b> |                                |            |                                |                     | <b>225.16</b> |

**Vendor: Golden Valley Orchar - Golden Valley Orchard Supply Inc.**

|                                  |             |            |                                |                     |        |
|----------------------------------|-------------|------------|--------------------------------|---------------------|--------|
| Golden Valley Orchard Supply ... | INV 5043494 | 03/12/2024 | INV 5043494 Streets and LLM... | 01-180-57400-0000-1 | 926.78 |
|----------------------------------|-------------|------------|--------------------------------|---------------------|--------|

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| Vendor Name                                                                   | Payable Number | Post Date  | Description (Item)             | Account Number      | Amount          |
|-------------------------------------------------------------------------------|----------------|------------|--------------------------------|---------------------|-----------------|
| Golden Valley Orchard Supply ...                                              | INV 5043494    | 03/12/2024 | INV 5043494 Streets and LLM... | 20-200-57400-0000-1 | 926.78          |
| <b>Vendor Golden Valley Orchar - Golden Valley Orchard Supply Inc. Total:</b> |                |            |                                |                     | <b>1,853.56</b> |

**Vendor: Grainger - Grainger**

|                                          |                |            |                                |                     |                 |
|------------------------------------------|----------------|------------|--------------------------------|---------------------|-----------------|
| Grainger                                 | INV 9003362465 | 03/12/2024 | INV 9003362465 Operating Su... | 32-510-57400-0000-1 | 118.95          |
| Grainger                                 | INV 9004661766 | 03/12/2024 | INV 9004661766 Operating Su... | 32-510-57400-0000-1 | 22.34           |
| Grainger                                 | INV 9007939854 | 03/12/2024 | INV 9007939854 Operating Su... | 01-185-56400-0000-1 | 882.47          |
| Grainger                                 | INV 9017638991 | 03/13/2024 | INV 9017638991 Operating Su... | 32-510-57400-0000-1 | 477.65          |
| Grainger                                 | INV 9004441359 | 03/18/2024 | INV 9004441359 Water Dept. ... | 32-510-57400-0000-1 | 11.17           |
| <b>Vendor Grainger - Grainger Total:</b> |                |            |                                |                     | <b>1,512.58</b> |

**Vendor: Granite Auto Parts I - Granite Auto Parts Inc**

|                                                                    |            |            |                                  |                     |                 |
|--------------------------------------------------------------------|------------|------------|----------------------------------|---------------------|-----------------|
| Granite Auto Parts Inc                                             | INV 841082 | 03/18/2024 | INV 841082 Water Dept. Op. ...   | 32-510-57400-0000-1 | 56.00           |
| Granite Auto Parts Inc                                             | INV 841163 | 03/18/2024 | INV 841163 Water Op. Sup.        | 32-510-56600-0000-1 | 44.12           |
| Granite Auto Parts Inc                                             | INV 841197 | 03/18/2024 | INV 841197 Street Op. Sup.       | 01-180-57400-0000-1 | 252.71          |
| Granite Auto Parts Inc                                             | INV 841296 | 03/18/2024 | INV 841296 Street Dept. Op. S... | 01-180-57400-0000-1 | 168.43          |
| Granite Auto Parts Inc                                             | INV 841300 | 03/18/2024 | INV 841300 Streets Repair and... | 01-180-56600-0000-1 | 30.29           |
| Granite Auto Parts Inc                                             | INV 841304 | 03/18/2024 | INV 841304 Streets Operating...  | 01-180-57400-0000-1 | 5.94            |
| Granite Auto Parts Inc                                             | INV 841398 | 03/18/2024 | INV 841398 Waste Water Op....    | 30-500-57400-0000-1 | 4.64            |
| Granite Auto Parts Inc                                             | INV0026267 | 03/18/2024 | INV 835919 Public Transportat... | 34-520-56600-0000-1 | 157.01          |
| Granite Auto Parts Inc                                             | INV 841242 | 03/25/2024 | INV 841242 RXLoop Trimmer        | 32-510-57400-0000-1 | 930.93          |
| Granite Auto Parts Inc                                             | INV 841245 | 03/25/2024 | INV 841245 FMD 1 Gallon Gas...   | 32-510-57400-0000-1 | 34.62           |
| Granite Auto Parts Inc                                             | INV 841612 | 03/25/2024 | INV 841612 Water Operating ...   | 32-510-57400-0000-1 | 35.68           |
| Granite Auto Parts Inc                                             | INV 841613 | 03/25/2024 | INV 841613 Micro-Jet, Butane...  | 32-510-57400-0000-1 | 33.91           |
| Granite Auto Parts Inc                                             | INV 841249 | 03/27/2024 | INV 841249 Panel Filter Inkzall  | 32-510-56600-0000-1 | 49.77           |
| Granite Auto Parts Inc                                             | INV 841542 | 03/27/2024 | INV 841542 WW- Vehicle R&M       | 30-500-56600-0000-1 | 21.09           |
| <b>Vendor Granite Auto Parts I - Granite Auto Parts Inc Total:</b> |            |            |                                  |                     | <b>1,825.14</b> |

**Vendor: Gregs Petroleum - Gregs Petroleum**

|                 |                 |            |                            |                     |        |
|-----------------|-----------------|------------|----------------------------|---------------------|--------|
| Gregs Petroleum | INV0026263      | 03/12/2024 | CC #8571 Water Dept Ram    | 32-510-54000-0000-1 | 140.00 |
| Gregs Petroleum | Fuel INV 443784 | 03/20/2024 | Fuel INV 443784 03/15/2024 | 01-105-54000-0000-1 | 0.34   |
| Gregs Petroleum | Fuel INV 443784 | 03/20/2024 | Fuel INV 443784 03/15/2024 | 01-110-54000-0000-1 | 1.75   |
| Gregs Petroleum | Fuel INV 443784 | 03/20/2024 | Fuel INV 443784 03/15/2024 | 01-111-54000-0000-1 | 0.34   |
| Gregs Petroleum | Fuel INV 443784 | 03/20/2024 | Fuel INV 443784 03/15/2024 | 01-115-54000-0000-1 | 0.34   |
| Gregs Petroleum | Fuel INV 443784 | 03/20/2024 | Fuel INV 443784 03/15/2024 | 01-140-54000-0000-1 | 0.52   |
| Gregs Petroleum | Fuel INV 443784 | 03/20/2024 | Fuel INV 443784 03/15/2024 | 01-150-54000-0000-1 | 131.12 |
| Gregs Petroleum | Fuel INV 443784 | 03/20/2024 | Fuel INV 443784 03/15/2024 | 01-155-54000-0000-1 | 5.25   |
| Gregs Petroleum | Fuel INV 443784 | 03/20/2024 | Fuel INV 443784 03/15/2024 | 01-160-54000-0000-1 | 1.75   |
| Gregs Petroleum | Fuel INV 443784 | 03/20/2024 | Fuel INV 443784 03/15/2024 | 01-165-54000-0000-1 | 2.61   |
| Gregs Petroleum | Fuel INV 443784 | 03/20/2024 | Fuel INV 443784 03/15/2024 | 01-175-54000-0000-1 | 0.18   |
| Gregs Petroleum | Fuel INV 443784 | 03/20/2024 | Fuel INV 443784 03/15/2024 | 01-180-54000-0000-1 | 20.96  |
| Gregs Petroleum | Fuel INV 443784 | 03/20/2024 | Fuel INV 443784 03/15/2024 | 20-200-54000-0000-1 | 6.99   |
| Gregs Petroleum | Fuel INV 443784 | 03/20/2024 | Fuel INV 443784 03/15/2024 | 30-500-54000-0000-1 | 13.10  |
| Gregs Petroleum | Fuel INV 443784 | 03/20/2024 | Fuel INV 443784 03/15/2024 | 32-510-54000-0000-1 | 5.25   |
| Gregs Petroleum | Fuel INV 443784 | 03/20/2024 | Fuel INV 443784 03/15/2024 | 34-520-54000-0000-1 | 10.49  |
| Gregs Petroleum | Fuel INV 444134 | 03/20/2024 | Fuel INV 444134 3/15/2024  | 01-105-54000-0000-1 | 1.37   |
| Gregs Petroleum | Fuel INV 444134 | 03/20/2024 | Fuel INV 444134 3/15/2024  | 01-110-54000-0000-1 | 7.03   |
| Gregs Petroleum | Fuel INV 444134 | 03/20/2024 | Fuel INV 444134 3/15/2024  | 01-111-54000-0000-1 | 1.37   |
| Gregs Petroleum | Fuel INV 444134 | 03/20/2024 | Fuel INV 444134 3/15/2024  | 01-115-54000-0000-1 | 1.37   |
| Gregs Petroleum | Fuel INV 444134 | 03/20/2024 | Fuel INV 444134 3/15/2024  | 01-140-54000-0000-1 | 2.10   |
| Gregs Petroleum | Fuel INV 444134 | 03/20/2024 | Fuel INV 444134 3/15/2024  | 01-150-54000-0000-1 | 526.87 |
| Gregs Petroleum | Fuel INV 444134 | 03/20/2024 | Fuel INV 444134 3/15/2024  | 01-155-54000-0000-1 | 21.08  |
| Gregs Petroleum | Fuel INV 444134 | 03/20/2024 | Fuel INV 444134 3/15/2024  | 01-160-54000-0000-1 | 7.03   |
| Gregs Petroleum | Fuel INV 444134 | 03/20/2024 | Fuel INV 444134 3/15/2024  | 01-165-54000-0000-1 | 10.50  |
| Gregs Petroleum | Fuel INV 444134 | 03/20/2024 | Fuel INV 444134 3/15/2024  | 01-175-54000-0000-1 | 0.73   |
| Gregs Petroleum | Fuel INV 444134 | 03/20/2024 | Fuel INV 444134 3/15/2024  | 01-180-54000-0000-1 | 84.24  |
| Gregs Petroleum | Fuel INV 444134 | 03/20/2024 | Fuel INV 444134 3/15/2024  | 20-200-54000-0000-1 | 28.11  |
| Gregs Petroleum | Fuel INV 444134 | 03/20/2024 | Fuel INV 444134 3/15/2024  | 30-500-54000-0000-1 | 52.66  |
| Gregs Petroleum | Fuel INV 444134 | 03/20/2024 | Fuel INV 444134 3/15/2024  | 32-510-54000-0000-1 | 21.08  |
| Gregs Petroleum | Fuel INV 444134 | 03/20/2024 | Fuel INV 444134 3/15/2024  | 34-520-54000-0000-1 | 42.16  |
| Gregs Petroleum | Fuel INV 443242 | 03/26/2024 | Fuel INV 443242 3/13/24    | 01-105-54000-0000-1 | 4.75   |
| Gregs Petroleum | Fuel INV 443242 | 03/26/2024 | Fuel INV 443242 3/13/24    | 01-110-54000-0000-1 | 24.33  |

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| Vendor Name                                     | Payable Number  | Post Date  | Description (Item)        | Account Number      | Amount   |
|-------------------------------------------------|-----------------|------------|---------------------------|---------------------|----------|
| Gregs Petroleum                                 | Fuel INV 443242 | 03/26/2024 | Fuel INV 443242 3/13/24   | 01-111-54000-0000-1 | 4.75     |
| Gregs Petroleum                                 | Fuel INV 443242 | 03/26/2024 | Fuel INV 443242 3/13/24   | 01-115-54000-0000-1 | 4.75     |
| Gregs Petroleum                                 | Fuel INV 443242 | 03/26/2024 | Fuel INV 443242 3/13/24   | 01-140-54000-0000-1 | 7.27     |
| Gregs Petroleum                                 | Fuel INV 443242 | 03/26/2024 | Fuel INV 443242 3/13/24   | 01-150-54000-0000-1 | 1,824.40 |
| Gregs Petroleum                                 | Fuel INV 443242 | 03/26/2024 | Fuel INV 443242 3/13/24   | 01-155-54000-0000-1 | 73.00    |
| Gregs Petroleum                                 | Fuel INV 443242 | 03/26/2024 | Fuel INV 443242 3/13/24   | 01-160-54000-0000-1 | 24.33    |
| Gregs Petroleum                                 | Fuel INV 443242 | 03/26/2024 | Fuel INV 443242 3/13/24   | 01-165-54000-0000-1 | 36.36    |
| Gregs Petroleum                                 | Fuel INV 443242 | 03/26/2024 | Fuel INV 443242 3/13/24   | 01-175-54000-0000-1 | 2.52     |
| Gregs Petroleum                                 | Fuel INV 443242 | 03/26/2024 | Fuel INV 443242 3/13/24   | 01-180-54000-0000-1 | 291.71   |
| Gregs Petroleum                                 | Fuel INV 443242 | 03/26/2024 | Fuel INV 443242 3/13/24   | 20-200-54000-0000-1 | 97.33    |
| Gregs Petroleum                                 | Fuel INV 443242 | 03/26/2024 | Fuel INV 443242 3/13/24   | 30-500-54000-0000-1 | 182.35   |
| Gregs Petroleum                                 | Fuel INV 443242 | 03/26/2024 | Fuel INV 443242 3/13/24   | 32-510-54000-0000-1 | 73.00    |
| Gregs Petroleum                                 | Fuel INV 443242 | 03/26/2024 | Fuel INV 443242 3/13/24   | 34-520-54000-0000-1 | 146.00   |
| Gregs Petroleum                                 | Fuel INV 444560 | 03/26/2024 | Fuel INV 444560 3/19/2024 | 01-105-54000-0000-1 | 3.75     |
| Gregs Petroleum                                 | Fuel INV 444560 | 03/26/2024 | Fuel INV 444560 3/19/2024 | 01-110-54000-0000-1 | 19.20    |
| Gregs Petroleum                                 | Fuel INV 444560 | 03/26/2024 | Fuel INV 444560 3/19/2024 | 01-111-54000-0000-1 | 3.75     |
| Gregs Petroleum                                 | Fuel INV 444560 | 03/26/2024 | Fuel INV 444560 3/19/2024 | 01-115-54000-0000-1 | 3.75     |
| Gregs Petroleum                                 | Fuel INV 444560 | 03/26/2024 | Fuel INV 444560 3/19/2024 | 01-140-54000-0000-1 | 5.74     |
| Gregs Petroleum                                 | Fuel INV 444560 | 03/26/2024 | Fuel INV 444560 3/19/2024 | 01-150-54000-0000-1 | 1,439.30 |
| Gregs Petroleum                                 | Fuel INV 444560 | 03/26/2024 | Fuel INV 444560 3/19/2024 | 01-155-54000-0000-1 | 57.59    |
| Gregs Petroleum                                 | Fuel INV 444560 | 03/26/2024 | Fuel INV 444560 3/19/2024 | 01-160-54000-0000-1 | 19.20    |
| Gregs Petroleum                                 | Fuel INV 444560 | 03/26/2024 | Fuel INV 444560 3/19/2024 | 01-165-54000-0000-1 | 28.68    |
| Gregs Petroleum                                 | Fuel INV 444560 | 03/26/2024 | Fuel INV 444560 3/19/2024 | 01-175-54000-0000-1 | 1.99     |
| Gregs Petroleum                                 | Fuel INV 444560 | 03/26/2024 | Fuel INV 444560 3/19/2024 | 01-180-54000-0000-1 | 230.14   |
| Gregs Petroleum                                 | Fuel INV 444560 | 03/26/2024 | Fuel INV 444560 3/19/2024 | 20-200-54000-0000-1 | 76.79    |
| Gregs Petroleum                                 | Fuel INV 444560 | 03/26/2024 | Fuel INV 444560 3/19/2024 | 30-500-54000-0000-1 | 143.86   |
| Gregs Petroleum                                 | Fuel INV 444560 | 03/26/2024 | Fuel INV 444560 3/19/2024 | 32-510-54000-0000-1 | 57.59    |
| Gregs Petroleum                                 | Fuel INV 444560 | 03/26/2024 | Fuel INV 444560 3/19/2024 | 34-520-54000-0000-1 | 115.18   |
| Gregs Petroleum                                 | Fuel INV 445399 | 03/26/2024 | Fuel INV 445399 3/22/2024 | 01-105-54000-0000-1 | 3.15     |
| Gregs Petroleum                                 | Fuel INV 445399 | 03/26/2024 | Fuel INV 445399 3/22/2024 | 01-110-54000-0000-1 | 16.11    |
| Gregs Petroleum                                 | Fuel INV 445399 | 03/26/2024 | Fuel INV 445399 3/22/2024 | 01-111-54000-0000-1 | 3.15     |
| Gregs Petroleum                                 | Fuel INV 445399 | 03/26/2024 | Fuel INV 445399 3/22/2024 | 01-115-54000-0000-1 | 3.15     |
| Gregs Petroleum                                 | Fuel INV 445399 | 03/26/2024 | Fuel INV 445399 3/22/2024 | 01-140-54000-0000-1 | 4.81     |
| Gregs Petroleum                                 | Fuel INV 445399 | 03/26/2024 | Fuel INV 445399 3/22/2024 | 01-150-54000-0000-1 | 1,207.61 |
| Gregs Petroleum                                 | Fuel INV 445399 | 03/26/2024 | Fuel INV 445399 3/22/2024 | 01-155-54000-0000-1 | 48.32    |
| Gregs Petroleum                                 | Fuel INV 445399 | 03/26/2024 | Fuel INV 445399 3/22/2024 | 01-160-54000-0000-1 | 16.11    |
| Gregs Petroleum                                 | Fuel INV 445399 | 03/26/2024 | Fuel INV 445399 3/22/2024 | 01-165-54000-0000-1 | 24.07    |
| Gregs Petroleum                                 | Fuel INV 445399 | 03/26/2024 | Fuel INV 445399 3/22/2024 | 01-175-54000-0000-1 | 1.67     |
| Gregs Petroleum                                 | Fuel INV 445399 | 03/26/2024 | Fuel INV 445399 3/22/2024 | 01-180-54000-0000-1 | 193.09   |
| Gregs Petroleum                                 | Fuel INV 445399 | 03/26/2024 | Fuel INV 445399 3/22/2024 | 20-200-54000-0000-1 | 64.43    |
| Gregs Petroleum                                 | Fuel INV 445399 | 03/26/2024 | Fuel INV 445399 3/22/2024 | 30-500-54000-0000-1 | 120.71   |
| Gregs Petroleum                                 | Fuel INV 445399 | 03/26/2024 | Fuel INV 445399 3/22/2024 | 32-510-54000-0000-1 | 48.32    |
| Gregs Petroleum                                 | Fuel INV 445399 | 03/26/2024 | Fuel INV 445399 3/22/2024 | 34-520-54000-0000-1 | 96.64    |
| Vendor Gregs Petroleum - Gregs Petroleum Total: |                 |            |                           |                     | 8,003.39 |

## Vendor: Haaker Equipment Co. - Haaker Equipment Co.

|                                                           |            |            |                                |                     |        |
|-----------------------------------------------------------|------------|------------|--------------------------------|---------------------|--------|
| Haaker Equipment Co.                                      | INV W5A0G6 | 03/18/2024 | INV W5A0G6 Streets Operatin... | 01-180-57400-0000-1 | 741.72 |
| Vendor Haaker Equipment Co. - Haaker Equipment Co. Total: |            |            |                                |                     | 741.72 |

## Vendor: HDS WHITE CAP - HDS WHITE CAP

|                                             |                 |            |                                |                     |        |
|---------------------------------------------|-----------------|------------|--------------------------------|---------------------|--------|
| HDS WHITE CAP                               | INV 50025743602 | 03/25/2024 | INV 50025743602 Streets Dep... | 01-180-57400-0000-1 | 58.42  |
| HDS WHITE CAP                               | INV 10019571769 | 03/27/2024 | INV 10019571769 WW Op. Su...   | 30-500-57400-0000-1 | 871.49 |
| Vendor HDS WHITE CAP - HDS WHITE CAP Total: |                 |            |                                |                     | 929.91 |

## Vendor: HDL and Associates - Hinderliter, de Llamas &amp; Associates

|                                                                        |                   |            |                               |                     |        |
|------------------------------------------------------------------------|-------------------|------------|-------------------------------|---------------------|--------|
| Hinderliter, de Llamas & Assoc...                                      | HDL INV SIN036712 | 03/26/2024 | HDL INV SIN036712 Q3/2023 ... | 01-130-56000-0000-1 | 600.00 |
| Vendor HDL and Associates - Hinderliter, de Llamas & Associates Total: |                   |            |                               |                     | 600.00 |

## Vendor: Hodges - Hodges Law Group

|                  |           |            |                                  |                     |        |
|------------------|-----------|------------|----------------------------------|---------------------|--------|
| Hodges Law Group | INV 00570 | 03/20/2024 | INV 00570 Finance Legal Servi... | 01-130-56100-0000-1 | 74.00  |
| Hodges Law Group | INV 00570 | 03/20/2024 | INV 00570 Public Works Legal ... | 01-130-56100-0000-1 | 126.00 |
| Hodges Law Group | INV 00570 | 03/20/2024 | INV 00570 Retainer Cont FeeL...  | 01-130-56100-0000-1 | 906.50 |
| Hodges Law Group | INV 00570 | 03/20/2024 | INV 00570 Administration Leg...  | 01-130-56100-0000-1 | 923.00 |

## Expense Approval Report

Payment Dates: 3/16/2024 - 3/29/2024

| Vendor Name                             | Payable Number | Post Date  | Description (Item)                | Account Number      | Amount   |
|-----------------------------------------|----------------|------------|-----------------------------------|---------------------|----------|
| Hodges Law Group                        | INV 00570      | 03/20/2024 | INV 00570 Community DevLe...      | 01-130-56100-0000-1 | 966.00   |
| Hodges Law Group                        | INV 00570      | 03/20/2024 | INV 00570 City Council Legal S... | 01-130-56100-0000-1 | 2,090.50 |
| Hodges Law Group                        | INV 00570      | 03/20/2024 | INV 00570 Human Resources ...     | 01-130-56100-0000-1 | 4,126.50 |
| Vendor Hodges - Hodges Law Group Total: |                |            |                                   |                     | 9,212.50 |

## Vendor: John Hancock - John Hancock

|                                           |            |            |                   |                 |           |
|-------------------------------------------|------------|------------|-------------------|-----------------|-----------|
| John Hancock                              | INV0026277 | 03/21/2024 | 401K - Employer   | 01-20800-0000-1 | 1,945.85  |
| John Hancock                              | INV0026277 | 03/21/2024 | 401K - Employer   | 30-20800-0000-1 | 1,892.49  |
| John Hancock                              | INV0026277 | 03/21/2024 | 401K - Employer   | 31-20800-0000-1 | 781.00    |
| John Hancock                              | INV0026277 | 03/21/2024 | 401K - Employer   | 32-20800-0000-1 | 1,683.72  |
| John Hancock                              | INV0026278 | 03/21/2024 | 401K - Employee   | 01-20800-0000-1 | 482.53    |
| John Hancock                              | INV0026278 | 03/21/2024 | 401K - Employee   | 20-20800-0000-1 | 88.79     |
| John Hancock                              | INV0026278 | 03/21/2024 | 401K - Employee   | 30-20800-0000-1 | 445.28    |
| John Hancock                              | INV0026278 | 03/21/2024 | 401K - Employee   | 31-20800-0000-1 | 266.18    |
| John Hancock                              | INV0026278 | 03/21/2024 | 401K - Employee   | 32-20800-0000-1 | 611.59    |
| John Hancock                              | INV0026279 | 03/21/2024 | 401K - Employer   | 20-20800-0000-1 | 266.60    |
| John Hancock                              | INV0026286 | 03/21/2024 | 401K Loan 2       | 01-20800-0000-1 | 99.46     |
| John Hancock                              | INV0026286 | 03/21/2024 | 401K Loan 2       | 30-20800-0000-1 | 99.46     |
| John Hancock                              | INV0026286 | 03/21/2024 | 401K Loan 2       | 31-20800-0000-1 | 99.46     |
| John Hancock                              | INV0026286 | 03/21/2024 | 401K Loan 2       | 32-20800-0000-1 | 99.46     |
| John Hancock                              | INV0026287 | 03/21/2024 | 401K Loan 3       | 01-20800-0000-1 | 35.73     |
| John Hancock                              | INV0026287 | 03/21/2024 | 401K Loan 3       | 30-20800-0000-1 | 26.80     |
| John Hancock                              | INV0026287 | 03/21/2024 | 401K Loan 3       | 32-20800-0000-1 | 26.80     |
| John Hancock                              | INV0026288 | 03/21/2024 | 401K Loan 4       | 34-20800-0000-1 | 75.00     |
| John Hancock                              | INV0026289 | 03/21/2024 | 401K Loan 5       | 34-20800-0000-1 | 69.21     |
| John Hancock                              | INV0026290 | 03/21/2024 | 401K Loan 4       | 01-20800-0000-1 | 145.50    |
| John Hancock                              | INV0026290 | 03/21/2024 | 401K Loan 4       | 20-20800-0000-1 | 4.50      |
| John Hancock                              | INV0026291 | 03/21/2024 | 401K Loan 4       | 01-20800-0000-1 | 51.07     |
| John Hancock                              | INV0026291 | 03/21/2024 | 401K Loan 4       | 20-20800-0000-1 | 1.58      |
| John Hancock                              | INV0026292 | 03/21/2024 | 401k Contribution | 32-20800-0000-1 | 245.36    |
| John Hancock                              | INV0026293 | 03/21/2024 | 401k Contribution | 01-20800-0000-1 | 486.48    |
| John Hancock                              | INV0026294 | 03/21/2024 | 401k Contribution | 01-20800-0000-1 | 219.91    |
| John Hancock                              | INV0026294 | 03/21/2024 | 401k Contribution | 20-20800-0000-1 | 6.81      |
| John Hancock                              | INV0026295 | 03/21/2024 | 401k Contribution | 34-20800-0000-1 | 156.48    |
| John Hancock                              | INV0026296 | 03/21/2024 | 401k Contribution | 01-20800-0000-1 | 226.72    |
| John Hancock                              | INV0026307 | 03/21/2024 | 401K - Employer   | 01-20800-0000-1 | 3,855.55  |
| John Hancock                              | INV0026308 | 03/21/2024 | 401K - Employee   | 01-20800-0000-1 | 2,950.17  |
| John Hancock                              | INV0026314 | 03/21/2024 | 401K - Employee   | 01-20800-0000-1 | 69.36     |
| John Hancock                              | INV0026315 | 03/21/2024 | 401K Loan 1       | 01-20800-0000-1 | 89.29     |
| John Hancock                              | INV0026316 | 03/21/2024 | 401K Loan 1       | 01-20800-0000-1 | 117.75    |
| John Hancock                              | INV0026317 | 03/21/2024 | 401k Contribution | 01-20800-0000-1 | 306.37    |
| John Hancock                              | INV0026318 | 03/21/2024 | 401k Contribution | 01-20800-0000-1 | 347.28    |
| John Hancock                              | INV0026319 | 03/21/2024 | 401k Contribution | 01-20800-0000-1 | 297.28    |
| John Hancock                              | INV0026320 | 03/21/2024 | 401k Contribution | 01-20800-0000-1 | 260.48    |
| John Hancock                              | INV0026321 | 03/21/2024 | 401k Contribution | 01-20800-0000-1 | 603.55    |
| John Hancock                              | INV0026322 | 03/21/2024 | 401k Contribution | 01-20800-0000-1 | 297.28    |
| John Hancock                              | INV0026323 | 03/21/2024 | 401k Contribution | 01-20800-0000-1 | 264.48    |
| John Hancock                              | INV0026324 | 03/21/2024 | 401k Contribution | 01-20800-0000-1 | 636.20    |
| Vendor John Hancock - John Hancock Total: |            |            |                   |                 | 20,734.86 |

## Vendor: Jordan Ayon - Jordan Ayon

|                                         |            |            |                                |                 |          |
|-----------------------------------------|------------|------------|--------------------------------|-----------------|----------|
| Jordan Ayon                             | INV0026345 | 03/27/2024 | McFarland USA Foundation Sc... | 01-24600-8207-1 | 2,000.00 |
| Vendor Jordan Ayon - Jordan Ayon Total: |            |            |                                |                 | 2,000.00 |

## Vendor: Kern Machinery - Kern Machinery

|                                               |                 |            |                                 |                     |          |
|-----------------------------------------------|-----------------|------------|---------------------------------|---------------------|----------|
| Kern Machinery                                | INV 102-1136202 | 03/21/2024 | INV 102-1136202 Parts Handli... | 30-500-56410-0000-1 | 1,189.64 |
| Kern Machinery                                | INV 102-1137242 | 03/27/2024 | INV 102-1137242 Repairs and...  | 30-500-56430-0000-1 | 98.20    |
| Vendor Kern Machinery - Kern Machinery Total: |                 |            |                                 |                     | 1,287.84 |

## Vendor: Leaf - LEAF Capital Funding LLC

|                                               |                   |            |                                |                     |        |
|-----------------------------------------------|-------------------|------------|--------------------------------|---------------------|--------|
| LEAF Capital Funding LLC                      | Leaf INV 16006897 | 03/18/2024 | Leaf INV 16006897 Xerox C81... | 01-130-52200-0000-1 | 440.58 |
| Vendor Leaf - LEAF Capital Funding LLC Total: |                   |            |                                |                     | 440.58 |

## Expense Approval Report

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| Vendor Name                                                    | Payable Number           | Post Date  | Description (Item)               | Account Number      | Amount          |
|----------------------------------------------------------------|--------------------------|------------|----------------------------------|---------------------|-----------------|
| <b>Vendor: Liebert C. Whitmore - Liebert C. Whitmore</b>       |                          |            |                                  |                     |                 |
| Liebert C. Whitmore                                            | INV 247840               | 03/26/2024 | INV 247840 MC060-0000-1 G...     | 01-130-56100-0000-1 | 1,505.50        |
| Liebert C. Whitmore                                            | INV 247841               | 03/26/2024 | INV 247841 MC060-00035 SEI...    | 01-130-56100-0000-1 | 212.50          |
| Liebert C. Whitmore                                            | INV 249457               | 03/26/2024 | INV 249457 MC060-00001 Ge...     | 01-130-56100-0000-1 | 2,824.50        |
| Liebert C. Whitmore                                            | INV 253466               | 03/26/2024 | INV 253466 MC060-00001 Ge...     | 01-130-56100-0000-1 | 416.00          |
| <b>Vendor Liebert C. Whitmore - Liebert C. Whitmore Total:</b> |                          |            |                                  |                     | <b>4,958.50</b> |
| <b>Vendor: Marco Perez - Marco Perez</b>                       |                          |            |                                  |                     |                 |
| Marco Perez                                                    | INV0026272               | 03/20/2024 | Interpreting Inv 02/22/2024 C... | 01-105-52200-0000-1 | 150.00          |
| <b>Vendor Marco Perez - Marco Perez Total:</b>                 |                          |            |                                  |                     | <b>150.00</b>   |
| <b>Vendor: Mariana Sanchez - Mariana Sanchez</b>               |                          |            |                                  |                     |                 |
| Mariana Sanchez                                                | INV0026274               | 03/20/2024 | Mariana Sanchez Translation&...  | 01-105-52200-0000-1 | 300.00          |
| <b>Vendor Mariana Sanchez - Mariana Sanchez Total:</b>         |                          |            |                                  |                     | <b>300.00</b>   |
| <b>Vendor: mary valenti - Mary Valenti</b>                     |                          |            |                                  |                     |                 |
| Mary Valenti                                                   | INV0026346               | 03/27/2024 | Psych Evaluation - Ubaldo J. ... | 01-150-56000-0000-1 | 500.00          |
| <b>Vendor mary valenti - Mary Valenti Total:</b>               |                          |            |                                  |                     | <b>500.00</b>   |
| <b>Vendor: MCA Direct - MCA Direct</b>                         |                          |            |                                  |                     |                 |
| MCA Direct                                                     | Inv# 2024039             | 03/28/2024 | Inv# 2024039 Resolution Pape...  | 01-111-57200-0000-1 | 292.10          |
| <b>Vendor MCA Direct - MCA Direct Total:</b>                   |                          |            |                                  |                     | <b>292.10</b>   |
| <b>Vendor: McFarland Tire - McFarland Tire</b>                 |                          |            |                                  |                     |                 |
| McFarland Tire                                                 | INV 32652                | 03/18/2024 | INV 32652 McFarland Tire- Jo...  | 01-180-56410-0000-1 | 30.60           |
| McFarland Tire                                                 | INV 32915                | 03/18/2024 | INV 32915 McFarland Tire- W...   | 30-500-56600-0000-1 | 20.00           |
| <b>Vendor McFarland Tire - McFarland Tire Total:</b>           |                          |            |                                  |                     | <b>50.60</b>    |
| <b>Vendor: Office Depot - Office Depot</b>                     |                          |            |                                  |                     |                 |
| Office Depot                                                   | INV 351667870001         | 03/18/2024 | INV 351667870001 Office Sup...   | 01-180-57200-0000-1 | 5.77            |
| Office Depot                                                   | INV 351667870001         | 03/18/2024 | INV 351667870001 Office Sup...   | 30-500-57200-0000-1 | 5.77            |
| Office Depot                                                   | INV 351667870001         | 03/18/2024 | INV 351667870001 Office Sup...   | 32-510-57200-0000-1 | 5.76            |
| Office Depot                                                   | INV 351673892001         | 03/18/2024 | INV 351673892001 Office Sup...   | 01-180-57200-0000-1 | 27.20           |
| Office Depot                                                   | INV 351673892001         | 03/18/2024 | INV 351673892001 Office Sup...   | 30-500-57200-0000-1 | 27.22           |
| Office Depot                                                   | INV 351673892001         | 03/18/2024 | INV 351673892001 Office Sup...   | 32-510-57200-0000-1 | 27.20           |
| Office Depot                                                   | INV 356133260001         | 03/18/2024 | INV 356133260001 Office Sup...   | 01-180-57200-0000-1 | 33.15           |
| Office Depot                                                   | INV 356133260001         | 03/18/2024 | INV 356133260001 Office Sup...   | 30-500-57200-0000-1 | 33.15           |
| Office Depot                                                   | INV 356133260001         | 03/18/2024 | INV 356133260001 Office Sup...   | 32-510-57200-0000-1 | 33.15           |
| Office Depot                                                   | INV 357183277001 2/27/24 | 03/18/2024 | INV 357183277001 2/27/24 H...    | 01-115-57200-0000-1 | 11.11           |
| Office Depot                                                   | INV 357183277001 2/27/24 | 03/18/2024 | INV 357183277001 2/27/24 H...    | 30-500-57200-0000-1 | 33.34           |
| Office Depot                                                   | INV 357183277001 2/27/24 | 03/18/2024 | INV 357183277001 2/27/24 H...    | 31-505-57200-0000-1 | 33.34           |
| Office Depot                                                   | INV 357183277001 2/27/24 | 03/18/2024 | INV 357183277001 2/27/24 H...    | 32-510-57200-0000-1 | 33.34           |
| Office Depot                                                   | INV 357334316001         | 03/18/2024 | INV 357334316001 2/29/24 Fi...   | 01-115-57200-0000-1 | 27.20           |
| Office Depot                                                   | INV 357334316001         | 03/18/2024 | INV 357334316001 2/29/24 Fi...   | 30-500-57200-0000-1 | 81.59           |
| Office Depot                                                   | INV 357334316001         | 03/18/2024 | INV 357334316001 2/29/24 Fi...   | 31-505-57200-0000-1 | 81.58           |
| Office Depot                                                   | INV 357334316001         | 03/18/2024 | INV 357334316001 2/29/24 Fi...   | 32-510-57200-0000-1 | 81.58           |
| Office Depot                                                   | INV 357183793001         | 03/20/2024 | INV 357183793001 2/27/24 Fi...   | 01-115-57200-0000-1 | 6.40            |
| Office Depot                                                   | INV 357183793001         | 03/20/2024 | INV 357183793001 2/27/24 Fi...   | 30-500-57200-0000-1 | 19.19           |
| Office Depot                                                   | INV 357183793001         | 03/20/2024 | INV 357183793001 2/27/24 Fi...   | 31-505-57200-0000-1 | 19.19           |
| Office Depot                                                   | INV 357183793001         | 03/20/2024 | INV 357183793001 2/27/24 Fi...   | 32-510-57200-0000-1 | 19.19           |
| Office Depot                                                   | INV 357698707001         | 03/26/2024 | INV 357698707001 Finance S...    | 01-115-57200-0000-1 | 12.95           |
| Office Depot                                                   | INV 357698707001         | 03/26/2024 | INV 357698707001 Finance S...    | 30-500-57200-0000-1 | 38.87           |
| Office Depot                                                   | INV 357698707001         | 03/26/2024 | INV 357698707001 Finance S...    | 31-505-57200-0000-1 | 38.86           |
| Office Depot                                                   | INV 357698707001         | 03/26/2024 | INV 357698707001 Finance S...    | 32-510-57200-0000-1 | 38.86           |
| Office Depot                                                   | INV 357702249001         | 03/26/2024 | INV 357702249001 Finance S...    | 01-115-57200-0000-1 | 14.11           |
| Office Depot                                                   | INV 357702249001         | 03/26/2024 | INV 357702249001 Finance S...    | 30-500-57200-0000-1 | 42.33           |
| Office Depot                                                   | INV 357702249001         | 03/26/2024 | INV 357702249001 Finance S...    | 31-505-57200-0000-1 | 42.33           |
| Office Depot                                                   | INV 357702249001         | 03/26/2024 | INV 357702249001 Finance S...    | 32-510-57200-0000-1 | 42.33           |
| Office Depot                                                   | INV 357702254001         | 03/26/2024 | INV 357702254001 Finance S...    | 01-115-57200-0000-1 | 1.60            |
| Office Depot                                                   | INV 357702254001         | 03/26/2024 | INV 357702254001 Finance S...    | 30-500-57200-0000-1 | 4.79            |
| Office Depot                                                   | INV 357702254001         | 03/26/2024 | INV 357702254001 Finance S...    | 31-505-57200-0000-1 | 4.80            |
| Office Depot                                                   | INV 357702254001         | 03/26/2024 | INV 357702254001 Finance S...    | 32-510-57200-0000-1 | 4.80            |
| Office Depot                                                   | Inv. 358945043001        | 03/27/2024 | Inv. 358945043001 Office Sup...  | 01-150-57200-0000-1 | 104.98          |
| <b>Vendor Office Depot - Office Depot Total:</b>               |                          |            |                                  |                     | <b>1,037.03</b> |



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| Vendor Name                                                  | Payable Number | Post Date  | Description (Item)               | Account Number      | Amount          |
|--------------------------------------------------------------|----------------|------------|----------------------------------|---------------------|-----------------|
| <b>Vendor: P &amp; J Electric - P &amp; J Electric</b>       |                |            |                                  |                     |                 |
| P & J Electric                                               | INV 8539       | 03/12/2024 | INV 8539 Electrician Hours and.. | 30-500-56000-7820-1 | 3,019.58        |
| <b>Vendor P &amp; J Electric - P &amp; J Electric Total:</b> |                |            |                                  |                     | <b>3,019.58</b> |

**Vendor: Pace Analytical Serv - Pace Analytical Services, LLC**

|                                                                           |             |            |                                 |                     |               |
|---------------------------------------------------------------------------|-------------|------------|---------------------------------|---------------------|---------------|
| Pace Analytical Services, LLC                                             | INV B490448 | 03/12/2024 | INV B490448 1st. Qrtly Ground.. | 32-510-58200-0000-1 | 246.00        |
| <b>Vendor Pace Analytical Serv - Pace Analytical Services, LLC Total:</b> |             |            |                                 |                     | <b>246.00</b> |

**Vendor: PG&E COMPANY - PG&E COMPANY**

|                                                          |                                 |            |              |                     |                  |
|----------------------------------------------------------|---------------------------------|------------|--------------|---------------------|------------------|
| PG&E COMPANY                                             | PG& E March Monthly Billing ... | 03/27/2024 | 0891499733-6 | 01-180-58000-0000-1 | 111.02           |
| PG&E COMPANY                                             | PG& E March Monthly Billing ... | 03/27/2024 | 0664171738-1 | 01-180-58000-0000-1 | 78.44            |
| PG&E COMPANY                                             | PG& E March Monthly Billing ... | 03/27/2024 | 9777659623-7 | 01-180-58000-0000-1 | 9.86             |
| PG&E COMPANY                                             | PG& E March Monthly Billing ... | 03/27/2024 | 4022268837-2 | 01-180-58000-0000-1 | 184.44           |
| PG&E COMPANY                                             | PG& E March Monthly Billing ... | 03/27/2024 | 7576987527-1 | 01-180-58000-0000-1 | 181.24           |
| PG&E COMPANY                                             | PG& E March Monthly Billing ... | 03/27/2024 | 2514556883-5 | 01-180-58000-0000-1 | 27.54            |
| PG&E COMPANY                                             | PG& E March Monthly Billing ... | 03/27/2024 | 4453174177-3 | 01-180-58000-0000-1 | 579.54           |
| PG&E COMPANY                                             | PG& E March Monthly Billing ... | 03/27/2024 | 5490736244-3 | 01-180-58100-0000-1 | 12.32            |
| PG&E COMPANY                                             | PG& E March Monthly Billing ... | 03/27/2024 | 1601672325-2 | 01-180-58100-0000-1 | 304.87           |
| PG&E COMPANY                                             | PG& E March Monthly Billing ... | 03/27/2024 | 3877090180-9 | 01-180-58100-0000-1 | 468.04           |
| PG&E COMPANY                                             | PG& E March Monthly Billing ... | 03/27/2024 | 5568620890-5 | 01-180-58100-0000-1 | 10.53            |
| PG&E COMPANY                                             | PG& E March Monthly Billing ... | 03/27/2024 | 356448726-8  | 01-180-58100-0000-1 | 78.25            |
| PG&E COMPANY                                             | PG& E March Monthly Billing ... | 03/27/2024 | 7663752590-8 | 01-180-58100-0000-1 | 26.80            |
| PG&E COMPANY                                             | PG& E March Monthly Billing ... | 03/27/2024 | 2012021553-6 | 01-180-58100-0000-1 | 1,114.89         |
| PG&E COMPANY                                             | PG& E March Monthly Billing ... | 03/27/2024 | 6094933730-1 | 01-180-58100-0000-1 | 231.30           |
| PG&E COMPANY                                             | PG& E March Monthly Billing ... | 03/27/2024 | 0741726506-8 | 01-180-58100-0000-1 | 554.25           |
| PG&E COMPANY                                             | PG& E March Monthly Billing ... | 03/27/2024 | 4483764300-4 | 01-180-58100-0000-1 | 54.83            |
| PG&E COMPANY                                             | PG& E March Monthly Billing ... | 03/27/2024 | 5629608181-5 | 01-180-58100-0000-1 | 30.03            |
| PG&E COMPANY                                             | PG& E March Monthly Billing ... | 03/27/2024 | 4191871709-5 | 01-185-58000-0000-1 | 1,234.52         |
| PG&E COMPANY                                             | PG& E March Monthly Billing ... | 03/27/2024 | 7668473786-9 | 01-190-58000-0000-1 | 2,858.01         |
| PG&E COMPANY                                             | PG& E March Monthly Billing ... | 03/27/2024 | 5794429226-7 | 20-200-58100-0000-1 | 251.65           |
| PG&E COMPANY                                             | PG& E March Monthly Billing ... | 03/27/2024 | 0309941756-4 | 20-200-58100-0000-1 | 327.31           |
| PG&E COMPANY                                             | PG& E March Monthly Billing ... | 03/27/2024 | 7336692458-4 | 20-200-58100-0000-1 | 1,645.56         |
| PG&E COMPANY                                             | PG& E March Monthly Billing ... | 03/27/2024 | 3047362805-2 | 20-200-58100-0000-1 | 214.93           |
| PG&E COMPANY                                             | PG& E March Monthly Billing ... | 03/27/2024 | 0979037755-1 | 20-200-58100-0000-1 | 9.85             |
| PG&E COMPANY                                             | PG& E March Monthly Billing ... | 03/27/2024 | 6372122228-7 | 20-200-58100-0000-1 | 813.77           |
| PG&E COMPANY                                             | PG& E March Monthly Billing ... | 03/27/2024 | 5842445837-8 | 30-500-58000-0000-1 | 244.94           |
| PG&E COMPANY                                             | PG& E March Monthly Billing ... | 03/27/2024 | 9048125100-8 | 30-500-58000-0000-1 | 268.86           |
| PG&E COMPANY                                             | PG& E March Monthly Billing ... | 03/27/2024 | 5490736244-3 | 30-500-58000-0000-1 | 12.32            |
| PG&E COMPANY                                             | PG& E March Monthly Billing ... | 03/27/2024 | 2687153110-4 | 32-510-58000-0000-1 | 9,503.76         |
| PG&E COMPANY                                             | PG& E March Monthly Billing ... | 03/27/2024 | 6395880662-0 | 32-510-58000-0000-1 | 24.64            |
| PG&E COMPANY                                             | PG& E March Monthly Billing ... | 03/27/2024 | 0425382282-1 | 32-510-58000-0000-1 | 151.15           |
| PG&E COMPANY                                             | PG& E March Monthly Billing ... | 03/27/2024 | 7699604118-2 | 32-510-58000-0000-1 | 314.07           |
| PG&E COMPANY                                             | PG& E March Monthly Billing ... | 03/27/2024 | 0382494192-0 | 32-510-58000-0000-1 | 9.86             |
| PG&E COMPANY                                             | PG& E March Monthly Billing ... | 03/27/2024 | 0843084856-7 | 32-510-58000-0000-1 | 338.36           |
| <b>Vendor PG&amp;E COMPANY - PG&amp;E COMPANY Total:</b> |                                 |            |              |                     | <b>22,281.75</b> |

**Vendor: powerDMS - PowerDMS Inc**

|                                              |           |            |                                |                     |                 |
|----------------------------------------------|-----------|------------|--------------------------------|---------------------|-----------------|
| PowerDMS Inc                                 | INV-46147 | 03/21/2024 | INV-46147 Power FTO Subscri... | 01-150-52200-0000-1 | 2,782.50        |
| <b>Vendor powerDMS - PowerDMS Inc Total:</b> |           |            |                                |                     | <b>2,782.50</b> |

**Vendor: Raymond's Trophy - Raymond's Trophy**

|                                                          |          |            |                                |                     |                 |
|----------------------------------------------------------|----------|------------|--------------------------------|---------------------|-----------------|
| Raymond's Trophy                                         | INV94920 | 03/20/2024 | Inv 94920 Raymonds Trophy P... | 01-105-57100-0000-1 | 65.49           |
| Raymond's Trophy                                         | INV95010 | 03/20/2024 | Inv95010 Raymonds Trophy- ...  | 01-110-57400-0000-1 | 44.79           |
| Raymond's Trophy                                         | INV95010 | 03/20/2024 | Inv95010 Raymonds Trophy- ...  | 01-180-57400-0000-1 | 7.17            |
| Raymond's Trophy                                         | INV95010 | 03/20/2024 | Inv95010 Raymonds Trophy- ...  | 30-500-57200-0000-1 | 7.17            |
| Raymond's Trophy                                         | INV95010 | 03/20/2024 | Inv95010 Raymonds Trophy- ...  | 32-510-57200-0000-1 | 7.17            |
| Raymond's Trophy                                         | INV95183 | 03/20/2024 | Inv. 95183 Raymonds T. Mara... | 01-24600-8207-1     | 1,658.39        |
| <b>Vendor Raymond's Trophy - Raymond's Trophy Total:</b> |          |            |                                |                     | <b>1,790.18</b> |

**Vendor: PLATT - Rexel USA Supply**

|                                               |             |            |                                |                     |              |
|-----------------------------------------------|-------------|------------|--------------------------------|---------------------|--------------|
| Rexel USA Supply                              | DOC 4X76204 | 03/25/2024 | DOC 4X76204 Water Dept. Op...  | 32-510-57400-0000-1 | 27.09        |
| Rexel USA Supply                              | INV SC82182 | 03/25/2024 | INV SC82182 Street Dept Opp... | 01-180-57400-0000-1 | 7.19         |
| <b>Vendor PLATT - Rexel USA Supply Total:</b> |             |            |                                |                     | <b>34.28</b> |

## Expense Approval Report

Payment Dates: 3/16/2024 - 3/29/2024

| Vendor Name                                                             | Payable Number   | Post Date  | Description (Item)                 | Account Number      | Amount          |
|-------------------------------------------------------------------------|------------------|------------|------------------------------------|---------------------|-----------------|
| <b>Vendor: 661 Communications - Rodger C Goodman JR</b>                 |                  |            |                                    |                     |                 |
| Rodger C Goodman JR                                                     | INV 1843         | 03/27/2024 | INV 1843 Water Dept. Veh. Re...    | 32-510-56600-0000-1 | 1,736.32        |
| Rodger C Goodman JR                                                     | INV 1849         | 03/29/2024 | INV 1849 Water Dept. Light R...    | 32-510-56600-0000-1 | 459.49          |
| <b>Vendor 661 Communications - Rodger C Goodman JR Total:</b>           |                  |            |                                    |                     | <b>2,195.81</b> |
| <b>Vendor: San Joaquin Paint - San Joaquin Paint</b>                    |                  |            |                                    |                     |                 |
| San Joaquin Paint                                                       | INV 131304       | 03/18/2024 | INV 131304 Supplies Graffiti Is... | 01-180-57400-0000-1 | 171.01          |
| <b>Vendor San Joaquin Paint - San Joaquin Paint Total:</b>              |                  |            |                                    |                     | <b>171.01</b>   |
| <b>Vendor: SECURE SYSTEMS - SECURE SYSTEMS</b>                          |                  |            |                                    |                     |                 |
| SECURE SYSTEMS                                                          | INV0026264       | 03/18/2024 | Secure Systems 01.01.24 R26...     | 01-150-52200-0000-1 | 74.40           |
| SECURE SYSTEMS                                                          | INV0026264       | 03/18/2024 | Secure Systems 01.01.24 R26...     | 01-185-52200-0000-1 | 74.40           |
| SECURE SYSTEMS                                                          | INV0026264       | 03/18/2024 | Secure Systems 01.01.24 R26...     | 01-190-52200-0000-1 | 74.40           |
| SECURE SYSTEMS                                                          | INV0026264       | 03/18/2024 | Secure Systems 01.01.24 R26...     | 30-500-52200-0000-1 | 74.40           |
| SECURE SYSTEMS                                                          | INV0026264       | 03/18/2024 | Secure Systems 01.01.24 R26...     | 32-510-52200-0000-1 | 74.40           |
| SECURE SYSTEMS                                                          | INV0026265       | 03/18/2024 | Secure Systems 02.01.24 R26...     | 01-190-52200-0000-1 | 52.00           |
| SECURE SYSTEMS                                                          | INV0026266       | 03/18/2024 | Secure Systems 03.01.24 R26...     | 01-190-52200-0000-1 | 52.00           |
| SECURE SYSTEMS                                                          | INV0026341       | 03/21/2024 | Secure Systems 02.01.24 R26...     | 01-190-52200-0000-1 | 372.00          |
| <b>Vendor SECURE SYSTEMS - SECURE SYSTEMS Total:</b>                    |                  |            |                                    |                     | <b>848.00</b>   |
| <b>Vendor: SPD - SPD</b>                                                |                  |            |                                    |                     |                 |
| SPD                                                                     | INV 19857        | 03/26/2024 | INV 19857 White Door Hanger...     | 01-115-57200-0000-1 | 28.72           |
| SPD                                                                     | INV 19857        | 03/26/2024 | INV 19857 White Door Hanger...     | 01-165-57400-0000-1 | 129.23          |
| SPD                                                                     | INV 19857        | 03/26/2024 | INV 19857 White Door Hanger...     | 32-510-57400-0000-1 | 129.24          |
| SPD                                                                     | Inv. 19845       | 03/26/2024 | Inv. 19845 White Envelopes + ...   | 01-150-57200-0000-1 | 238.15          |
| <b>Vendor SPD - SPD Total:</b>                                          |                  |            |                                    |                     | <b>525.34</b>   |
| <b>Vendor: Stinson Stationers, - Stinson Stationers, Inc.</b>           |                  |            |                                    |                     |                 |
| Stinson Stationers, Inc.                                                | Inv. 276168-0    | 03/27/2024 | Inv. 276168-0 Paper Towels         | 01-130-57200-0000-1 | 45.15           |
| Stinson Stationers, Inc.                                                | Inv. 276168-0    | 03/27/2024 | Inv. 276168-0 Nitrile Gloves       | 01-150-57400-0000-1 | 45.40           |
| <b>Vendor Stinson Stationers, - Stinson Stationers, Inc. Total:</b>     |                  |            |                                    |                     | <b>90.55</b>    |
| <b>Vendor: Bakersfield Cal. - The Bakersfield Californian</b>           |                  |            |                                    |                     |                 |
| The Bakersfield Californian                                             | INV 0224109839   | 03/21/2024 | INV 0224109839 Public Heari...     | 34-520-55800-0000-1 | 3,134.68        |
| <b>Vendor Bakersfield Cal. - The Bakersfield Californian Total:</b>     |                  |            |                                    |                     | <b>3,134.68</b> |
| <b>Vendor: Tyler Technologies - Tyler Technologies</b>                  |                  |            |                                    |                     |                 |
| Tyler Technologies                                                      | INV 025-458149   | 03/26/2024 | INV 025-458149 Executime Ti...     | 01-310-52200-0000-1 | 1,667.06        |
| <b>Vendor Tyler Technologies - Tyler Technologies Total:</b>            |                  |            |                                    |                     | <b>1,667.06</b> |
| <b>Vendor: ubaldo weiss - Ubaldo J. Weiss</b>                           |                  |            |                                    |                     |                 |
| Ubaldo J. Weiss                                                         | INV0026268       | 03/18/2024 | Reimbursement - Uniform            | 01-150-51800-0000-1 | 722.58          |
| Ubaldo J. Weiss                                                         | INV0026268       | 03/18/2024 | Reimbursement - Notary Servi...    | 01-150-56000-0000-1 | 30.00           |
| <b>Vendor ubaldo weiss - Ubaldo J. Weiss Total:</b>                     |                  |            |                                    |                     | <b>752.58</b>   |
| <b>Vendor: ultrex management - Ultrex Management Services LLC</b>       |                  |            |                                    |                     |                 |
| Ultrex Management Services L...                                         | Inv. 4023836     | 03/12/2024 | Inv 4023836 CN33785-01 (CM...      | 01-130-52200-0000-1 | 315.54          |
| Ultrex Management Services L...                                         | Inv 4024833      | 03/18/2024 | Inv 4024833 CN27737-01 (Squ...     | 01-150-52200-0000-1 | 119.96          |
| <b>Vendor ultrex management - Ultrex Management Services LLC Total:</b> |                  |            |                                    |                     | <b>435.50</b>   |
| <b>Vendor: Verizon - Police Dep - Verizon - Police Dep</b>              |                  |            |                                    |                     |                 |
| Verizon - Police Dep                                                    | INV 9959041706   | 03/26/2024 | INV 9959041706 Feb 24 Police...    | 01-105-57800-0000-1 | 214.55          |
| Verizon - Police Dep                                                    | INV 9959041706   | 03/26/2024 | INV 9959041706 Feb 24 Police...    | 01-115-57800-0000-1 | 12.57           |
| Verizon - Police Dep                                                    | INV 9959041706   | 03/26/2024 | INV 9959041706 Feb 24 Police...    | 01-140-57800-0000-1 | 25.15           |
| Verizon - Police Dep                                                    | INV 9959041706   | 03/26/2024 | INV 9959041706 Feb 24 Police...    | 01-160-57800-0000-1 | 8.38            |
| Verizon - Police Dep                                                    | INV 9959041706   | 03/26/2024 | INV 9959041706 Feb 24 Police...    | 01-165-57800-0000-1 | 8.38            |
| Verizon - Police Dep                                                    | INV 9959041706   | 03/26/2024 | INV 9959041706 Feb 24 Police...    | 30-500-57800-0000-1 | 12.57           |
| Verizon - Police Dep                                                    | INV 9959041706   | 03/26/2024 | INV 9959041706 Feb 24 Police...    | 31-505-57800-0000-1 | 12.57           |
| Verizon - Police Dep                                                    | INV 9959041706   | 03/26/2024 | INV 9959041706 Feb 24 Police...    | 32-510-57800-0000-1 | 4.20            |
| <b>Vendor Verizon - Police Dep - Verizon - Police Dep Total:</b>        |                  |            |                                    |                     | <b>298.37</b>   |
| <b>Vendor: Vernon C. Sorenson - Vernon C. Sorenson</b>                  |                  |            |                                    |                     |                 |
| Vernon C. Sorenson                                                      | Inv. 00541452-00 | 03/21/2024 | Inv. 00541452-00 J. Cardenas       | 32-510-56000-0000-1 | 215.00          |
| Vernon C. Sorenson                                                      | Inv. 00541542-00 | 03/21/2024 | Inv. 00541542-00 Y. Hernandez      | 01-180-56000-0000-1 | 215.00          |
| Vernon C. Sorenson                                                      | Inv. 00541646-00 | 03/21/2024 | Inv. 00541646-00 L. Barajas        | 01-180-56000-0000-1 | 215.00          |
| Vernon C. Sorenson                                                      | Inv. 00542078-00 | 03/21/2024 | Inv. 00542078-00 L. Barajas        | 01-180-56000-0000-1 | 65.00           |
| <b>Vendor Vernon C. Sorenson - Vernon C. Sorenson Total:</b>            |                  |            |                                    |                     | <b>710.00</b>   |

## Expense Approval Report

Payment Dates: 3/16/2024 - 3/29/2024

| Vendor Name                                                           | Payable Number | Post Date  | Description (Item)                | Account Number      | Amount            |
|-----------------------------------------------------------------------|----------------|------------|-----------------------------------|---------------------|-------------------|
| <b>Vendor: Vulcan Industries - Vulcan Industries</b>                  |                |            |                                   |                     |                   |
| Vulcan Industries                                                     | INV 73927642   | 03/21/2024 | INV 73927642 Enviromental F...    | 01-180-57400-0000-1 | 1,931.20          |
| <b>Vendor Vulcan Industries - Vulcan Industries Total:</b>            |                |            |                                   |                     | <b>1,931.20</b>   |
| <b>Vendor: WestAir - WestAir Gases &amp; Equipment, Inc.</b>          |                |            |                                   |                     |                   |
| WestAir Gases & Equipment, I...                                       | INV 0080568501 | 03/27/2024 | INV 0080568501 Acetylene, H...    | 30-500-53800-0000-1 | 96.48             |
| <b>Vendor WestAir - WestAir Gases &amp; Equipment, Inc. Total:</b>    |                |            |                                   |                     | <b>96.48</b>      |
| <b>Vendor: Rain for Rent - Western Oilfields Supply Company</b>       |                |            |                                   |                     |                   |
| Western Oilfields Supply Com...                                       | INV 1983179    | 03/25/2024 | INV 1983179 Water Dept. Op...     | 32-510-57400-0000-1 | 90.20             |
| Western Oilfields Supply Com...                                       | INV 1983903    | 03/25/2024 | INV 1983903 Water Dept. Ope...    | 32-510-57400-0000-1 | 146.14            |
| <b>Vendor Rain for Rent - Western Oilfields Supply Company Total:</b> |                |            |                                   |                     | <b>236.34</b>     |
| <b>Vendor: cavenaugh - William J Cavanaugh</b>                        |                |            |                                   |                     |                   |
| William J Cavanaugh                                                   | INV0026347     | 03/27/2024 | DUI Seminar - Phillip Garza Ma... | 01-150-52010-0000-1 | 620.00            |
| William J Cavanaugh                                                   | INV0026348     | 03/27/2024 | DUI Seminar - Karissa Alberto...  | 01-150-52010-0000-1 | 620.00            |
| <b>Vendor cavenaugh - William J Cavanaugh Total:</b>                  |                |            |                                   |                     | <b>1,240.00</b>   |
| <b>Grand Total:</b>                                                   |                |            |                                   |                     | <b>438,613.78</b> |

## Report Summary

## Fund Summary

| Fund                                   | Payment Amount    |
|----------------------------------------|-------------------|
| 01 - GENERAL FUND                      | 248,224.42        |
| 20 - LIGHTING & LANDSCAPING-DISTRICT 1 | 11,314.24         |
| 25 - CAPITAL IMPROVEMENTS PROJECTS     | 16,013.75         |
| 30 - SEWER                             | 57,298.49         |
| 31 - REFUSE/RECYCLING                  | 17,844.04         |
| 32 - WATER                             | 78,548.75         |
| 34 - PUBLIC TRANSPORTATION             | 9,370.09          |
| <b>Grand Total:</b>                    | <b>438,613.78</b> |

## Account Summary

| Account Number      | Account Name                 | Payment Amount |
|---------------------|------------------------------|----------------|
| 01-105-50600-0000-1 | Workers Compensation ...     | 99.47          |
| 01-105-52000-0000-1 | Conferences/Meetings/T...    | 611.38         |
| 01-105-52200-0000-1 | Contract Services            | 450.00         |
| 01-105-54000-0000-1 | Fuel                         | 13.36          |
| 01-105-54400-0000-1 | Insurance - CSJV Rsk M...    | 74.85          |
| 01-105-57100-0000-1 | Special Activities           | 70.89          |
| 01-105-57800-0000-1 | Telephone & Communic...      | 214.55         |
| 01-110-50600-0000-1 | Workers Compensation ...     | 915.11         |
| 01-110-54000-0000-1 | Fuel                         | 68.42          |
| 01-110-54400-0000-1 | Insurance - CSJV Rsk M...    | 698.56         |
| 01-110-55200-0000-1 | Miscellaneous                | 1,195.05       |
| 01-110-57400-0000-1 | Supplies- Operating          | 44.79          |
| 01-111-50600-0000-1 | Workers Compensation ...     | 251.99         |
| 01-111-54000-0000-1 | Fuel                         | 96.75          |
| 01-111-54400-0000-1 | Insurance - CSJV Rsk M...    | 189.61         |
| 01-111-57200-0000-1 | Supplies - Office            | 292.10         |
| 01-112-50600-0000-1 | Workers Compensation ...     | 185.67         |
| 01-112-54400-0000-1 | Insurance - CSJV Rsk M...    | 139.71         |
| 01-115-50600-0000-1 | Workers Compensation ...     | 563.65         |
| 01-115-54000-0000-1 | Fuel                         | 13.36          |
| 01-115-54400-0000-1 | Insurance - CSJV Rsk M...    | 429.11         |
| 01-115-56000-0000-1 | Professional Services - O... | 32.00          |
| 01-115-57200-0000-1 | Supplies - Office            | 102.09         |
| 01-115-57800-0000-1 | Telephone & Communic...      | 12.57          |
| 01-130-52200-0000-1 | Contract Services            | 948.46         |
| 01-130-56000-0000-1 | Professional Services - O... | 674.00         |
| 01-130-56050-0000-1 | Accounting/Auditing Ser...   | 11,573.12      |
| 01-130-56100-0000-1 | Legal Services               | 14,171.00      |
| 01-130-57200-0000-1 | Supplies - Office            | 45.15          |
| 01-140-50600-0000-1 | Workers Compensation ...     | 1,372.66       |
| 01-140-54000-0000-1 | Fuel                         | 20.44          |
| 01-140-54400-0000-1 | Insurance - CSJV Rsk M...    | 1,037.86       |
| 01-140-56000-0000-1 | Professional Services - O... | 33,246.00      |
| 01-140-57800-0000-1 | Telephone & Communic...      | 25.15          |
| 01-150-50600-0000-1 | Workers Compensation ...     | 32,559.19      |
| 01-150-51800-0000-1 | Clothing Allowance           | 722.58         |
| 01-150-52010-0000-1 | Conference/Meeting/Tr...     | 1,240.00       |
| 01-150-52200-0000-1 | Contract Services            | 3,288.08       |
| 01-150-52950-0000-1 | Equip-Other (Capital)        | 8,007.24       |
| 01-150-54000-0000-1 | Fuel                         | 5,129.30       |
| 01-150-54400-0000-1 | Insurance - CSJV Rsk M...    | 24,733.93      |
| 01-150-56000-0000-1 | Professional Services - O... | 750.62         |
| 01-150-56600-0000-1 | Repairs & Maintenance -...   | 7,685.35       |
| 01-150-56800-0000-1 | Safety Equipment             | 1,080.83       |
| 01-150-57200-0000-1 | Supplies - Office            | 343.13         |
| 01-150-57400-0000-1 | Supplies - Operating         | 45.40          |

## Account Summary

| Account Number      | Account Name                 | Payment Amount |
|---------------------|------------------------------|----------------|
| 01-155-50600-0000-1 | Workers Compensation ...     | 941.63         |
| 01-155-51150-0000-1 | Dog Clinic                   | 50.00          |
| 01-155-54000-0000-1 | Fuel                         | 205.24         |
| 01-155-54400-0000-1 | Insurance - CSJV Rsk M...    | 713.53         |
| 01-160-50600-0000-1 | Workers Compensation ...     | 1,173.72       |
| 01-160-54000-0000-1 | Fuel                         | 68.42          |
| 01-160-54400-0000-1 | Insurance - CSJV Rsk M...    | 888.17         |
| 01-160-57800-0000-1 | Telephone & Communic...      | 8.38           |
| 01-165-50600-0000-1 | Workers Compensation ...     | 948.26         |
| 01-165-54000-0000-1 | Fuel                         | 102.22         |
| 01-165-54400-0000-1 | Insurance - CSJV Rsk M...    | 723.51         |
| 01-165-57400-0000-1 | Supplies - Operating         | 129.23         |
| 01-165-57800-0000-1 | Telephone & Communic...      | 8.38           |
| 01-175-50600-0000-1 | Workers Compensation ...     | 464.18         |
| 01-175-54000-0000-1 | Fuel                         | 7.09           |
| 01-175-54400-0000-1 | Insurance - CSJV Rsk M...    | 354.27         |
| 01-180-50600-0000-1 | Workers Compensation ...     | 3,859.36       |
| 01-180-51800-0000-1 | Clothing Allowance           | 100.01         |
| 01-180-54000-0000-1 | Fuel                         | 920.14         |
| 01-180-54400-0000-1 | Insurance - CSJV Rsk M...    | 2,928.95       |
| 01-180-56000-0000-1 | Professional Services - O... | 639.00         |
| 01-180-56410-0000-1 | Repairs & Maintenance ...    | 30.60          |
| 01-180-56440-0000-1 | Repairs & Maintenance-...    | 3.04           |
| 01-180-56600-0000-1 | Repairs/Maintenance - ...    | 40.51          |
| 01-180-57200-0000-1 | Supplies - Office            | 66.12          |
| 01-180-57400-0000-1 | Supplies - Operating         | 5,326.45       |
| 01-180-58000-0000-1 | Utilities                    | 1,172.08       |
| 01-180-58100-0000-1 | Street Lighting              | 2,886.11       |
| 01-185-52200-0000-1 | Contract Services            | 74.40          |
| 01-185-56400-0000-1 | Repairs & Maint - Build &... | 882.47         |
| 01-185-58000-0000-1 | Utilities                    | 1,234.52       |
| 01-190-52200-0000-1 | Contract Services            | 1,230.40       |
| 01-190-58000-0000-1 | Utilities                    | 2,858.01       |
| 01-20800-0000-1     | Pension Payable              | 13,788.29      |
| 01-22050-0000-1     | Federal Withholding Pay...   | 7,777.53       |
| 01-22100-0000-1     | FICA Payable                 | 12,597.66      |
| 01-22150-0000-1     | Medicare Payable             | 2,946.28       |
| 01-22200-0000-1     | State Withholding Payab...   | 4,444.26       |
| 01-22250-0000-1     | SUTA Payable                 | 349.75         |
| 01-22275-0000-1     | ETT Payable                  | 7.44           |
| 01-22600-0000-1     | Health FSA                   | 58.37          |
| 01-22700-0000-1     | Disablity LTD                | 175.09         |
| 01-22800-0000-1     | Accident                     | 19.34          |
| 01-22900-0000-1     | Life                         | 92.68          |
| 01-22950-0000-1     | Cancer-American Fidelity     | 14.40          |
| 01-24600-8207-1     | Deferred Revenue - McF...    | 6,658.39       |
| 01-310-52200-0000-1 | Contract Services            | 12,792.01      |
| 20-200-50600-0000-1 | Workers Compensation ...     | 623.33         |
| 20-200-51800-0000-1 | Clothing Allowance           | 10.87          |
| 20-200-52200-0000-1 | Contract Services            | 4,158.00       |
| 20-200-54000-0000-1 | Fuel                         | 273.65         |
| 20-200-57400-0000-1 | Supplies - Operating         | 1,982.65       |
| 20-200-58100-0000-1 | Street Lighting              | 3,263.07       |
| 20-20800-0000-1     | Pension Payable              | 368.28         |
| 20-22050-0000-1     | Federal Withholding Pay...   | 86.31          |
| 20-22100-0000-1     | FICA Payable                 | 350.22         |
| 20-22150-0000-1     | Medicare Payable             | 81.92          |
| 20-22200-0000-1     | State Withholding Payab...   | 56.02          |

## Account Summary

| Account Number      | Account Name                | Payment Amount |
|---------------------|-----------------------------|----------------|
| 20-22250-0000-1     | SUTA Payable                | 58.67          |
| 20-22275-0000-1     | ETT Payable                 | 1.25           |
| 25-000-52960-2302-1 | Street & Roads (Capital)    | 6,937.50       |
| 25-000-52960-2303-1 | Street & Roads (Capital)    | 424.12         |
| 25-000-52960-2304-1 | Street & Roads (Capital)    | 424.12         |
| 25-000-52960-2305-1 | Street & Roads (Capital)    | 424.26         |
| 25-000-52960-8280-1 | HSIP Cycle 10               | 1,953.75       |
| 25-000-52960-8290-1 | RSTP/HIP West Side - Har..  | 5,850.00       |
| 30-20800-0000-1     | Pension Payable             | 2,464.03       |
| 30-22050-0000-1     | Federal Withholding Pay...  | 1,198.72       |
| 30-22100-0000-1     | FICA Payable                | 2,791.70       |
| 30-22150-0000-1     | Medicare Payable            | 652.88         |
| 30-22200-0000-1     | State Withholding Payab...  | 902.94         |
| 30-22250-0000-1     | SUTA Payable                | 98.08          |
| 30-22275-0000-1     | ETT Payable                 | 2.11           |
| 30-22600-0000-1     | Health FSA                  | 39.13          |
| 30-22700-0000-1     | Disablity LTD               | 43.51          |
| 30-22800-0000-1     | Accident                    | 27.45          |
| 30-22900-0000-1     | Life                        | 44.10          |
| 30-22950-0000-1     | Cancer- American Fidelity   | 2.62           |
| 30-500-50600-0000-1 | Workers Compensation ...    | 9,230.63       |
| 30-500-51800-0000-1 | Clothing Allowance          | 54.36          |
| 30-500-52200-0000-1 | Contract Services           | 1,817.50       |
| 30-500-53800-0000-1 | Equipment Rental            | 96.48          |
| 30-500-54000-0000-1 | Fuel                        | 512.68         |
| 30-500-54400-0000-1 | Insurance - CSJV Rsk M...   | 7,015.52       |
| 30-500-55600-0000-1 | Postage                     | 2,537.05       |
| 30-500-56000-7820-1 | Professional Services - ... | 11,361.83      |
| 30-500-56050-0000-1 | Accounting/Auditing Ser...  | 11,573.12      |
| 30-500-56410-0000-1 | Repairs & Maintenance ...   | 1,311.93       |
| 30-500-56430-0000-1 | Repairs & Maintenance -...  | 98.20          |
| 30-500-56600-0000-1 | Repairs & Maintenance -...  | 127.54         |
| 30-500-57200-0000-1 | Supplies - Office           | 293.42         |
| 30-500-57400-0000-1 | Supplies - Operating        | 2,237.11       |
| 30-500-57800-0000-1 | Telephone & Communic...     | 237.73         |
| 30-500-58000-0000-1 | Utilities                   | 526.12         |
| 31-20800-0000-1     | Pension Payable             | 1,146.64       |
| 31-22050-0000-1     | Federal Withholding Pay...  | 413.94         |
| 31-22100-0000-1     | FICA Payable                | 1,064.94       |
| 31-22150-0000-1     | Medicare Payable            | 249.04         |
| 31-22200-0000-1     | State Withholding Payab...  | 363.26         |
| 31-22250-0000-1     | SUTA Payable                | 76.93          |
| 31-22275-0000-1     | ETT Payable                 | 1.66           |
| 31-22600-0000-1     | Health FSA                  | 13.04          |
| 31-22700-0000-1     | Disablity LTD               | 19.46          |
| 31-22900-0000-1     | Life                        | 16.41          |
| 31-22950-0000-1     | Cancer-American Fidelity    | 2.62           |
| 31-505-50600-0000-1 | Workers Compensation ...    | 2,625.96       |
| 31-505-52200-0000-1 | Contract Services           | 1,743.10       |
| 31-505-54400-0000-1 | Insurance - CSJV Rsk M...   | 1,995.88       |
| 31-505-55600-0000-1 | Postage                     | 2,537.05       |
| 31-505-56050-0000-1 | Accounting/Auditing Ser...  | 5,341.44       |
| 31-505-57200-0000-1 | Supplies - Office           | 220.10         |
| 31-505-57800-0000-1 | Telephone & Communic...     | 12.57          |
| 32-20800-0000-1     | Pension Payable             | 2,666.93       |
| 32-22050-0000-1     | Federal Withholding Pay...  | 1,372.86       |
| 32-22100-0000-1     | FICA Payable                | 2,612.26       |
| 32-22150-0000-1     | Medicare Payable            | 610.92         |

**Account Summary**

| <b>Account Number</b> | <b>Account Name</b>          | <b>Payment Amount</b> |
|-----------------------|------------------------------|-----------------------|
| 32-22200-0000-1       | State Withholding Payab...   | 837.77                |
| 32-22250-0000-1       | SUTA Payable                 | 167.13                |
| 32-22275-0000-1       | ETT Payable                  | 3.51                  |
| 32-22600-0000-1       | Health FSA                   | 39.13                 |
| 32-22700-0000-1       | Disablity LTD                | 22.13                 |
| 32-22900-0000-1       | Life                         | 17.31                 |
| 32-22950-0000-1       | Cancer-American Fidelity     | 2.60                  |
| 32-510-50600-0000-1   | Workers Compensation ...     | 10,006.48             |
| 32-510-51800-0000-1   | Clothing Allowance           | 52.18                 |
| 32-510-52200-0000-1   | Contract Services            | 2,502.23              |
| 32-510-54000-0000-1   | Fuel                         | 345.24                |
| 32-510-54400-0000-1   | Insurance - CSJV Rsk M...    | 7,599.31              |
| 32-510-55600-0000-1   | Postage                      | 2,544.69              |
| 32-510-56000-0000-1   | Professional Services - O... | 6,970.50              |
| 32-510-56050-0000-1   | Accounting/Auditing Ser...   | 12,018.24             |
| 32-510-56410-0000-1   | Repairs & Maintenance- ...   | 6,759.29              |
| 32-510-56600-0000-1   | Repairs & Maintenance -...   | 2,289.70              |
| 32-510-57200-0000-1   | Supplies - Office            | 293.38                |
| 32-510-57400-0000-1   | Supplies - Operating         | 7,362.92              |
| 32-510-57800-0000-1   | Telephone & Communic...      | 4.20                  |
| 32-510-58000-0000-1   | Utilities                    | 10,341.84             |
| 32-510-58200-0000-1   | Water/Soil/Other Analys...   | 1,106.00              |
| 34-20800-0000-1       | Pension Payable              | 300.69                |
| 34-22050-0000-1       | Federal Withholding Pay...   | 88.76                 |
| 34-22100-0000-1       | FICA Payable                 | 195.06                |
| 34-22150-0000-1       | Medicare Payable             | 45.62                 |
| 34-22200-0000-1       | State Withholding Payab...   | 37.85                 |
| 34-22700-0000-1       | Disablity LTD                | 30.76                 |
| 34-22800-0000-1       | Accident                     | 15.41                 |
| 34-22900-0000-1       | Life                         | 57.99                 |
| 34-22950-0000-1       | Cancer-American Fidelity     | 24.77                 |
| 34-520-50600-0000-1   | Workers Compensation ...     | 490.71                |
| 34-520-54000-0000-1   | Fuel                         | 410.47                |
| 34-520-54400-0000-1   | Insurance - CSJV Rsk M...    | 374.23                |
| 34-520-55800-0000-1   | Printing & Legal Notices     | 3,134.68              |
| 34-520-56050-0000-1   | Accounting/Auditing Ser...   | 4,006.08              |
| 34-520-56600-0000-1   | Repairs & Maintenance -...   | 157.01                |
| <b>Grand Total:</b>   |                              | <b>438,613.78</b>     |

**Project Account Summary**

| <b>Project Account Key</b> | <b>Payment Amount</b> |
|----------------------------|-----------------------|
| **None**                   | 438,613.78            |
| <b>Grand Total:</b>        | <b>438,613.78</b>     |





Payroll Set: City-City of McFarland

**Department: 105 - City Council**

| Employee Number                  | Pay Code                            | # of Payments | Units    | Pay Amount  |
|----------------------------------|-------------------------------------|---------------|----------|-------------|
| <a href="#">AYO300</a>           | Salary - Elected - Salary - Electec | 1             | 0        | 200         |
|                                  | <b>Total:</b>                       |               | <b>0</b> | <b>200</b>  |
| <a href="#">Ayo100</a>           | Salary - Elected - Salary - Electec | 1             | 0        | 200         |
|                                  | <b>Total:</b>                       |               | <b>0</b> | <b>200</b>  |
| <a href="#">Cano100</a>          | Salary - Elected - Salary - Electec | 1             | 0        | 200         |
|                                  | <b>Total:</b>                       |               | <b>0</b> | <b>200</b>  |
| <a href="#">GON610</a>           | Salary - Elected - Salary - Electec | 1             | 0        | 200         |
|                                  | <b>Total:</b>                       |               | <b>0</b> | <b>200</b>  |
| <a href="#">PER100</a>           | Salary - Elected - Salary - Electec | 1             | 0        | 200         |
|                                  | <b>Total:</b>                       |               | <b>0</b> | <b>200</b>  |
| <b>105 - City Council Total:</b> |                                     |               | <b>0</b> | <b>1000</b> |

**Department: 110 - City Administration**

| Employee Number        | Pay Code                | # of Payments | Units      | Pay Amount     |
|------------------------|-------------------------|---------------|------------|----------------|
| <a href="#">ALV100</a> | Bilingual - Bilingual   | 2             | 0          | 27.7           |
|                        | Holiday - Holiday Pay   | 1             | 9          | 274.63         |
|                        | Hourly - Hourly         | 1             | 70.58      | 2153.69        |
|                        | Salary - Salary         | 1             | 80         | 2441.13        |
|                        | Sick - Sick Pay         | 1             | 0.42       | 12.82          |
|                        | <b>Total:</b>           |               | <b>160</b> | <b>4909.97</b> |
| <a href="#">MCC100</a> | Holiday - Holiday Pay   | 1             | 8          | 338.46         |
|                        | Hourly - Hourly         | 2             | 144        | 6092.32        |
|                        | Vacation - Vacation Pay | 1             | 8          | 338.46         |
|                        | <b>Total:</b>           |               | <b>160</b> | <b>6769.24</b> |

|                                         |                                 |   |               |                 |
|-----------------------------------------|---------------------------------|---|---------------|-----------------|
| <a href="#">Nun100</a>                  | Bilingual - Bilingual           | 2 | 0             | 27.7            |
|                                         | Comp Time Taken - Compensate    | 1 | 2             | 56.68           |
|                                         | Holiday - Holiday Pay           | 1 | 9             | 255.06          |
|                                         | Hourly - Hourly                 | 2 | 149           | 4222.66         |
|                                         | Hourly - Reg - Hourly - Regular | 1 | 0.74          | 20.97           |
|                                         | Live Scan - Live Scan           | 2 | 0             | 27.7            |
|                                         | OT - Overtime                   | 2 | 19.5          | 828.95          |
|                                         | <b>Total:</b>                   |   | <b>180.24</b> | <b>5439.72</b>  |
| <a href="#">VIR100</a>                  | Cash Out - VAC - Cash Out - Vac | 1 | 80            | 4753.66         |
|                                         | Holiday - Holiday Pay           | 1 | 8             | 475.37          |
|                                         | Hourly - Hourly                 | 1 | 72            | 4514.47         |
|                                         | Salary - Salary                 | 1 | 80            | 7115.38         |
|                                         | <b>Total:</b>                   |   | <b>240</b>    | <b>16858.88</b> |
| <b>110 - City Administration Total:</b> |                                 |   | <b>740.24</b> | <b>33977.81</b> |

Department: 115 - Finance & Accounting

| Employee Number        | Pay Code                         | # of Payments | Units         | Pay Amount     |
|------------------------|----------------------------------|---------------|---------------|----------------|
| <a href="#">ARC100</a> | Holiday - Holiday Pay            | 1             | 8             | 353.55         |
|                        | Hourly - Hourly                  | 1             | 72            | 3181.91        |
|                        | Salary - Salary                  | 1             | 80            | 3535.46        |
|                        | <b>Total:</b>                    |               | <b>160</b>    | <b>7070.92</b> |
| <a href="#">ARR100</a> | Holiday - Holiday Pay            | 1             | 9             | 159.48         |
|                        | Hourly - Hourly                  | 2             | 148.41        | 2629.83        |
|                        | OT - Overtime                    | 2             | 10.65         | 283.08         |
|                        | <b>Total:</b>                    |               | <b>168.06</b> | <b>3072.39</b> |
| <a href="#">AYO110</a> | Comp Time Taken - Compensate     | 1             | 2.25          | 41.9           |
|                        | Hourly - Hourly                  | 3             | 114.24        | 2232.36        |
|                        | OT - Overtime                    | 2             | 0.75          | 21.63          |
|                        | Sick - Sick Pay                  | 3             | 11.07         | 211.37         |
|                        | Vacation - Vacation Pay          | 2             | 4.19          | 105.18         |
|                        | <b>Total:</b>                    |               | <b>132.5</b>  | <b>2612.44</b> |
| <a href="#">ESP100</a> | Bachelor's Degree - Bachelor's D | 2             | 0             | 18.46          |
|                        | Bilingual - Bilingual            | 2             | 0             | 27.7           |
|                        | Comp Time Taken - Compensate     | 1             | 1.5           | 49.29          |
|                        | Holiday - Holiday Pay            | 1             | 9             | 295.74         |
|                        | Hourly - Hourly                  | 2             | 131.17        | 4310.25        |
|                        | Hourly - Reg - Hourly - Regular  | 1             | 0.76          | 24.97          |
|                        | OT - Overtime                    | 2             | 5.59          | 275.53         |
|                        | Personal - Personal Day          | 1             | 9             | 295.74         |
|                        | Sick - Sick Pay                  | 2             | 10.5          | 345.03         |
|                        | <b>Total:</b>                    |               | <b>167.52</b> | <b>5642.71</b> |

|                                              |                                 |   |                |                 |
|----------------------------------------------|---------------------------------|---|----------------|-----------------|
| <a href="#">GON600</a>                       | Bilingual - Bilingual           | 2 | 0              | 27.7            |
|                                              | Comp Time Earned - Compensat    | 1 | 0.12           | 0               |
|                                              | Holiday - Holiday Pay           | 2 | 9              | 255.06          |
|                                              | Hourly - Hourly                 | 3 | 139.83         | 4122.38         |
|                                              | Hourly - Reg - Hourly - Regular | 1 | 0.25           | 7.09            |
|                                              | Sick - Sick Pay                 | 3 | 11.17          | 321.35          |
|                                              | <b>Total:</b>                   |   | <b>160.37</b>  | <b>4733.58</b>  |
| <a href="#">TOR100</a>                       | Comp Time Taken - Compensatc    | 1 | 13.74          | 311.76          |
|                                              | Holiday - Holiday Pay           | 1 | 9              | 204.21          |
|                                              | Hourly - Hourly                 | 2 | 137.26         | 3114.43         |
|                                              | OT - Overtime                   | 2 | 9.66           | 328.78          |
|                                              | <b>Total:</b>                   |   | <b>169.66</b>  | <b>3959.18</b>  |
| <a href="#">VAC110</a>                       | Hourly - Temp - Hourly Tempora  | 2 | 158.66         | 2811.46         |
|                                              | OT - Overtime                   | 2 | 9.01           | 239.48          |
|                                              | <b>Total:</b>                   |   | <b>167.67</b>  | <b>3050.94</b>  |
| <a href="#">VEL100</a>                       | Bilingual - Bilingual           | 2 | 0              | 27.7            |
|                                              | Holiday - Holiday Pay           | 1 | 9              | 214.56          |
|                                              | Hourly - Hourly                 | 2 | 106.34         | 2535.15         |
|                                              | OT - Overtime                   | 1 | 1.16           | 41.48           |
|                                              | Sick - Sick Pay                 | 2 | 7.38           | 175.94          |
|                                              | Vacation - Vacation Pay         | 2 | 36.12          | 861.1           |
|                                              | <b>Total:</b>                   |   | <b>160</b>     | <b>3855.93</b>  |
| <b>115 - Finance &amp; Accounting Total:</b> |                                 |   | <b>1285.78</b> | <b>33998.09</b> |

Department: 140 - Planning

| Employee Number        | Pay Code                         | # of Payments | Units         | Pay Amount     |
|------------------------|----------------------------------|---------------|---------------|----------------|
| <a href="#">DEL100</a> | Bachelor's Degree - Bachelor's D | 2             | 0             | 18.46          |
|                        | Holiday - Holiday Pay            | 1             | 9             | 378.54         |
|                        | Hourly - Hourly                  | 1             | 71            | 2986.26        |
|                        | Notary - Notary                  | 2             | 0             | 27.7           |
|                        | Salary - Salary                  | 1             | 80            | 3364.8         |
|                        | <b>Total:</b>                    |               | <b>160</b>    | <b>6775.76</b> |
| <a href="#">PER200</a> | Holiday - Holiday Pay            | 1             | 9             | 185.04         |
|                        | Hourly - Hourly                  | 2             | 143.75        | 3623.3         |
|                        | OT - Overtime                    | 2             | 2.09          | 73.1           |
|                        | Sick - Sick Pay                  | 2             | 7.25          | 159.66         |
|                        | <b>Total:</b>                    |               | <b>162.09</b> | <b>4041.1</b>  |

[SALD100](#)

|                              |   |               |                 |
|------------------------------|---|---------------|-----------------|
| Holiday - Holiday Pay        | 1 | 8             | 403.85          |
| Hourly - Hourly              | 1 | 72            | 3634.61         |
| Salary - Salary              | 1 | 80            | 4038.46         |
| <b>Total:</b>                |   | <b>160</b>    | <b>8076.92</b>  |
| <b>140 - Planning Total:</b> |   | <b>482.09</b> | <b>18893.78</b> |

**Department: 150 - Police****Employee Number**[ALB100-142](#)

| <b>Pay Code</b>                   | <b># of Payments</b> | <b>Units</b> | <b>Pay Amount</b> |
|-----------------------------------|----------------------|--------------|-------------------|
| Holiday - Reg - Holiday - Regular | 1                    | 12           | 384.72            |
| Hourly - Hourly                   | 2                    | 156          | 5001.36           |
| OT - Overtime                     | 2                    | 31           | 1490.79           |
| <b>Total:</b>                     |                      | <b>199</b>   | <b>6876.87</b>    |

[ALW100-145](#)

|                             |   |            |                |
|-----------------------------|---|------------|----------------|
| Correction - Correction     | 1 | 0          | 856.89         |
| Sick - Sick Pay             | 1 | 48         | 1538.88        |
| Workers Comp - Workers Comp | 3 | 134        | 4470.44        |
| <b>Total:</b>               |   | <b>182</b> | <b>6866.21</b> |

[CAZ100-151](#)

|                                   |   |              |                |
|-----------------------------------|---|--------------|----------------|
| Bilingual - Bilingual             | 2 | 0            | 92.3           |
| Holiday - Reg - Holiday - Regular | 1 | 12           | 366.24         |
| Hourly - Hourly                   | 2 | 154.5        | 4715.34        |
| OT - Overtime                     | 2 | 16.5         | 755.37         |
| PD - Court Appear - PD - Court A  | 1 | 3            | 137.34         |
| Vacation - Vacation Pay           | 1 | 1.5          | 45.78          |
| <b>Total:</b>                     |   | <b>187.5</b> | <b>6112.37</b> |

[DEW100-147](#)

|                                   |   |              |                |
|-----------------------------------|---|--------------|----------------|
| Holiday - Reg - Holiday - Regular | 1 | 12           | 468.72         |
| Hourly - Hourly                   | 2 | 156          | 6093.36        |
| OT - Overtime                     | 2 | 46.5         | 2724.44        |
| PD - Court Appear - PD - Court A  | 1 | 3            | 175.77         |
| <b>Total:</b>                     |   | <b>217.5</b> | <b>9462.29</b> |

[EST150](#)

|                                   |   |              |                |
|-----------------------------------|---|--------------|----------------|
| Holiday - Reg - Holiday - Regular | 1 | 12           | 366.24         |
| Hourly - Hourly                   | 2 | 156          | 4761.12        |
| OT - Overtime                     | 2 | 41.5         | 1899.87        |
| PD - Court Appear - PD - Court A  | 1 | 3            | 137.34         |
| SRO-OT - School Resource Office   | 2 | 11           | 503.58         |
| <b>Total:</b>                     |   | <b>223.5</b> | <b>7668.15</b> |

[GAL100-149](#)

|                                   |   |               |                |
|-----------------------------------|---|---------------|----------------|
| Holiday - Reg - Holiday - Regular | 1 | 12            | 424.68         |
| Hourly - Hourly                   | 2 | 156           | 5520.84        |
| Intermediate POST - Intermedia    | 2 | 0             | 46.16          |
| OT - Overtime                     | 2 | 40.75         | 2163.22        |
| PD - Court Appear - PD - Court A  | 1 | 3             | 159.26         |
| <b>Total:</b>                     |   | <b>211.75</b> | <b>8314.16</b> |

|                            |                                   |   |               |                |
|----------------------------|-----------------------------------|---|---------------|----------------|
| <a href="#">GAR100-114</a> | Bilingual - Bilingual             | 2 | 0             | 92.3           |
|                            | Hourly - Hourly                   | 2 | 104           | 2359.76        |
|                            | Sick - Sick Pay                   | 1 | 12            | 272.28         |
|                            | <b>Total:</b>                     |   | <b>116</b>    | <b>2724.34</b> |
|                            |                                   |   |               |                |
| <a href="#">GAR100-150</a> | Advanced POST - Advanced POS      | 2 | 0             | 69.24          |
|                            | Holiday - Reg - Holiday - Regular | 1 | 12            | 492.48         |
|                            | Hourly - Hourly                   | 2 | 156           | 6402.24        |
|                            | OT - Overtime                     | 1 | 12            | 738.72         |
|                            | <b>Total:</b>                     |   | <b>180</b>    | <b>7702.68</b> |
| <a href="#">HAN100-112</a> | Holiday - Reg - Holiday - Regular | 1 | 12            | 424.68         |
|                            | Hourly - Hourly                   | 2 | 156           | 5520.84        |
|                            | OT - Overtime                     | 2 | 28            | 1486.38        |
|                            | <b>Total:</b>                     |   | <b>196</b>    | <b>7431.9</b>  |
|                            |                                   |   |               |                |
| <a href="#">HAS100-143</a> | Holiday - Reg - Holiday - Regular | 1 | 12            | 246.6          |
|                            | Hourly - Hourly                   | 2 | 152           | 3123.6         |
|                            | OT - Overtime                     | 2 | 108           | 3329.1         |
|                            | <b>Total:</b>                     |   | <b>272</b>    | <b>6699.3</b>  |
|                            |                                   |   |               |                |
| <a href="#">KNO100</a>     | Holiday - Holiday Pay             | 1 | 8             | 461.54         |
|                            | Hourly - Hourly                   | 1 | 64            | 3692.3         |
|                            | Salary - Salary                   | 1 | 80            | 4615.38        |
|                            | Sick - Sick Pay                   | 1 | 8             | 461.54         |
|                            | <b>Total:</b>                     |   | <b>160</b>    | <b>9230.76</b> |
| <a href="#">LOP125</a>     | Bachelor's Degree - Bachelor's D  | 2 | 0             | 46.16          |
|                            | Bilingual - Bilingual             | 2 | 0             | 92.3           |
|                            | Holiday - Holiday Pay             | 1 | 12            | 315.72         |
|                            | Hourly - Hourly                   | 2 | 138           | 3630.78        |
|                            | OT - Overtime                     | 2 | 16.25         | 641.31         |
|                            | Personal - Personal Day           | 1 | 10            | 263.1          |
|                            | Standby - Standby                 | 2 | 0             | 342.9          |
|                            | <b>Total:</b>                     |   | <b>176.25</b> | <b>5332.27</b> |
|                            |                                   |   |               |                |
| <a href="#">MUL100</a>     | Comp Time Taken - Compensatc      | 1 | 12            | 424.68         |
|                            | Holiday - Reg - Holiday - Regular | 1 | 12            | 424.68         |
|                            | Hourly - Hourly                   | 2 | 132           | 4671.48        |
|                            | OT - Overtime                     | 2 | 42            | 2229.57        |
|                            | Personal - Personal Day           | 1 | 12            | 424.68         |
|                            | SRO-OT - School Resource Office   | 1 | 1             | 53.09          |
|                            | <b>Total:</b>                     |   | <b>211</b>    | <b>8228.18</b> |

|                             |                                   |   |               |                |
|-----------------------------|-----------------------------------|---|---------------|----------------|
| <a href="#">OLM100</a>      | Bachelor's Degree - Bachelor's D  | 2 | 0             | 46.16          |
|                             | Holiday - Holiday Pay             | 1 | 12            | 530.32         |
|                             | Hourly - Hourly                   | 1 | 68            | 3005.14        |
|                             | Intermediate POST - Intermedia    | 2 | 0             | 69.24          |
|                             | Salary - Salary                   | 1 | 80            | 3535.46        |
|                             | <b>Total:</b>                     |   | <b>160</b>    | <b>7186.32</b> |
| <a href="#">PES100-152</a>  | Holiday - Holiday Pay             | 1 | 8             | 283.12         |
|                             | Hourly - Hourly                   | 2 | 144           | 5096.16        |
|                             | Vacation - Vacation Pay           | 1 | 8             | 283.12         |
|                             | <b>Total:</b>                     |   | <b>160</b>    | <b>5662.4</b>  |
| <a href="#">RIV100-120</a>  | Holiday - Reg - Holiday - Regular | 1 | 12            | 424.68         |
|                             | Hourly - Hourly                   | 2 | 147           | 5202.33        |
|                             | OT - Overtime                     | 1 | 3.67          | 194.82         |
|                             | Sick - Sick Pay                   | 1 | 3.69          | 130.59         |
|                             | Vacation - Vacation Pay           | 1 | 3.07          | 108.65         |
|                             | <b>Total:</b>                     |   | <b>169.43</b> | <b>6061.07</b> |
| <a href="#">SHA-100-152</a> | Advanced POST - Advanced POS      | 2 | 0             | 69.24          |
|                             | Bachelor's Degree - Bachelor's D  | 2 | 0             | 46.16          |
|                             | Holiday - Reg - Holiday - Regular | 1 | 12            | 468.72         |
|                             | Hourly - Hourly                   | 2 | 114           | 4452.84        |
|                             | OT - Overtime                     | 1 | 12            | 703.08         |
|                             | Vacation - Vacation Pay           | 1 | 42            | 1640.52        |
|                             | <b>Total:</b>                     |   | <b>180</b>    | <b>7380.56</b> |
| <a href="#">TAF200</a>      | Comp Time Earned - Compensat      | 2 | 52.5          | 0              |
|                             | Holiday - Holiday Pay             | 1 | 12            | 394.32         |
|                             | Hourly - Hourly                   | 2 | 148           | 4863.28        |
|                             | OT - Overtime                     | 1 | 12            | 591.48         |
|                             | <b>Total:</b>                     |   | <b>224.5</b>  | <b>5849.08</b> |
| <a href="#">VAR100</a>      | Holiday - Holiday Pay             | 1 | 8             | 156.48         |
|                             | Hourly - Hourly                   | 2 | 152           | 2973.12        |
|                             | <b>Total:</b>                     |   | <b>160</b>    | <b>3129.6</b>  |
| <a href="#">VEL200</a>      | Bilingual - Bilingual             | 1 | 0             | 46.15          |
|                             | Holiday - Holiday Pay             | 1 | 12            | 246.72         |
|                             | Hourly - Hourly                   | 2 | 148           | 3042.88        |
|                             | OT - Overtime                     | 2 | 35            | 1079.4         |
|                             | <b>Total:</b>                     |   | <b>195</b>    | <b>4415.15</b> |
| <a href="#">WEIS100</a>     | Hourly - Hourly                   | 1 | 75            | 2654.25        |
|                             | K-9 Officer - K-9 Officer         | 1 | 0             | 18.46          |
|                             | <b>Total:</b>                     |   | <b>75</b>     | <b>2672.71</b> |

[WIL100-150](#)

|                                 |   |         |           |
|---------------------------------|---|---------|-----------|
| Cash Out - VAC - Cash Out - Vac | 1 | 32      | 2769.23   |
| Holiday - Holiday Pay           | 1 | 8       | 692.31    |
| Hourly - Hourly                 | 2 | 93.08   | 9900.46   |
| Total:                          |   | 133.08  | 13362     |
| 150 - Police Total:             |   | 3989.51 | 148368.37 |

Department: 155 - Animal Control

| Employee Number        | Pay Code                     | # of Payments | Units  | Pay Amount |
|------------------------|------------------------------|---------------|--------|------------|
| <a href="#">MUN100</a> | Holiday - Holiday Pay        | 1             | 9      | 167.58     |
|                        | Hourly - Hourly              | 2             | 151    | 2811.62    |
|                        | OT - Overtime                | 2             | 36.42  | 1017.21    |
|                        | Standby - Standby            | 2             | 0      | 200        |
|                        | Total:                       |               | 196.42 | 4196.41    |
| <a href="#">RIV200</a> | Comp Time Taken - Compensate | 2             | 40     | 674.8      |
|                        | Holiday - Holiday Pay        | 1             | 9      | 151.83     |
|                        | Hourly - Hourly              | 1             | 58.25  | 982.68     |
|                        | OT - Overtime                | 1             | 6      | 151.83     |
|                        | Sick - Sick Pay              | 1             | 7.44   | 125.51     |
|                        | Standby - Standby            | 1             | 0      | 85.74      |
|                        | Vacation - Vacation Pay      | 1             | 45.17  | 762.02     |
|                        | Total:                       |               | 165.86 | 2934.41    |
|                        | 155 - Animal Control Total:  |               | 362.28 | 7130.82    |

Department: 175 - Grants Administration

| Employee Number        | Pay Code                           | # of Payments | Units  | Pay Amount |
|------------------------|------------------------------------|---------------|--------|------------|
| <a href="#">MAR210</a> | Comp Time Taken - Compensate       | 1             | 5      | 102.8      |
|                        | Holiday - Holiday Pay              | 1             | 9      | 185.04     |
|                        | Hourly - Hourly                    | 2             | 142.99 | 2939.87    |
|                        | Vacation - Vacation Pay            | 1             | 3      | 61.68      |
|                        | Total:                             |               | 159.99 | 3289.39    |
|                        | 175 - Grants Administration Total: |               | 159.99 | 3289.39    |

Department: 180 - Public Works

| Employee Number           | Pay Code                         | # of Payments | Units  | Pay Amount |
|---------------------------|----------------------------------|---------------|--------|------------|
| <a href="#">DRA100</a>    | Bachelor's Degree - Bachelor's D | 2             | 0      | 18.46      |
|                           | Comp Time Earned - Compensat     | 2             | 17     | 0          |
|                           | Holiday - Holiday Pay            | 2             | 9      | 223.37     |
|                           | Hourly - Hourly                  | 3             | 144.67 | 3179.73    |
|                           | OT - Overtime                    | 1             | 0      | -0.01      |
|                           | Sick - Sick Pay                  | 2             | 9      | 211.05     |
|                           | Vacation - Vacation Pay          | 1             | 0      | 29.92      |
|                           | Total:                           |               | 179.67 | 3662.52    |
| <a href="#">GUE100</a>    | Holiday - Holiday Pay            | 1             | 9      | 255.06     |
|                           | Hourly - Hourly                  | 2             | 124    | 3514.16    |
|                           | OT - Overtime                    | 2             | 40.42  | 1718.25    |
|                           | Sick - Sick Pay                  | 1             | 18     | 510.12     |
|                           | Vacation - Vacation Pay          | 1             | -51.95 | -1936.19   |
|                           | Workers Comp - Workers Comp      | 1             | 60.95  | 2191.25    |
|                           | Total:                           |               | 200.42 | 6252.65    |
| <a href="#">HER400</a>    | Hourly - Hourly                  | 1             | 40     | 2500       |
|                           | Salary - Salary                  | 1             | 80     | 5000       |
|                           | Total:                           |               | 120    | 7500       |
| <a href="#">MAR100</a>    | Comp Time Earned - Compensat     | 1             | 12     | 0          |
|                           | Holiday - Holiday Pay            | 1             | 9      | 159.48     |
|                           | Hourly - Hourly                  | 2             | 126    | 2232.72    |
|                           | OT - Overtime                    | 1             | 8      | 212.64     |
|                           | Sick - Sick Pay                  | 1             | 9      | 159.48     |
|                           | Vacation - Vacation Pay          | 1             | 16     | 283.52     |
|                           | Total:                           |               | 180    | 3047.84    |
| <a href="#">TEL100</a>    | Holiday - Holiday Pay            | 1             | 9      | 159.48     |
|                           | Hourly - Hourly                  | 2             | 124    | 2197.28    |
|                           | OT - Overtime                    | 2             | 36     | 956.88     |
|                           | Vacation - Vacation Pay          | 1             | 25.4   | 450.09     |
|                           | Total:                           |               | 194.4  | 3763.73    |
| 180 - Public Works Total: |                                  |               | 874.49 | 24226.74   |

Department: 200 - Lighting & Landscaping

| Employee Number         | Pay Code                     | # of Payments | Units  | Pay Amount |
|-------------------------|------------------------------|---------------|--------|------------|
| <a href="#">Cruz100</a> | Comp Time Earned - Compensat | 2             | 39.99  | 0          |
|                         | Holiday - Holiday Pay        | 1             | 9      | 159.48     |
|                         | Hourly - Hourly              | 2             | 150.92 | 2674.3     |
|                         | OT - Overtime                | 2             | 2.67   | 70.97      |
|                         | Total:                       |               | 202.58 | 2904.75    |



|                           |                 |   |        |         |
|---------------------------|-----------------|---|--------|---------|
| <a href="#">Sanch100</a>  | Hourly - Hourly | 1 | 74     | 1248.38 |
| Sanch100 - Sanchez Total: |                 |   | 74     | 1248.38 |
| Total:                    |                 |   | 276.58 | 4153.13 |

Department: 500 - Sewer

| Employee Number        | Pay Code                        | # of Payments | Units  | Pay Amount |
|------------------------|---------------------------------|---------------|--------|------------|
| <a href="#">CIS400</a> | Holiday - Holiday Pay           | 1             | 9      | 281.52     |
|                        | Hourly - Hourly                 | 2             | 151    | 4723.28    |
|                        | OT - Overtime                   | 2             | 39.5   | 1783.02    |
| Total:                 |                                 |               | 199.5  | 6787.82    |
| <a href="#">HER300</a> | Comp Time Earned - Compensat    | 1             | 39.99  | 0          |
|                        | Holiday - Holiday Pay           | 1             | 9      | 171.81     |
|                        | Hourly - Hourly                 | 2             | 151    | 2882.59    |
|                        | OT - Overtime                   | 2             | 22.66  | 648.87     |
| Total:                 |                                 |               | 222.65 | 3703.27    |
| <a href="#">MED100</a> | Holiday - Holiday Pay           | 1             | 9      | 199.26     |
|                        | Hourly - Hourly                 | 2             | 142    | 3143.88    |
|                        | Hourly - Reg - Hourly - Regular | 1             | 5      | 110.7      |
|                        | OT - Overtime                   | 2             | 11.5   | 381.92     |
|                        | PW Cert - Grade 1 - Public Work | 2             | 0      | 23.08      |
|                        | Sick - Sick Pay                 | 1             | 9      | 199.26     |
|                        | Standby - Standby               | 2             | 0      | 214.32     |
| Total:                 |                                 |               | 176.5  | 4272.42    |
| <a href="#">Pop100</a> | Holiday - Holiday Pay           | 1             | 9      | 199.26     |
|                        | Hourly - Hourly                 | 2             | 139    | 3077.46    |
|                        | Hourly - Reg - Hourly - Regular | 1             | 11     | 243.54     |
|                        | OT - Overtime                   | 2             | 26.25  | 871.76     |
|                        | PW Cert - Grade 1 - Public Work | 2             | 0      | 23.08      |
|                        | Sick - Sick Pay                 | 1             | 12     | 265.68     |
|                        | Standby - Standby               | 2             | 0      | 200        |
| Total:                 |                                 |               | 197.25 | 4880.78    |
| 500 - Sewer Total:     |                                 |               | 795.9  | 19644.29   |

Department: 510 - Water

| Employee Number         | Pay Code              | # of Payments | Units | Pay Amount |
|-------------------------|-----------------------|---------------|-------|------------|
| <a href="#">CABR100</a> | Holiday - Holiday Pay | 1             | 8     | 353.55     |
|                         | Hourly - Hourly       | 1             | 72    | 3181.92    |
|                         | Salary - Salary       | 1             | 80    | 3535.47    |
| Total:                  |                       |               | 160   | 7070.94    |
| <a href="#">CAR100</a>  | Hourly - Hourly       | 1             | 39    | 1026.09    |
| Total:                  |                       |               | 39    | 1026.09    |

|                         |                                 |   |         |          |
|-------------------------|---------------------------------|---|---------|----------|
| <a href="#">CORD100</a> | Comp Time Earned - Compensat    | 1 | 12.24   | 0        |
|                         | Comp Time Taken - Compensatc    | 2 | 36.5    | 663.21   |
|                         | Holiday - Holiday Pay           | 1 | 9       | 163.53   |
|                         | Hourly - Hourly                 | 2 | 124.67  | 2265.26  |
|                         | Hourly - Reg - Hourly - Regular | 1 | 0.5     | 9.09     |
|                         | OT - Overtime                   | 1 | 19.65   | 535.56   |
|                         | Standby - Standby               | 1 | 0       | 100      |
|                         | Total:                          |   | 202.56  | 3736.65  |
| <a href="#">CORT100</a> | Holiday - Holiday Pay           | 1 | 9       | 163.53   |
|                         | Hourly - Hourly                 | 2 | 151     | 2743.67  |
|                         | OT - Overtime                   | 2 | 81.06   | 2209.29  |
|                         | Standby - Standby               | 2 | 0       | 314.35   |
|                         | Total:                          |   | 241.06  | 5430.84  |
| <a href="#">DOM100</a>  | Comp Time Earned - Compensat    | 1 | 9.65    | 0        |
|                         | Holiday - Holiday Pay           | 1 | 9       | 189.63   |
|                         | Hourly - Hourly                 | 2 | 142     | 2991.94  |
|                         | Hourly - Reg - Hourly - Regular | 1 | 3.25    | 68.48    |
|                         | OT - Overtime                   | 2 | 16.05   | 507.26   |
|                         | Sick - Sick Pay                 | 1 | 9       | 189.63   |
|                         | Total:                          |   | 188.95  | 3946.94  |
| <a href="#">HIG400</a>  | Comp Time Earned - Compensat    | 1 | 15.38   | 0        |
|                         | Holiday - Holiday Pay           | 1 | 9       | 326.43   |
|                         | Hourly - Hourly                 | 2 | 151     | 5476.77  |
|                         | OT - Overtime                   | 1 | 6       | 326.43   |
|                         | PW Cert - Grade 3 - Public Work | 2 | 0       | 69.24    |
|                         | Total:                          |   | 181.38  | 6198.87  |
| 510 - Water Total:      |                                 |   | 1012.95 | 27410.33 |

Department: 520 - Public Transit

| Employee Number             | Pay Code                        | # of Payments | Units    | Pay Amount |
|-----------------------------|---------------------------------|---------------|----------|------------|
| <a href="#">MOR100</a>      | Holiday - Holiday Pay           | 2             | 9        | 242.78     |
|                             | Hourly - Hourly                 | 3             | 142      | 3316.77    |
|                             | Hourly - Reg - Hourly - Regular | 1             | 0.42     | 8.22       |
|                             | OT - Overtime                   | 2             | 1.41     | 42.43      |
|                             | Personal - Personal Day         | 1             | 0        | 8.46       |
|                             | Sick - Sick Pay                 | 2             | 9        | 211.13     |
|                             | Vacation - Vacation Pay         | 1             | 0        | 83.26      |
|                             | Total:                          |               | 161.83   | 3913.05    |
| 520 - Public Transit Total: |                                 |               | 161.83   | 3913.05    |
| Report Total:               |                                 |               | 10141.64 | 326005.8   |



Payroll Set: City-City of McFarland

| Account                             | Account Description                           | Units   | Pay Amount |
|-------------------------------------|-----------------------------------------------|---------|------------|
|                                     | **BENEFIT AND NON GL TRANSACTIONS**           | 198.87  | 856.89     |
|                                     | - Total:                                      | 198.87  | 856.89     |
| <a href="#">01-105-50100-0000-1</a> | Salaries - Permanent Employees                | 0       | 1000       |
| <a href="#">01-110-50100-0000-1</a> | Salaries - Permanent Employees                | 117.37  | 5506.06    |
| <a href="#">01-110-50200-0000-1</a> | Overtime                                      | 9.75    | 414.48     |
| <a href="#">01-110-50350-0000-1</a> | Stipends                                      | 0       | 27.72      |
| <a href="#">01-111-50100-0000-1</a> | Salaries - Permanent Employees                | 64      | 1952.91    |
| <a href="#">01-111-50350-0000-1</a> | Stipends                                      | 0       | 38.76      |
| <a href="#">01-112-50100-0000-1</a> | Salaries - Permanent Employees                | 40      | 1692.32    |
| <a href="#">01-115-50100-0000-1</a> | Salaries - Permanent Employees                | 138.37  | 5280.27    |
| <a href="#">01-115-50200-0000-1</a> | Overtime                                      | 1.65    | 64.58      |
| <a href="#">01-115-50350-0000-1</a> | Stipends                                      | 0       | 11.1       |
| <a href="#">01-140-50100-0000-1</a> | Salaries - Permanent Employees                | 304.27  | 12598.03   |
| <a href="#">01-140-50200-0000-1</a> | Overtime                                      | 0       | 0          |
| <a href="#">01-140-50350-0000-1</a> | Stipends                                      | 0       | 48         |
| <a href="#">01-150-50100-0000-1</a> | Salaries - Permanent Employees                | 3467.96 | 120605.86  |
| <a href="#">01-150-50200-0000-1</a> | Overtime                                      | 481.17  | 21771.01   |
| <a href="#">01-150-50350-0000-1</a> | Stipends                                      | 0       | 1076.77    |
| <a href="#">01-155-50100-0000-1</a> | Salaries - Permanent Employees                | 319.86  | 5676.04    |
| <a href="#">01-155-50200-0000-1</a> | Overtime                                      | 42.42   | 1169.04    |
| <a href="#">01-155-50350-0000-1</a> | Stipends                                      | 0       | 285.74     |
| <a href="#">01-160-50100-0000-1</a> | Salaries - Permanent Employees                | 95.99   | 2931.14    |
| <a href="#">01-160-50150-0000-1</a> | Wages - Temporary Employees                   | 40.01   | 1161.6     |
| <a href="#">01-160-50200-0000-1</a> | Overtime                                      | 0.34    | 14.81      |
| <a href="#">01-165-50100-0000-1</a> | Salaries - Permanent Employees                | 183.6   | 4979.8     |
| <a href="#">01-165-50200-0000-1</a> | Overtime                                      | 4.2     | 128.22     |
| <a href="#">01-180-50100-0000-1</a> | Salaries - Permanent Employees                | 545.87  | 13318.99   |
| <a href="#">01-180-50200-0000-1</a> | Overtime                                      | 83.21   | 2836.22    |
| <a href="#">01-180-50350-0000-1</a> | Stipends                                      | 0       | 1.84       |
| <a href="#">01-190-50100-0000-1</a> | Salaries - Permanent Employees                | 163.25  | 3439.68    |
| <a href="#">01-190-50200-0000-1</a> | Overtime                                      | 16.05   | 507.26     |
|                                     | 01 - GENERAL FUND Total:                      | 6119.34 | 208538.25  |
| <a href="#">20-200-50100-0000-1</a> | Salaries/Permanent Employees                  | 238.72  | 4218.19    |
| <a href="#">20-200-50200-0000-1</a> | Overtime                                      | 3.88    | 122.52     |
|                                     | 20 - LIGHTING & LANDSCAPING-DISTRICT 1 Total: | 242.6   | 4340.71    |
| <a href="#">30-500-50100-0000-1</a> | Salaries - Permanent Employees                | 1337.16 | 40960      |
| <a href="#">30-500-50150-0000-1</a> | Wages - Temporary Employees                   | 52.36   | 927.78     |
| <a href="#">30-500-50200-0000-1</a> | Overtime                                      | 108.36  | 3965.23    |

| Account                             | Account Description                      | Units           | Pay Amount      |
|-------------------------------------|------------------------------------------|-----------------|-----------------|
| <a href="#">30-500-50350-0000-1</a> | Stipends                                 | 0               | 485.44          |
|                                     | <b>30 - SEWER Total:</b>                 | <b>1497.88</b>  | <b>46338.45</b> |
| <a href="#">31-505-50100-0000-1</a> | Salaries - Permanent Employees           | 470.23          | 17411.56        |
| <a href="#">31-505-50150-0000-1</a> | Wages - Temporary Employees              | 52.36           | 927.78          |
| <a href="#">31-505-50200-0000-1</a> | Overtime                                 | 11.67           | 373.3           |
| <a href="#">31-505-50350-0000-1</a> | Stipends                                 | 0               | 14.8            |
|                                     | <b>31 - REFUSE/RECYCLING Total:</b>      | <b>534.26</b>   | <b>18727.44</b> |
| <a href="#">32-510-50100-0000-1</a> | Salaries - Permanent Employees           | 1213.61         | 38347.34        |
| <a href="#">32-510-50150-0000-1</a> | Wages - Temporary Employees              | 53.94           | 955.9           |
| <a href="#">32-510-50200-0000-1</a> | Overtime                                 | 119.31          | 3473.78         |
| <a href="#">32-510-50350-0000-1</a> | Stipends                                 | 0               | 513.99          |
|                                     | <b>32 - WATER Total:</b>                 | <b>1386.86</b>  | <b>43291.01</b> |
| <a href="#">34-520-50100-0000-1</a> | Salaries - Permanent Employees           | 160.42          | 3870.62         |
| <a href="#">34-520-50200-0000-1</a> | Overtime                                 | 1.41            | 42.43           |
|                                     | <b>34 - PUBLIC TRANSPORTATION Total:</b> | <b>161.83</b>   | <b>3913.05</b>  |
|                                     | <b>Report Total:</b>                     | <b>10141.64</b> | <b>326005.8</b> |



Payroll Set: City-City of McFarland

| Pay Code                       | Description                          | # of Payments | Units    | Pay Amount |
|--------------------------------|--------------------------------------|---------------|----------|------------|
| Advanced POST - Advanced       | Advanced POST Certificate            | 4             | 0        | 138.48     |
| Bachelor's Degree - Bachelor's | Bachelor's Degree                    | 12            | 0        | 193.86     |
| Bilingual - Bilingual          | Bilingual                            | 17            | 0        | 461.55     |
| Cash Out - VAC - Cash Out      | Cash Out - Vacation                  | 2             | 112      | 7522.89    |
| Comp Time Earned - Comp        | Compensatory Time Earned             | 12            | 198.87   | 0          |
| Comp Time Taken - Comp         | Compensatory Time Taken              | 10            | 112.99   | 2325.12    |
| Correction - Correction        | Correction                           | 1             | 0        | 856.89     |
| Holiday - Holiday Pay          | Holiday Pay                          | 42            | 354      | 10626.7    |
| Holiday - Reg - Holiday - R    | Holiday - Regular                    | 11            | 132      | 4492.44    |
| Hourly - Hourly                | Hourly                               | 103           | 6881.66  | 205147.47  |
| Hourly - Reg - Hourly - Re     | Hourly - Regular                     | 8             | 21.92    | 493.06     |
| Hourly - Temp - Hourly Te      | Hourly Temporary Employees           | 2             | 158.66   | 2811.46    |
| Intermediate POST - Inter      | Intermediate POST Certificate        | 4             | 0        | 115.4      |
| K-9 Officer - K-9 Officer      | K-9 Officer                          | 1             | 0        | 18.46      |
| Live Scan - Live Scan          | Live Scan                            | 2             | 0        | 27.7       |
| Notary - Notary                | Notary                               | 2             | 0        | 27.7       |
| OT - Overtime                  | Overtime                             | 66            | 857.17   | 33553.89   |
| PD - Court Appear - PD - C     | PD - Court Appearance                | 4             | 12       | 609.71     |
| Personal - Personal Day        | Personal Day                         | 4             | 31       | 991.98     |
| PW Cert - Grade 1 - Public     | Public Works Certification - Grade 1 | 4             | 0        | 46.16      |
| PW Cert - Grade 3 - Public     | Public Works Certification - Grade 3 | 2             | 0        | 69.24      |
| Salary - Salary                | Salary                               | 9             | 720      | 37181.54   |
| Salary - Elected - Salary - I  | Salary - Elected Officials           | 5             | 0        | 1000       |
| Sick - Sick Pay                | Sick Pay                             | 27            | 201.92   | 5501.32    |
| SRO-OT - School Resource       | School Resource Officer Overtime     | 3             | 12       | 556.67     |
| Standby - Standby              | Standby                              | 12            | 0        | 1457.31    |
| Vacation - Vacation Pay        | Vacation Pay                         | 16            | 140.5    | 3117.11    |
| Workers Comp - Workers         | Workers Comp Pay                     | 4             | 194.95   | 6661.69    |
| Report Total:                  |                                      |               | 10141.64 | 326005.8   |

**REGULAR CITY COUNCIL MINUTES**  
**March 28, 2024**  
**MCFARLAND CITY COUNCIL**

**CALL TO ORDER**

Vice Mayor Cano called the regular meeting to order at 6:00 p.m.

**ROLL CALL**

Councilmembers Present: Vice Mayor Cano, Councilmember Pérez, Councilmember A. Ayon, Councilmember Gonzalez

Councilmembers Absent: Mayor Ayon

**OFFICIALS PRESENT**

City Manager/Finance Director Viramontes, Chief of Police Knox, City Attorney Hodges, Community Development Director Saldana, Human Resources Director McCuan, Public Works Director Hernandez, City Clerk Alvarado

**INVOCATION**

Councilmember Pérez

**PLEDGE OF ALLEGIANCE**

Councilmember Gonzalez

**INTERPRETATION**

Marco Perez

**FEATURED PET**

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

Chief Knox presented.

**PRESENTATIONS, INTRODUCTIONS AND AWARDS**

None

**PUBLIC COMMENT:**

**Public comment was opened at 6:03 p.m. and closed at 6:05 p.m. the following comments from the public were presented:**

1. Phil Corr – None Agenda Related & Item 7
2. Jose Hernandez Jr. – Item 7
3. Luis Sarabia – Item 7

## **COUNCIL COMMENTS**

None

## **DEPARTMENTAL REPORTS**

1. Finance Department - Utility Billing Platform Launch Presentation

**Motion was made by: Councilmember Gonzalez; 2nd by: Councilmember Pérez to table item 1**

**ROLL CALL VOTE: 4/0**

**AYES: R. Cano M. Pérez A. Ayon, A. Gonzalez**

**NAYS: None**

**ABSTAIN: None**

**ABSENT: S. Ayon**

## **CONSENT AGENDA**

2. Approval of Expense Report in the Amount of \$464,805.03 from 3/2/2024 to 3/15/2024.
3. Approval of March 14, 2024 Regular Meeting Minutes.
4. APPROVAL OF RESOLUTION NO. 2024-30 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND AMENDING ITS MODEL CONFLICT OF INTEREST CODE.
5. SECOND READING AND ADOPTION OF ORDINANCE NO. 007-2024 AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MCFARLAND AMENDING CHAPTER 19.040 RELATING TO COMMERCIAL CANNABIS RETAIL PERMITS.
6. SECOND READING AND ADOPTION OF ORDINANCE NO. 008-2024 AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MCFARLAND AMENDING CHAPTER 5.44 OF THE CITY OF MCFARLAND MUNICIPAL CODE RELATING TO MOBILE FOOD VENDORS.
7. SECOND READING AND ADOPTION OF ORDINANCE NO. 009-2024 AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MCFARLAND AMENDING TITLE 2, CHAPTER 2.40 OF THE MUNICIPAL CODE RELATING TO THE PLANNING COMMISSION.- **Item 7 was pulled and tabled.**

Public Comments:

1. Phil Corr
2. Jose Hernandez Jr.
3. Luis Sarabia

4. Jim White

**Motion was made by: Councilmember Gonzalez; 2nd by: Councilmember Pérez to table item 7. Item to be placed on upcoming agenda.**

**ROLL CALL VOTE: 4/0**

**AYES: R. Cano M. Pérez A. Ayon, A. Gonzalez**

**NAYS: None**

**ABSTAIN: None**

**ABSENT: S. Ayon**

**Public Comment Closed at 6:11 p.m.**

8. APPROVAL OF TRAVEL AND TRAINING EXPENSES EXCEEDING \$500.00 PER TRIP FOR THE BUILDING INSPECTOR/CODE ENFORCEMENT OFFICER TO ATTEND THE CALIFORNIA ASSOCIATION OF CODE ENFORCEMENT OFFICERS MODULE THREE ACADEMY ON APRIL 22-26, 2024, IN FRESNO, CA.
9. APPROVAL OF RESOLUTION NO. 2024-32 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND APPROVING AN APPROPRIATION FOR ADDITIONAL ALLOCATION OF FUNDS FROM THE GENERAL FUND FOR ADDITIONAL SERVICES FOR POLICE DEPARTMENT DESIGN SERVICES.

**Motion was made by: Councilmember Pérez; 2nd by: Councilmember Gonzalez to approve consent agenda items 1,2,3,4,5,6,8, and 9.**

**ROLL CALL VOTE: 4/0**

**AYES: R. Cano M. Pérez A. Ayon, A. Gonzalez**

**NAYS: None**

**ABSTAIN: None**

**ABSENT: S. Ayon**

## **PUBLIC HEARINGS**

None

## **ADMINISTRATIVE AGENDA**

10. APPROVAL OF RESOLUTION NO. 2024-25 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND APPROVING THE UTILIZATION OF GRANT FUNDING TO PURCHASE A POLICE COMMAND POST/ DUI ENFORCEMENT TRAILER AND EQUIPMENT.



**Motion was made by: Councilmember Pérez; 2nd by: Councilmember A. Ayon to approve.**

**ROLL CALL VOTE: 4/0**

**AYES:** R. Cano M. Pérez A. Ayon, A. Gonzalez  
**NAYS:** None  
**ABSTAIN:** None  
**ABSENT:** S. Ayon

**No comments from the public were presented.**

- 11. APPROVAL OF RESOLUTION NO. 2024-33 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND APPROVING PROPOSAL FOR CASH IN LIEU OF BENEFITS PROGRAM.**

**Motion was made by: Councilmember Pérez; 2nd by: Councilmember Gonzalez to approve.**

**ROLL CALL VOTE: 4/0**

**AYES:** R. Cano M. Pérez A. Ayon, A. Gonzalez  
**NAYS:** None  
**ABSTAIN:** None  
**ABSENT:** S. Ayon

**No comments from the public were presented.**

- 12. APPROVAL OF RESOLUTION NO. 2024-31 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND APPROVING THE EMPLOYMENT AGREEMENT BETWEEN THE CITY AND SERRENA MCCUAN FOR THE POSITION OF HUMAN RESOURCES DIRECTOR.**

**Motion was made by: Councilmember Pérez; 2nd by: Councilmember Gonzalez to approve.**

**ROLL CALL VOTE: 4/0**

**AYES:** R. Cano M. Pérez A. Ayon, A. Gonzalez  
**NAYS:** None  
**ABSTAIN:** None  
**ABSENT:** S. Ayon

**No comments from the public were presented.**

- 13. APPROVAL OF RESOLUTION NO. 2024-34 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND, CALIFORNIA, TO ALLOW “MUJERES ACTIVAS” TO UTILIZE A PORTION OF THE MCFARLAND COMMUNITY GARDEN IN EXCHANGE FOR “MUJERES ACTIVAS” AGREEING TO MAINTAIN THE COMMUNITY GARDEN CONTINGENT UPON THE APPROVAL OF THE FORM OF AN AGREEMENT BY CITY MANAGER AND CITY ATTORNEY.**

**Motion was made by: Councilmember Pérez; 2nd by: Councilmember Gonzalez to approve.**

**ROLL CALL VOTE: 4/0**

**AYES:** R. Cano M. Pérez A. Ayon, A. Gonzalez

**NAYS:** None  
**ABSTAIN:** None  
**ABSENT:** S. Ayon

**Public Comment:**  
**1. Ron Woods**

## **REPORTS FROM CITY COUNCIL ON COMMITTEE/SPECIAL DISTRICT MEETINGS**

- a.** Kern Council of Governments (KCOG)
- b.** Delano Mosquito Abatement District (DMAD)

### **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**

None

### **ADJOURNMENT**

**Motion was made by: Councilmember Pérez; 2nd by: Councilmember A. Ayon to approve.**

### **ROLL CALL VOTE: 4/0**

**AYES:** R. Cano M. Pérez A. Ayon, A. Gonzalez  
**NAYS:** None  
**ABSTAIN:** None  
**ABSENT:** S. Ayon

Regular City Council Meeting Adjourned at 6:35 p.m.

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**Francisca Alvarado, City Clerk**



# ***City of McFarland***

## ***City Council Meeting***

### ***STAFF REPORT***

Agenda Item No. 4.  
Section: CONSENT AGENDA  
Meeting Date: April 11, 2024

**TO:** Honorable Mayor and Council Members

**FROM:** Diego Viramontes, City Manager  
Francisca Alvarado, City Clerk

**SUBJECT:** APPROVAL OF RESOLUTION NO. 2024-35 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND APPROVING THE WAIVER OF THE BUSINESS LICENSE FEE FOR THE MCFARLAND FESTIVAL COMMITTEE 5 DE MAYO FESTIVAL BASED ON ORDINANCE SECTION 5.04.190 OF THE MCFARLAND MUNICIPAL CODE.

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#### **SUMMARY:**

The McFarland Festival Committee is a group of volunteers that come together and plan major community events (5 De Mayo Festival, Independence Day Festival, and the Christmas Festival) in the City of McFarland. All the proceeds collected are used towards funding these festivals. The Festival Committee is a Non-Profit Organization.

#### **FINANCIAL IMPACT:**

\$84.00 Less to the General Fund.

#### **RECOMMENDATION:**

Staff recommends the City Council waive the business license fee for the McFarland Festival Committee 5 de Mayo Festival Dance based on ordinance section 5.04.190 of the McFarland Municipal Code.

#### **ATTACHMENTS:**

1. McFarland, CA Code of Ordinances
2. McFarland Festival Committee-BL Application & Waiver\_Redacted

**RESOLUTION NO. 2024-35**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND APPROVING  
THE WAIVER OF THE BUSINESS LICENSE FEE FOR THE MCFARLAND FESTIVAL  
COMMITTEE'S 5 DE MAYO FESTIVAL BASED ON ORDINANCE SECTION 5.04.190 OF  
THE MCFARLAND MUNICIPAL CODE.**

**WHEREAS**, , the McFarland Festival Committee is a Non- Profit Organization with a group of volunteers that come together to plan major community events like the 5 De Mayo Festival, Independence Day Festival and the Christmas Festival for the betterment of the Community; and

**WHEREAS**, the McFarland Festival Committee a Non-Profit within the city limits will host a 5 De Mayo Dance at the Browning Road Park; and

**WHEREAS**, the McFarland Festival Committee ticket sales will go towards future community events (i.e. Christmas Festival and Independence Day Festival; and

**WHEREAS**, the McFarland Festival Committee has requested approval of the city council to waive the business license fee based on ordinance section 5.04.190; and

**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 and incorporated herein as if set forth in fill.
2. The waiver of the business license fee is in the best interest of the Community.
3. The City Council does hereby authorize the waiver of the fees (\$84.00).
4. The City Clerk shall certify the passage and adoption of this resolution.
5. This resolution is effective immediately.

PASSED AND ADOPTED at a regular meeting of the City Council of the City of McFarland on April 11, 2024 by the following vote:

|                       | <b>Aye</b> | <b>Nae</b> | <b>Abstain</b> | <b>Absent</b> |
|-----------------------|------------|------------|----------------|---------------|
| <b>Saul Ayon</b>      |            |            |                |               |
| <b>Ricardo Cano</b>   |            |            |                |               |
| <b>Amador Ayon</b>    |            |            |                |               |
| <b>Anita Gonzalez</b> |            |            |                |               |

|                       |  |  |  |  |
|-----------------------|--|--|--|--|
| <b>María T. Pérez</b> |  |  |  |  |
|-----------------------|--|--|--|--|

CITY OF MCFARLAND

\_\_\_\_\_  
Saul Ayon, Mayor

ATTEST:

\_\_\_\_\_  
Francisca Alvarado, 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.

\_\_\_\_\_  
Francisca Alvarado, City Clerk

#### 5.04.030 - Other ordinances not affected.

Persons required to pay a license tax for transacting and carrying on any business under this chapter shall not be relieved from the payment of any license tax for the privilege of doing such business required under any other ordinance of the city, and shall remain subject to the regulatory provisions of other ordinances.

(Ord. 7 §3, 1957)

#### 5.04.190 - Waiver.

The licensing of any business, occupation or activity carried on wholly for the benefit of charitable purposes from which profit is not derived either directly or indirectly by any person, or to the conducting of any entertainment, dance, concert, exhibition or lecture on scientific, historical, literary, religious or moral subjects whenever the receipts from such entertainment, dance, concert, exhibition or lecture go to any church, school, or to any religious or benevolent purpose within the city, or to any federal, military, fraternal or local chamber of commerce within the city, may be waived by the city council provided an application is made therefor with the city clerk of the city at least ten days prior to a regular city council meeting.

(Ord. 117 §1, 1970: Ord. 7 §20, 1957)

(Ord. No. 005-2018, § 1(I), 6-14-18)

**CITY OF MCFARLAND**  
**Application For Waiver Of Business License Tax**

This application is only for Non-Profit Organizations. For more information, contact Finance Department at (661) 792-3091.

Organization Name: McFarland Festival Committee

Federal EIN #: [REDACTED]

Address: [REDACTED]

City: McFarland State: CA Zip Code: 93250

Describe organization's purpose:

The McFarland Festival Committee (MFC) is a group of volunteers that come together and plan 3 major community events in the city of McFarland. We plan and organize the Sde mayo festival, The Independence Day Festival, and the Christmas Festival. We provide a fun family oriented day where families and friends could gather and enjoy a day of fun and laughter.

Describe type of activities performed, location of activities, and the hours activities will be performed:

Sde mayo = parade, entertainment, queen contest for scholarships, community dance, carnival, food booths, arts & crafts booths → Browning Rd. Park  
Independence Day = food booths, music, family games, fire works → Mauser baseball field  
Christmas = parade, toy giveaway, food booths, fun run (w/MRPD) → Downtown

List of Officers of the Organization:, Name, Title, Address and Phone Number

Mayela Bujanda-Medina - chairperson : 661 [REDACTED] Tim Gonzalez - 661 [REDACTED]  
David Diaz - chairperson : 661 [REDACTED]  
Jeff Nickell - chairperson : 661 [REDACTED]  
Lisa Marroquin - member : 661 [REDACTED]

Application Submitted By:

Name: Mayela Bujanda-Medina

Address: [REDACTED]

City: McFarland State: CA Zip Code: 93250

Phone # 661 [REDACTED] Fax # [REDACTED] Email: [REDACTED]

Signature: [REDACTED] Date: 3/27/2024

Approved: \_\_\_\_\_ Denied: \_\_\_\_\_



CITY OF MCFARLAND  
401 W Kern Ave  
McFarland, CA 93250 (661) 792-3091  
www.mcfarlandcity.org

### Application for a NEW Business License

NAME OF BUSINESS:

McFarland Festival Co

MAILING ADDRESS:

CITY/STATE/ZIP:

MAIN PHONE #:

McFarland CA 93250  
661 [REDACTED] OTHER #:

E-MAIL ADDRESS:

PHYSICAL LOCATION:

CITY/STATE/ZIP:

same

TYPE OF BUSINESS:

IF APPLICABLE:

# OF APTS. OR RENTALS

# COIN OP MACHINES

GROSS RECEIPTS

non-profit

OWNER NAME:

Mayela Bujanda-Medina

OWNER ADDRESS:

CITY/STATE/ZIP:

same

BUSINESS/CONTRACTOR

LICENSE #:

EIN#

EXPIRES:

### STANDARD LICENSE FEES:

|                                                                                              |           |
|----------------------------------------------------------------------------------------------|-----------|
| BASE FEES                                                                                    | \$ 15.00  |
| SB-1379 FEES FOR THE STATE OF CALIFORNIA                                                     | \$ 4.00   |
| OTHER FEES DETERMINED BY TYPE OF BUSINESS OR GROSS RECEIPTS (see attached) Enter Amount Here | \$        |
| BUILDING INSPECTION FEE (IF APPLICABLE)                                                      | \$58.00   |
| <b>Total</b>                                                                                 | <b>\$</b> |

### OTHER FEES MAY APPLY DEPENDING ON YOUR BUSINESS TYPE

\*\*\*FORM MUST BE SIGNED AND DATED\*\*\*

I HEREBY DECLARE THAT THE INFORMATION CONTAINED IN THIS APPLICATION IS, TO THE BEST OF MY KNOWLEDGE, ACCURATE.

PRINT NAME

TITLE

SIGNATURE

DATE

3/25/2024

If you have employees, please submit a copy of your Workman's Compensation Insurance policy. If you do not have any employees, you must submit a declaration stating so.

Licenses may be applied for by mail or in person. City Hall is open from 8:00 am – 5:00 pm Monday through Friday.



(A) Section 5.04.140 is hereby replaced with the following:

“A. Every person who commences, conducts, engages in or carries on any business listed hereinafter in this subsection shall pay a business license tax comprised of the base, annually, per event, daily, and / or tax plus the unit tax amount times the number of units calculated, respectively, for each such classification of business as hereinafter specified.

Base Fee on all Business License. \$15.00

California State Fee on all business license. \$4.00

| Business Type                           | Annually /Daily /Per Event/ Unit Tax Amount                                                                                                                                                                                                                                                                                                                                                               |
|-----------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                         |                                                                                                                                                                                                                                                                                                                                                                                                           |
| Administrative Office                   | \$100 Annually                                                                                                                                                                                                                                                                                                                                                                                            |
| Apartments /Rental Property             | \$65.00 plus \$5.00 for each after 4 units                                                                                                                                                                                                                                                                                                                                                                |
| Arts and / or Crafts Fair               | \$10.00 per booth /stall                                                                                                                                                                                                                                                                                                                                                                                  |
| Barber Shop / Beauty Salon              | \$65.00 per owner and non-employee operator                                                                                                                                                                                                                                                                                                                                                               |
| Billboard Structures within the city    | \$150.00 annually per structure                                                                                                                                                                                                                                                                                                                                                                           |
| Christmas tree lot sales operations     | \$40.00 per day<br>All structures and electrical permit requirements are inspected and approval by the building department and all Fire Code requirements approved by the Fire Department. Planning Department approval requirement.                                                                                                                                                                      |
| Circus /Carnival                        | \$450.00 for five (5) days or less                                                                                                                                                                                                                                                                                                                                                                        |
| Commercial Solicitors /Peddlers         | \$60.00 per person, per day, \$90.00 for background check and live scan required. All solicitors /peddlers must comply with the conditions described in Municipal Code 5.32                                                                                                                                                                                                                               |
| Curb Painters                           | \$30.00 per day. Requirements: Obtain insurance in the amount of \$100,000 for Public liability from an insurance company. Obtain a Surety Bond from a bonding company or insurance company in the amount of \$500.00, or cash deposit in that amount can be made to the City of McFarland.<br>The Permit must be in possession of the person performing the work and available for inspection on demand. |
| Exhibitions (i.e.: car show)            | \$10.00 per vehicle, per day                                                                                                                                                                                                                                                                                                                                                                              |
| Family Child Care over 8 children       | \$100.00 annually plus Home Occupation Permit required and approved by the Planning Department and Permit from the state of California to operate. See Res. 2014-0201 for Fee.                                                                                                                                                                                                                            |
| Family Child Care of 8 or less children | Health & Safety Code Section 1597.45: No local jurisdiction shall impose any business license, fee or tax for the privilege of operating a small daycare home.                                                                                                                                                                                                                                            |
| Farmers Market                          | \$10.00 per booth /stall                                                                                                                                                                                                                                                                                                                                                                                  |
|                                         |                                                                                                                                                                                                                                                                                                                                                                                                           |

| <b>Business Type</b>                                             | <b>Annually /Daily /Per Event/ Unit Tax Amount</b>                                                                                                                                                                                                                                                                                                                     |
|------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Food Vending Vehicles –MC 5.44                                   | \$200.00 Annually, \$90.00 for background check required on owner /operator, \$25.00 for each vehicle inspection, and live scan required on each owner /operator. Must present a valid Kern County Environmental Health Permit. Liability Insurance Required, see Municipal Code 5.44.060. Must comply with the additional conditions described in Municipal Code 5.32 |
| Fortunetelling, Palmist, Clairvoyant                             | \$500.00 annually, plus investigation filing fee of five hundred dollars, plus the fee charged by Department of Justice for fingerprint processing. Must comply with additional requirements in Municipal Code 5.28                                                                                                                                                    |
| Hotel, Motel, Lodging Houses                                     | \$65.00 annually, plus \$5.00 per room after 4.                                                                                                                                                                                                                                                                                                                        |
| Ice Cream Vending Vehicle                                        | \$200.00 Annually, \$90.00 for background check required on owner /operator, \$25.00 for each vehicle inspection, and live scan required on each owner /operator. Must present a valid Kern County Environmental Health Permit. Liability Insurance Required see Municipal Code 5.44.060. Must comply with additional conditions described in Municipal Code 5.32      |
| Itinerant Vendor                                                 | \$60.00 per person, per day, \$90.00 for background check and live scan required. All solicitors /peddlers/itinerant vendors must comply with the conditions described in Municipal Code 5.32                                                                                                                                                                          |
| interpreter                                                      | \$65.00 annually                                                                                                                                                                                                                                                                                                                                                       |
| Laundromats                                                      | \$30.00 for the first machine, \$10.00 for each additional machine per year. Maximum \$200.00 annually.                                                                                                                                                                                                                                                                |
| Spas-Medi/Pedi                                                   | \$65.00 per owner and non-employee operator                                                                                                                                                                                                                                                                                                                            |
| Taxi-Cab                                                         | \$65.00 per vehicle. \$90.00 for background check required on each owner /driver, \$25.00 for each vehicle inspection, and live scan required on each owner /driver. Must also comply with all requirements stated in Municipal Code Section 5.52.                                                                                                                     |
| <b>Building Inspection Fee (New and Existing Buildings)</b>      | \$58.00 Building Inspection required with any new business or existing business under new ownership or change in business type.                                                                                                                                                                                                                                        |
| <b>Duplicate (Lost or Damaged Business License)- MC 5.04-100</b> | <b>\$15.00</b>                                                                                                                                                                                                                                                                                                                                                         |
| <b>Change Location of Business MC- 5.04.090</b>                  | <b>\$15.00</b>                                                                                                                                                                                                                                                                                                                                                         |
|                                                                  |                                                                                                                                                                                                                                                                                                                                                                        |
|                                                                  |                                                                                                                                                                                                                                                                                                                                                                        |

(B) Every person who engages in any business within the City except those businesses set forth in subsection A of this Section 5.04.140 shall pay an annual business tax based upon Gross Receipts at the rates to be calculated to the nearest cent as set forth below:

**CITY OF MCFARLAND  
LICENSE FEE SCHEDULE  
ANNUAL GROSS RECEIPTS**

Base Fee on all Business License. \$15.00

California State Fee on all business license. \$4.00

For the Sales and Service or the rendering of any service whatsoever.

| FROM         | TO           | FEE DUE    |
|--------------|--------------|------------|
| ZERO         | \$30,000     | \$65.00    |
| \$30,001     | \$50,000     | \$75.00    |
| \$50,001     | \$75,000     | \$100.00   |
| \$75,001     | \$100,000    | \$125.00   |
| \$100,001    | \$175,000    | \$150.00   |
| \$175,001    | \$250,000    | \$175.00   |
| \$250,001    | \$500,000    | \$225.00   |
| \$500,001    | \$750,000    | \$300.00   |
| \$750,001    | \$1,000,000  | \$450.00   |
| \$1,000,001  | \$1,500,000  | \$500.00   |
| \$1,500,000  | \$2,000,000  | \$600.00   |
| \$2,000,001  | \$3,000,000  | \$700.00   |
| \$3,000,001  | \$4,000,000  | \$800.00   |
| \$4,000,001  | \$5,000,000  | \$900.00   |
| \$5,000,001  | \$10,000,000 | \$1,000.00 |
| \$10,000,001 | and up       | \$2,000.00 |

**Note: You may report your gross receipts on a calendar or fiscal basis as long as it is for a full year. Please report by the same method each year. If you have been doing business in the City of McFarland for less than twelve months, enter an estimate of your gross receipts for twelve months**

C. The business license tax and Gross Receipts may be modified from time to time by City Council resolution.

[www.mcfarlandcity.org](http://www.mcfarlandcity.org)



# **City of McFarland**

## **City Council Meeting**

### **STAFF REPORT**

Agenda Item No. 5.  
Section: CONSENT AGENDA  
Meeting Date: April 11, 2024

**TO:** Honorable Mayor and Council Members

**FROM:** Diego Viramontes, City Manager  
Francisca Alvarado, City Clerk

**SUBJECT:** APPROVAL OF RESOLUTION NO. 2024-36 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND APPROVING THE WAIVER OF THE BUSINESS LICENSE FEE FOR THE MCFARLAND GREATER CHAMBER OF COMMERCE FIREWORK STAND BASED ON ORDINANCE SECTION 5.04.190 OF THE MCFARLAND MUNICIPAL CODE.

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#### **SUMMARY:**

With fireworks sales being the only true fundraiser for most of the year, the McFarland Greater Chamber of Commerce is requesting council approve waiving the business license fee of \$84.00 for their firework stand.

The Chamber firework booth is a fundraising event for McFarland High School Scholarships and community events (i.e. National Day of Prayer and Community Business Awards Gala).

#### **FINANCIAL IMPACT:**

\$84.00 Less to the General Fund.

#### **RECOMMENDATION:**

Staff recommends the City Council waive the business license fee based on ordinance section 5.04.190 of the McFarland Municipal Code.

#### **ATTACHMENTS:**

1. McFarland, CA Code of Ordinances
2. McFarland Greater Chamber of Commerce- BL & Waiver\_Redacted

**RESOLUTION NO. 2024-36**

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND APPROVING  
THE WAIVER OF THE BUSINESS LICENSE FEE FOR THE MCFARLAND GREATER  
CHAMBER OF COMMERCE FIREWORK STAND BASED ON ORDINANCE SECTION  
5.04.190 OF THE MCFARLAND MUNICIPAL CODE.**

**WHEREAS**, the McFarland Greater Chamber of Commerce is a Non-Profit Organization dedicated to the advancement and promotion of the economic growth within the City of McFarland Business Community; and

**WHEREAS**, the McFarland Greater Chamber of Commerce, a Non-Profit within the city limits, will host a TNT Firework booth at 55 W. Sherwood Ave. from noon July 1 to noon July 5<sup>th</sup>; and

**WHEREAS**, the McFarland Greater Chamber of Commerce firework sales profit will go towards McFarland High School Scholarships, and Community Events; and

**WHEREAS**, the McFarland Greater Chamber of Commerce has requested approval from the city council to waive the business license fees based on ordinance section 5.04.190 for their firework booth; and

**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 and incorporated herein as if set forth in full.
2. The waiver of the business license fee is in the best interest of the Community.
3. The City Council does hereby authorize the waiver of the fees (\$84.00).
4. The City Clerk shall certify the passage and adoption of this resolution.
5. This resolution is effective immediately.

**PASSED AND ADOPTED** at a regular meeting of the City Council of the City of McFarland on April 11, 2024 by the following vote:

|                     | <b>Aye</b> | <b>Nae</b> | <b>Abstain</b> | <b>Absent</b> |
|---------------------|------------|------------|----------------|---------------|
| <b>Saul Ayon</b>    |            |            |                |               |
| <b>Ricardo Cano</b> |            |            |                |               |

|                       |  |  |  |  |
|-----------------------|--|--|--|--|
| <b>Amador Ayon</b>    |  |  |  |  |
| <b>Anita Gonzalez</b> |  |  |  |  |
| <b>María T. Pérez</b> |  |  |  |  |

CITY OF MCFARLAND

\_\_\_\_\_  
Saul Ayon, Mayor

ATTEST:

\_\_\_\_\_  
Francisca Alvarado, 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.

\_\_\_\_\_  
Francisca Alvarado, City Clerk

#### 5.04.030 - Other ordinances not affected.

Persons required to pay a license tax for transacting and carrying on any business under this chapter shall not be relieved from the payment of any license tax for the privilege of doing such business required under any other ordinance of the city, and shall remain subject to the regulatory provisions of other ordinances.

(Ord. 7 §3, 1957)

#### 5.04.190 - Waiver.

The licensing of any business, occupation or activity carried on wholly for the benefit of charitable purposes from which profit is not derived either directly or indirectly by any person, or to the conducting of any entertainment, dance, concert, exhibition or lecture on scientific, historical, literary, religious or moral subjects whenever the receipts from such entertainment, dance, concert, exhibition or lecture go to any church, school, or to any religious or benevolent purpose within the city, or to any federal, military, fraternal or local chamber of commerce within the city, may be waived by the city council provided an application is made therefor with the city clerk of the city at least ten days prior to a regular city council meeting.

(Ord. 117 §1, 1970: Ord. 7 §20, 1957)

(Ord. No. 005-2018, § 1(I), 6-14-18)





## TO WHOM IT MAY CONCERN:

Permission is hereby granted to **MCFARLAND GREATER CHAMBER** and TNT Fireworks for the exclusive right to use the property located at **55 WEST SHERWOOD** in the City/County of **MCFARLAND** for their annual fireworks stand.

It is understood that this sale will be conducted in accordance with all City, County, and State regulations.

It is further understood that this permission is subject to immediate cancellation with the sale, lease or construction of the property.

TNT will maintain and provide insurance for one million dollars combined single limit, pertaining to and protecting against liability arising from the activities conducted upon the premises by TNT.

This permission is good for the following years:

Circle YES or NO for **ALL** years.

|      |            |    |
|------|------------|----|
| 2023 | <u>Yes</u> | No |
| 2024 | <u>Yes</u> | No |
| 2025 | <u>Yes</u> | No |
| 2026 | <u>Yes</u> | No |
| 2027 | <u>Yes</u> | No |

The following information must be written clearly by the **PROPERTY OWNER**:

Signature \_\_\_\_\_

Date 3/9/2023

Print Name: \_\_\_\_\_

Address: \_\_\_\_\_

Phone # \_\_\_\_\_

Loc. # CCR5407



**CITY OF MCFARLAND**  
 401 W Kern Ave  
 McFarland, CA 93250 (661) 792-3091  
 www.mcfarlandcity.org

## Application for a NEW Business License

NAME OF BUSINESS: McFarland Greater Chamber of Commerce

MAILING ADDRESS: [REDACTED]

CITY/STATE/ZIP: [REDACTED]

MAIN PHONE #: [REDACTED] OTHER #: [REDACTED]

E-MAIL ADDRESS: [REDACTED]

PHYSICAL LOCATION: [REDACTED]

CITY/STATE/ZIP: McFarland, CA 93250

TYPE OF BUSINESS: Chamber of Commerce - Non Profit Organization

IF APPLICABLE:

# OF APTS. OR RENTALS [REDACTED]

# COIN OP MACHINES [REDACTED]

GROSS RECEIPTS \$0.00 to \$10,000

OWNER NAME: N/A

OWNER ADDRESS: N/A

CITY/STATE/ZIP: N/A

BUSINESS/CONTRACTOR LICENSE #: N/A EXPIRES: [REDACTED]

### STANDARD LICENSE FEES:

BASE FEES

SB-1379 FEES FOR THE STATE OF CALIFORNIA

OTHER FEES DETERMINED BY TYPE OF BUSINESS OR GROSS RECEIPTS (see attached) **Enter Amount Here** Stand [REDACTED]

BUILDING INSPECTION FEE (IF APPLICABLE) Total [REDACTED]

**OTHER FEES MAY APPLY DEPENDING ON YOUR BUSINESS TYPE**

\*\*\*FORM MUST BE SIGNED AND DATED\*\*\*

I HEREBY DECLARE THAT THE INFORMATION CONTAINED IN THIS APPLICATION IS, TO THE BEST OF MY KNOWLEDTGE, ACCURATE.

PRINT NAME [REDACTED] TITLE Secretary

SIGNATURE [REDACTED] DATE March 27, 2024

If you have employees, please submit a copy of your workman's Compensation Insurance policy. If you do not have any employees, you must submit a declaration stating so.

Licenses may be applied for by mail or in person. City Hall is open from 8:00 am – 5:00 pm Monday through Friday.

• (A) Section 5.04.140 is hereby replaced with the following:

“A. Every person who commences, conducts, engages in or carries on any business listed hereinafter in this subsection shall pay a business license tax comprised of the base, annually, per event, daily, and / or tax plus the unit tax amount times the number of units calculated, respectively, for each such classification of business as hereinafter specified.

Base Fee on all Business License. \$15.00

California State Fee on all business license. \$4.00

| Business Type                           | Annually /Daily /Per Event/ Unit Tax Amount                                                                                                                                                                                                                                                                                                                                                               |
|-----------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                         |                                                                                                                                                                                                                                                                                                                                                                                                           |
| Administrative Office                   | \$100 Annually                                                                                                                                                                                                                                                                                                                                                                                            |
| Apartments /Rental Property             | \$65.00 plus \$5.00 for each after 4 units                                                                                                                                                                                                                                                                                                                                                                |
| Arts and / or Crafts Fair               | \$10.00 per booth /stall                                                                                                                                                                                                                                                                                                                                                                                  |
| Barber Shop / Beauty Salon              | \$65.00 per owner and non-employee operator                                                                                                                                                                                                                                                                                                                                                               |
| Billboard Structures within the city    | \$150.00 annually per structure                                                                                                                                                                                                                                                                                                                                                                           |
| Christmas tree lot sales operations     | \$40.00 per day<br>All structures and electrical permit requirements are inspected and approval by the building department and all Fire Code requirements approved by the Fire Department. Planning Department approval requirement.                                                                                                                                                                      |
| Circus /Carnival                        | \$450.00 for five (5) days or less                                                                                                                                                                                                                                                                                                                                                                        |
| Commercial Solicitors /Peddlers         | \$60.00 per person, per day, \$90.00 for background check and live scan required. All solicitors /peddlers must comply with the conditions described in Municipal Code 5.32                                                                                                                                                                                                                               |
| Curb Painters                           | \$30.00 per day. Requirements: Obtain insurance in the amount of \$100,000 for Public liability from an insurance company. Obtain a Surety Bond from a bonding company or insurance company in the amount of \$500.00, or cash deposit in that amount can be made to the City of McFarland.<br>The Permit must be in possession of the person performing the work and available for inspection on demand. |
| Exhibitions (i.e.: car show)            | \$10.00 per vehicle, per day                                                                                                                                                                                                                                                                                                                                                                              |
| Family Child Care over 8 children       | \$100.00 annually plus Home Occupation Permit required and approved by the Planning Department and Permit from the state of California to operate. See Res. 2014-0201 for Fee.                                                                                                                                                                                                                            |
| Family Child Care of 8 or less children | Health & Safety Code Section 1597.45: No local jurisdiction shall impose any business license, fee or tax for the privilege of operating a small daycare home.                                                                                                                                                                                                                                            |
| Farmers Market                          | \$10.00 per booth /stall                                                                                                                                                                                                                                                                                                                                                                                  |
|                                         |                                                                                                                                                                                                                                                                                                                                                                                                           |

| <b>Business Type</b>                                             | <b>Annually /Daily /Per Event/ Unit Tax Amount</b>                                                                                                                                                                                                                                                                                                                     |
|------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Food Vending Vehicles –MC 5.44                                   | \$200.00 Annually, \$90.00 for background check required on owner /operator, \$25.00 for each vehicle inspection, and live scan required on each owner /operator. Must present a valid Kern County Environmental Health Permit. Liability Insurance Required, see Municipal Code 5.44.060. Must comply with the additional conditions described in Municipal Code 5.32 |
| Fortunetelling, Palmist, Clairvoyant                             | \$500.00 annually, plus investigation filing fee of five hundred dollars, plus the fee charged by Department of Justice for fingerprint processing. Must comply with additional requirements in Municipal Code 5.28                                                                                                                                                    |
| Hotel, Motel, Lodging Houses                                     | \$65.00 annually, plus \$5.00 per room after 4.                                                                                                                                                                                                                                                                                                                        |
| Ice Cream Vending Vehicle                                        | \$200.00 Annually, \$90.00 for background check required on owner /operator, \$25.00 for each vehicle inspection, and live scan required on each owner /operator. Must present a valid Kern County Environmental Health Permit. Liability Insurance Required see Municipal Code 5.44.060. Must comply with additional conditions described in Municipal Code 5.32      |
| Itinerant Vendor                                                 | \$60.00 per person, per day, \$90.00 for background check and live scan required. All solicitors /peddlers/itinerant vendors must comply with the conditions described in Municipal Code 5.32                                                                                                                                                                          |
| interpreter                                                      | \$65.00 annually                                                                                                                                                                                                                                                                                                                                                       |
| Laundromats                                                      | \$30.00 for the first machine, \$10.00 for each additional machine per year. Maximum \$200.00 annually.                                                                                                                                                                                                                                                                |
| Spas-Medi/Pedi                                                   | \$65.00 per owner and non-employee operator                                                                                                                                                                                                                                                                                                                            |
| Taxi-Cab                                                         | \$65.00 per vehicle. \$90.00 for background check required on each owner /driver, \$25.00 for each vehicle inspection, and live scan required on each owner /driver. Must also comply with all requirements stated in Municipal Code Section 5.52.                                                                                                                     |
| <b>Building Inspection Fee (New and Existing Buildings)</b>      | \$58.00 Building Inspection required with any new business or existing business under new ownership or change in business type.                                                                                                                                                                                                                                        |
| <b>Duplicate (Lost or Damaged Business License)- MC 5.04-100</b> | <b>\$15.00</b>                                                                                                                                                                                                                                                                                                                                                         |
| <b>Change Location of Business MC- 5.04.090</b>                  | <b>\$15.00</b>                                                                                                                                                                                                                                                                                                                                                         |
|                                                                  |                                                                                                                                                                                                                                                                                                                                                                        |
|                                                                  |                                                                                                                                                                                                                                                                                                                                                                        |

(B) Every person who engages in any business within the City except those businesses set forth in subsection A of this Section 5.04.140 shall pay an annual business tax based upon Gross Receipts at the rates to be calculated to the nearest cent as set forth below:

**CITY OF MCFARLAND  
LICENSE FEE SCHEDULE  
ANNUAL GROSS RECEIPTS**

Base Fee on all Business License. \$15.00

California State Fee on all business license. \$4.00

For the Sales and Service or the rendering of any service whatsoever.

| FROM         | TO           | FEE DUE    |
|--------------|--------------|------------|
| ZERO         | \$30,000     | \$65.00    |
| \$30,001     | \$50,000     | \$75.00    |
| \$50,001     | \$75,000     | \$100.00   |
| \$75,001     | \$100,000    | \$125.00   |
| \$100,001    | \$175,000    | \$150.00   |
| \$175,001    | \$250,000    | \$175.00   |
| \$250,001    | \$500,000    | \$225.00   |
| \$500,001    | \$750,000    | \$300.00   |
| \$750,001    | \$1,000,000  | \$450.00   |
| \$1,000,001  | \$1,500,000  | \$500.00   |
| \$1,500,000  | \$2,000,000  | \$600.00   |
| \$2,000,001  | \$3,000,000  | \$700.00   |
| \$3,000,001  | \$4,000,000  | \$800.00   |
| \$4,000,001  | \$5,000,000  | \$900.00   |
| \$5,000,001  | \$10,000,000 | \$1,000.00 |
| \$10,000,001 | and up       | \$2,000.00 |

**Note:** You may report your gross receipts on a calendar or fiscal basis as long as it is for a full year. Please report by the same method each year. If you have been doing business in the City of McFarland for less than twelve months, enter an estimate of your gross receipts for twelve months

C. The business license tax and Gross Receipts may be modified from time to time by City Council resolution.

[www.mcfarlandcity.org](http://www.mcfarlandcity.org)



# **City of McFarland**

## **City Council Meeting**

### **STAFF REPORT**

Agenda Item No. 6.  
Section: CONSENT AGENDA  
Meeting Date: April 11, 2024

**TO:** Honorable Mayor and Council Members

**FROM:** Diego Viramontes, City Manager  
Francisca Alvarado, City Clerk

**SUBJECT:** APPROVAL OF RESOLUTION NO. 2024-37 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND APPROVING THE WAIVER OF THE BUSINESS LICENSE FEE FOR THE MCFARLAND LIONS CLUB FIREWORK STAND BASED ON ORDINANCE SECTION 5.04.190 OF THE MCFARLAND MUNICIPAL CODE.

---

#### **SUMMARY:**

With fireworks sales being the only true fundraiser for most of the year, the McFarland Lions Club is requesting council approve waiving the business license fee of \$84.00 for their firework stand.

The Lions firework booth is a fundraising event for community events like the National Day of Prayer, Easter Egg Event, Christmas Food Vouchers, McFarland High School Scholarships and Projects.

#### **FINANCIAL IMPACT:**

\$84.00 Less to the General Fund.

#### **RECOMMENDATION:**

Staff recommends the City Council waive the business license fee based on ordinance section 5.04.190 of the McFarland Municipal Code.

#### **ATTACHMENTS:**

1. McFarland, CA Code of Ordinances
2. Document\_20240408\_0001\_Redacted

**RESOLUTION NO. 2024-37**

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND APPROVING  
THE WAIVER OF THE BUSINESS LICENSE FEE FOR THE MCFARLAND LIONS CLUB  
FIREWORK STAND BASED ON ORDINANCE SECTION 5.04.190.**

**WHEREAS**, the McFarland Lions Club is a Non-Profit Organization dedicated to the advancement and promotion of the economic growth within the City of McFarland Business Community; and

**WHEREAS**, the McFarland Lions Club a Non-Profit within the city limits will host a Firework booth at Mi Rancho Market Parking Lot from noon July 1 to noon July 4<sup>th</sup>; and

**WHEREAS**, the McFarland Lions Club firework sales profit will go towards McFarland High School Scholarships; and

**WHEREAS**, the McFarland Lions Club has requested approval of the city council to waive the business license fees based on the ordinance section 5.04.190 for their firework booth; and

**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 and incorporated herein as if set forth in full.
2. The waiver of the business license fee is in the best interest of the Community.
3. The City Council does hereby authorize the waiver of the fees (\$84.00).
4. The City Clerk shall certify the passage and adoption of this resolution.
5. This resolution is effective immediately.

**PASSED AND ADOPTED** at a regular meeting of the City Council of the City of McFarland on April 11, 2024 by the following vote:

|                       | <b>Aye</b> | <b>Nae</b> | <b>Abstain</b> | <b>Absent</b> |
|-----------------------|------------|------------|----------------|---------------|
| <b>Saul Ayon</b>      |            |            |                |               |
| <b>Ricardo Cano</b>   |            |            |                |               |
| <b>Amador Ayon</b>    |            |            |                |               |
| <b>Anita Gonzalez</b> |            |            |                |               |

|                       |  |  |  |  |
|-----------------------|--|--|--|--|
| <b>María T. Pérez</b> |  |  |  |  |
|-----------------------|--|--|--|--|

CITY OF MCFARLAND

\_\_\_\_\_  
Saul Ayon, Mayor

ATTEST:

\_\_\_\_\_  
Francisca Alvarado, 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.

\_\_\_\_\_  
Francisca Alvarado, City Clerk



#### 5.04.030 - Other ordinances not affected.

Persons required to pay a license tax for transacting and carrying on any business under this chapter shall not be relieved from the payment of any license tax for the privilege of doing such business required under any other ordinance of the city, and shall remain subject to the regulatory provisions of other ordinances.

(Ord. 7 §3, 1957)

#### 5.04.190 - Waiver.

The licensing of any business, occupation or activity carried on wholly for the benefit of charitable purposes from which profit is not derived either directly or indirectly by any person, or to the conducting of any entertainment, dance, concert, exhibition or lecture on scientific, historical, literary, religious or moral subjects whenever the receipts from such entertainment, dance, concert, exhibition or lecture go to any church, school, or to any religious or benevolent purpose within the city, or to any federal, military, fraternal or local chamber of commerce within the city, may be waived by the city council provided an application is made therefor with the city clerk of the city at least ten days prior to a regular city council meeting.

(Ord. 117 §1, 1970: Ord. 7 §20, 1957)

(Ord. No. 005-2018, § 1(I), 6-14-18)

**CITY OF MCFARLAND**  
**Application For Waiver Of Business License Tax**

This application is only for Non-Profit Organizations. For more information, contact Finance Department at (661) 792-3091.

Organization Name: MCFARLAND LIONS CLUB

Federal EIN #: [REDACTED]

Address: [REDACTED]

City: MCFARLAND State: CA Zip Code 93250

Describe organization's purpose: Fourth of July Fireworks is a fundraiser to help provide funds for the Student Scholarships. The Lions Club is a Non-Profit Organization dedicated to provide volunteer services when needed to the City of McFarland, McFarland Unified School District schools and many other organizations, public and those in need.

Describe type of activities performed, location of activities, and the hours activities will be performed:

SELLING FIREWORKS AT A BOOTH LOCATED AT THE MI RANCHO MARKET N/W SIDE OF THE BUILDING AT  
400 W. PERKINS AVENUE  
MC FARLAND, CA 93250

JULY 1, 2024 THROUGH JULY 4, 2024 8:00 AM TO 10:00 PM EACH DAY

List of Officers of the Organization:, Name, Title, Address and Phone Number

|                                                                                             |                                             |
|---------------------------------------------------------------------------------------------|---------------------------------------------|
| <u>Tim Gonzales, President</u>                                                              | <u>Alicia Conde, Treasurer</u>              |
| <u>Harry Grines, Vice-President</u>                                                         | <u>Directors: Albert Melendez</u>           |
| <u>Ivan Marquez, Secretary</u>                                                              | <u>Irene Melendez, Jose Hernandez, Jr.,</u> |
| <u>Directors: Marco Martinez, Margie Martinez, Gloria Esparza, Andy Jones, Mike Elliott</u> |                                             |

Application Submitted By:

Name: TIM GONZALES, President

Address: [REDACTED]

City McFarland State CA Zip Code 93250

Phone # 661 [REDACTED] Fax # [REDACTED] Email: [REDACTED]

Signature: [REDACTED] Date: 4-5-24

Approved: \_\_\_\_\_ Denied \_\_\_\_\_



**CITY OF MCFARLAND**  
401 W Kern Ave  
McFarland, CA 93250 (661) 792-3091  
www.mcfarlandcity.org

### Application for a NEW Business License

NAME OF BUSINESS: McFarland Lions Club

MAILING ADDRESS: [REDACTED]

CITY/STATE/ZIP: [REDACTED]

MAIN PHONE #: [REDACTED] OTHER #: [REDACTED]

E-MAIL ADDRESS: [REDACTED]

PHYSICAL LOCATION: [REDACTED]

CITY/STATE/ZIP: McFarland, CA 93250

TYPE OF BUSINESS: - Non Profit Organization

IF APPLICABLE:

# OF APTS. OR RENTALS [REDACTED]

# COIN OP MACHINES [REDACTED]

GROSS RECEIPTS \$30,000

OWNER NAME: N/A

OWNER ADDRESS: N/A

CITY/STATE/ZIP: N/A

BUSINESS/CONTRACTOR  
LICENSE #: N/A EXPIRES: [REDACTED]

#### STANDARD LICENSE FEES:

|                                                                                                     |                          |
|-----------------------------------------------------------------------------------------------------|--------------------------|
| BASE FEES                                                                                           | \$ 15.00                 |
| SB-1379 FEES FOR THE STATE OF CALIFORNIA                                                            | \$ 4.00                  |
| OTHER FEES DETERMINED BY TYPE OF BUSINESS OR GROSS RECEIPTS (see attached) <b>Enter Amount Here</b> | \$ 65.00                 |
| BUILDING INSPECTION FEE (IF APPLICABLE)                                                             | Booth Stand \$ 25.00     |
|                                                                                                     | <del>---\$58.00---</del> |
| <b>Total</b>                                                                                        | <b>\$ 109.00</b>         |

#### OTHER FEES MAY APPLY DEPENDING ON YOUR BUSINESS TYPE

\*\*\*FORM MUST BE SIGNED AND DATED\*\*\*

I HEREBY DECLARE THAT THE INFORMATION CONTAINED IN THIS APPLICATION IS, TO THE BEST OF MY KNOWLEDTGE, ACCURATE.

PRINT NAME [REDACTED] TITLE [REDACTED]

SIGNATURE [REDACTED] DATE 4-5-24

If you have employees, please submit a copy of your Workman's Compensation Insurance policy. If you do not have any employees, you must submit a declaration stating so.

Licenses may be applied for by mail or in person. City Hall is open from 8:00 am – 5:00 pm Monday through Friday.

(A) Section 5.04.140 is hereby replaced with the following:

"A. Every person who commences, conducts, engages in or carries on any business listed hereinafter in this subsection shall pay a business license tax comprised of the base, annually, per event, daily, and / or tax plus the unit tax amount times the number of units calculated, respectively, for each such classification of business as hereinafter specified.

Base Fee on all Business License. \$15.00

California State Fee on all business license. \$4.00

| Business Type                           | Annually /Daily /Per Event/ Unit Tax Amount                                                                                                                                                                                                                                                                                                                                                               |
|-----------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Administrative Office                   | \$100 Annually                                                                                                                                                                                                                                                                                                                                                                                            |
| Apartments /Rental Property             | \$65.00 plus \$5.00 for each after 4 units                                                                                                                                                                                                                                                                                                                                                                |
| Arts and / or Crafts Fair               | \$10.00 per booth /stall                                                                                                                                                                                                                                                                                                                                                                                  |
| Barber Shop / Beauty Salon              | \$65.00 per owner and non-employee operator                                                                                                                                                                                                                                                                                                                                                               |
| Billboard Structures within the city    | \$150.00 annually per structure                                                                                                                                                                                                                                                                                                                                                                           |
| Christmas tree lot sales operations     | \$40.00 per day<br>All structures and electrical permit requirements are inspected and approval by the building department and all Fire Code requirements approved by the Fire Department. Planning Department approval requirement.                                                                                                                                                                      |
| Circus /Carnival                        | \$450.00 for five (5) days or less                                                                                                                                                                                                                                                                                                                                                                        |
| Commercial Solicitors /Peddlers         | \$60.00 per person, per day, \$90.00 for background check and live scan required. All solicitors /peddlers must comply with the conditions described in Municipal Code 5.32                                                                                                                                                                                                                               |
| Curb Painters                           | \$30.00 per day. Requirements: Obtain insurance in the amount of \$100,000 for Public liability from an insurance company. Obtain a Surety Bond from a bonding company or insurance company in the amount of \$500.00, or cash deposit in that amount can be made to the City of McFarland.<br>The Permit must be in possession of the person performing the work and available for inspection on demand. |
| Exhibitions (i.e.: car show)            | \$10.00 per vehicle, per day                                                                                                                                                                                                                                                                                                                                                                              |
| Family Child Care over 8 children       | \$100.00 annually plus Home Occupation Permit required and approved by the Planning Department and Permit from the state of California to operate. See Res. 2014-0201 for Fee.                                                                                                                                                                                                                            |
| Family Child Care of 8 or less children | Health & Safety Code Section 1597.45: No local jurisdiction shall impose any business license, fee or tax for the privilege of operating a small daycare home.                                                                                                                                                                                                                                            |
| Farmers Market                          | \$10.00 per booth /stall                                                                                                                                                                                                                                                                                                                                                                                  |
|                                         |                                                                                                                                                                                                                                                                                                                                                                                                           |

| <b>Business Type</b>                                      | <b>Annually /Daily /Per Event/ Unit Tax Amount</b>                                                                                                                                                                                                                                                                                                                     |
|-----------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Food-Vending Vehicles –MC 5.44                            | \$200.00 Annually, \$90.00 for background check required on owner /operator, \$25.00 for each vehicle inspection, and live scan required on each owner /operator. Must present a valid Kern County Environmental Health Permit. Liability Insurance Required, see Municipal Code 5.44.060. Must comply with the additional conditions described in Municipal Code 5.32 |
| Fortunetelling, Palmist, Clairvoyant                      | \$500.00 annually, plus investigation filing fee of five hundred dollars, plus the fee charged by Department of Justice for fingerprint processing. Must comply with additional requirements in Municipal Code 5.28                                                                                                                                                    |
| Hotel, Motel, Lodging Houses                              | \$65.00 annually, plus \$5.00 per room after 4.                                                                                                                                                                                                                                                                                                                        |
| Ice Cream Vending Vehicle                                 | \$200.00 Annually, \$90.00 for background check required on owner /operator, \$25.00 for each vehicle inspection, and live scan required on each owner /operator. Must present a valid Kern County Environmental Health Permit. Liability Insurance Required see Municipal Code 5.44.060. Must comply with additional conditions described in Municipal Code 5.32      |
| Itinerant Vendor                                          | \$60.00 per person, per day, \$90.00 for background check and live scan required. All solicitors /peddlers/itinerant vendors must comply with the conditions described in Municipal Code 5.32                                                                                                                                                                          |
| interpreter                                               | \$65.00 annually                                                                                                                                                                                                                                                                                                                                                       |
| Laundromats                                               | \$30.00 for the first machine, \$10.00 for each additional machine per year. Maximum \$200.00 annually.                                                                                                                                                                                                                                                                |
| Spas-Medi/Pedi                                            | \$65.00 per owner and non-employee operator                                                                                                                                                                                                                                                                                                                            |
| Taxi-Cab                                                  | \$65.00 per vehicle. \$90.00 for background check required on each owner /driver, \$25.00 for each vehicle inspection, and live scan required on each owner /driver. Must also comply with all requirements stated in Municipal Code Section 5.52.                                                                                                                     |
| Building Inspection Fee (New and Existing Buildings)      | \$58.00 Building Inspection required with any new business or existing business under new ownership or change in business type.                                                                                                                                                                                                                                        |
| Duplicate (Lost or Damaged Business License)- MC 5.04-100 | \$15.00                                                                                                                                                                                                                                                                                                                                                                |
| Change Location of Business MC- 5.04.090                  | \$15.00                                                                                                                                                                                                                                                                                                                                                                |
|                                                           |                                                                                                                                                                                                                                                                                                                                                                        |
|                                                           |                                                                                                                                                                                                                                                                                                                                                                        |

(B) Every person who engages in any business within the City except those businesses set forth in subsection A of this Section 5.04.140 shall pay an annual business tax based upon Gross Receipts at the rates to be calculated to the nearest cent as set forth below:

**CITY OF MCFARLAND  
LICENSE FEE SCHEDULE  
ANNUAL GROSS RECEIPTS**

Base Fee on all Business License. \$15.00

California State Fee on all business license. \$4.00

For the Sales and Service or the rendering of any service whatsoever.

| FROM         | TO           | FEE DUE    |
|--------------|--------------|------------|
| ZERO         | \$30,000     | \$65.00    |
| \$30,001     | \$50,000     | \$75.00    |
| \$50,001     | \$75,000     | \$100.00   |
| \$75,001     | \$100,000    | \$125.00   |
| \$100,001    | \$175,000    | \$150.00   |
| \$175,001    | \$250,000    | \$175.00   |
| \$250,001    | \$500,000    | \$225.00   |
| \$500,001    | \$750,000    | \$300.00   |
| \$750,001    | \$1,000,000  | \$450.00   |
| \$1,000,001  | \$1,500,000  | \$500.00   |
| \$1,500,000  | \$2,000,000  | \$600.00   |
| \$2,000,001  | \$3,000,000  | \$700.00   |
| \$3,000,001  | \$4,000,000  | \$800.00   |
| \$4,000,001  | \$5,000,000  | \$900.00   |
| \$5,000,001  | \$10,000,000 | \$1,000.00 |
| \$10,000,001 | and up       | \$2,000.00 |

Note: You may report your gross receipts on a calendar or fiscal basis as long as it is for a full year. Please report by the same method each year. If you have been doing business in the City of McFarland for less than twelve months, enter an estimate of your gross receipts for twelve months

C. The business license tax and Gross Receipts may be modified from time to time by City Council resolution.

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# **City of McFarland**

## **City Council Meeting**

### **STAFF REPORT**

Agenda Item No. 7.  
Section: CONSENT AGENDA  
Meeting Date: April 11, 2024

**TO:** Honorable Mayor and Council Members

**FROM:** Diego Viramontes, City Manager

**SUBJECT:** APPROVAL OF RESOLUTION NO. 2024-38 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND, CALIFORNIA INITIATING PROCEEDINGS FOR THE LEVY AND COLLECTION OF ASSESSMENTS FOR LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT NO. 1, FISCAL YEAR 2024/2025, PURSUANT TO THE PROVISIONS OF PART 2 OF DIVISION 15 OF THE CALIFORNIA STREETS AND HIGHWAYS CODE.

---

#### **SUMMARY:**

This action by the City Council initiates the proceedings and declares the City's intention to levy assessments within the Landscaping and Lighting Assessment District No. 1 for Fiscal year 2024/2025 and sets the time and place for the Public Hearing.

#### **FINANCIAL IMPACT:**

The total annual maintenance cost to the District is \$328,576. Annual maintenance costs are funded through the assessments placed on the property tax bills.

#### **RECOMMENDATION:**

It is recommended that the City Council adopt three resolutions: (1) Initiating Proceedings for the levy and collection of Assessments for Fiscal Year 2024/2025, (2) Preliminary approval of the Engineer's Report regarding the proposed levy and collection of assessments; (3) Declaring its Intention to the levy and collect assessments within the Landscaping and Lighting Assessment District No.1 for Fiscal Year 2024/2025 and setting the time and place for the Public Hearing.

#### **ATTACHMENTS:**

None

## **RESOLUTION NO. 2024-38**

### **A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND, CALIFORNIA INITIATING PROCEEDINGS FOR THE LEVY AND COLLECTION OF ASSESSMENTS FOR LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT NO. 1, FISCAL YEAR 2024/2025, PURSUANT TO THE PROVISIONS OF PART 2 OF DIVISION 15 OF THE CALIFORNIA STREETS AND HIGHWAYS CODE**

**WHEREAS**, The City Council by previous Resolutions formed and levied annual assessments for the Landscaping and Lighting Assessment District No. 1 (hereafter referred to as the “District”), pursuant to the provisions of the Landscaping and Lighting Act of 1972, Part 2, Division 15 of the California Streets and Highways Code (commencing with section 22500) (hereafter referred to as the “Act”); and,

**WHEREAS**, the Act provides the City Council the authority to annually levy and collect assessment for the District on the Kern County tax roll on behalf of the City of McFarland to pay the maintenance and services of the improvements and facilities related thereto; and,

**WHEREAS**, the City Council has retained Willdan Financial Services for the purpose of assisting with the Annual Levy of the District, to prepare and file an Engineer’s Annual Levy Report (hereafter referred to as the “Engineer’s Report”) with the City Clerk in accordance with the Act.

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

1. The above recitals are true and correct.
2. The City Council hereby orders Willdan Financial Services to prepare and file with the City Clerk the Engineer’s Report concerning the levy of assessments for the District for the fiscal year commencing July 1, 2024, and ending June 30, 2025, in accordance with Chapter 3, Section 22622 of the Act.
3. The proposed improvements within the District include, but are not limited to: irrigation systems including water mains, sprinklers, electrical wires, conduits and timers; plant forms including trees, shrubs, ground cover and turf; and lighting facilities hereafter to be constructed or planted in and for the benefit of parcels within the District. The assessment includes the cost of electricity, water, repairs, replacement, supervision, care, and other items necessary for the proper maintenance and operation thereof, and additions and improvements thereto which may hereafter be made. The Engineer’s Report describes the improvements and any substantial changes in existing improvements.
4. Assessments: The City Council hereby determines that to provide the improvements generally described in Section 3 of this resolution and to be detailed in the Engineer’s Report, it is necessary to levy and collect assessments against lots and parcels within the District for fiscal year 2024/2025 and said assessments shall be outlined and described in the Engineer’s Report



and imposed pursuant to the provisions of the Act and the California Constitution Article XIIIID.

PASSED AND ADOPTED at a regular meeting of the City Council of the City of McFarland on April 11, 2024 by the following vote:

|                       | <b>Aye</b> | <b>Nae</b> | <b>Abstain</b> | <b>Absent</b> |
|-----------------------|------------|------------|----------------|---------------|
| <b>Saul Ayon</b>      |            |            |                |               |
| <b>Ricardo Cano</b>   |            |            |                |               |
| <b>Amador Ayon</b>    |            |            |                |               |
| <b>Anita Gonzalez</b> |            |            |                |               |
| <b>María T. Pérez</b> |            |            |                |               |

CITY OF MCFARLAND

\_\_\_\_\_  
Saul Ayon, Mayor

ATTEST:

\_\_\_\_\_  
Francisca Alvarado, 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.

\_\_\_\_\_  
Francisca Alvarado, City Clerk



# **City of McFarland**

## **City Council Meeting**

### **STAFF REPORT**

Agenda Item No. 8.  
Section: CONSENT AGENDA  
Meeting Date: April 11, 2024

**TO:** Honorable Mayor and Council Members

**FROM:** Diego Viramontes, City Manager

**SUBJECT:** APPROVAL OF RESOLUTION NO. 2024-39 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND, CALIFORNIA FOR PRELIMINARY APPROVAL OF THE ENGINEER'S REPORT REGARDING THE PROPOSED LEVY AND COLLECTION OF ASSESSMENTS FOR THE LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT NO. 1, FISCAL YEAR 2024/2025.

---

#### **SUMMARY:**

This action by the City Council initiates the proceedings and declares the City's intention to levy assessments within the Landscaping and Lighting Assessment District No. 1 for Fiscal year 2024/2025 and sets the time and place for the Public Hearing.

#### **FINANCIAL IMPACT:**

The total annual maintenance cost to the District is \$328,576. Annual maintenance costs are funded through the assessments placed on the property tax bills.

#### **RECOMMENDATION:**

It is recommended that the City Council adopt three resolutions: (1) Initiating Proceedings for the levy and collection of Assessments for Fiscal Year 2024/2025, (2) Preliminary approval of the Engineer's Report regarding the proposed levy and collection of assessments; (3) Declaring its Intention to the levy and collect assessments within the Landscaping and Lighting Assessment District No.1 for Fiscal Year 2024/2025 and setting the time and place for the Public Hearing.

#### **ATTACHMENTS:**

1. FY2425 McFarland-LL-Engineer's Report intent

## **RESOLUTION NO. 2024-39**

### **A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND, CALIFORNIA FOR PRELIMINARY APPROVAL OF THE ENGINEER'S REPORT REGARDING THE PROPOSED LEVY AND COLLECTION OF ASSESSMENTS FOR THE LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT NO. 1, FISCAL YEAR 2024/2025.**

**WHEREAS**, this City Council pursuant to provisions of the Landscaping and Lighting Act of 1972 (commencing with Section 22500) of Division 15 of the California Streets and Highways Code (hereafter referred to as the "Act") did by previous Resolution, order the preparation of an Engineer's Annual Levy Report (hereafter referred to as the "Engineer's Report") for the District known and designated as the Landscaping and Lighting Assessment District No. 1 (hereafter referred to as the "District") for fiscal year 2024/2025; and,

**WHEREAS**, The City Council pursuant to provisions of the Act proposes to levy and collect assessments against lots and parcels of land within the various Tracts of the District for the fiscal year 2024/2025, to pay the maintenance, servicing and operation of the improvements related thereto, and

**WHEREAS**, there has now been presented to this City Council the Engineer's Report as required by Chapter 3, Section 22623 of said Act; and,

**WHEREAS**, this City Council has examined and reviewed the Engineer's Report as presented. This City Council is preliminarily satisfied with the budget items and documents as set forth therein and is satisfied that the levy amounts have been spread in accordance with the special benefit received from the improvements, operation, maintenance and services to be performed within the District, as set forth in said Report.

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

1. That the above recitals are true and correct.
2. That the "Engineer's Report" as presented, consists of the following:
  - a) A Description of Improvements.
  - b) The Annual Budget (Costs and Expenses of Services, Operations and Maintenance).
  - c) A diagram of the District that identifies the parcels within the District.
  - d) The District Roll containing the proposed levy of assessments for each Assessor Parcel within the District for fiscal year 2024/2025.
3. The "Engineer's Report" as presented or as amended is hereby approved on a preliminary basis and ordered to be filed in the Office of the City Clerk as a permanent record and to remain open

to public inspection.

4. That the City Clerk shall certify to the passage and adoption of this Resolution and the minutes of this meeting shall so reflect the presentation of the Report.

PASSED AND ADOPTED at a regular meeting of the City Council of the City of McFarland on April 11, 2024 by the following vote:

|                       | <b>Aye</b> | <b>Nae</b> | <b>Abstain</b> | <b>Absent</b> |
|-----------------------|------------|------------|----------------|---------------|
| <b>Saul Ayon</b>      |            |            |                |               |
| <b>Ricardo Cano</b>   |            |            |                |               |
| <b>Amador Ayon</b>    |            |            |                |               |
| <b>Anita Gonzalez</b> |            |            |                |               |
| <b>María T. Pérez</b> |            |            |                |               |

CITY OF MCFARLAND

\_\_\_\_\_  
Saul Ayon, Mayor

ATTEST:

\_\_\_\_\_  
Francisca Alvarado, 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.

\_\_\_\_\_  
Francisca Alvarado, City Clerk



# City of McFarland

## Landscaping and Lighting Assessment District No. 1

### 2024/2025 ENGINEER'S ANNUAL LEVY REPORT

Intent Meeting: April 11, 2024  
Public Hearing: May 9, 2024

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Temecula, CA 92590  
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F 951.587.3510

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# ENGINEER'S REPORT AFFIDAVIT

## LANDSCAPING & LIGHTING ASSESSMENT DISTRICT NO. 1

City of McFarland,  
County of Kern, State of California

This Report describes the District and the relevant zones therein including the improvements, budgets, parcels and assessments to be levied for Fiscal Year 2024/2025, as they existed at the time of the passage of the Resolution of Intention. Reference is hereby made to the Kern County Assessor's maps for a detailed description of the lines and dimensions of parcels within the District. The undersigned respectfully submits the enclosed Report as directed by the City Council.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2024

Willdan Financial Services  
Assessment Engineer  
On Behalf of the City of McFarland

By: \_\_\_\_\_

Chonney Gano, Project Manager  
District Administration Services

By: \_\_\_\_\_

Tyrone Peter  
P.E. # C 81888

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## I. INTRODUCTION

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The City of McFarland (hereafter referred to as the “City”) annually levies and collects special assessments to maintain the improvements within the City’s Lighting & Landscaping Assessment District No. 1 (hereafter referred to as the “District”). The formation of the District has been made pursuant to the *Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code* (hereafter referred to as the “1972 Act”) as directed by the City Council of the City of McFarland, California.

The City proposes to levy and collect annual special assessments for maintenance of the improvements within the District pursuant to the 1972 Act and in compliance with the applicable requirements of the California State Constitution Article XIID (the “Article XIID”).

This Engineer’s Report (hereafter referred to as the “Report”) describes the proposed assessments, maximum annual assessments, and improvements for Fiscal Year 2024/2025. Also included is a formula by which the maximum annual assessment may be adjusted annually to account for inflation.

## II. DESCRIPTION OF THE DISTRICT

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The District is located within the boundaries of the City and is divided into the following four zones of benefit:

**Zone 1:** Zone 1 is composed of Tract 6373 (original APN’s 201-080-36 and 201-110-14), which is generally situated north of Taylor Avenue, south of Richards Drive, and east of Garzoli Avenue. This zone is to be composed entirely of single-family residential dwellings and includes lighting and landscaping improvements.

**Zone 2:** Zone 2 is composed of Tract 6416, a multi-family apartment complex and a commercial center located just north of the same tract. Both Tract 6416 and the apartment complex are within original APN 201-010-05. The commercial center’s original APN is 201-010-04. Zone 2 is generally situated north of Perkins Avenue, south of Elmo Highway, east of Garzoli Avenue, and west of Kendrea Street. This zone will include lighting and landscaping improvements.

**Zone 3:** Zone 3 is composed of Tract 6379 (original APN 201-010-38), which is generally situated north of Hail Lane, south of Elmo Highway, and east of Kendrea Street. This zone will be composed entirely of single-family residential dwellings and will only include lighting improvements.

**Zone 4:** Zone 4 is composed of Tract No. 6572 (original APN 201-120-03), which is generally situated in the southeast corner of Mast Avenue and Taylor Avenue. This



zone is to be made up entirely of single-family residential dwellings and includes lighting and landscaping improvements.

## **IMPROVEMENTS AUTHORIZED BY THE 1972 ACT**

As applicable or may be applicable to this proposed District, the 1972 Act defines improvements to mean one or any combination of the following:

- The installation or planting of landscaping.
- The installation or construction of statuary, fountains, and other ornamental structures and facilities.
- The installation or construction of public lighting facilities.
- The installation or construction of any facilities which are appurtenant to any of the foregoing, or which are necessary or convenient for the maintenance or servicing thereof, including, but not limited to, grading, clearing, removal of debris, the installation or construction of curbs, gutters, walls, sidewalks, or paving, or water, irrigation, drainage, or electrical facilities.
- The maintenance or servicing, or both, of any of the foregoing.
- The acquisition of any existing improvement otherwise authorized pursuant to this section.

Incidental expenses associated with the improvements including, but not limited to:

- The cost of preparation of the Report, including plans, specifications, estimates, diagram, and assessment;
- The costs of printing, advertising, and the publishing, posting and mailing of notices;
- Compensation payable to the County for collection of assessments;
- Compensation of any engineer or attorney employed to render services;
- Any other expenses incidental to the construction, installation, or maintenance and servicing of the improvements;
- Any expenses incidental to the issuance of bonds or notes pursuant to Section 22662.5.
- Costs associated with any elections held for the approval of a new or increased assessment.

The 1972 Act defines "Maintain" or "Maintenance" to mean furnishing of services and materials for the ordinary and usual maintenance, operation, and servicing of any improvement, including:

- Repair, removal, or replacement of all or any part of any improvement.
- Providing for the life, growth, health, and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury.
- The removal of trimmings, rubbish, debris, and other solid waste.

- The cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti.

### **III. DESCRIPTION OF IMPROVEMENTS**

---

The purpose of the District is to ensure the ongoing maintenance, operation, and servicing of public street landscaping and street lighting improvements installed in connection with the development of parcels within the District. These improvements may include, but are not limited to, irrigation systems including water mains, sprinklers, electrical wires, conduits and timers; plant forms including trees, shrubs, ground cover and turf; and lighting facilities hereafter to be constructed or planted in and for the benefit of parcels within the District and are of a public nature.

The assessment includes the cost of electricity, water, repairs, replacement, supervision, care and other items necessary for the proper maintenance and operation thereof, and additions and improvements thereto which may hereafter be made.

#### **A. Landscaping Improvements**

The collected special assessments will be used for the maintenance of the following landscaping improvements:

- **Zone 1:** Approximately 8,500 square feet of landscaping improvements along Garzoli Avenue.
- **Zone 2:** Approximately 7,950 square feet of landscaping improvements along Garzoli Avenue and Perkins Avenue.
- **Zone 3:** No landscaping improvements.
- **Zone 4:** Approximately 19,500 square feet of landscaping improvements along Taylor Avenue.

#### **B. Street Lighting Improvements**

All four zones will include lighting improvements along streets immediately within or adjacent to the Zones.

## IV. METHOD OF ASSESSMENT

---

### A. General

The 1972 Act permits the establishment of assessment districts by agencies for the purpose of providing certain public improvements which include the construction, maintenance and servicing of public lights, landscaping and appurtenant facilities. The 1972 Act further requires that the cost of these improvements be levied according to benefit rather than assessed value:

*“The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements.”*

The formula used for calculating assessments in each Zone of the District therefore reflects the composition of the parcels, and the improvements and services provided, to fairly apportion the costs based on estimated benefit to each parcel.

In addition, pursuant to Article XIID Section 4 (with some exceptions) a parcel’s assessment may not exceed the reasonable cost of the proportional special benefit conferred on that parcel, only special benefits are assessable, the District must separate the general benefits from the special benefits and property owners must approve any increased or new assessment. Therefore, in compliance with the new assessment requirements, only assessments that are identified as either “Exempt Assessments” or “Special Benefit Assessments” are assessed. The costs of any improvements considered to be “General Benefit” have been eliminated from the District assessments, and a property owner protest balloting was held. The balloting results showed majority support for the District assessments and improvements.

### B. Benefit Analysis

Each of the proposed improvements, the associated costs and assessments have been carefully reviewed by the City and have been identified and allocated based on benefit, pursuant to the provisions of the 1972 Act and Article XIID of the California Constitution. Each improvement and the associated costs have been identified as either “general benefits” (not assessed) or “special benefits”. Although some existing assessments within the District qualified as exempt assessments pursuant to Article XIID, Section 5 of the Constitution and did not require a ballot proceeding under the provisions of Section 4, the improvements associated with these assessments are considered a special benefit to the assessed properties and are in compliance with the substantive requirements of Article XIID Section 4. The maximum assessment rates shown in this Report are consistent with the provisions of Article XIID and any new or increased assessments shall be subject to the provisions of Section 4 therein.

## Special Benefits

The method of apportionment (method of assessment) is based on the premise that each of the assessed parcels within the District and Zones receives benefit from the improvements maintained and financed by District assessments. Specifically, the assessments associated with each Zone are for the maintenance of local street lighting and landscaped improvements installed as part of the original development of the parcels within the Zones or were later installed for the benefit of those properties. The desirability and security of properties within each Zone is enhanced by the presence of street lighting and well-maintained landscaping in close proximity to those properties.

The landscape improvements provided by the District may include landscaped medians, parkways, entryways, slopes and appurtenant facilities. Street lighting improvements may include energy costs and necessary maintenance to the facilities related thereto. The annual assessments outlined in this Report are proposed to cover the estimated costs to provide necessary service, operation, administration and maintenance required each year to keep these improvements in a healthy, vigorous and satisfactory condition.

The special benefits associated with the local landscaping improvements are specifically:

- Enhanced desirability of properties through association with the improvements.
- Improved aesthetic appeal of properties within the Zones providing a positive representation of the area.
- Enhanced adaptation of the urban environment within the natural environment from adequate green space and landscaping.
- Environmental enhancement through improved erosion resistance, and dust and debris control.
- Increased sense of pride in ownership of property within the District resulting from well-maintained improvements associated with the properties.
- Reduced criminal activity and property-related crimes (especially vandalism) against properties in the District through well-maintained surroundings and amenities including abatement of graffiti.
- Enhanced environmental quality of the parcels within the Zones by moderating temperatures, providing oxygenation, and attenuating noise.

The special benefits of street lighting are the convenience, safety and security of property, improvements, and goods. Specifically:

- Enhanced deterrence of crime and the aid to police protection.
- Increased nighttime safety on roads and highways.

- Improved ability of pedestrians and motorists to see.
- Improved ingress and egress to property.
- Reduced vandalism and other criminal acts and damage to improvements or property.
- Improved traffic circulation and reduced nighttime accidents and personal property loss.
- Increased promotion of business during nighttime hours in the case of commercial properties.

The preceding special benefits contribute to the specific enhancement and desirability of each of the assessed parcels.

### **C. Assessment Methodology**

Pursuant to the 1972 Act, the costs of the District may be apportioned by any formula or method that fairly distributes the net amount to be assessed, among assessable parcels in proportion to the estimated benefits to be received by each such parcel from the improvements. The apportionment of costs used for each Zone should reflect the composition of the parcels and the improvements and services provided, based on each parcel's estimated special benefit.

#### **Equivalent Benefit Units:**

In order to equitably apportion the cost of the improvements to each parcel, it is necessary to establish a correlation between the different properties and types of properties that benefit from those improvements. The Equivalent Benefit Unit ("EBU") method of apportioning benefits is typically seen as the most appropriate and equitable assessment methodology for districts formed under the 1972 Act, as the benefit to each parcel from the improvements are apportioned as a function of each parcel's land use type, size and development status.

An Equivalent Benefit Unit (EBU) basis was used to allocate the proposed assessments among the parcels within the District. Single-Family Residential properties were determined to be 1.0 (one) EBU per unit. Commercial properties and Multi-Family residential parcels will be assessed at the rate of 4.0 (four) EBU's per gross acre, which is also the overall average single-family residential lot count per acre for tracts within the Assessment District. The future public park parcels located within Zone 1 and Zone 2 are exempt from assessment.

The following table lists the EBU values for developments within the District:

| Development Type          | EBU Value | Multiplier |
|---------------------------|-----------|------------|
| Single Family Residential | 1.0       | Unit       |
| Multi-Family              | 4.0       | Gross Acre |
| Commercial                | 4.0       | Gross Acre |

Within each zone, the following formula is used to calculate each parcel's EBU (proportional benefit):

$$\text{Development Type EBU Value} \times \text{Acreage or Dwelling Units per Parcel} = \text{Parcel EBU}$$

The assessment amount per EBU for each zone was established by taking the total cost of maintenance for improvements for each zone and dividing that amount by the total number of EBU's within each zone. This assessment per EBU was then multiplied by each parcel's individual EBU to determine that parcel's proportionate assessment obligation for the improvements within the zone. The following formulas summarize the calculation:

$$\text{Total Balance to Levy} / \text{Total EBU} = \text{Levy per EBU}$$

$$\text{Levy per EBU} \times \text{Parcel EBU} = \text{Parcel Assessment}$$

**Note:** Parcels will not be assessed until street lighting and landscaping improvements in their area have been installed and have been accepted for maintenance by the City.

#### **D. Assessment Range Formula**

Any new or increased assessments require certain noticing and meeting requirements by law. The Brown Act defines the terms "new or increased assessment" to exclude certain conditions. These certain conditions include "any assessment that does not exceed an assessment formula or range of assessments previously adopted by the agency or approved by the voters in the area where the assessment is imposed". This definition was later confirmed by Senate Bill 919 (the legislation implementing Proposition 218).

An assessment range formula for the District assessments has been confirmed through property owner ballot proceedings in compliance with Article XIID, except those existing assessments within the District which qualified as exempt assessments pursuant to Article XIID, Section 5 of the Constitution and did not require a ballot proceeding under the provisions of Section 4. The assessment range formula shall be applied to the future assessments within the District. The following describes this assessment range formula:

Wherein, if the proposed assessment (levy per unit or rate) is less than or equal to the prior year's maximum assessment plus the adjustments described in the following, then the proposed assessment is not considered an increased assessment. The purpose of establishing an assessment range formula is to provide for reasonable increases and inflationary adjustment to the assessment amounts without requiring costly noticing and mailing procedures, which would be added to the District costs and assessments.

The Maximum Annual Assessment per Equivalent Dwelling Unit for each zone has been increased by the change in the Los Angeles-Long Beach-Anaheim County/All Urban Consumers Consumer Price Index (CPI) from January of the previous calendar year to January of the current calendar year as determined by the United States Department of Labor, Bureau of Labor Statistics, or its successor. The Maximum Assessment is defined as the initial Assessment (approved by property owners within the District) adjusted annually by the CPI. If the proposed annual assessment for a given Fiscal Year is less than or equal to the calculated Maximum Assessment, then the proposed annual assessment is not considered an increased assessment.

For Fiscal Year 2024/2025, the increase in the CPI is 2.53% therefore the maximum assessment for Zone 1, 2, 3, 4 within the District increased by 2.53% from Fiscal Year 2023/2024.

#### **Assessment for Fiscal Year 2024/2025**

For Fiscal Year 2024/2025, the costs of improvements to be installed for each zone have been allocated to the current parcels within those zones as shown on the assessor's parcel maps in Appendix A.

The District Assessment Budget for Fiscal Year 2024/2025 is shown on the next page. The budget numbers are based on the estimated cost of maintenance and operation for improvements that are proposed to be completed this year. These costs are used to calculate the assessments for 2024/2025 listed in Appendix B.



## V. DISTRICT BUDGET FOR FISCAL YEAR 2024/2025

| BUDGET ITEMS                                               | Zone 1            | Zone 2            | Zone 3         | Zone 4            | TOTAL              |
|------------------------------------------------------------|-------------------|-------------------|----------------|-------------------|--------------------|
| <b>DIRECT COSTS</b>                                        |                   |                   |                |                   |                    |
| Contract Services                                          | \$15,188          | \$17,072          | \$0            | \$10,182          | \$42,443           |
| Equipment-other (Capital)                                  | 4,026             | 4,525             | 0              | 2,699             | 11,250             |
| Fuel                                                       | 2,237             | 2,514             | 0              | 1,499             | 6,250              |
| Insurance- CSJ Risk Management                             | 1,521             | 1,710             | 0              | 1,020             | 4,250              |
| Professional Services - Other                              | 134               | 151               | 0              | 90                | 375                |
| Supplies- Operating                                        | 5,815             | 6,536             | 0              | 3,899             | 16,250             |
| Telephone & Communications                                 | 224               | 251               | 0              | 150               | 625                |
| Street Lighting                                            | 17,669            | 19,861            | 0              | 11,845            | 49,375             |
| <i>Direct Costs (Subtotal)</i>                             | <b>\$46,814</b>   | <b>\$52,621</b>   | <b>\$0</b>     | <b>\$31,384</b>   | <b>\$130,818</b>   |
| <b>ADMINISTRATION COSTS</b>                                |                   |                   |                |                   |                    |
| City Administration Costs                                  | \$54,552          | \$61,319          | \$0            | \$36,573          | \$152,444          |
| Willdan Administration Costs                               | 2,242             | 2,385             | 0              | 1,503             | 6,131              |
| County Assessment Roll Fee                                 | 64                | 65                | 0              | 47                | 176                |
| <i>Administration Costs (Subtotal)</i>                     | <b>\$56,859</b>   | <b>\$63,770</b>   | <b>\$0</b>     | <b>\$38,122</b>   | <b>\$158,751</b>   |
| <b>TRANSFERS IN/OUT</b>                                    |                   | \$0               | \$0            |                   |                    |
| Transfer Out - Indirect Cost Allocation                    | \$13,959          | \$15,690          | \$0            | \$9,358           | \$39,007           |
| General Fund Contribution                                  | (2,210)           | (96,203)          | 0              | 0                 | (98,412)           |
| Reserve Fund Collection/Contribution                       | (42,460)          | (1,452)           | 0              | (22,835)          | (66,746)           |
| <i>Transfers In/Out (Subtotal)</i>                         | <b>(\$30,710)</b> | <b>(\$81,964)</b> | <b>\$0</b>     | <b>(\$13,477)</b> | <b>(\$126,151)</b> |
| <b>BALANCE TO LEVY</b>                                     | <b>\$72,962</b>   | <b>\$34,426</b>   | <b>\$0</b>     | <b>\$56,030</b>   | <b>\$163,418</b>   |
| <b>DISTRICT STATISTICS</b>                                 |                   |                   |                |                   |                    |
| Assessable Parcels                                         | 267               | 249               | 1              | 179               | 696                |
| Equivalent Benefit Units (EBU)                             | 267.00            | 300.12            | 69.00          | 179.00            | 815.12             |
| <b>Proposed Assessment per EBU</b>                         | <b>\$273.26</b>   | <b>\$114.70</b>   | <b>\$0.00</b>  | <b>\$313.00</b>   |                    |
| Maximum Assessment per EBU (Prior Fiscal Year)             | \$266.53          | \$111.88          | \$63.70        | \$305.30          |                    |
| <b>Maximum Assessment per EBU (Current Fiscal Year)</b>    | <b>\$273.27</b>   | <b>\$114.71</b>   | <b>\$65.31</b> | <b>\$313.02</b>   |                    |
| <b>Maximum Rate Increase</b>                               | 2.53%             | 2.53%             | 2.53%          | 2.53%             |                    |
| <b>RESERVE FUND</b>                                        |                   |                   |                |                   |                    |
| <b>Estimated Beginning Reserve Balance - June 30, 2024</b> | \$42,460          | \$1,452           | \$0            | \$35,402          | \$79,313           |
| <b>Reserve Fund Collection/Contribution</b>                | (42,460)          | (1,452)           | 0              | (22,835)          | (66,746)           |
| <b>Estimated Ending Reserve Balance - June 30, 2025</b>    | <b>\$0</b>        | <b>\$0</b>        | <b>\$0</b>     | <b>\$12,567</b>   | <b>\$12,567</b>    |



## APPENDIX A – DISTRICT DIAGRAM

The District boundaries are on file in the Office of the City Clerk and by reference made part of this Report. These maps are in connection with the Assessment Roll in Appendix B and constitute the District Assessment Diagram for Fiscal Year 2024/2025. The boundary map for the District has been previously approved and submitted to the City in the format required by the 1972 Act.

The boundary for the District is defined as the corresponding parcels for each Zone as identified on the Kern County Assessor's Map. The parcel identification, lines, and dimensions of each parcel within the District are those lines and dimensions shown on the Kern County Assessor's Map for the year in which this Report was prepared and by reference are incorporated and made part of this Report.

## APPENDIX B – ASSESSMENT ROLL

Parcel identification, for each lot or parcel within the District, shall be the parcel as shown on the Kern County Assessor's map for the year in which this Report is prepared. The land use classification for each parcel is based on the Kern County Assessor's Roll. A listing of parcels assessed within this District, along with the proposed assessment amounts, shall be submitted to the City Clerk, under a separate cover, and by reference is made part of this Report.

Non-assessable lots or parcels may include areas of public streets and other roadways (typically not assigned an APN by the County); dedicated public easements, open space areas and rights-of-ways including public greenbelts and parkways; utility rights-of-ways; common areas; landlocked parcels, small parcels vacated by the County, bifurcated lots, and any other property that cannot be developed. These types of parcels are considered to receive little or no benefit from the improvements and are therefore exempted from assessment. Properties outside the District boundary receive no direct or special benefits from the improvements provided by the District and are not assessed.

Approval of this Report (as submitted or as modified) confirms the method of apportionment and the maximum assessment rate to be levied against each eligible parcel and thereby constitutes the approved levy and collection of assessments for the Fiscal Year. The parcels and the amount of assessment to be levied shall be submitted to the County Auditor/Controller and included on the property tax roll for the Fiscal Year.

If any parcel submitted for collection is identified by the County Auditor/Controller to be an invalid parcel number for the current Fiscal Year, a corrected parcel number and/or new parcel numbers will be identified and resubmitted to the County Auditor/Controller. The assessment amount to be levied and collected for the resubmitted parcel or parcels shall be based on the method of apportionment and assessment rate approved in this Report. Therefore, if a single parcel has changed to multiple parcels, the assessment amount applied to each of the new parcels shall be recalculated and applied according to the approved method of apportionment and assessment rate rather than a proportionate share of the original assessment.

**City of McFarland**  
**Landscaping and Lighting District No. 1**  
**Preliminary Roll (Sorted by APN)**  
**Fiscal Year 2024/2025**

| APN           | Situs Address      | Zone | Benefit Unit | Applied Special Assessment | Maximum Special Assessment |
|---------------|--------------------|------|--------------|----------------------------|----------------------------|
| 201-010-69-00 | NO SITUS AVAILABLE | 2    | 19.68        | \$2,257.28                 | \$2,257.45                 |
| 201-010-71-00 | NO SITUS AVAILABLE | 2    | 33.44        | 3,835.56                   | 3,835.83                   |
| 201-521-01-00 | 755 AZURITE AV     | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-522-01-00 | 754 AZURITE AV     | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-522-02-00 | 755 EBELL ST       | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-523-02-00 | 251 CEDAR GROVE ST | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-523-03-00 | 245 CEDAR GROVE ST | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-523-04-00 | 239 CEDAR GROVE ST | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-523-05-00 | 233 CEDAR GROVE ST | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-523-06-00 | 227 CEDAR GROVE ST | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-523-07-00 | 221 CEDAR GROVE ST | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-523-08-00 | 215 CEDAR GROVE ST | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-523-09-00 | 208 CEDAR GROVE ST | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-523-10-00 | 630 CEDAR GROVE ST | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-523-11-00 | 220 CEDAR GROVE ST | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-523-12-00 | 226 CEDAR GROVE ST | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-523-13-00 | 232 CEDAR GROVE ST | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-523-14-00 | 238 CEDAR GROVE ST | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-523-15-00 | 244 CEDAR GROVE ST | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-524-01-00 | 701 EBELL ST       | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-524-02-00 | 707 EBELL ST       | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-524-03-00 | 713 EBELL ST       | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-524-04-00 | 719 EBELL ST       | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-524-05-00 | 725 EBELL ST       | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-524-06-00 | 731 EBELL ST       | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-524-07-00 | 737 EBELL ST       | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-524-08-00 | 743 EBELL ST       | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-524-09-00 | 742 AZURITE AV     | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-524-10-00 | 736 AZURITE AV     | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-524-11-00 | 730 AZURITE AV     | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-524-12-00 | 724 AZURITE AV     | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-524-13-00 | 718 AZURITE AV     | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-524-14-00 | 712 AZURITE AV     | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-524-15-00 | 706 AZURITE AV     | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-524-16-00 | 700 AZURITE AV     | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-524-17-00 | 701 AZURITE AV     | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-524-18-00 | 689 WALNUT ST      | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-524-19-00 | 713 AZURITE AV     | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-524-20-00 | 719 AZURITE AV     | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-524-21-00 | 725 AZURITE AV     | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-524-22-00 | 731 AZURITE AV     | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-524-23-00 | 737 AZURITE AV     | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-524-24-00 | 743 AZURITE AV     | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-531-01-00 | 700 TAYLOR AV      | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-531-02-00 | 701 TOPAZ AV       | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-532-01-00 | 700 TOPAZ AV       | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-532-02-00 | 701 BERYL AV       | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-533-01-00 | 700 BERYL AV       | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-533-02-00 | 701 KYRA AV        | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-534-01-00 | 700 KYRA AV        | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-534-02-00 | 701 HAYDEN AV      | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-534-03-00 | 707 HAYDEN AV      | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-534-04-00 | 713 HAYDEN AV      | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-534-05-00 | 719 HAYDEN AV      | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-534-06-00 | 725 HAYDEN AV      | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-534-07-00 | 731 HAYDEN AV      | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-534-08-00 | 737 HAYDEN AV      | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-535-01-00 | 738 HAYDEN AV      | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-535-02-00 | 755 MISTY AV       | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-536-01-00 | 754 MISTY AV       | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-537-01-00 | 742 MISTY AV       | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-537-02-00 | 736 MISTY AV       | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-537-03-00 | 730 MISTY AV       | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-537-04-00 | 724 MISTY AV       | 1    | 1.00         | 273.26                     | 273.27                     |

**City of McFarland**  
**Landscaping and Lighting District No. 1**  
**Preliminary Roll (Sorted by APN)**  
**Fiscal Year 2024/2025**

| APN           | Situs Address   | Zone | Benefit Unit | Applied Special Assessment | Maximum Special Assessment |
|---------------|-----------------|------|--------------|----------------------------|----------------------------|
| 201-537-05-00 | 718 MISTY AV    | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-537-06-00 | 712 MISTY AV    | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-537-07-00 | 706 MISTY AV    | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-537-08-00 | 700 MISTY AV    | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-537-09-00 | 701 MISTY AV    | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-537-10-00 | 707 MISTY AV    | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-537-11-00 | 713 MISTY AV    | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-537-12-00 | 719 MISTY AV    | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-537-13-00 | 725 MISTY AV    | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-537-14-00 | 731 MISTY AV    | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-537-15-00 | 737 MISTY AV    | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-537-16-00 | 743 MISTY AV    | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-537-17-00 | 726 HAYDEN AV   | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-537-18-00 | 720 HAYDEN AV   | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-537-19-00 | 714 HAYDEN AV   | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-537-20-00 | 708 HAYDEN AV   | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-537-21-00 | 702 HAYDEN AV   | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-537-22-00 | 696 HAYDEN AV   | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-537-23-00 | 690 HAYDEN AV   | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-537-24-00 | 702 MELGAR AV   | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-537-25-00 | 708 MELGAR AV   | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-537-26-00 | 714 MELGAR AV   | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-537-27-00 | 720 MELGAR AV   | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-537-28-00 | 726 MELGAR AV   | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-537-29-00 | 732 MELGAR AV   | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-537-30-00 | 738 MELGAR AV   | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-537-31-00 | 744 MELGAR AV   | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-537-32-00 | 750 MELGAR AV   | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-537-33-00 | 756 MELGAR AV   | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-537-34-00 | 762 MELGAR AV   | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-537-35-00 | 768 MELGAR AV   | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-537-36-00 | 774 MELGAR AV   | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-537-37-00 | 780 MELGAR AV   | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-537-38-00 | 786 MELGAR AV   | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-537-39-00 | 792 MELGAR AV   | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-537-40-00 | 798 MELGAR AV   | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-551-02-00 | 801 FLETCHER ST | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-551-03-00 | 807 FLETCHER ST | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-551-04-00 | 813 FLETCHER ST | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-551-05-00 | 819 FLETCHER ST | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-551-06-00 | 825 FLETCHER ST | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-551-07-00 | 831 FLETCHER ST | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-551-08-00 | 837 FLETCHER ST | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-551-09-00 | 843 FLETCHER ST | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-551-10-00 | 849 FLETCHER ST | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-551-11-00 | 864 BUTTE ST    | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-551-12-00 | 858 BUTTE ST    | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-551-13-00 | 852 BUTTE ST    | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-551-14-00 | 846 BUTTE ST    | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-551-15-00 | 840 BUTTE ST    | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-551-16-00 | 385 THOMPSON DR | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-551-17-00 | 391 THOMPSON DR | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-551-18-00 | 397 THOMPSON DR | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-552-01-00 | MAST AV         | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-552-02-00 | 850 MAST AV     | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-552-03-00 | 856 MAST AV     | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-552-04-00 | 862 MAST AV     | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-552-05-00 | 868 MAST AV     | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-552-06-00 | 865 BUTTE ST    | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-552-07-00 | 859 BUTTE ST    | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-552-08-00 | 853 BUTTE ST    | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-552-09-00 | 847 BUTTE ST    | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-552-10-00 | 841 BUTTE ST    | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-552-11-00 | 835 BUTTE ST    | 4    | 1.00         | 313.00                     | 313.02                     |

**City of McFarland**  
**Landscaping and Lighting District No. 1**  
**Preliminary Roll (Sorted by APN)**  
**Fiscal Year 2024/2025**

| APN           | Situs Address        | Zone | Benefit Unit | Applied Special Assessment | Maximum Special Assessment |
|---------------|----------------------|------|--------------|----------------------------|----------------------------|
| 201-553-01-00 | 385 PEERLESS ST      | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-553-02-00 | 379 PEERLESS ST      | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-553-03-00 | 373 PEERLESS ST      | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-553-04-00 | 367 PEERLESS ST      | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-553-05-00 | 361 PEERLESS ST      | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-553-06-00 | 355 PEERLESS ST      | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-553-07-00 | 349 PEERLESS ST      | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-554-01-00 | 842 FLETCHER ST      | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-554-02-00 | 836 FLETCHER ST      | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-554-03-00 | 830 FLETCHER ST      | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-554-04-00 | 824 FLETCHER ST      | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-554-05-00 | 818 FLETCHER ST      | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-554-06-00 | 812 FLETCHER ST      | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-554-07-00 | 806 FLETCHER ST      | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-554-08-00 | 800 FLETCHER ST      | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-561-01-00 | 343 PEERLESS ST      | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-561-02-00 | 337 PEERLESS ST      | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-561-03-00 | 331 PEERLESS ST      | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-561-04-00 | 325 PEERLESS ST      | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-561-05-00 | 319 PEERLESS ST      | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-561-06-00 | 313 PEERLESS ST      | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-561-07-00 | 307 PEERLESS ST      | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-561-08-00 | 301 PEERLESS ST      | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-562-01-00 | 848 PRICE ST         | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-562-02-00 | 844 PRICE ST         | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-562-03-00 | 840 PRICE ST         | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-562-04-00 | 836 PRICE ST         | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-562-05-00 | 832 PRICE ST         | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-562-06-00 | 828 PRICE ST         | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-562-07-00 | 824 PRICE ST         | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-562-08-00 | 820 PRICE ST         | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-562-09-00 | 816 PRICE ST         | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-562-10-00 | 812 PRICE ST         | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-562-11-00 | 808 PRICE ST         | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-562-12-00 | 804 PRICE ST         | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-562-13-00 | 800 PRICE ST         | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-562-14-00 | 801 PRICE ST         | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-562-15-00 | 805 PRICE ST         | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-562-16-00 | 809 PRICE ST         | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-562-17-00 | 813 PRICE ST         | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-562-18-00 | 817 PRICE ST         | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-562-19-00 | 821 PRICE ST         | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-562-20-00 | 825 PRICE ST         | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-562-21-00 | 829 PRICE ST         | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-562-22-00 | 828 GARDEN PRINCE CT | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-562-23-00 | 824 GARDEN PRINCE CT | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-562-24-00 | 820 GARDEN PRINCE CT | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-562-25-00 | 816 GARDEN PRINCE CT | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-562-26-00 | 812 GARDEN PRINCE CT | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-562-27-00 | 808 GARDEN PRINCE CT | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-562-28-00 | 804 GARDEN PRINCE CT | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-562-29-00 | 800 GARDEN PRINCE CT | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-562-30-00 | 801 GARDEN PRINCE CT | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-562-31-00 | 805 GARDEN PRINCE CT | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-562-32-00 | 809 GARDEN PRINCE CT | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-562-33-00 | 813 GARDEN PRINCE CT | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-562-34-00 | 817 GARDEN PRINCE CT | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-562-35-00 | 821 GARDEN PRINCE CT | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-562-36-00 | 825 GARDEN PRINCE CT | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-562-37-00 | 829 GARDEN PRINCE CT | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-581-01-00 | 760 EBELL ST         | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-581-02-00 | 766 EBELL ST         | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-581-03-00 | 772 EBELL ST         | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-581-04-00 | 778 EBELL ST         | 1    | 1.00         | 273.26                     | 273.27                     |

**City of McFarland**  
**Landscaping and Lighting District No. 1**  
**Preliminary Roll (Sorted by APN)**  
**Fiscal Year 2024/2025**

| APN           | Situs Address     | Zone | Benefit Unit | Applied Special Assessment | Maximum Special Assessment |
|---------------|-------------------|------|--------------|----------------------------|----------------------------|
| 201-581-05-00 | 784 EBELL ST      | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-581-06-00 | 790 EBELL ST      | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-581-07-00 | 351 CHERRYWOOD ST | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-581-08-00 | 361 CHERRYWOOD ST | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-581-09-00 | 371 CHERRYWOOD ST | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-581-10-00 | 381 CHERRYWOOD ST | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-581-11-00 | 391 CHERRYWOOD ST | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-581-12-00 | 401 CHERRYWOOD ST | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-581-13-00 | 411 CHERRYWOOD ST | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-581-14-00 | 421 CHERRYWOOD ST | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-581-15-00 | 431 CHERRYWOOD ST | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-582-01-00 | 761 EBELL ST      | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-582-02-00 | 767 EBELL ST      | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-582-03-00 | 773 EBELL ST      | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-582-04-00 | 779 EBELL ST      | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-582-05-00 | 360 CHERRYWOOD ST | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-582-06-00 | 370 CHERRYWOOD ST | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-582-07-00 | 380 CHERRYWOOD ST | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-582-08-00 | 778 AZURITE AV    | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-582-09-00 | 772 AZURITE AV    | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-582-10-00 | 766 AZURITE AV    | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-582-11-00 | 760 AZURITE AV    | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-583-01-00 | 761 AZURITE AV    | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-583-02-00 | 767 AZURITE AV    | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-583-03-00 | 773 AZURITE AV    | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-583-04-00 | 779 AZURITE AV    | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-583-05-00 | 400 CHERRYWOOD ST | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-583-06-00 | 410 CHERRYWOOD ST | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-583-07-00 | 420 CHERRYWOOD ST | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-583-08-00 | 778 MISTY AV      | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-583-09-00 | 772 MISTY AV      | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-583-10-00 | 766 MISTY AV      | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-583-11-00 | 760 MISTY AV      | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-591-01-00 | 441 CHERRYWOOD ST | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-591-02-00 | 451 CHERRYWOOD ST | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-591-03-00 | 461 CHERRYWOOD ST | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-591-04-00 | 471 CHERRYWOOD ST | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-591-05-00 | 481 CHERRYWOOD ST | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-591-06-00 | 491 CHERRYWOOD ST | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-591-07-00 | 501 CHERRYWOOD ST | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-591-08-00 | 511 CHERRYWOOD ST | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-591-09-00 | 790 KYRA AV       | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-591-10-00 | 796 KYRA AV       | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-592-01-00 | 761 MISTY AV      | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-592-02-00 | 767 MISTY AV      | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-592-03-00 | 773 MISTY AV      | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-592-04-00 | 779 MISTY AV      | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-592-05-00 | 440 CHERRYWOOD ST | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-592-06-00 | 450 CHERRYWOOD ST | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-592-07-00 | 460 CHERRYWOOD ST | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-592-08-00 | 762 HAYDEN AV     | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-592-09-00 | 756 HAYDEN AV     | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-592-10-00 | 750 HAYDEN AV     | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-592-11-00 | 744 HAYDEN AV     | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-593-01-00 | 743 HAYDEN AV     | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-593-02-00 | 749 HAYDEN AV     | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-593-03-00 | 755 HAYDEN AV     | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-593-04-00 | 761 HAYDEN AV     | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-593-05-00 | 767 HAYDEN AV     | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-593-06-00 | 773 HAYDEN AV     | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-593-07-00 | 772 KYRA AV       | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-593-08-00 | 766 KYRA AV       | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-593-09-00 | 760 KYRA AV       | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-593-10-00 | 754 KYRA AV       | 1    | 1.00         | 273.26                     | 273.27                     |

**City of McFarland**  
**Landscaping and Lighting District No. 1**  
**Preliminary Roll (Sorted by APN)**  
**Fiscal Year 2024/2025**

| APN           | Situs Address | Zone | Benefit Unit | Applied Special Assessment | Maximum Special Assessment |
|---------------|---------------|------|--------------|----------------------------|----------------------------|
| 201-593-11-00 | 748 KYRA AV   | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-593-12-00 | 742 KYRA AV   | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-593-13-00 | 736 KYRA AV   | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-593-14-00 | 730 KYRA AV   | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-593-15-00 | 724 KYRA AV   | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-593-16-00 | 718 KYRA AV   | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-593-17-00 | 712 KYRA AV   | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-593-18-00 | 706 KYRA AV   | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-594-01-00 | 707 KYRA AV   | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-594-02-00 | 713 KYRA AV   | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-594-03-00 | 719 KYRA AV   | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-594-04-00 | 725 KYRA AV   | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-594-05-00 | 731 KYRA AV   | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-594-06-00 | 737 KYRA AV   | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-594-07-00 | 743 KYRA AV   | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-594-08-00 | 749 KYRA AV   | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-594-09-00 | 755 KYRA AV   | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-594-10-00 | 761 KYRA AV   | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-594-11-00 | 767 KYRA AV   | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-594-12-00 | 773 KYRA AV   | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-594-13-00 | 779 KYRA AV   | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-594-14-00 | 785 KYRA AV   | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-595-01-00 | 701 YAHUT ST  | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-601-01-00 | 784 BERYL AV  | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-601-02-00 | 778 BERYL AV  | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-601-03-00 | 772 BERYL AV  | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-601-04-00 | 766 BERYL AV  | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-601-05-00 | 760 BERYL AV  | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-601-06-00 | 754 BERYL AV  | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-601-07-00 | 748 BERYL AV  | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-601-08-00 | 742 BERYL AV  | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-601-09-00 | 736 BERYL AV  | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-601-10-00 | 730 BERYL AV  | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-601-11-00 | 724 BERYL AV  | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-601-12-00 | 718 BERYL AV  | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-601-13-00 | 712 BERYL AV  | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-601-14-00 | 706 BERYL AV  | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-602-01-00 | 707 BERYL AV  | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-602-02-00 | 713 BERYL AV  | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-602-03-00 | 719 BERYL AV  | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-602-04-00 | 725 BERYL AV  | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-602-05-00 | 731 BERYL AV  | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-602-06-00 | 737 BERYL AV  | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-602-07-00 | 743 BERYL AV  | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-602-08-00 | 749 BERYL AV  | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-602-09-00 | 755 BERYL AV  | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-602-10-00 | 761 BERYL AV  | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-602-11-00 | 767 BERYL AV  | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-602-12-00 | 773 BERYL AV  | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-602-13-00 | 779 BERYL AV  | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-602-14-00 | 785 BERYL AV  | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-602-15-00 | 784 TOPAZ AV  | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-602-16-00 | 778 TOPAZ AV  | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-602-17-00 | 772 TOPAZ AV  | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-602-18-00 | 766 TOPAZ AV  | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-602-19-00 | 760 TOPAZ AV  | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-602-20-00 | 754 TOPAZ AV  | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-602-21-00 | 748 TOPAZ AV  | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-602-22-00 | 742 TOPAZ AV  | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-602-23-00 | 736 TOPAZ AV  | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-602-24-00 | 730 TOPAZ AV  | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-602-25-00 | 724 TOPAZ AV  | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-602-26-00 | 718 TOPAZ AV  | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-602-27-00 | 712 TOPAZ AV  | 1    | 1.00         | 273.26                     | 273.27                     |



**City of McFarland**  
**Landscaping and Lighting District No. 1**  
**Preliminary Roll (Sorted by APN)**  
**Fiscal Year 2024/2025**

| APN           | Situs Address  | Zone | Benefit Unit | Applied Special Assessment | Maximum Special Assessment |
|---------------|----------------|------|--------------|----------------------------|----------------------------|
| 201-602-28-00 | 706 TOPAZ AV   | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-603-01-00 | 707 TOPAZ AV   | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-603-02-00 | 713 TOPAZ AV   | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-603-03-00 | 719 TOPAZ AV   | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-603-04-00 | 725 TOPAZ AV   | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-603-05-00 | 731 TOPAZ AV   | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-603-06-00 | 737 TOPAZ AV   | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-603-07-00 | 743 TOPAZ AV   | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-603-08-00 | 749 TOPAZ AV   | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-603-09-00 | 755 TOPAZ AV   | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-603-10-00 | 761 TOPAZ AV   | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-603-11-00 | 760 TAYLOR AV  | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-603-12-00 | 754 TAYLOR AV  | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-603-13-00 | 748 TAYLOR AV  | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-603-14-00 | 742 TAYLOR AV  | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-603-15-00 | 736 TAYLOR AV  | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-603-16-00 | 730 TAYLOR AV  | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-603-17-00 | 724 TAYLOR AV  | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-603-18-00 | 718 TAYLOR AV  | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-603-19-00 | 712 TAYLOR AV  | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-603-20-00 | 706 TAYLOR AV  | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-604-01-00 | 790 TAYLOR AV  | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-604-02-00 | 784 TAYLOR AV  | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-604-04-00 | 772 TAYLOR AV  | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-604-05-00 | 766 TAYLOR AV  | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-604-06-00 | 767 TOPAZ AV   | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-604-07-00 | 773 TOPAZ AV   | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-604-08-00 | 779 TOPAZ AV   | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-604-09-00 | 785 TOPAZ AV   | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-604-10-00 | 733 YAHUT ST   | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-604-11-00 | 729 YAHUT ST   | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-604-12-00 | 725 YAHUT ST   | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-604-13-00 | 721 YAHUT ST   | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-604-14-00 | 717 YAHUT ST   | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-604-15-00 | 713 YAHUT ST   | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-604-16-00 | 709 YAHUT ST   | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-604-17-00 | 705 YAHUT ST   | 1    | 1.00         | 273.26                     | 273.27                     |
| 201-611-01-00 | 384 CARMEL ST  | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-611-02-00 | 378 CARMEL ST  | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-611-03-00 | 372 CARMEL ST  | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-611-04-00 | 366 CARMEL ST  | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-611-05-00 | 360 CARMEL ST  | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-611-06-00 | 354 CARMEL ST  | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-611-07-00 | 348 CARMEL ST  | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-612-01-00 | 874 MAST AV    | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-612-02-00 | 880 MAST AV    | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-612-03-00 | 886 MAST AV    | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-612-04-00 | 892 MAST AV    | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-612-05-00 | 898 MAST AV    | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-612-06-00 | 372 MISSION ST | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-612-07-00 | 368 MISSION ST | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-612-08-00 | 364 MISSION ST | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-612-09-00 | 360 MISSION ST | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-612-10-00 | 356 MISSION ST | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-612-11-00 | 352 MISSION ST | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-612-12-00 | 348 MISSION ST | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-612-13-00 | 344 MISSION ST | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-612-14-00 | 340 MISSION ST | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-612-15-00 | 336 MISSION ST | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-612-16-00 | 332 MISSION ST | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-612-17-00 | 349 CARMEL ST  | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-612-18-00 | 355 CARMEL ST  | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-612-19-00 | 361 CARMEL ST  | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-612-20-00 | 367 CARMEL ST  | 4    | 1.00         | 313.00                     | 313.02                     |



**City of McFarland**  
**Landscaping and Lighting District No. 1**  
**Preliminary Roll (Sorted by APN)**  
**Fiscal Year 2024/2025**

| APN           | Situs Address  | Zone | Benefit Unit | Applied Special Assessment | Maximum Special Assessment |
|---------------|----------------|------|--------------|----------------------------|----------------------------|
| 201-612-21-00 | 373 CARMEL ST  | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-612-22-00 | 379 CARMEL ST  | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-612-23-00 | 385 CARMEL ST  | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-612-24-00 | 391 CARMEL ST  | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-612-25-00 | 889 BUTTE ST   | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-612-26-00 | 883 BUTTE ST   | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-612-27-00 | 877 BUTTE ST   | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-612-28-00 | 871 BUTTE ST   | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-613-01-00 | 385 MISSION ST | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-613-02-00 | 381 MISSION ST | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-613-03-00 | 377 MISSION ST | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-613-04-00 | 373 MISSION ST | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-613-05-00 | 369 MISSION ST | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-613-06-00 | 365 MISSION ST | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-613-07-00 | 361 MISSION ST | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-613-08-00 | 357 MISSION ST | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-613-09-00 | 353 MISSION ST | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-613-10-00 | 349 MISSION ST | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-613-11-00 | 345 MISSION ST | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-613-12-00 | 341 MISSION ST | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-613-13-00 | 337 MISSION ST | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-621-01-00 | 342 CARMEL ST  | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-621-02-00 | 336 CARMEL ST  | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-621-03-00 | CARMEL ST      | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-621-04-00 | CARMEL ST      | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-621-05-00 | 318 CARMEL ST  | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-621-06-00 | 312 CARMEL ST  | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-621-07-00 | 306 CARMEL ST  | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-621-08-00 | 300 CARMEL ST  | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-622-01-00 | 343 CARMEL ST  | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-622-02-00 | 337 CARMEL ST  | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-622-03-00 | 331 CARMEL ST  | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-622-04-00 | 325 CARMEL ST  | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-622-05-00 | 319 CARMEL ST  | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-622-06-00 | 313 CARMEL ST  | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-622-07-00 | 307 CARMEL ST  | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-622-08-00 | 301 CARMEL ST  | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-622-09-00 | 300 MISSION ST | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-622-10-00 | 304 MISSION ST | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-622-11-00 | 308 MISSION ST | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-622-12-00 | 312 MISSION ST | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-622-13-00 | 316 MISSION ST | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-622-14-00 | 320 MISSION ST | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-622-15-00 | 324 MISSION ST | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-622-16-00 | 328 MISSION ST | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-623-01-00 | 333 MISSION ST | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-623-02-00 | 329 MISSION ST | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-623-03-00 | 325 MISSION ST | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-623-04-00 | 321 MISSION ST | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-623-05-00 | 317 MISSION ST | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-623-06-00 | 313 MISSION ST | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-623-07-00 | 309 MISSION ST | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-623-08-00 | 305 MISSION ST | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-623-09-00 | 301 MISSION ST | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-623-10-00 | 888 PRICE ST   | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-623-11-00 | 884 PRICE ST   | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-623-12-00 | 880 PRICE ST   | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-623-13-00 | 876 PRICE ST   | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-623-14-00 | 872 PRICE ST   | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-623-15-00 | 868 PRICE ST   | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-623-16-00 | 864 PRICE ST   | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-623-17-00 | 860 PRICE ST   | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-623-18-00 | 856 PRICE ST   | 4    | 1.00         | 313.00                     | 313.02                     |
| 201-623-19-00 | 852 PRICE ST   | 4    | 1.00         | 313.00                     | 313.02                     |

**City of McFarland**  
**Landscaping and Lighting District No. 1**  
**Preliminary Roll (Sorted by APN)**  
**Fiscal Year 2024/2025**

| APN           | Situs Address         | Zone | Benefit Unit | Applied Special Assessment | Maximum Special Assessment |
|---------------|-----------------------|------|--------------|----------------------------|----------------------------|
| 201-641-01-00 | 1021 HAIL LN          | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-641-02-00 | 1017 HAIL LN          | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-641-03-00 | 1013 HAIL LN          | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-641-04-00 | 1009 HAIL LN          | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-641-05-00 | 1005 HAIL LN          | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-641-06-00 | 1001 HAIL LN          | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-641-07-00 | 821 ACAPULCO DR       | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-641-08-00 | 817 ACAPULCO DR       | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-641-09-00 | 813 ACAPULCO DR       | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-641-10-00 | 809 ACAPULCO DR       | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-641-11-00 | 805 ACAPULCO DR       | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-641-12-00 | 801 ACAPULCO DR       | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-642-01-00 | 800 ACAPULCO DR       | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-642-02-00 | 804 ACAPULCO DR       | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-642-03-00 | 808 ACAPULCO DR       | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-642-04-00 | 812 ACAPULCO DR       | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-642-05-00 | 816 ACAPULCO DR       | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-642-06-00 | 820 ACAPULCO DR       | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-642-07-00 | 921 HAIL LN           | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-642-08-00 | 917 HAIL LN           | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-642-09-00 | 913 HAIL LN           | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-642-10-00 | 909 HAIL LN           | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-642-11-00 | 905 HAIL LN           | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-642-12-00 | 901 HAIL LN           | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-642-13-00 | 817 HAIL LN           | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-642-14-00 | 813 HAIL LN           | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-642-15-00 | 809 HAIL LN           | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-642-16-00 | 805 HAIL LN           | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-642-17-00 | 801 HAIL LN           | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-650-01-00 | 824 RIO SANTANA CT    | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-650-02-00 | 820 RIO SANTANA CT    | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-650-03-00 | 816 RIO SANTANA CT    | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-650-04-00 | 812 RIO SANTANA CT    | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-650-05-00 | 808 RIO SANTANA CT    | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-650-06-00 | 701 COZUMEL CT        | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-650-07-00 | 705 COZUMEL CT        | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-650-08-00 | 709 COZUMEL CT        | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-650-09-00 | 713 COZUMEL CT        | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-650-10-00 | 717 COZUMEL CT        | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-650-11-00 | 721 COZUMEL CT        | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-650-12-00 | 725 COZUMEL CT        | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-650-13-00 | 729 COZUMEL CT        | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-650-14-00 | 733 COZUMEL CT        | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-650-15-00 | 736 COZUMEL CT        | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-650-16-00 | 732 COZUMEL CT        | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-650-17-00 | 728 COZUMEL CT        | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-650-18-00 | 724 COZUMEL CT        | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-650-19-00 | 720 COZUMEL CT        | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-650-20-00 | 716 COZUMEL CT        | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-650-21-00 | 712 COZUMEL CT        | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-650-22-00 | 708 COZUMEL CT        | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-650-23-00 | 704 COZUMEL CT        | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-660-01-00 | 812 CABO SAN LUCAS CT | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-660-02-00 | 808 CABO SAN LUCAS    | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-660-03-00 | 804 CABO SAN LUCAS    | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-660-04-00 | 800 CABO SAN LUCAS    | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-660-05-00 | 728 CABO SAN LUCAS CT | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-660-06-00 | 724 CABO SAN LUCAS CT | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-660-07-00 | 720 CABO SAN LUCAS CT | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-660-08-00 | 716 CABO SAN LUCAS CT | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-660-09-00 | 712 CABO SAN LUCAS CT | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-660-10-00 | 708 CABO SAN LUCAS    | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-660-11-00 | 704 CABO SAN LUCAS    | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-660-12-00 | 700 CABO SAN LUCAS CT | 2    | 1.00         | 114.70                     | 114.71                     |

**City of McFarland**  
**Landscaping and Lighting District No. 1**  
**Preliminary Roll (Sorted by APN)**  
**Fiscal Year 2024/2025**

| APN           | Situs Address         | Zone | Benefit Unit | Applied Special Assessment | Maximum Special Assessment |
|---------------|-----------------------|------|--------------|----------------------------|----------------------------|
| 201-660-13-00 | 701 CABO SAN LUCAS    | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-660-14-00 | 705 CABO SAN LUCAS    | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-660-15-00 | 709 CABO SAN LUCAS    | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-660-16-00 | 713 CABO SAN LUCAS    | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-660-17-00 | 717 CABO SAN LUCAS CT | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-660-18-00 | 721 CABO SAN LUCAS    | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-660-19-00 | 725 CABO SAN LUCAS    | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-671-01-00 | 725 ENSENATA DR       | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-671-02-00 | 729 ENSENATA DR       | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-671-03-00 | 733 ENSENATA DR       | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-671-04-00 | 737 ENSENATA DR       | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-671-05-00 | 741 ENSENATA DR       | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-672-01-00 | 724 RIO CARIBE CT     | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-672-02-00 | 720 RIO CARIBE CT     | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-672-03-00 | 716 RIO CARIBE CT     | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-672-04-00 | 712 RIO CARIBE CT     | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-672-05-00 | 708 RIO CARIBE CT     | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-672-06-00 | 704 RIO CARIBE CT     | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-672-07-00 | 700 RIO CARIBE CT     | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-672-08-00 | 701 RIO CARIBE CT     | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-672-09-00 | 705 RIO CARIBE CT     | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-672-10-00 | 709 RIO CARIBE CT     | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-672-11-00 | 713 RIO CARIBE CT     | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-672-12-00 | 717 RIO CARIBE CT     | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-672-13-00 | 721 RIO CARIBE CT     | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-672-14-00 | 725 RIO CARIBE CT     | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-681-01-00 | 725 COSTA ALYSSA CT   | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-682-01-00 | 801 COSTA ALYSSA CT   | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-682-02-00 | 805 COSTA ALYSSA CT   | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-682-03-00 | 809 COSTA ALYSSA CT   | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-682-04-00 | 813 COSTA ALYSSA CT   | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-682-05-00 | 817 COSTA ALYSSA CT   | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-682-06-00 | 821 COSTA ALYSSA CT   | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-682-07-00 | 825 COSTA ALYSSA CT   | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-682-08-00 | 829 COSTA ALYSSA CT   | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-682-09-00 | 828 COSTA ALYSSA CT   | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-682-10-00 | 824 COSTA ALYSSA CT   | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-682-11-00 | 820 COSTA ALYSSA CT   | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-682-12-00 | 816 COSTA ALYSSA CT   | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-682-13-00 | 812 COSTA ALYSSA CT   | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-682-14-00 | 808 COSTA ALYSSA CT   | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-683-01-00 | 837 CABO SAN LUCAS CT | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-683-02-00 | 833 CABO SAN LUCAS CT | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-683-03-00 | 829 CABO SAN LUCAS CT | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-683-04-00 | 825 CABO SAN LUCAS CT | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-683-05-00 | 821 CABO SAN LUCAS CT | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-683-06-00 | 817 CABO SAN LUCAS CT | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-683-07-00 | 813 CABO SAN LUCAS CT | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-683-08-00 | 809 CABO SAN LUCAS CT | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-690-01-00 | 828 SAN MIGUEL CT     | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-690-02-00 | 824 SAN MIGUEL CT     | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-690-03-00 | 820 SAN MIGUEL CT     | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-690-04-00 | 816 SAN MIGUEL CT     | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-690-05-00 | 812 SAN MIGUEL CT     | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-690-06-00 | 808 SAN MIGUEL CT     | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-690-07-00 | 804 SAN MIGUEL CT     | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-690-08-00 | 800 SAN MIGUEL CT     | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-690-09-00 | 801 SAN MIGUEL CT     | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-690-10-00 | 805 SAN MIGUEL CT     | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-690-11-00 | 809 SAN MIGUEL CT     | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-690-12-00 | 813 SAN MIGUEL CT     | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-690-13-00 | 817 SAN MIGUEL CT     | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-690-14-00 | 821 SAN MIGUEL CT     | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-690-15-00 | 825 SAN MIGUEL CT     | 2    | 1.00         | 114.70                     | 114.71                     |

**City of McFarland**  
**Landscaping and Lighting District No. 1**  
**Preliminary Roll (Sorted by APN)**  
**Fiscal Year 2024/2025**

| APN           | Situs Address       | Zone | Benefit Unit | Applied Special Assessment | Maximum Special Assessment |
|---------------|---------------------|------|--------------|----------------------------|----------------------------|
| 201-701-01-00 | 701 ENSENATA DR     | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-701-02-00 | 705 ENSENATA DR     | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-701-03-00 | 709 ENSENATA DR     | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-701-04-00 | 713 ENSENATA DR     | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-701-05-00 | 717 ENSENATA DR     | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-701-06-00 | 721 ENSENATA DR     | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-702-01-00 | 724 LA PAZ CT       | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-702-02-00 | 720 LA PAZ CT       | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-702-03-00 | 716 LA PAZ CT       | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-702-04-00 | 712 LA PAZ CT       | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-702-05-00 | 708 LA PAZ CT       | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-702-06-00 | 704 LA PAZ CT       | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-702-07-00 | 700 LA PAZ CT       | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-702-08-00 | 701 LA PAZ CT       | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-702-09-00 | 705 LA PAZ CT       | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-702-10-00 | 709 LA PAZ CT       | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-702-11-00 | 713 LA PAZ CT       | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-702-12-00 | 717 LA PAZ CT       | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-702-13-00 | 721 LA PAZ CT       | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-702-14-00 | 725 LA PAZ CT       | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-710-01-00 | 721 COSTA ALYSSA CT | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-710-02-00 | 717 COSTA ALSSA CT  | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-710-03-00 | 713 COSTA ALYSSA CT | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-710-04-00 | 709 COSTA ALYSSA CT | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-710-05-00 | 705 CASTA ALYSSA CT | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-710-06-00 | 701 COSTA ALYSSA CT | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-710-07-00 | 837 QUINTANA CT     | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-710-08-00 | 833 QUINTANA CT     | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-710-09-00 | 829 QUINTANA CT     | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-710-10-00 | 825 QUINTANA CT     | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-710-11-00 | 821 QUINTANA CT     | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-710-12-00 | 817 QUINTANA CT     | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-710-13-00 | 813 QUINTANA CT     | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-710-14-00 | 809 QUINTANA CT     | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-710-15-00 | 805 QUINTANA CT     | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-710-16-00 | 801 QUINTANA CT     | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-710-17-00 | 800 QUINTANA CT     | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-710-18-00 | 804 QUINTANA CT     | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-710-19-00 | 808 QUINTANA CT     | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-710-20-00 | 812 QUINTANA CT     | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-710-21-00 | 816 QUINTANA CT     | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-710-22-00 | 820 QUINTANA CT     | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-710-23-00 | 824 QUINTANA CT     | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-730-01-00 | OLINDA CT           | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-730-02-00 | OLINDA CT           | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-730-03-00 | OLINDA CT           | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-730-04-00 | OLINDA CT           | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-730-05-00 | OLINDA CT           | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-730-06-00 | OLINDA CT           | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-730-07-00 | OLINDA CT           | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-730-08-00 | OLINDA CT           | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-730-09-00 | OLINDA CT           | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-730-10-00 | OLINDA CT           | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-730-11-00 | 905 OLINDA CT       | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-730-12-00 | OLINDA CT           | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-730-13-00 | HAIL LN             | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-730-14-00 | 914 HAIL LN         | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-730-15-00 | 918 HAIL LN         | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-730-23-00 | NO SITUS AVAILABLE  | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-741-01-00 | 901 LIMA CT         | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-741-02-00 | 905 LIMA CT         | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-741-03-00 | 909 LIMA CT         | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-741-04-00 | 913 LIMA CT         | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-741-05-00 | 917 LIMA CT         | 2    | 1.00         | 114.70                     | 114.71                     |

**City of McFarland**  
**Landscaping and Lighting District No. 1**  
**Preliminary Roll (Sorted by APN)**  
**Fiscal Year 2024/2025**

| APN             | Situs Address      | Zone | Benefit Unit | Applied Special Assessment | Maximum Special Assessment |
|-----------------|--------------------|------|--------------|----------------------------|----------------------------|
| 201-741-06-00   | 921 LIMA CT        | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-741-07-00   | 920 LIMA CT        | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-741-08-00   | 916 LIMA CT        | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-741-09-00   | 912 LIMA CT        | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-741-10-00   | 908 LIMA CT        | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-741-11-00   | 904 LIMA CT        | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-741-12-00   | 900 LIMA CT        | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-742-01-00   | 962 VALENCIA DR    | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-742-02-00   | 958 VALENCIA       | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-742-03-00   | 954 VALENCIA       | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-742-04-00   | 950 VALENCIA       | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-751-01-00   | NO SITUS AVAILABLE | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-751-02-00   | NO SITUS AVAILABLE | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-751-03-00   | NO SITUS AVAILABLE | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-751-04-00   | NO SITUS AVAILABLE | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-751-05-00   | NO SITUS AVAILABLE | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-751-06-00   | NO SITUS AVAILABLE | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-751-07-00   | NO SITUS AVAILABLE | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-751-08-00   | NO SITUS AVAILABLE | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-751-09-00   | NO SITUS AVAILABLE | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-752-01-00   | NO SITUS AVAILABLE | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-752-02-00   | NO SITUS AVAILABLE | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-752-03-00   | NO SITUS AVAILABLE | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-752-04-00   | NO SITUS AVAILABLE | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-752-05-00   | NO SITUS AVAILABLE | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-752-06-00   | NO SITUS AVAILABLE | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-752-07-00   | NO SITUS AVAILABLE | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-752-08-00   | NO SITUS AVAILABLE | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-752-09-00   | NO SITUS AVAILABLE | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-770-01-00-2 | NO SITUS AVAILABLE | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-770-02-00-5 | NO SITUS AVAILABLE | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-770-03-00-8 | NO SITUS AVAILABLE | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-770-04-00-1 | NO SITUS AVAILABLE | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-770-05-00-4 | NO SITUS AVAILABLE | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-770-06-00-7 | NO SITUS AVAILABLE | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-770-07-00-0 | NO SITUS AVAILABLE | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-770-08-00-3 | NO SITUS AVAILABLE | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-770-09-00-6 | NO SITUS AVAILABLE | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-770-10-00-8 | NO SITUS AVAILABLE | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-770-11-00-1 | NO SITUS AVAILABLE | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-770-12-00-4 | NO SITUS AVAILABLE | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-770-13-00-7 | NO SITUS AVAILABLE | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-770-14-00-0 | NO SITUS AVAILABLE | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-770-15-00-3 | NO SITUS AVAILABLE | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-770-16-00-6 | NO SITUS AVAILABLE | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-770-17-00-9 | NO SITUS AVAILABLE | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-770-18-00-2 | NO SITUS AVAILABLE | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-770-19-00-5 | NO SITUS AVAILABLE | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-770-20-00-7 | NO SITUS AVAILABLE | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-770-21-00-0 | NO SITUS AVAILABLE | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-770-22-00-3 | NO SITUS AVAILABLE | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-770-23-00-6 | NO SITUS AVAILABLE | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-770-24-00-9 | NO SITUS AVAILABLE | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-770-25-00-2 | NO SITUS AVAILABLE | 2    | 1.00         | 114.70                     | 114.71                     |
| 201-770-26-00-5 | NO SITUS AVAILABLE | 2    | 1.00         | 114.70                     | 114.71                     |

| Summary Fields    | Value        |
|-------------------|--------------|
| APN Total Count:  | 695          |
| EBU Total Sum:    | 746.12       |
| Zone 1 Charge:    | \$72,960.42  |
| Zone 2 Charge:    | \$34,423.74  |
| Zone 4 Charge:    | \$56,027.00  |
| Charge Total Sum: | \$163,411.16 |

2.525%



# **City of McFarland**

## **City Council Meeting**

### **STAFF REPORT**

Agenda Item No. 9.  
Section: CONSENT AGENDA  
Meeting Date: April 11, 2024

**TO:** Honorable Mayor and Council Members

**FROM:** Diego Viramontes, City Manager

**SUBJECT:** APPROVAL OF RESOLUTION NO. 2024-40 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND, CALIFORNIA DECLARING ITS INTENTION TO LEVY AND COLLECT ASSESSMENTS FOR THE LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT NO. 1 FOR FISCAL YEAR 2024/2025

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#### **SUMMARY:**

This action by the City Council initiates the proceedings and declares the City's intention to levy assessments within the Landscaping and Lighting Assessment District No. 1 for Fiscal year 2024/2025 and sets the time and place for the Public Hearing.

#### **FINANCIAL IMPACT:**

The total annual maintenance cost to the District is \$328,576. Annual maintenance costs are funded through the assessments placed on the property tax bills.

#### **RECOMMENDATION:**

It is recommended that the City Council adopt three resolutions: (1) Initiating Proceedings for the levy and collection of Assessments for Fiscal Year 2024/2025, (2) Preliminary approval of the Engineer's Report regarding the proposed levy and collection of assessments; (3) Declaring its Intention to the levy and collect assessments within the Landscaping and Lighting Assessment District No.1 for Fiscal Year 2024/2025 and setting the time and place for the Public Hearing.

#### **ATTACHMENTS:**

None

**RESOLUTION NO. 2024-40**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND, CALIFORNIA  
DECLARING ITS INTENTION TO LEVY AND COLLECT ASSESSMENTS FOR THE  
LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT NO. 1 FOR FISCAL YEAR  
2024/2025**

**WHEREAS**, The City Council has by previous Resolution initiated proceedings for fiscal year 2024/2025 regarding the levy and collection of assessments for the Landscaping and Lighting Assessment District No. 1 (hereafter referred to as the “District”). Pursuant to the provisions of the Landscaping and Lighting Act of 1972, Part 2, Division 15 of the California Streets and Highways Code (commencing with section 22500) (hereafter referred to as the “Act”), assessments for the District shall be levied and collected by the County of Kern for the City of McFarland to pay the maintenance and services of the improvements and facilities related thereto; and,

**WHEREAS**, the proposed District assessments for fiscal year 2024/2025 are less than or equal to the maximum assessments previously approved in accordance with the requirements of the California Constitution, Article XIID; and,

**WHEREAS**, there has now been presented to this City Council an Engineer’s Annual Levy Report (hereafter referred to as the “Engineer’s Report”), and said Engineer’s Report has been filed with the City Clerk in accordance with the Act; and,

**WHEREAS**, the City Council has examined and reviewed the Engineer’s Report as presented and is satisfied with the District, the budget items and documents as set forth therein and is satisfied that the proposed assessments contained therein, have been spread in accordance with the benefits received from the improvements, operation, maintenance and services to be performed within the District, as set forth in said Report.

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

1. The above recitals are true and correct.
2. The City Council hereby declares its intention to seek the annual levy and collection of assessments within the District pursuant to the Act, over and including the lands, lots and parcels within the District boundary. The City Council further declares its intention to levy and collect assessments on such land to pay the annual costs and expenses of the improvements and services described in Section 4 of this Resolution, for fiscal year 2024/2025.
3. The boundaries of the District are described in the Engineer’s Report and are consistent with the boundary established and described in the original formation documents, on file with the City

Clerk, and incorporated herein by reference. The District is within the boundaries of the City of McFarland, within the County of Kern, State of California and includes the territory known as the Landscaping and Lighting Assessment District No.1.

4. The improvements within the District include, but are not limited to: irrigation systems including water mains, sprinklers, electrical wires, conduits and timers; plant forms including trees, shrubs, ground cover and turf; and lighting facilities hereafter to be constructed or planted in and for the benefit of parcels within the District. The assessment includes the cost of electricity, water, repairs, replacement, supervision, care, and other items necessary for the proper maintenance and operation thereof, and additions and improvements thereto which may hereafter be made. The Engineer's Report describes the improvements and any substantial changes in existing improvements.
5. The City Council hereby determines that to provide the improvements generally described in Section 4 of this resolution and to be detailed in the Engineer's Report, it is necessary to levy and collect assessments against lots and parcels within the District for fiscal year 2024/2025 and said assessments shall be outlined and described in the Engineer's Report and imposed pursuant to the provisions of the Act and the California Constitution Article XIID.
6. The proposed assessments for fiscal year 2024/2025, as outlined in the Engineer's Report, do not exceed the maximum assessment approved by the property owners through a property owner balloting proceeding. As such, the proposed assessments do not constitute an increased assessment and do not require additional property owner approval in accordance with the requirements of the California Constitution, Article XIID.
7. The City Council hereby declares its intention to conduct a Public Hearing concerning the District and the levy of assessments in accordance with Chapter 3, Section 22626 of the Act.
8. Notice is hereby given that a Public Hearing on these matters will be held by the City Council on Thursday, May 09, 2024 at 6:00 p.m., or as soon thereafter as feasible in the City Council Chambers, located at 401 W. Kern Street, McFarland.
9. The City Council hereby authorizes and directs the City Clerk to give notice of the time and place of the Public Hearing to the property owners within the District pursuant to Sections 22626, 22552 and 22553 of the Act and 6061 of the Government Code. The City Clerk shall give notice to the property owners by: causing notice of the public hearing to be published in the local newspaper one time at least 10 days prior to the Public Hearing; and, posting a copy of this resolution on the official bulletin board (s) customarily used for posting such notices.

PASSED AND ADOPTED at a regular meeting of the City Council of the City of McFarland on April 11, 2024 by the following vote:

|                       | <b>Aye</b> | <b>Nae</b> | <b>Abstain</b> | <b>Absent</b> |
|-----------------------|------------|------------|----------------|---------------|
| <b>Saul Ayon</b>      |            |            |                |               |
| <b>Ricardo Cano</b>   |            |            |                |               |
| <b>Amador Ayon</b>    |            |            |                |               |
| <b>Anita Gonzalez</b> |            |            |                |               |
| <b>María T. Pérez</b> |            |            |                |               |



\_\_\_\_\_  
Saul Ayon, Mayor

ATTEST:

\_\_\_\_\_  
Francisca Alvarado, 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.

\_\_\_\_\_  
Francisca Alvarado, City Clerk



# **City of McFarland**

## **City Council Meeting**

### **STAFF REPORT**

Agenda Item No. 10.  
Section: CONSENT AGENDA  
Meeting Date: April 11, 2024

**TO:** Honorable Mayor and Council Members

**FROM:** Diego Viramontes, City Manager  
Paul Saldaña , Community Development Director

**SUBJECT:** APPROVAL OF RESOLUTION NO. 2024-0044 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND APPROVING TEMPORARY USE PERMIT 2024-0001

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#### **SUMMARY:**

The Temporary Use Permit 2024-0001 is to allow the McFarland Festival Committee to host a Cinco de Mayo Festival. The festival will include a parade along Browning Road, carnival on the 220 Browning Road Park property, crowing of a king and queen, and food vendors. The property at 220 Browning Road Park is currently used for various sporting events and is often rented out for family gatherings and will return to that use after the carnival timeframe. The Assessor's Parcel Number's (APN) that are being proposed to be used are 201-130-09, 201-130-10, 201-130-20, and 201-130-08.

The proposed Temporary Use Permit is for the McFarland Festival Committee. The carnival project site is located East of Browning Road and North of E Perkins Avenue. The parade's proposed location is down Browning Road (Start at Sherwood Ave. & Browning Road intersection and end just North of APN 201-130-20). A letter was obtained from the property owner, McFarland Recreation and Parks District, giving Schoeppner Shows permission to host the carnival on their property. The property is designated as R-4 residential. Per Ordinance No. 0008-2022, a carnival is permitted in any zone upon the granting of a Temporary Use Permit. The property is currently used for various sporting events and is often rented out for family gatherings and will return to that use after the carnival timeframe. The Temporary Use Permit will only be good for the use of Friday, April 26, 2024, through Sunday, April 29, 2024. The hours of operation will be 4 pm to 9:30 pm. The expected number of attendees at the carnival is 200 per day. The applicant is also requesting permission to use City's property (APN: 201-130-20) as a parking lot for the Cinco de Mayo festival. The City staff's conditions, the event will be required to be fenced with one entry point, and 6-12 security officials on site at all times of operation of the carnival. Refer to the attached map for the site plan of the carnival event and parade route.

The proposed Site Plan is categorically exempt from the requirements of the California Environmental Quality Act subject to Section 15304. This project meets all of these conditions.

**Section 15304** therefore it is categorically exempt in the Minor Alterations to the Land which states "Class 4 Section 15304 (e) of the CEQA Guidelines allows for minor temporary use of land having negligible or no permanent effects on the environment, including carnivals, etc."

**FINANCIAL IMPACT:**

None.

**RECOMMENDATION:**

Staff recommends City Council adopt Resolution 2024-0044

**ATTACHMENTS:**

1. Resolution Attachments\_TUP cinco de mayo\_2024
2. TUP Application

## **RESOLUTION NO. 2024-44**

### **A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND APPROVING TEMPORARY USE PERMIT 2024-0001**

**WHEREAS**, McFarland Festival Committee has filed an application for Temporary Use Permit to operate a proposed Cinco de Mayo Carnival.; and

**WHEREAS**, the project location is generally located East of Browning Road and North of E. Perkins Avenue and East of the railroad and hwy-99 referenced in Exhibit A; and

**WHEREAS**, the parade route is generally located down Browning Road and will begin at the intersection of Sherwood Ave. and Browning Rd. and end at the North portion of APN 201-130-10 as referenced in Exhibit B; and

**WHEREAS**, the project site is located on Assessor's Parcel Number 201-130-09, 201-130-10, 201-130-20, & 201-130-08; and

**WHEREAS**, letter was obtained from property owner, McFarland Recreation and Parks District, giving Shoepner Shows and the McFarland Festival Committee permission to host carnival on the properties (APN: 201-130-09 and 201-130-10); and

**WHEREAS**, it has been determined that Temporary Use Permit 2024-0002 is exempt from the California Environmental Quality Act (CEQA) per Section 15304(e) the Minor Alterations to the Land; and

**WHEREAS**, the City Council, through its clerk, did set Thursday, April 11, 2024, at the hour of 6:00 p.m. in the Council Chambers located at 103 W. Sherwood Ave, McFarland California as the time and place for consideration of Temporary Use Permit 2024-0002; and

**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 Section 15304(e) the Minor Alterations to the Land.
  - a. The Temporary Use Permit granted shall be subject to conditions as will assure that the adjustment thereby authorized shall not constitute a grant of special privileges inconsistent with the limitations upon other properties in the vicinity and the zone in which the subject property is located.
  - b. The granting of the Temporary Use Permit will not be detrimental to the public health, safety, convenience, and welfare or injurious to property improvements in the vicinity where the property is located.
  - c. The Temporary Use Permit does not allow a use or activity which is not expressly authorized by the regulations governing the subject parcel. The proposed event is allowed if granted along with a business license, Temporary Use Permit, and any other conditions applied by the City of McFarland.
3. Temporary Use Permit 2024-0001 is consistent with the goals and policies of the City of McFarland General Plan and with the uses, density, and intensity standards of the General Plan

land use designation.

- 4. Temporary Use Permit 2024-0001 is hereby approved, subject to the conditions in exhibit D.
- 5. Any decision by the city Council shall be final unless within fifteen (15) days of the date of the decision unless the applicant or any other person appeals the City Council 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 April 11, 2024 by the following vote:

|                | Aye | Nae | Abstain | Absent |
|----------------|-----|-----|---------|--------|
| Saul Ayon      |     |     |         |        |
| Ricardo Cano   |     |     |         |        |
| Amador Ayon    |     |     |         |        |
| Anita Gonzalez |     |     |         |        |
| María T. Pérez |     |     |         |        |

CITY OF MCFARLAND

\_\_\_\_\_  
Saul Ayon, Mayor

ATTEST:

\_\_\_\_\_  
Francisca Alvarado, 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.

\_\_\_\_\_  
Francisca Alvarado, City Clerk

ATTACHMENT A  
*Vicinity Aerial Map*

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## ATTACHMENT B

### *Parade Route*





***Aerial Site Plan of carnival***





### Conditions of approval

1. Assessor's Parcel Number            201-130-09, 201-130-10, 201-130-20, 201-130-08
  
2. Job Address:                                 Browning Road  
                                                            (Sherwood Avenue to the Northern portion of 201-130-20)
  
3. Existing General Plan:                   Park
  
4. Existing Zoning:                          R-1 / Park
  
5. Project Description:       Allow for the operation of Schoeppner Shows Carnival at the property located above, parade down Browning Road (Start at Sherwood Ave. & Browning Road intersection and end just North of APN 201-130-20)

The conditions of approval are based on adopted City plans and policies, those determined through site plan review and environmental assessment essential to mitigate adverse effects on the environment including the health, safety and welfare of the community, and recommended conditions for development that are not essential to the health, safety and welfare, but would on the whole enhance the project and its relationship to the neighborhood and environment.

Conditions of approval may be appealed within fifteen (15) calendar days from the date of the approval. However conditions based on the City of McFarland Municipal Code are mandatory and may be modified by variance, provided findings pursuant to the McFarland Municipal Code Section 17.148 can be made. Should an appeal of a mandatory condition of approval be received, an application for a variance and the associated fee must be submitted for consideration.

1) No uses of land, buildings, or structures other than those specifically approved pursuant to this Temporary Use permit shall be submitted.

- 2) Applicant must collect property authorization to use the APN's proposed (APN: 201-130-09, 201-130-10, 201-130-20, and 201-130-08
- 3) Prior to the start of operation, the applicant shall provide the City of McFarland with an approved Kern County Health Permit/ Temporary Food Facility Permit.
- 4) Liability insurance with coverage for a large event of 200 participants must be attained prior to the start of operation.
- 5) Any proposed changes to the operation of the proposed business shall require review by the City of McFarland City Council.
- 6) Carnival shall be required to have trash cans throughout the site.
- 7) The project is currently used for sporting events and family gatherings and will return to that use.
- 8) Th carnival shall only have business hours from 4 pm to 9:30 pm.
- 9) The carnival shall commence operations no sooner than Friday April 26, 2024, and shall cease operations through Sunday April 28, 2024.
- 10) The carnival will use April 25, 2024, for set up and April 29, 2024, for tear down.
- 11) The expected number of attendees is 200.
- 12) No animals will participate in the event.
- 13) A public restroom shall be provided to the employees of the carnival.
- 14) Activities conducted and equipment or material used shall not change the fire safety or occupancy classifications of the premises.

- 15) Use shall not create or cause vibration, odor, gas, fumes, toxic/hazardous materials, smoke, glare, or electrical interference or other hazards or nuisances.
- 16) No business license shall be issued until a Temporary Use Permit is obtained, pursuant to the City of McFarland Municipal Code.
- 17) A business license is required upon Temporary Use Permit approval.
- 18) A Temporary Use Permit is not transferable and expires April 29, 2024
- 19) If the carnival is to be conducted on rental property, the property owner's written authorization for the proposed use shall be obtained prior to the submittal of the Temporary Use Permit.
- 20) Parking for the event shall not cause traffic congestion along Browning Road and E. Perkins Avenue.
- 21) 6-12 security officials shall be on-site at all times of operation of the carnival.
  - a. This shall include a hired Security Company and paid staff time for City of McFarland Police Department to cover the event.
  - b. A receipt showing proof of hired security company/officers is required prior to start of operation.
- 22) One (1) McFarland Police Department Sergeant shall be assigned for eight (8) hours at \$58.59 per hour at a total cost of \$468.72.
- 23) Four (4) McFarland Officers shall be assigned for eight (8) hours at \$ 48.09 per hour at a total cost of \$1533.88
- 24) The perimeter of the event shall be fenced and only one entrance shall be established.
- 25) Security officers shall also stand post at the entrance point.

26) Any land that is utilized for the event shall be cleaned after the event.

27) Traffic control will be enforced to ensure traffic flow is consistent.

28) Three (3) City Public Works employees shall be assigned for four (4) hours at \$43.05 per hour at a total cost of \$516.60.

- a. Public Works employees will assist with barricades and traffic control at each intersection.



## Temporary Use Permit Application

### I. Type of Application

- ☐ Noncommercial tent meeting    ☐ Commercial carnival, fair, concert, exhibit, festival, farmer market, or similar event    ☒ Noncommercial carnival, fair, concert, exhibit, festival, celebration, or similar event    ☐ Other: \_\_\_\_\_

### II. Submittal Requirements

All items identified below must be included in the application packet. If any items are missing, the application will not be accepted. **ACCEPTANCE OF AN APPLICATION DOES NOT GUARANTEE PROJECT APPROVAL.**

- ☐ Completed Temporary Use Permit Application  
☐ Two (2) copies of Site Plan (if applicable) (refer to Required Information for Exhibits)  
☐ Two (2) copies of Elevations (if applicable) (refer to Required Information for Exhibits)  
☐ Payment of Filing Deposit Fees (contact the Community Development Department for fees due)  
☐ Narrative Description (Detailed project description)  
☐ Liability Insurance (If applicable)  
☐ Letter from Property owner (Granting permission to applicant to hold event on their property.)

**CONSENT OF APPLICANT AND PROPERTY OWNER:** The consent of the applicant and property owner, if not the applicant, is required for filing an application for a land use development permit within the City of McFarland. The signatures of the applicant and property owner(s) below constitute consent for filing of this application.

**INCOMPLETE APPLICATIONS:** The completeness of this application, which includes accompanying plans when applicable, shall be subject to the review of the Community Development Department. Applications for any of the above listed actions, and other actions as deemed necessary by the Community Development Department, shall be considered incomplete pending a completeness review.

### III. General Information

#### Project Information

Name of Project (if applicable): Sole mayo Festival  
 Address: \_\_\_\_\_  
 APN(s): \_\_\_\_\_ Site Area: Browning Rd. Park  
 Zone District: \_\_\_\_\_ Existing Use of Property: \_\_\_\_\_

#### Applicant Information

Name of Applicant (Individual, business, or organization): McFarland Festival Committee  
 Address: 244 8th St. Email Address (optional): boohonda1220@aol.com  
 Phone Number: 661 599-0662 Fax Number (optional): \_\_\_\_\_  
 Signature: Margie Bynade Medina

#### Property Owner Information

Name of Property Owner: McFarland Recreation & Park District  
 Number of Property Owner: \_\_\_\_\_

- ☐ Will you be serving alcohol? (Acquire a permit from State of California Alcoholic Beverage Control Department)  
☒ Will you be serving food? (Submit a permit from Kern County Environmental Health Department)

#### Funding Information

- ☐ Type A – Privately funded event & will pay 100% of the fees  
☐ Type B – Cosponsored event with City & will pay 50% of the fees or amount agreed upon City Council  
☐ Type C – Funded by the City event & City will absorb 100% of the fees

If requesting a "Type B" - cosponsored event or "Type C" - funded event by the city, list that request in the narrative description.

#### For Staff Use Only:

|                  |                |
|------------------|----------------|
| Application No.: | Related Files: |
| Date Received:   | Received By:   |
| Fee Amount:      | Receipt No.:   |



# **City of McFarland**

## **City Council Meeting**

### **STAFF REPORT**

Agenda Item No. 11.  
Section: CONSENT AGENDA  
Meeting Date: April 11, 2024

**TO:** Honorable Mayor and Council Members

**FROM:** Diego Viramontes, City Manager  
Paul Saldaña , Community Development Director

**SUBJECT:** APPROVAL OF RESOLUTION NO. 2024-0045 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND APPROVING TEMPORARY USE PERMIT 2024-0002

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#### **SUMMARY:**

The Temporary Use Permit 2024-0002 is to allow Schoeppner Shows to host a Carnival. Schoeppner Shows' proposed carnival is for the property at 220 Browning Road Park or APN 201-130-09 and 201-130-10. The property at 220 Browning Road Park is currently used for various sporting events and is often rented out for family gatherings and will return to that use after the carnival timeframe. The Assessor's Parcel Number's (APN) that are being proposed to be used are 201-130-09 and 201-130-10.

The proposed Temporary Use Permit is for Schoeppner Shows. The carnival project site is located East of Browning Road and North of E Perkins Avenue. A letter was obtained from the property owner, McFarland Recreation and Parks District, giving Schoeppner Shows permission to host the carnival on their property. The property is designated as R-4 residential. Per Ordinance No. 0008-2022, a carnival is permitted in any zone upon the granting of a Temporary Use Permit. The property is currently used for various sporting events and is often rented out for family gatherings and will return to that use after the carnival timeframe. The Temporary Use Permit will only be good for the use of Friday, April 26, 2024, through Sunday, April 28, 2024. Schoeppner Shows will use April 25, 2024 for set-up and April 30 for tear-down. The hours of operation will be 4 pm to 9:30 pm. The expected number of attendees at the carnival is 200 per day. The City staff's conditions, the event will be required to be fenced with one entry point, and 6-12 security officials on site at all times of operation of the carnival. Refer to the attached map for the site plan of the carnival event.

The proposed Site Plan is categorically exempt from the requirements of the California Environmental Quality Act subject to Section 15304. This project meets all of these conditions. **Section 15304** therefore it is categorically exempt in the Minor Alterations to the Land which states "Class 4 Section 15304 (e) of the CEQA Guidelines allows for minor temporary use of land having negligible or no permanent effects on the environment, including carnivals, etc."

#### **FINANCIAL IMPACT:**

None.

**RECOMMENDATION:**

Staff recommends City Council adopt Resolution2024-0045

**ATTACHMENTS:**

1. Resolution Attachments\_TUP carnival\_2024
2. Carnival City Application

## **RESOLUTION NO. 2024-45**

### **A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND APPROVING TEMPORARY USE PERMIT 2024-0002**

**WHEREAS**, Schoeppner Shows has filed an application for Temporary Use Permit to operate a proposed Cinco de Mayo Carnival.; and

**WHEREAS**, the project location is generally located East of Browning Road and North of E. Perkins Avenue and East of the railroad and hwy-99 referenced in exhibit B; and

**WHEREAS**, the project site is located on Assessor's Parcel Number 201-130-09, 201-130-10, & 201-130-20; and

**WHEREAS**, letter was obtained from property owner, McFarland Recreation and Parks District, giving Shoepner Shows permission to host carnival on the properties (APN: 201-130-09 and 201-130-10); and

**WHEREAS**, it has been determined that Temporary Use Permit 2024-0002 is exempt from the California Environmental Quality Act (CEQA) per Section 15304(e) the Minor Alterations to the Land; and

**WHEREAS**, the City Council, through its clerk, set Thursday, April 11, 2024, at the hour of 6:00 p.m. in the Council Chambers located at 103 W. Sherwood Ave, McFarland California as the time and place for consideration of Temporary Use Permit 2024-0002.

**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 Section 15304(e) the Minor Alterations to the Land.
  - a. The Temporary Use Permit granted shall be subject to conditions as will assure that the adjustment thereby authorized shall not constitute a grant of special privileges inconsistent with the limitations upon other properties in the vicinity and the zone in which the subject property is located.
  - b. The granting of the Temporary Use Permit will not be detrimental to the public health, safety, convenience, and welfare or injurious to property improvements in the vicinity where the property is located.
  - c. The Temporary Use Permit does not allow a use or activity which is not expressly authorized by the regulations governing the subject parcel. The proposed Carnival is allowed if granted along with a business license, Temporary Use Permit, and any other conditions applied by the City of McFarland.
3. Temporary Use Permit 2024-0002 is consistent with the goals and policies of the City of McFarland General Plan and with the uses, density, and intensity standards of the General Plan land use designation.
4. Temporary Use Permit 2024-0002 is hereby approved, subject to the conditions in exhibit C.
5. Temporary Use Permit 2024-0002 will not be detrimental to the health, safety and welfare of the citizens of McFarland.



6. Any decision by the city Council shall be final unless within fifteen (15) days of the date of the decision unless the applicant or any other person appeals the City Council 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 April 11, 2024 by the following vote:

|                       | <b>Aye</b> | <b>Nae</b> | <b>Abstain</b> | <b>Absent</b> |
|-----------------------|------------|------------|----------------|---------------|
| <b>Saul Ayon</b>      |            |            |                |               |
| <b>Ricardo Cano</b>   |            |            |                |               |
| <b>Amador Ayon</b>    |            |            |                |               |
| <b>Anita Gonzalez</b> |            |            |                |               |
| <b>María T. Pérez</b> |            |            |                |               |

CITY OF MCFARLAND

\_\_\_\_\_  
Saul Ayon, Mayor

ATTEST:

\_\_\_\_\_  
Francisca Alvarado, 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.

\_\_\_\_\_  
Francisca Alvarado, City Clerk

ATTACHMENT A

*Vicinity Map*

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ATTACHMENT B

*Aerial photograph*



**ATTACHMENT C**  
***Conditions of approval***

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**PART A – PROJECT INFORMATION**

1. Assessor's Parcel Number      201-130-09, 201-130-10, and 201-130-20
  
2. Job Address:                      Browning Road
3. Existing General Plan:           Park
  
4. Existing Zoning:                  R-1 / Park
  
5. Project Description:      Allow for the operation of Schoeppner Shows Carnival at the property located above.

**PART B – CONDITIONS OF APPROVAL**

The conditions of approval are based on adopted City plans and policies, those determined through site plan review and environmental assessment essential to mitigate adverse effects on the environment including the health, safety and welfare of the community, and recommended conditions for development that are not essential to the health, safety and welfare, but would on the whole enhance the project and its relationship to the neighborhood and environment.

Conditions of approval may be appealed within fifteen (15) calendar days from the date of the approval. However conditions based on the City of McFarland Municipal Code are mandatory and may be modified by variance, provided findings pursuant to the McFarland Municipal Code Section 17.148 can be made. Should an appeal of a mandatory condition of approval be received, an application for a variance and the associated fee must be submitted for consideration.

**GENERAL CONDITIONS AND REQUIREMENTS**

- 1) No uses of land, buildings, or structures other than those specifically approved pursuant to this Temporary Use permit shall be submitted.
- 2) Applicant must collect property authorization to use the APN's proposed (APN: 201-130-09, 201-130-10, and 201-130-20

- 3) Prior to the start of operation, the applicant shall provide the City of McFarland with an approved Kern County Health Permit.
- 4) Liability insurance with coverage for a large event of 200 participants must be attained prior to the start of operation.
- 5) Any proposed changes to the operation of the proposed business shall require review by the City of McFarland City Council.
- 6) Carnival shall be required to have trash cans throughout the site.
- 7) The project is currently used for sporting events and family gatherings and will return to that use.
- 8) Th carnival shall only have business hours from 4 pm to 9:30 pm.
- 9) The carnival shall commence operations no sooner than Friday April 26, 2024, and shall cease operations through Sunday April 28, 2024.
- 10) The carnival will use April 25, 2024, for set up and April 29, 2024, for tear down.
- 11) The expected number of attendees is 200.
- 12) No animals will participate in the event.
- 13) A public restroom shall be provided to the employees of the carnival.
- 14) Activities conducted and equipment or material used shall not change the fire safety or occupancy classifications of the premises.

- 15) Use shall not create or cause vibration, odor, gas, fumes, toxic/hazardous materials, smoke, glare, or electrical interference or other hazards or nuisances.
- 16) No business license shall be issued until a Temporary Use Permit is obtained, pursuant to the City of McFarland Municipal Code.
- 17) A business license is required upon Temporary Use Permit approval.
- 18) A Temporary Use Permit is not transferable and expires April 29, 2024
- 19) If the carnival is to be conducted on rental property, the property owner's written authorization for the proposed use shall be obtained prior to the submittal of the Temporary Use Permit.
- 20) Parking for the event shall not cause traffic congestion along Browning Road and E. Perkins Avenue.
- 21) 6-12 security officials shall be on-site at all times of operation.
  - a. This shall include a hired Security Company and paid staff time for City of McFarland Police Department to cover the event.
  - b. A receipt showing proof of hired security company/officers is required prior to start of operation.
- 22) One (1) McFarland Police Department Sergeant shall be assigned for eight (8) hours at \$58.59 per hour at a total cost of \$468.72.
- 23) Four (4) McFarland Officers shall be assigned for eight (8) hours at \$ 48.09 per hour at a total cost of \$1533.88
- 24) The perimeter of the event shall be fenced and only one entrance shall be established.
- 25) Security officers shall also stand post at the entrance point.
- 26) Any land that is utilized for the event shall be cleaned after the event.

27) Traffic control will be enforced to ensure traffic flow is consistent.

28) Three (3) City Public Works employees shall be assigned for four (4) hours at \$43.05 per hour at a total cost of \$516.60.

- a. Public Works employees will assist with barricades and traffic control at each intersection.



CITY OF MCFARLAND  
401 W Kern Ave  
McFarland, CA 93250 (661) 792-3091

## Application for a NEW Business License

NAME OF BUSINESS: SCHOEPPNER SHOWS CARNIVAL

MAILING ADDRESS: 41910 27TH ST W  
CITY/STATE/ZIP: PALMDALE, CA 93551  
MAIN PHONE #: (661) 943-6294 OTHER #: (661) 733-7356

E-MAIL ADDRESS: p.schoeppner@aol.com

PHYSICAL LOCATION: 41910 27TH ST W  
CITY/STATE/ZIP: PALMDALE, CA 93551

TYPE OF BUSINESS: CARNIVAL  
IF APPLICABLE:  
# OF APTS. OR RENTALS N/A  
# COIN OP MACHINES N/A  
GROSS RECEIPTS \_\_\_\_\_

OWNER NAME: PHILIP R SCHOEPPNER

OWNER ADDRESS: 41910 27TH ST W  
CITY/STATE/ZIP: PALMDALE, CA 93551

BUSINESS/CONTRACTOR  
LICENSE #: \_\_\_\_\_ EXPIRES: \_\_\_\_\_

### STANDARD LICENSE FEES:

|                                                                            |                  |
|----------------------------------------------------------------------------|------------------|
| BASE FEES                                                                  | \$ 15.00         |
| SB-1379 FEES FOR THE STATE OF CALIFORNIA                                   | \$ 4.00          |
| OTHER FEES DETERMINED BY TYPE OF BUSINESS OR GROSS RECEIPTS (see attached) | \$ 450.00        |
| <b>Total</b>                                                               | <b>\$ 469.00</b> |

### OTHER FEES MAY APPLY DEPENDING ON YOUR BUSINESS TYPE

\*\*\*FORM MUST BE SIGNED AND DATED\*\*\*

I HEREBY DECLARE THAT THE INFORMATION CONTAINED IN THIS APPLICATION IS, TO THE BEST OF MY KNOWLEDGE, ACCURATE.

PRINT NAME PHILIP R SCHOEPPNER TITLE OWNER  
SIGNATURE Philip R. Schoeppner DATE 2/14/2024

If you have employees, please submit a copy of your Workman's Compensation Insurance policy. If you do not have any employees, you must submit a declaration stating so.

Licenses may be applied for by mail or in person. City Hall is open from 8:00 am – 5:00 pm Monday through Thursday and every other Friday.





100 South Second Street / P.O. Box 337

McFarland, CA 93250-0337

Ph: (661) 792-3187 / Fax: (661) 792-6846

www.mcfarlandrpd.com

"Dedication to the Quality of Community Life"

## LIGHT & FIELD RENTAL APPLICATION

APPLICANT'S NAME (NOMBRE DEL APLICANTE): Philip Schoeppner

NAME OF ORGANIZATION (NOMBRE DE LA ORGANIZACIÓN): Schoeppner Shows carnival

FIELD REQUESTED/ (CAMPO REQUERIDO): MOUSER FIELD \_\_\_\_\_ B.R. \_\_\_\_\_  
SMALL (CHICO) \_\_\_\_\_ BIG (GRANDE) \_\_\_\_\_

DATE (S) OF RENTAL (FECHA DE RENTA): April 23-May 2 2024

HOURS (HORARIO): FROM (DE): \_\_\_\_\_ TO (A): \_\_\_\_\_ TOTAL OF HOURS (TOTAL HORAS): \_\_\_\_\_

BASES NEEDED (BASES REQUERIDAS): YES: ( ) NO: (X)

PERSONS ATTENDING (NUMERO DE PERSONAS ASISTIENDO): 100+

**NOTE: THERE IS ABSOLUTELY NO ALCOHOLIC BEVERAGES ALLOWED ON ANY DISTRICT PREMISES.**  
**NOTA: ABSOLUTAMENTE NO BEBIDAS AL CÓLICAS SE PERMITEN EN NINGUNA PROPIEDAD DEL DISTRITO**

\*I AGREE TO LEAVE THE AREA IN A CLEAN AND NEAT CONDITION AND AGREE TO PAY FOR ANY DAMAGES INCURRED.

\*YO ESTOY DE ACUERDO EN DEJAR LA ÁREA LIMPIA Y EN BUENAS CONDICIONES Y ESTOY DE ACUERDO DE PAGAR POR CUALQUIER DANOS OCURRIDOS.

CAUTION: Athletic fields may have uneven surfaces and holes. Use at your own risk.

PRECAUCION: Los campos deportivos pueden tener superficies irregulares y agujeros. Úselo bajo su propio riesgo.

ATTENTION: A 10-minute grace period will be given at the end of your rental; additional time will be charged a full hour. The person turning on and off lights cannot accept money or extend time of rental. \*There will be no credit given on any cancelations, if not called into the office before 5:00 pm the following day. **\*NO EXCEPTIONS.\***

### BALL FIELD/SOCCER FIELD LIGHTS:

|                                                 | <u>In District</u>                          | <u>Out of District</u>                      | <u>Deposit</u> |
|-------------------------------------------------|---------------------------------------------|---------------------------------------------|----------------|
| BROWNING ROAD                                   | \$45.00 1 <sup>st</sup> hr./25.00 add'l hr. | \$55.00 1 <sup>st</sup> hr./25.00 add'l hr. | N/A            |
| MOUSER BALLFIELD & PARKING LOT                  | \$45.00 1 <sup>st</sup> hr./25.00 add'l hr. | \$55.00 1 <sup>st</sup> hr./25.00 add'l hr. | N/A            |
| MOUSER/B.R. (Field Use Only; <u>no lights</u> ) | \$30.00 a game (2 hrs.) \$25.00 add'l hr.   | \$45.00 a game (2 hrs.) \$25.00 add'l hr.   | N/A            |

### BALL FIELD/SOCCER FIELD (TOURNAMENTS):

| MOUSER FIELD | \$185.00 PER DAY | \$200.00 PER DAY | \$200.00 |
|--------------|------------------|------------------|----------|
| B.R. FIELD   | \$185.00 PER DAY | \$200.00 PER DAY | \$200.00 |
| CARIBE       | \$185.00 PER DAY | \$200.00 PER DAY | \$200.00 |

Philip R. Schoeppner  
SIGNATURE

2/14/2024  
DATE

41910 27th St W Palmdale CA 93551 (661) 943-6294 /  
ADDRESS / CITY / ZIP PHONE (WK) (HOME)

AMT PAID: \$ \_\_\_\_\_ CASH ( ) CHECK ( ) # \_\_\_\_\_ [FOR OFFICE USE]  
APPLICANT APPROVAL: \_\_\_\_\_ OTHER ( ) REC'T# \_\_\_\_\_ BY \_\_\_\_\_

CALENDAR CLERK

DATE

Rev. 09/15/2022

## Master Uniform Application

### I. Type of Application

- |                                                     |                                                            |                                                  |                                                   |
|-----------------------------------------------------|------------------------------------------------------------|--------------------------------------------------|---------------------------------------------------|
| <input type="checkbox"/> Annexation                 | <input checked="" type="checkbox"/> Conditional Use Permit | <input type="checkbox"/> General Plan Amendment  | <input type="checkbox"/> Precise Development Plan |
| <input type="checkbox"/> Site Plan Review (Non SFR) | <input type="checkbox"/> Specific Plan                     | <input type="checkbox"/> Williamson Act Contract | <input type="checkbox"/> Zone Variance            |
| <input type="checkbox"/> Zone Change                | <input type="checkbox"/> Zone Text Amendment               | <input type="checkbox"/> Parcel Map Waiver       | <input type="checkbox"/> Lot Line Adjustment      |
| <input type="checkbox"/> Parcel Map                 | <input type="checkbox"/> Tract Map                         | <input type="checkbox"/> Reversion to Acreage    | <input type="checkbox"/> Other: _____             |

### II. Submittal Requirements

All items identified below must be included in the application packet. If any items are missing, the application will not be accepted. **ACCEPTANCE OF AN APPLICATION DOES NOT GUARANTEE PROJECT APPROVAL.**

- ☒ Completed Master Uniform Application
- ☐ Detailed Project Description
- ☐ One (1) Preliminary Title Report, not less than two months old, for all subject properties
- ☐ Payment of Filing Fees (contact the Planning Department for fees due)
- ☐ Signed Billing Authorization Form (if applicable, required for all deposit based fees)
- ☐ Submittal Checklist corresponding with application type identified above

**CONSENT OF APPLICANT AND PROPERTY OWNER:** The consent of the applicant and property owner, if not the applicant, is required for filing an application for a land use development permit within the City of McFarland. The signatures of the applicant and property owner(s) below constitute consent for filing of this application.

**INCOMPLETE APPLICATIONS:** The completeness of this application, which includes accompanying plans, shall be subject to the review of the Planning Department. Applications for any of the above listed actions, and other actions as deemed necessary by the Planning Department, shall be considered incomplete pending a completeness review.

### III. General Information

#### Project Information

Name of Project (if applicable): Cinco De Mayo  
 Address: Browning Park 220 Browning Rd McFarland CA 93250  
 APN(s): \_\_\_\_\_ Site Area: \_\_\_\_\_  
 Zone District: \_\_\_\_\_ Planned Land Use Designation: \_\_\_\_\_  
 Existing Use of Property: Parks

#### Applicant Information

Name of Applicant: Philip R Schoeppner  
 Address: 41910 27th St W Palmdale CA 93551 Email Address (optional): p.schoeppner@aol.com  
 Phone Number: (661) 943-6294 Fax Number (optional): (661) 943-5431  
 Signature: Philip R. Schoeppner

#### Property Owner Information

Name of Property Owner: County of Kern/ Jeff Nickell, District Manager  
 Address: \_\_\_\_\_ Email Address (optional): jnickell@mcfarlandrpd.com  
 Phone Number: (661) 792-3187 Fax Number (optional): \_\_\_\_\_  
 Signature: Jeff Nickell  
 Signature: \_\_\_\_\_



## Temporary Use Permit Application

### I. Type of Application

- ☐ Noncommercial tent meeting    ☒ Commercial carnival, fair, concert, exhibit, festival, farmer market, or similar event    ☐ Noncommercial carnival, fair, concert, exhibit, festival, celebration, or similar event    ☐ Other: \_\_\_\_\_

**II. Submittal Requirements** All items identified below must be included in the application packet. If any items are missing, the application will not be accepted. **ACCEPTANCE OF AN APPLICATION DOES NOT GUARANTEE PROJECT APPROVAL.**

- ☒ Completed Temporary Use Permit Application  
☐ Two (2) copies of Site Plan (if applicable) (refer to Required Information for Exhibits)  
☐ Two (2) copies of Elevations (if applicable) (refer to Required Information for Exhibits)  
☐ Payment of Filing Deposit Fees (contact the Community Development Department for fees due)  
☐ Narrative Description (Detailed project description)  
☐ Liability Insurance (If applicable)  
☐ Letter from Property owner (Granting permission to applicant to hold event on their property.)

**CONSENT OF APPLICANT AND PROPERTY OWNER:** The consent of the applicant and property owner, if not the applicant, is required for filing an application for a land use development permit within the City of McFarland. The signatures of the applicant and property owner(s) below constitute consent for filing of this application.

**INCOMPLETE APPLICATIONS:** The completeness of this application, which includes accompanying plans when applicable, shall be subject to the review of the Community Development Department. Applications for any of the above listed actions, and other actions as deemed necessary by the Community Development Department, shall be considered incomplete pending a completeness review.

### III. General Information

#### Project Information

Name of Project (if applicable): Cinco de Mayo  
 Address: 220 Browning Rd McFarland CA 93250  
 APN(s): \_\_\_\_\_ Site Area: \_\_\_\_\_  
 Zone District: \_\_\_\_\_ Existing Use of Property: Parks

#### Applicant Information

Name of Applicant (Individual, business, or organization): \_\_\_\_\_  
 Address: Philip R Schoeppner Email Address (optional): p.schoeppner@aol.com  
 Phone Number: (661) 943-6294 Fax Number (optional): (661) 943-5431  
 Signature: Philip R. Schoeppner

#### Property Owner Information

Name of Property Owner: County of Kern / Jeff Nickell District Manager  
 Number of Property Owner: (661) 792-3187

- ☐ Will you be serving alcohol? (Acquire a permit from State of California Alcoholic Beverage Control Department)  
☐ Will you be serving food? (Submit a permit from Kern County Environmental Health Department)

#### Funding Information

- ☒ Type A – Privately funded event & will pay 100% of the fees  
☐ Type B – Cosponsored event with City & will pay 50% of the fees or amount agreed upon City Council  
☐ Type C – Funded by the City event & City will absorb 100% of the fees

If requesting a "Type B" - cosponsored event or "Type C" - funded event by the city, list that request in the narrative description.

#### For Staff Use Only:

|                  |                |
|------------------|----------------|
| Application No.: | Related Files: |
| Date Received:   | Received By:   |
| Fee Amount:      | Receipt No.:   |









P.O. BOX 8192, PLEASANTON, CA 94588

## CERTIFICATE OF WORKERS' COMPENSATION INSURANCE

ISSUE DATE: 02-14-2024

GROUP:  
 POLICY NUMBER: 9303295-2023  
 CERTIFICATE ID: 10  
 CERTIFICATE EXPIRES: 08-06-2024  
 08-06-2023/08-06-2024

THE CITY OF MCFARLAND  
 401 W KERN AVE  
 MC FARLAND CA 93250-1352

SC

This is to certify that we have issued a valid Workers' Compensation insurance policy in a form approved by the California Insurance Commissioner to the employer named below for the policy period indicated.

This policy is not subject to cancellation by the Fund except upon 10 days advance written notice to the employer.

We will also give you 10 days advance notice should this policy be cancelled prior to its normal expiration.

This certificate of insurance is not an insurance policy and does not amend, extend or alter the coverage afforded by the policy listed herein. Notwithstanding any requirement, term or condition of any contract or other document with respect to which this certificate of insurance may be issued or to which it may pertain, the insurance afforded by the policy described herein is subject to all the terms, exclusions, and conditions, of such policy.

Authorized Representative

President and CEO

UNLESS INDICATED OTHERWISE BY ENDORSEMENT, COVERAGE UNDER THIS POLICY EXCLUDES THE FOLLOWING: THOSE NAMED IN THE POLICY DECLARATIONS AS AN INDIVIDUAL EMPLOYER OR A HUSBAND AND WIFE EMPLOYER; EMPLOYEES COVERED ON A COMPREHENSIVE PERSONAL LIABILITY INSURANCE POLICY ALSO AFFORDING CALIFORNIA WORKERS' COMPENSATION BENEFITS; EMPLOYEES EXCLUDED UNDER CALIFORNIA WORKERS' COMPENSATION LAW.

EMPLOYER'S LIABILITY LIMIT INCLUDING DEFENSE COSTS: \$1,000,000 PER OCCURRENCE.

EMPLOYER

SCHOEPPNER, PHILIP, RICHARD DBA: SCHOEPPNER  
 SHOWS  
 41910 27TH ST W  
 PALMDALE CA 93551

[RDA,CN]



P.O. BOX 8192, PLEASANTON, CA 94588

## CERTIFICATE OF WORKERS' COMPENSATION INSURANCE

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Authorized Representative

President and CEO

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 EMPLOYEES COVERED ON A COMPREHENSIVE PERSONAL LIABILITY INSURANCE POLICY ALSO AFFORDING  
 CALIFORNIA WORKERS' COMPENSATION BENEFITS; EMPLOYEES EXCLUDED UNDER CALIFORNIA WORKERS'  
 COMPENSATION LAW.

EMPLOYER'S LIABILITY LIMIT INCLUDING DEFENSE COSTS: \$1,000,000 PER OCCURRENCE.

EMPLOYER

SCHOEPPNER, PHILIP, RICHARD DBA: SCHOEPPNER  
 SHOWS  
 41910 27TH ST W  
 PALMDALE CA 93551

[RDA,CN]



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
2/22/2024

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

**IMPORTANT:** If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER  
McGowan Allied Specialty  
140 Fountain Parkway N  
Suite 570  
St. Petersburg OH 33716

CONTACT NAME: Jeff Kolenic  
PHONE (A/C, No, Ext): (216) 598-0385 FAX (A/C, No): (727) 367-1407  
E-MAIL ADDRESS: jkolenic@mcgowanallied.com

License#: 973  
SCHOSH0-02

INSURED  
Schoeppner Shows  
41910 - 27th Street West  
Palmdale CA 93551

| INSURER(S) AFFORDING COVERAGE            | NAIC # |
|------------------------------------------|--------|
| INSURER A: Everest National Ins. Company | 10120  |
| INSURER B:                               |        |
| INSURER C:                               |        |
| INSURER D:                               |        |
| INSURER E:                               |        |
| INSURER F:                               |        |

## COVERAGES

CERTIFICATE NUMBER: 514773188

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

| INSR LTR | TYPE OF INSURANCE                                                                                                                                                                                                                                                                                                                            | ADDL SUBR INSD WVD                  | POLICY NUMBER | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | LIMITS                                                                                                                                                                                                                                     |
|----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|---------------|-------------------------|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| A        | <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY<br><input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR<br><br>GEN'L AGGREGATE LIMIT APPLIES PER:<br><input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC<br><input type="checkbox"/> OTHER: |                                     | SI8ML00123231 | 4/4/2023                | 4/4/2024                | EACH OCCURRENCE \$ 1,000,000<br>DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000<br>MED EXP (Any one person) \$ 0<br>PERSONAL & ADV INJURY \$ 1,000,000<br>GENERAL AGGREGATE \$ 5,000,000<br>PRODUCTS - COMP/OP AGG \$ 2,000,000<br>\$ |
| A        | <input type="checkbox"/> AUTOMOBILE LIABILITY<br><input type="checkbox"/> ANY AUTO<br><input type="checkbox"/> OWNED AUTOS ONLY<br><input checked="" type="checkbox"/> HIRED AUTOS ONLY<br><input type="checkbox"/> SCHEDULED AUTOS<br><input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY                                              |                                     | SI8ML00123231 | 4/4/2023                | 4/4/2024                | COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000<br>BODILY INJURY (Per person) \$<br>BODILY INJURY (Per accident) \$<br>PROPERTY DAMAGE (Per accident) \$<br>\$                                                                            |
|          | <input type="checkbox"/> UMBRELLA LIAB<br><input type="checkbox"/> EXCESS LIAB<br><input type="checkbox"/> DED <input type="checkbox"/> RETENTION \$                                                                                                                                                                                         |                                     |               |                         |                         | OCCUR<br>CLAIMS-MADE<br>EACH OCCURRENCE \$<br>AGGREGATE \$<br>\$                                                                                                                                                                           |
|          | WORKERS COMPENSATION AND EMPLOYERS' LIABILITY<br>ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)<br>If yes, describe under DESCRIPTION OF OPERATIONS below                                                                                                                                                       | Y/N<br><input type="checkbox"/> N/A |               |                         |                         | PER STATUTE <input type="checkbox"/> OTH-ER <input type="checkbox"/><br>E.L. EACH ACCIDENT \$<br>E.L. DISEASE - EA EMPLOYEE \$<br>E.L. DISEASE - POLICY LIMIT \$                                                                           |

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Event Dates: 04/23/2024 thru 04/30/2024

Location: Browning Park 220 Browning Rd McFarland, CA 93250

Additional Insured: McFarland Festival Committee, Browning Rd Park, McFarland Recreation and Park district, its agents, employees, and volunteers, are added as an additional per the attached endorsement.

## CERTIFICATE HOLDER

McFarland Recreation and Park District  
220 Browning Rd  
McFarland CA 93250

## CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE





# City of McFarland

## City Council Meeting

### STAFF REPORT

Agenda Item No. 12.  
Section: CONSENT AGENDA  
Meeting Date: April 11, 2024

**TO:** Honorable Mayor and Council Members

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

**SUBJECT:** APPROVAL OF RESOLUTION NO. 2024 -41 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND APPROVING THE ACCEPTANCE OF THE QUOTE FROM VERIZON FOR THE IMPLEMENTATION OF GPS TRACKING FOR CITY VEHICLES, AND AUTHORIZING THE CITY MANAGER TO ENTER INTO A TWELVE-MONTH AGREEMENT FOR GPS SERVICES.

---

#### **SUMMARY:**

**Introduction:** The purpose of this staff report is to provide an overview and recommendation for the implementation of a GPS tracking system in McFarland's fleet of vehicles. The adoption of GPS technology has become increasingly common in fleet management due to its ability to improve operational efficiency, enhance safety measures, and reduce costs associated with vehicle maintenance and fuel consumption.

**Background:** McFarland's fleet consists of a diverse range of vehicles used for various municipal services, including public works, transportation, and emergency response. Currently, there is a lack of real-time visibility and tracking capabilities for these vehicles, which can lead to inefficiencies in routing, unauthorized vehicle use, and difficulty in monitoring driver behavior.

#### **Benefits of GPS Tracking System:**

1. **Improved Fleet Visibility:** Real-time tracking enables supervisors to monitor vehicle locations, routes taken, and progress of tasks, leading to better allocation of resources and optimized scheduling.
2. **Enhanced Safety:** GPS systems can provide alerts for speeding, harsh braking, and other risky driving behaviors, promoting safer driving practices and reducing the risk of accidents.
3. **Cost Savings:** Efficient routing and reduced idle time can result in fuel savings, while proactive maintenance based on GPS data can extend vehicle lifespan and reduce repair costs.
4. **Increased Accountability:** GPS data can be used to verify employee work hours, track overtime, and ensure compliance with company policies and regulations.
5. **Emergency Response:** GPS tracking can facilitate quicker response times during emergencies by identifying the nearest vehicles and guiding them to the location efficiently. It should be noted that GPS tracking already exists in the city police vehicles however other city vehicles are responsible for responding to emergencies as well.

#### **Implementation Plan:**



1. **Vendor Selection:** Staff has conducted a thorough evaluation of GPS tracking vendors to select a solution that meets McFarland's specific needs regarding functionality, scalability, reliability, and cost-effectiveness as listed below.
  1. Verizon: Annual costs with no hardware or software costs and installation is included. \$4,776
  2. Gps Insight: Annual costs excluding hardware costs, Installation is waived. First year is \$5,122
  3. AT&T Fleet Complete Annual Cost including installation is \$5,095

Based on the above Vendor estimates staff recommends accepting Verizon as the city's vendor for GPS tracking program.

2. **Installation and Training:** Staff has coordinated with the chosen vendor for the installation of GPS devices in all fleet vehicles. Training sessions for employees on how to use the GPS system effectively and address any concerns or questions will be included in the implementation.
3. **Integration with Fleet Management Software:** Staff will integrate GPS data with existing fleet management methods or may implement a new software solution if necessary to leverage the full potential of tracking data for reporting, analytics, and decision-making.
4. **Policy Development:** Staff will develop and communicate clear policies regarding GPS usage, data privacy, and employee responsibilities related to the tracking system.

**Monitoring and Evaluation:** Staff will regularly monitor GPS data to identify trends, address any issues such as unauthorized vehicle use or inefficient routing, and evaluate the overall impact of the GPS tracking system on fleet operations

#### **FINANCIAL IMPACT:**

The annual cost of \$4,776 will be distributed across multiple Public Works department budgets. Adequate funds are available in the current budgets to offset this additional cost.

#### **RECOMMENDATION:**

Based on the outlined benefits and implementation plan, Staff recommends the City Council to move forward with the implementation of a GPS tracking system in its fleet of vehicles, and Authorizing the City Manager to enter into a twelve-month agreement for GPS services. This initiative aligns with the city's goals of promoting efficiency, safety, and cost-effectiveness in municipal operations.

#### **ATTACHMENTS:**

1. Verizon GPS Cost and Product Overview
2. GPS Insight Cost and Product overview
3. AT&T GPS cost and product overview

## **RESOLUTION NO. 2024-41**

### **A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND APPROVING THE ACCEPTANCE OF THE QUOTE FROM VERIZON FOR THE IMPLEMENTATION OF GPS TRACKING FOR CITY VEHICLES, AND AUTHORIZING THE CITY MANAGER TO ENTER INTO A TWELVE-MONTH AGREEMENT FOR GPS SERVICES.**

**WHEREAS**, the City Council of the City of McFarland has approved a fiscal year budget for 2023/2024

**WHEREAS**, the City vehicles in the City of McFarland are in need of GPS tracking due to its ability of improving operational efficiency, enhancing safety measures, and reducing costs associated with vehicle maintenance and fuel consumption, which will reduce inefficiencies in routing, unauthorized vehicle use, and difficulty monitoring driving behavior, and

**WHEREAS**, in accordance with the City's purchasing policy, three competitive quotes were obtained for the necessary work, which are as follows:

- VERIZON: \$4,776.00
- GPS INSIGHT: \$5,122.00
- AT&T: \$5,095.00

**WHEREAS**, Verizon quote is the lowest received \$4,776.00

**WHEREAS**, it is necessary to authorize the City Manager to enter into a twelve-month agreement for GPS services.

**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 and incorporated herein as if set forth in full
2. The City Council hereby approves the acceptance of the quote for Verizon in the amount of \$4,776.00 for the implementation of GPS tracking for city vehicles.
3. The City Council hereby authorizes the City Manager to enter into a twelve-month agreement for GPS services.
4. The City Manager is hereby authorized and directed to enter into a twelve-month agreement for GPS services.
5. The City Clerk shall certify the passage and adoption of this resolution.

6. This resolution is effective immediately.

PASSED AND ADOPTED at a regular meeting of the City Council of the City of McFarland on April 11, 2024 by the following vote:

|                       | <b>Aye</b> | <b>Nae</b> | <b>Abstain</b> | <b>Absent</b> |
|-----------------------|------------|------------|----------------|---------------|
| <b>Saul Ayon</b>      |            |            |                |               |
| <b>Ricardo Cano</b>   |            |            |                |               |
| <b>Amador Ayon</b>    |            |            |                |               |
| <b>Anita Gonzalez</b> |            |            |                |               |
| <b>María T. Pérez</b> |            |            |                |               |

CITY OF MCFARLAND

\_\_\_\_\_  
Saul Ayon, Mayor

ATTEST:

\_\_\_\_\_  
Francisca Alvarado, 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.

\_\_\_\_\_  
Francisca Alvarado, City Clerk

## SERVICES ORDER FORM

**Customer Service: 1-844-617-1100**  
**Customer Service:**  
[www.verizonconnect.com](http://www.verizonconnect.com)



### GENERAL INFORMATION

|                                                                                           |                                       |                                                              |                                                                 |
|-------------------------------------------------------------------------------------------|---------------------------------------|--------------------------------------------------------------|-----------------------------------------------------------------|
| Order Date:<br>April 3, 2024                                                              | Customer Reference Number:            | VCF Salesperson Name:<br>Rowan McGreevy                      | Region:<br>CA                                                   |
| Company Name:<br>City of McFarland                                                        | Officer or Owner:<br>Yerlys Hernandez |                                                              | Telephone:<br>6617923091                                        |
| Address (Mailing or Invoicing Address):<br>401 West Kern Avenue                           |                                       | Officer/Owner Email Address:<br>yhernandez@mcfarlandcity.org | Cell Phone:<br>6614440813                                       |
| City:<br>McFarland                                                                        | State:<br>CA                          | Zip Code:<br>93250                                           | Installation Contact if other than Officer/Owner:<br>Telephone: |
| Please advise your VCF scheduler if there are multiple shipping or installation addresses |                                       | Accounts Payable Contact, if other than Officer/Owner:       | Telephone:                                                      |
|                                                                                           |                                       | Email:                                                       |                                                                 |

### SUBSCRIPTION SERVICES:

| QUANTITY | DESCRIPTION                   | MONTHLY PER UNIT FEE | MONTHLY TOTALS |
|----------|-------------------------------|----------------------|----------------|
| 21       | Vehicle Tracking Subscription | 18.95 USD            | 397.95 USD     |

| TOTAL Monthly AMOUNT                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 397.95 USD                                |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|
| <b>Agreement Length:</b> 12 Months from the Subscription Start Date.<br>The "Subscription Start Date" is the earlier of (i) the date of installation of any Equipment or (ii) passage of 90 days after the date of shipment. The monthly bundled rate for is invoiced monthly on the first of the month following the month of the Subscription Start Date if Customer elects to be invoiced monthly. If Customer elects to be invoiced annually, the monthly bundled rate for twelve (12) months is invoiced as a lump sum on the first of the month following the month of the Subscription Start Date. Billing for each ordered subscription shall start at the earlier of (i) the date of installation of the applicable Equipment or (ii) the passage of 90 days after the date of shipment. | <b>Excludes Applicable Taxes and Fees</b> |

### ONE-TIME FEES (per Occurrence):

| QUANTITY                     | DESCRIPTION | AMOUNT                             | EXTENDED PRICE |
|------------------------------|-------------|------------------------------------|----------------|
| Total One-Time Fees          |             | 0.00 USD                           |                |
| COVERT INSTALLATION: Unknown |             | EXCLUDES APPLICABLE TAXES AND FEES |                |

### ORDER TERMS:

Customer agrees that the purchase and/or licensing of the products and/or services set forth in this order is subject to the terms and conditions in the contract between Verizon Connect NWF Inc.(VCN) (formerly Networkfleet, Inc.) and Sourcewell (formerly NJPA) (Contract #020221-NWF) that are in effect as of the date the order was received by VCN ("Sourcewell Contract"). The Sourcewell Contract terms and conditions are available at <https://www.sourcewell-mn.gov/cooperative-purchasing/020221-nwf>. If, in accordance with the terms of the Sourcewell Contract, Customer and VCN have executed an additional separate written agreement ("Customer Addendum") with respect to the products and/or services set forth in this order, the terms and conditions set forth in the Customer Addendum shall also apply with respect to the products and/or services set forth in this order. Unless otherwise specified, this Order Form is valid for 30 days after the Order Date. Please remit a signed copy of this Order Form to your VCF Salesperson within the validity period.

### INSTALLATION NOTES (not valid for changes to billing, payment or other contract terms):

5055 North Point Pkwy  
Alpharetta, GA 30022-3074  
Fax: (781) 577-4793

SERVICES ORDER FORM

Customer Service: 1-844-617-1100  
Customer Service:  
[www.verizonconnect.com](http://www.verizonconnect.com)



|                                     |       |  |
|-------------------------------------|-------|--|
| Customer Name:<br>City of McFarland |       |  |
| By (signature)                      | Date: |  |

# Verizon Connect Reveal

Vehicle and asset tracking  
Integrated Video dashcams



**verizon**✓  
**connect**

# A total fleet platform to move your business forward

Doing business has become increasingly difficult in the fleet space where you rely on vehicles and drivers to get work done. If you're looking to keep tabs on safety, compliance or productivity in an efficient, digital way, Verizon Connect Reveal is the platform that can deliver.

Get one software solution to manage your entire fleet of vehicles, drivers, jobs and assets. Reveal takes your fleet data and gives you meaningful insights to help you make better-informed decisions for your business.

**Our award-winning user interface offers maps, dashboards, graphs and reports to help you take action.**

- Cut costs by reducing idling and unnecessary fuel use
- Promote safety by coaching drivers and showing them where they can improve
- Increase productivity with better routes and visibility into fleet activities

**The perks of Reveal include:**

- Access to your software on any web browser and easy self-installation of your hardware
- A suite of mobile apps to manage your business from home or the field
- One system, one login to access your entire fleet

## Contents

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| Mobile app                      | 8  |
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| Peripherals                     | 15 |
| Hardware                        | 16 |





# Live map

See your entire crew on one screen

**The live map feature shows you where all your vehicles are in near real time.**

**It can help you:**

- Dispatch more efficiently
- Improve response times
- Reduce the time spent calling drivers for updates

**Solve problems fast and stay on schedule.**

The vehicle status pane shows you everything you need to know about any driver or vehicle at a glance. Right-click to:

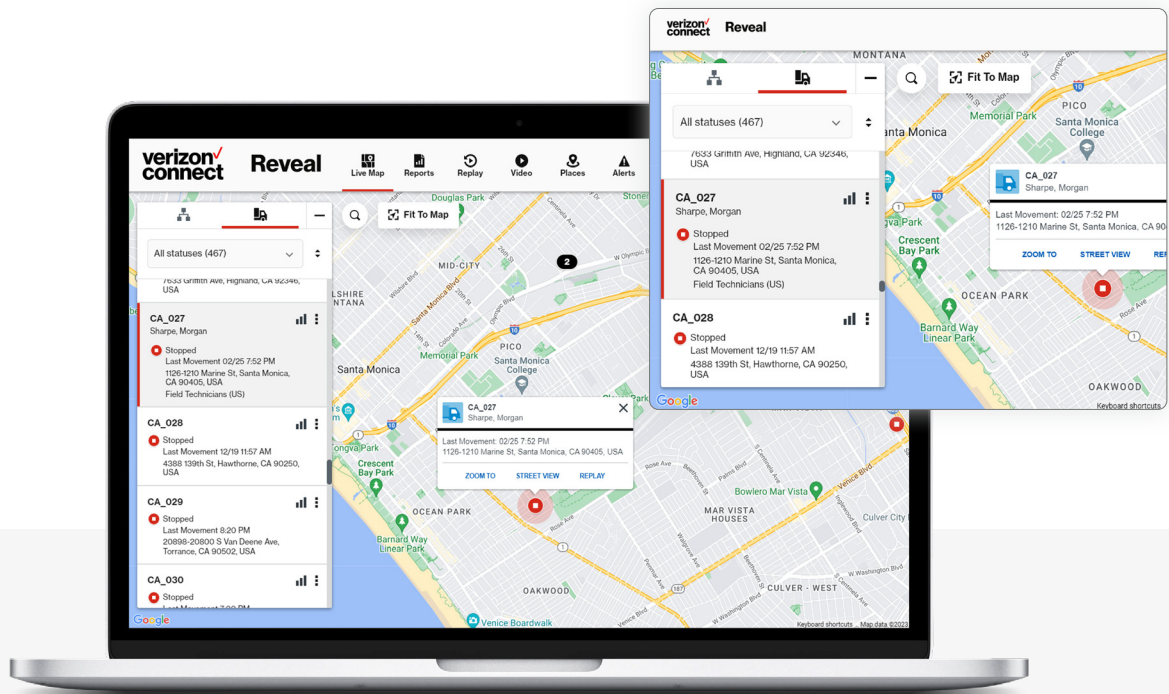
Find the nearest vehicles

Save a special location

Send directions to your team



Find location and availability of Morgan



# Route replay

Follow the breadcrumbs

This feature helps you spot early starts or finishes and off-hours activity. You can watch a trip from startup to shutdown with an interactive display of vehicle and driver activity.

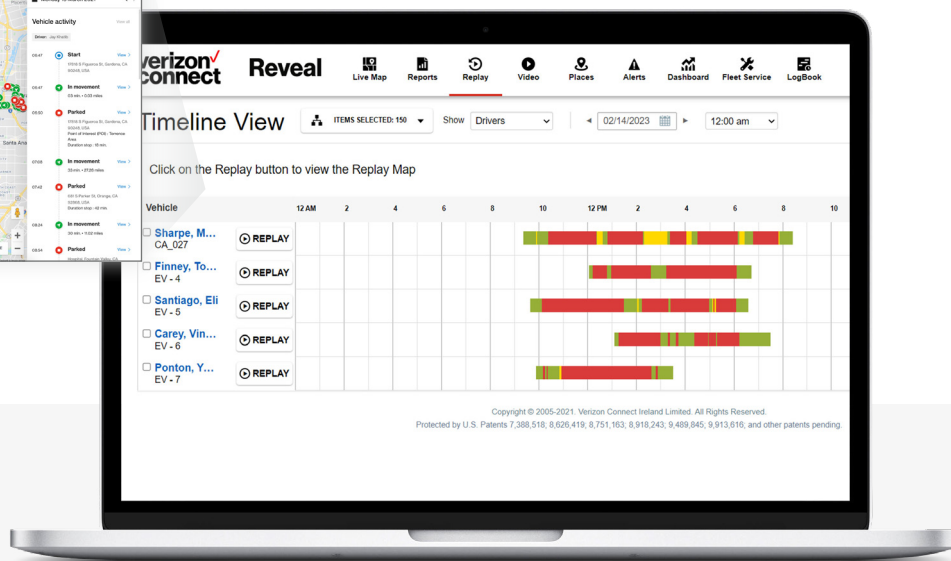
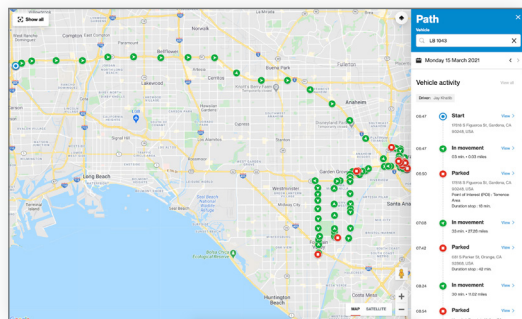
See color-coded vehicle status, which highlights long stops and excessive idling

View interactive timeline segments for location and trip details

Drill down into full replay mode for one or multiple vehicles



Show replay of James's path



# Dashboards and scorecards

## Metrics that make a difference

Reveal tracks the hours spent and miles driven by vehicle and driver, and then it translates that into dollars. You can see a display of your team's performance using your operational costs, such as how an inefficient route can impact your payroll expense.

Driver behavior can impact your bottom line. Our dashboard translates data points into insights that matter to your business, including:

- After-hours driving
- Modeled payroll expense
- Safety scores
- Vehicle maintenance expense
- Wasted fuel

## Set driver performance standards

Measuring your team against benchmarks shows you how each driver is doing compared to others. You can see who your top and bottom performers are with stack rankings, and a driver scorecard provides data to help you coach for better behaviors. Scorecards can also be used to create a driver safety program with healthy competition and incentives to improve scores.



# Alerts

Solve problems as they happen

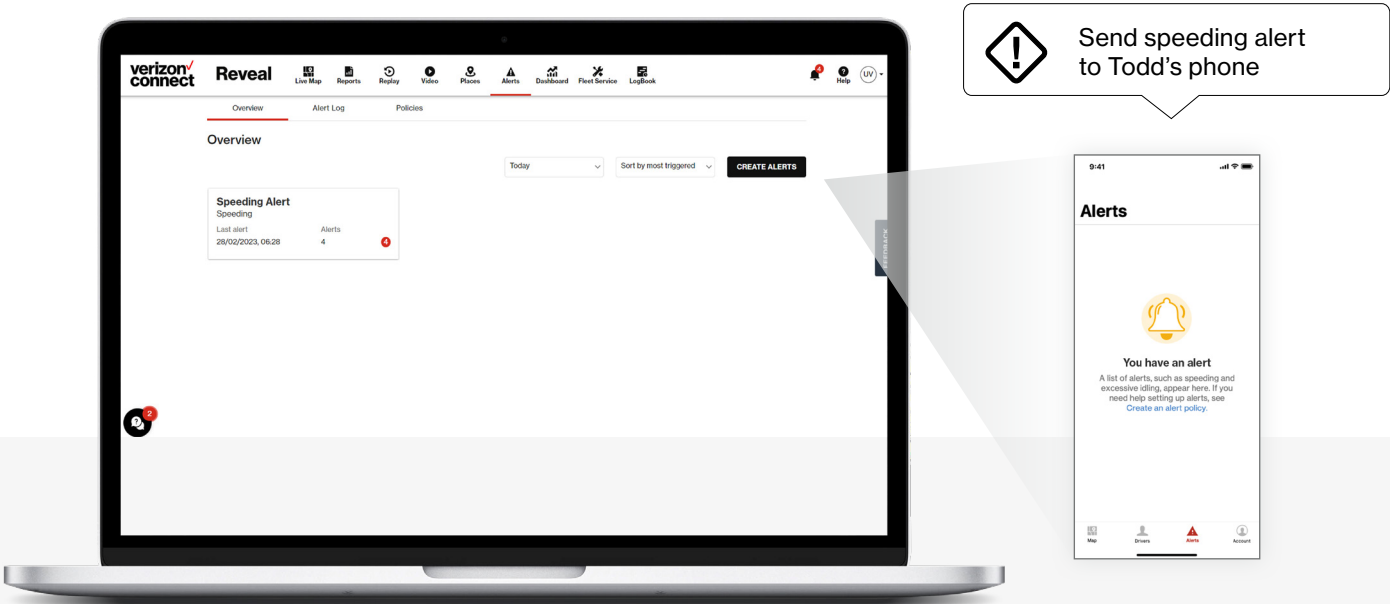
Instant alerts help you correct a situation with a vehicle or driver when something goes wrong.

By setting a policy, you'll receive an alert the moment unwanted behaviors occur, such as speeding, extended idling or entering forbidden areas. Policy types that would trigger an alert can be based on activity, idling, geofencing, harsh driving and ignition.

You control who receives alerts, which alerts they get and how they receive them. You can also deliver alerts directly to drivers via email or text.

**Some alert types include:**

- Inactivity
- Late start
- Sensor activation
- Speeding
- Towing
- Dashcam footage
- Geofence activity





# Types of reports

The five main report types are based on fuel, activity, driving style, summary and timecard data.



## Fuel reports

- Fuel Efficiency Report
- Fuel Purchased Report
- Lost Fuel Report
- Carbon Footprint Report



## Activity reports

- Cost Analysis Report
- Daily Report
- Detailed Report
- Geofence Report
- Proximity Report
- Sensor Report
- Speeding Report
- User Activity Report
- Vehicle Maintenance Report



## Driving style reports

Rank drivers from 0 to 100 with our proprietary safety score.

- Driving Style Summary Report
- Harsh Driving Incident Report



## Summary reports

- Distance Traveled Report
- Exception Report
- Custom Summary Report



## Timecard reports

Cross-reference our reports with your accounting system to help streamline payroll and customer invoicing.

- Daily Timecard Report
- Payroll Summary Report
- Weekly Timesheet Report

---

**Talk to your Sales Team for a complete list of all reports available.**

# Geofencing

## Create boundaries for your business

Geofencing is a feature that sets borders around geographical areas that are meaningful to your business.

This can include repeat customer or pick-up locations, employee homes and your business address. Then you can see when your drivers enter and leave those areas. You can drill down to see rankings, vital statistics and stop-by-stop details.

Reveal also analyzes the size, shape and activity around the geofences and proactively points out corrections so you can accurately capture activity.

### Get quick access to the:

Number of visits at a location and the details of when those stops happened

Average time spent at every location

Average time spent traveling to and from the location

### Geofences to correct

This feature analyzes vehicle activity and lets you know when you may have a geofence that needs to be adjusted.

### New suggested geofences

This feature analyzes activity and creates geofences for you.

The screenshot displays the Verizon Connect Reveal web application. The main dashboard shows three key metrics: 2657 Places, 42 New Suggested Geofences, and 0 Geofences to Correct. Below these, there's a search bar and filters for 'Show visits for' (February, 2023), 'Place type' (All), and 'Category' (All). A table lists the top 3 places:

| VISITS | PLACE NAME            | CATEGORY | ADDRESS                                       | CITY         | STATE |
|--------|-----------------------|----------|-----------------------------------------------|--------------|-------|
| 499    | Client Corp Riverside | Client   | 7337 Central Ave, Riverside, CA 92504, USA    | Riverside    | CA    |
| 395    | Client Corp Garden    | Client   | 7142 Chapman Ave, Garden Grove, CA 92641, USA | Garden Grove | CA    |
| 356    | Customer Inc Medley   | Client   | 7360 NW 73rd Ct, Medley, FL 33166, USA        | Medley       | FL    |

To the right, a map view shows a geofence for 'Longview St'. A callout box with a warning icon says 'View geofence of Longview street'. The map displays a blue rectangular geofence area. A sidebar on the right provides detailed statistics for the selected geofence:

- Place Name: Longview St
- ID: --
- Category: Current Customers
- Show visits for: February, 2023
- Total Vehicles: 3
- Total Visits: 190
- Average Stop Duration: 00h 08m
- Average Travel Duration: 00h 24m
- Average Distance Traveled: 11.91 miles
- Average Arrival Time: --



# Mobile app

Take your business wherever you go

Business owners and fleet managers work from the office, in the field and at home.

With the Spotlight Mobile App for Reveal, you can see the live location of all vehicles and monitor driver activities, so you can always be in the know about the status of your fleet.

View all vehicles and assets on a live map

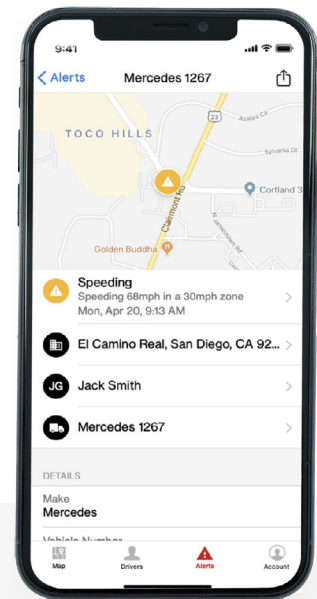
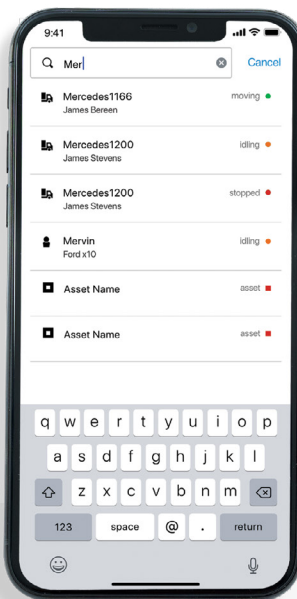
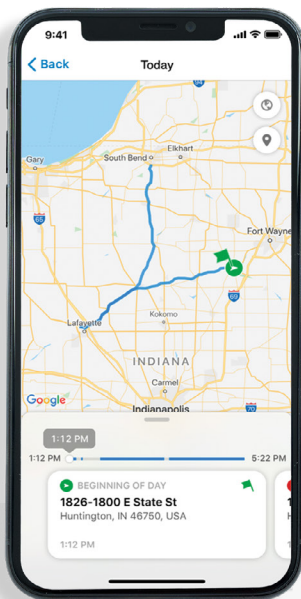
Locate any driver and see more about their status

See vehicle activity and route history

Receive alerts on driver behaviors, including speeding and hard braking



Jack is 38 mph over posted speed



# Vehicle maintenance

More trucks on the road, not in the shop

Vehicle maintenance is too often left to drivers to remember. Reveal helps you coordinate and manage your vehicle maintenance needs with:

- Scheduled reminders and alerts when your vehicles are due for service
- Service tracking by date, mileage or engine hours
- Vehicle use and fuel consumption logging

## Setup and use

Reveal was designed with nontechnical users in mind, so it's easy to make changes as your company changes. Managers, dispatchers and supervisors have different data needs. Simple permissions can specify who can see what information and limit access to only the features they really need.

The Reveal platform is easy to access without needing installation, maintenance or updates to download. Our intuitive user interface with clear icons at the top helps you navigate the system with ease.

!

MP04CC04 is due for oil change

9:41

Alerts

You have an alert

A list of alerts, such as speeding and excessive idling, appear here. If you need help setting up alerts, see [Create an alert policy.](#)

Map

Drivers

Alerts

Account

verizon connect

Reveal

Live Map

Reminders

History

Manage Service Plans

Fuel Purchases

Alerts

Dashboard

Fleet Service

Logbook

Reminders

History

Manage Service Plans

Fuel Purchases

SHOWING 1 - 4 OF 4 SERVICE REMINDERS

CREATE A NEW SERVICE PLAN

| Vehicle      | Type              | Service Name         | Days to Go         | Distance To Go          | Engine Hours to Go |
|--------------|-------------------|----------------------|--------------------|-------------------------|--------------------|
| All Vehicles | All Service Plans |                      |                    |                         |                    |
| IE_Tacho_CL1 | 🕒                 | Annual Service       | 2 days to go       |                         |                    |
| IE_MP04CC04  | 🔧                 | Oil Check            | 51 days overdue ⚠️ |                         |                    |
| IE_MP02KK02  | 🧼                 | Clean van and checks |                    | 1000 miles overdue ⚠️   |                    |
| IE_Tacho_CL2 | 🧼                 | Clean van and checks |                    | 830.58 miles overdue... |                    |

1

# Additional solutions for Reveal

Take your fleet tracking platform further with these add-on products to give more context, streamline operations and protect valuable assets.

## **Integrated Video**

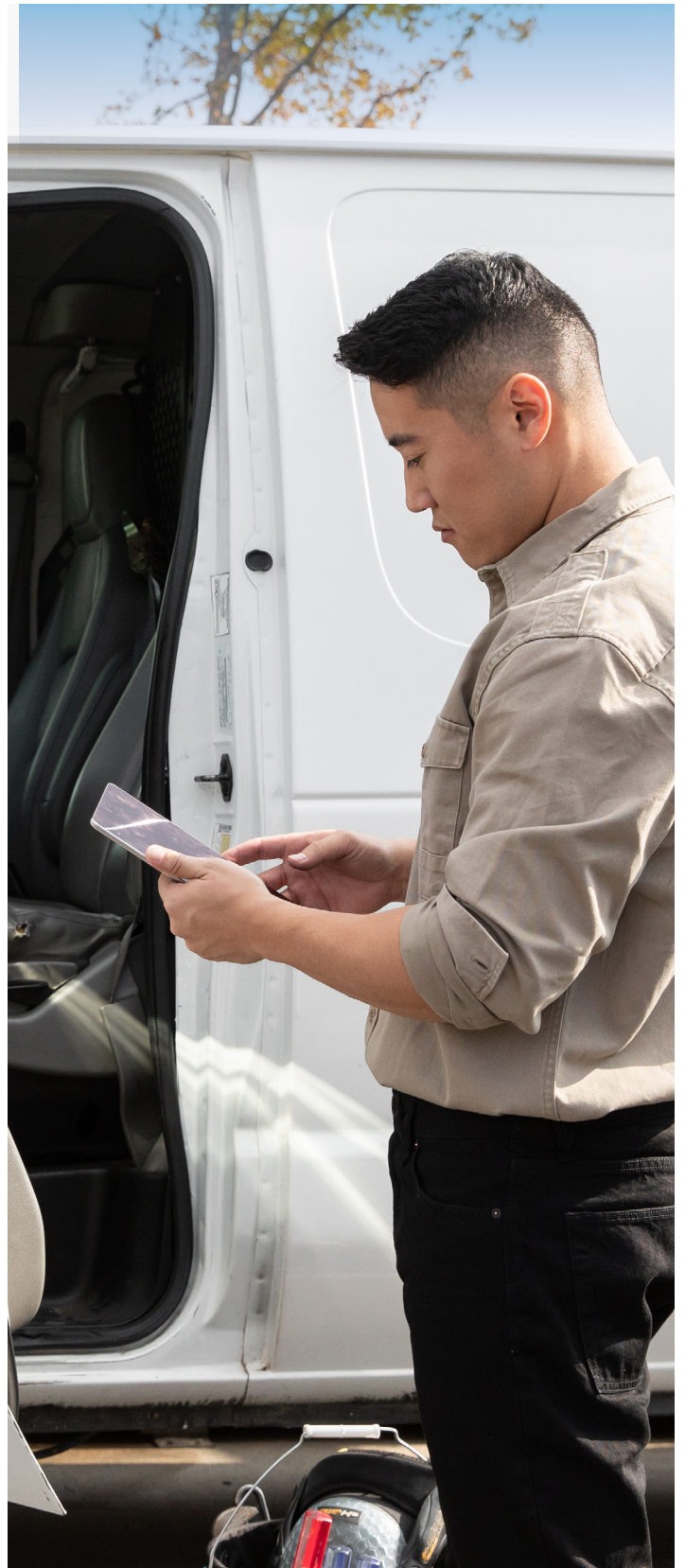
Get dual-facing dashcams with built-in artificial intelligence (AI) to help enhance safety, reduce accidents and deflect false claims.

## **Asset Tracker**

Monitor your costly equipment to help improve utilization, properly allocate resources and track stolen assets.

## **Logbook for Reveal**

Manage ELD compliance, give drivers a mobile app to track HOS and simplify compliance with roadside inspections.



# Integrated Video

## Dashcams with built-in AI

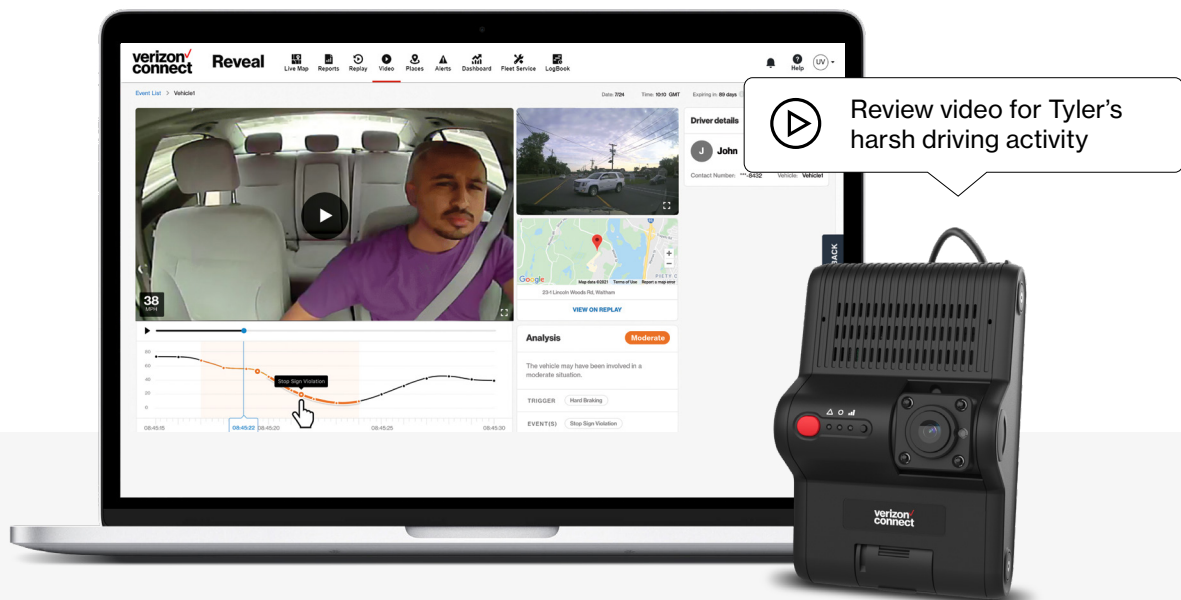
Integrated Video provides road- and driver-facing dashcams with built-in AI to help reduce accidents and promote safe driving.

### Create a culture of safety and coach drivers using real video footage in context

- Automatically send audible in-cab alerts in real time to address potentially risky situations, like talking on the phone or smoking while driving, and when nearing a pedestrian or cyclist
- Review dangerous events, like tailgating, falling asleep, looking away from the road, hard braking or rapid acceleration
- Coach your crew on how to avoid distracted driving

### Get classifications backed by Verizon Connect proprietary AI

- Understand the severity of an event and respond appropriately
- Set up notifications to alert appropriate team members



# Integrated Video

A smart solution to mitigate liability

False accident claims can cost a fleet a huge amount of time and money. Integrated Video provides reliable video evidence alongside fleet data to help save time, exonerate drivers and reduce unnecessary expenses.

## The whole story

Watch driver-facing and road-facing video footage side by side on your phone or computer.

## On-demand clips

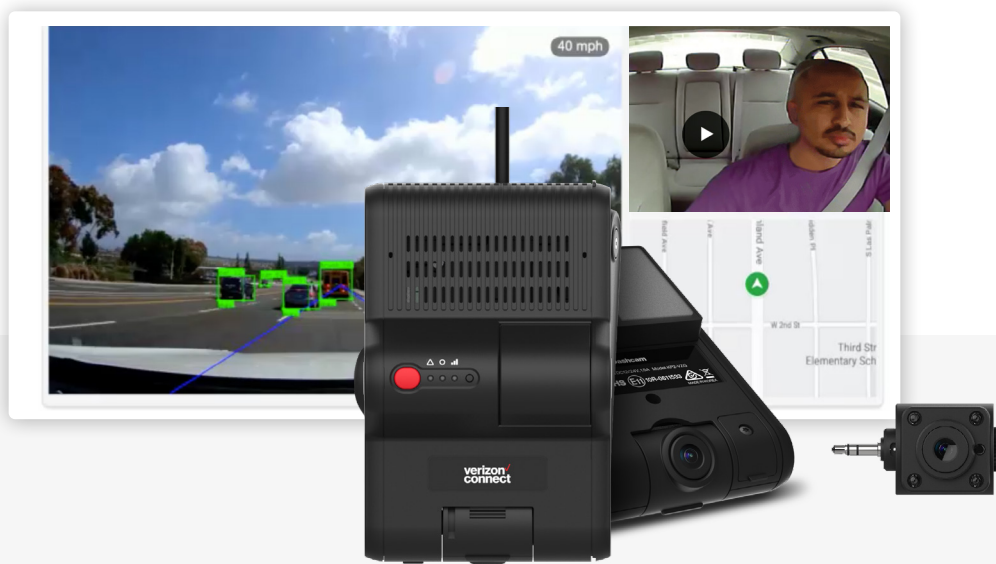
If you need footage from a specific date and time, simply request an on-demand video clip from the footage available on your SD card.

## Video downloads

You can download your videos, save them to your desktop or email them to a colleague. Videos are stored in Reveal for 90 days.

**“I was to the point where I was going to quit my job until I started to understand that I had an advocate, that the camera could help me out of a bad situation.”**

Alan Brewster  
Driver  
B.A.M. Trucking





# Asset tracking

Powered and nonpowered

Track your expensive equipment and assets on the live map to help improve visibility, security and utilization.

## Powered assets

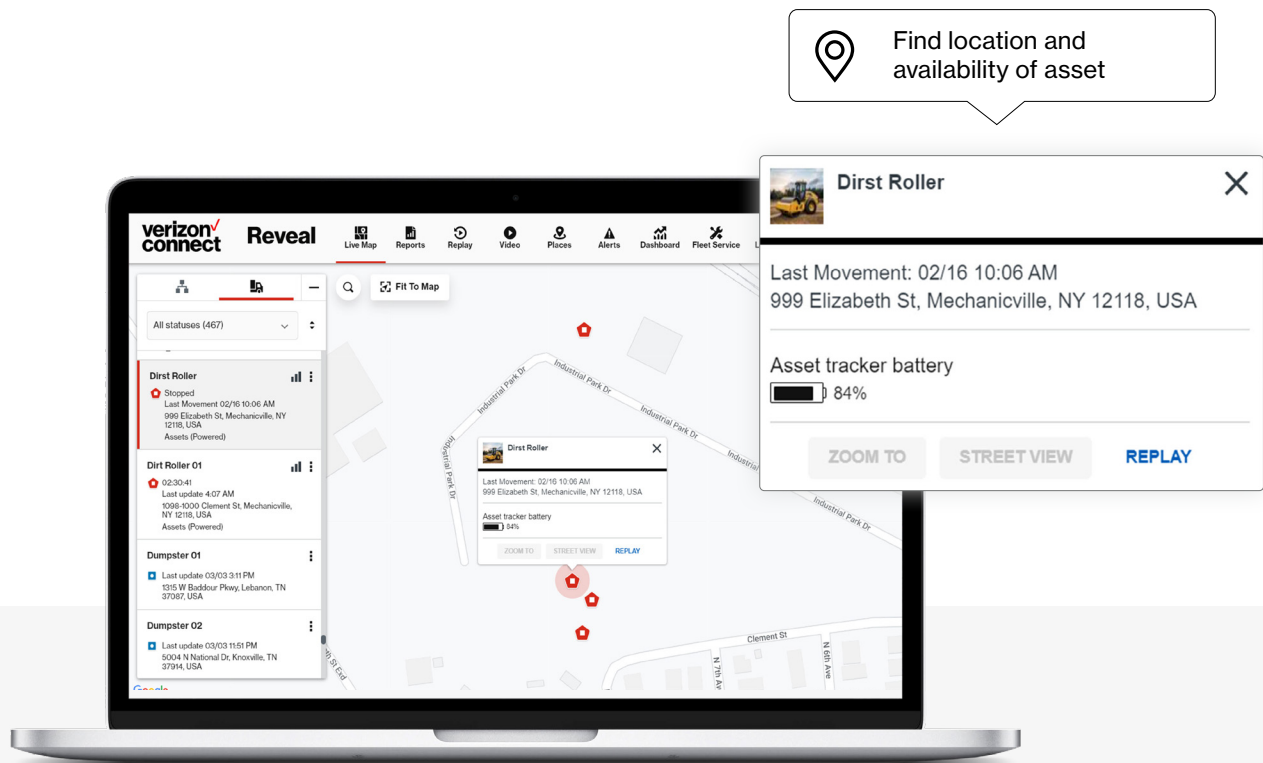
- Receive engine on/off alerts
- Set up geofences to track movements
- Track idling time
- Enjoy a five-year battery life backup<sup>1</sup>

## Nonpowered assets

- Track just about any asset that doesn't have a power source
- Enjoy a 10-year battery life<sup>1</sup>

## Asset examples:

- Trailers
- Generators
- Containers
- Tractors
- Loaders
- Lawn equipment



# Logbook for Reveal

Manage your ELD compliance



## Track hours of service (HOS)

Log drivers' hours through a simple mobile app.



## Regulation updates

Receive automatic updates to regulations if they change.



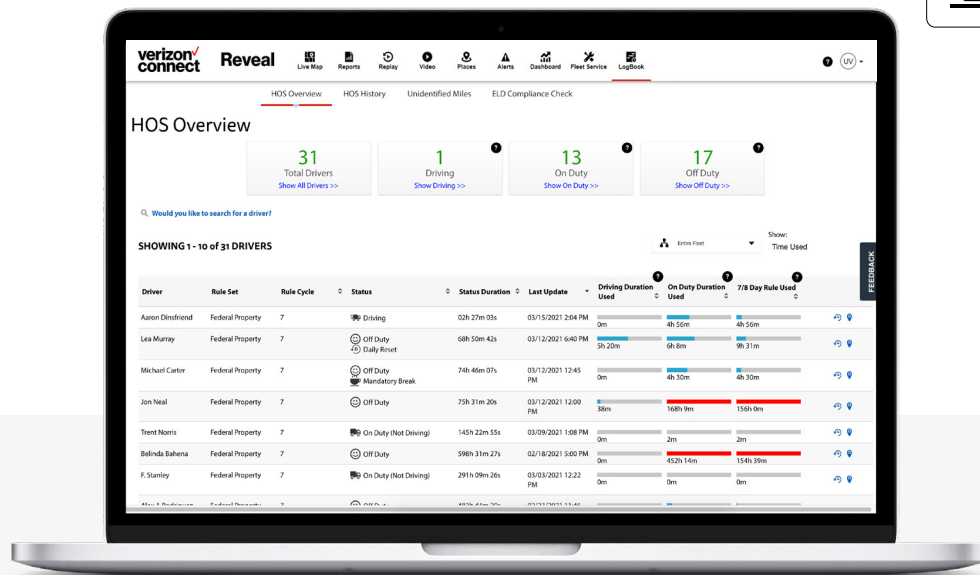
## Reporting and inspections

Run reports on driver logs and simplify compliance with roadside inspections.

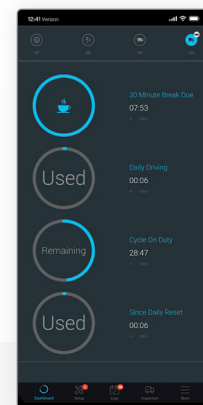


## Driver support

Receive 24/7 driver support for the mobile app.



Aaron marks time for 30-minute break





# Peripherals

Access even more metrics

Add additional layers of data to your fleet tracking system with these helpful add-ons.

## Fuel card integration

- Verify fuel purchases and flag suspicious transactions
- Identify vehicles with poor fuel economy
- Coach workers to drive efficiently
- Report on your fleet's carbon footprint

## Engine Connect

- Capture accurate odometer readings
- Receive diagnostic trouble code (DTC) alerts when problems are detected
- Track engine hours

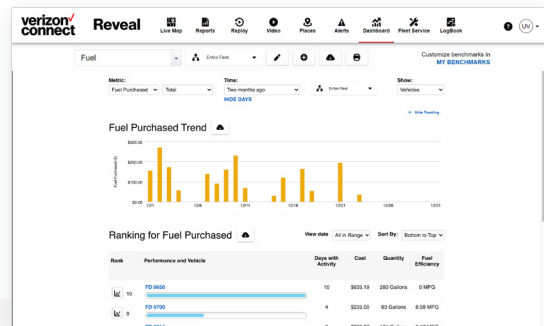
## Partner Marketplace

We work with a number of partners to offer integrations that take your fleet data and share it with other systems you already use. This can help streamline data sharing and provide better communication between your teams.

**Learn more about our partners here >**



Show detailed view of fuel purchase trend



# Hardware

## Devices that keep your vehicles connected

Our hardware devices offer a reliable way to capture and communicate your vehicle data.

### Vehicle Data Device

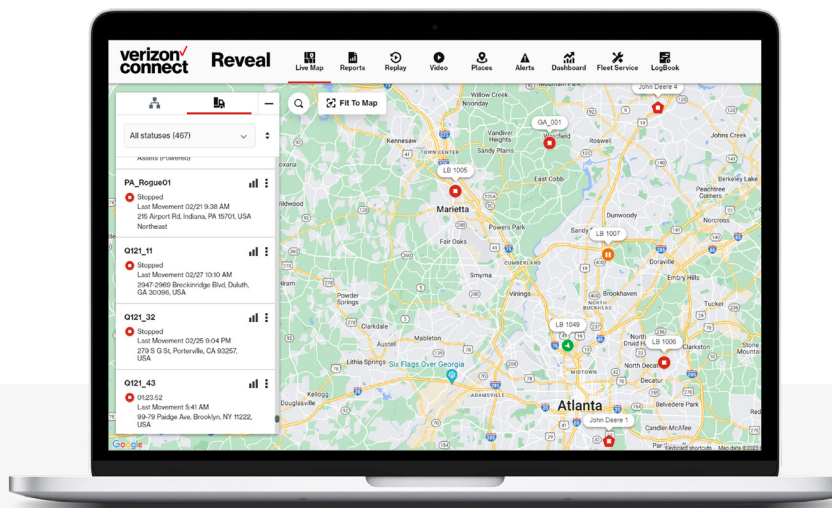
- Offers frequent plotting rates so your data is up to date
- 4G LTE-enabled, next-generation technology built by us
- Provides easy installation

### Driver ID and key fobs

- Know which driver drove which vehicle on what day with a unique key fob
- Useful for fleets where drivers change vehicles throughout the day

### Equipment Asset Tracker

- Small device with easy self-installation
- Able to be upgraded over the air
- Five-year battery life backup for powered device<sup>1</sup>
- 10-year battery life for nonpowered device<sup>1</sup>



View location of all vehicles and assets



# A total fleet partner to move your business forward

Verizon Connect is your partner in the fleet management journey with a commitment to bringing customers innovative, meaningful solutions.

## Why choose Verizon Connect?

### We're leaders in user experience.

Verizon Connect is rated #1 in innovation for fleet tracking software.<sup>2</sup>

Our intuitive platform is easy to implement across your fleet and easy to use.

### We're backed by the Verizon network.

A dependable network is critical to getting accurate fleet data when you need it. You can trust that our software is backed by the fast and reliable Verizon network.

### We're one of the largest providers in the world.

Being big is a benefit when it comes to a technology partner. We have the support teams, research and development funding, and security backing to sustain a long-term plan and product roadmap for our customers.



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To learn more, call us at 866.844.2235 or visit [verizonconnect.com](https://verizonconnect.com) to schedule a free product demo.

<sup>2</sup>ABI Research Commercial Telematics Vendor Competitive Ranking report. Published: October 2020.  
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# GPSINSIGHT



## City of McFarland, CA

### REVISED-GPS Insight Fleet Solutions Proposal 4/2/2024 (GPS ONLY)

**Submitted by:**

**David Pope, Government Sales Manager**

GPS Insight  
7201 E Henkel Way, Ste 400  
Scottsdale, AZ 85255  
480-663-9475  
[david.pope@gpsinsight.com](mailto:david.pope@gpsinsight.com)





### 36-month Agreement (Requires Annual Pre-Pay) GPS Insight Standard Software

- We have included GPS pricing for 21 vehicles.
- All device activation fees have been waived (\$840.00)
- Initial Professional Installation & Self Installation proposals have been included below.

| Acquisition Method: (Sourcewell) #113031                                                                                                                                                                                    |  |  |  |  |  | QTY | Hardware Cost   | Monthly Service Cost                                                                                                                                                                                                      | Hardware    | Monthly Service | Year 1      | Year 2      | Year 3      | 3 Year TCO   |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|--|--|--|-----|-----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|-----------------|-------------|-------------|-------------|--------------|
| Fleet Essentials (Standard)                                                                                                                                                                                                 |  |  |  |  |  |     |                 |                                                                                                                                                                                                                           |             |                 |             |             |             |              |
| GPS Hardware (HD/LD vehicles)                                                                                                                                                                                               |  |  |  |  |  | 21  | <i>included</i> |                                                                                                                                                                                                                           |             | \$ -            |             |             |             |              |
| GPS Service (HD/LD vehicles)                                                                                                                                                                                                |  |  |  |  |  | 21  |                 | \$ 19.95                                                                                                                                                                                                                  |             | \$ 418.95       | \$ 5,027.40 | \$ 5,027.40 | \$ 5,027.40 |              |
| Proessional Installation *                                                                                                                                                                                                  |  |  |  |  |  | 21  | <i>included</i> |                                                                                                                                                                                                                           | \$ 2,940.00 |                 |             |             |             |              |
| Activation                                                                                                                                                                                                                  |  |  |  |  |  | 21  | <i>waived</i>   |                                                                                                                                                                                                                           | \$ 840.00   |                 | \$ -        |             |             |              |
| Shipping                                                                                                                                                                                                                    |  |  |  |  |  | 21  | \$ 4.50         |                                                                                                                                                                                                                           |             |                 | \$ 94.50    |             |             |              |
| Estimated Trip Fees, Travel & Lodging:                                                                                                                                                                                      |  |  |  |  |  | 1   | \$ 590.00       |                                                                                                                                                                                                                           |             |                 | \$ 590.00   |             |             |              |
|                                                                                                                                                                                                                             |  |  |  |  |  |     |                 |                                                                                                                                                                                                                           |             |                 |             |             |             |              |
| SUB TOTAL                                                                                                                                                                                                                   |  |  |  |  |  |     |                 |                                                                                                                                                                                                                           |             |                 | \$ 5,711.90 | \$ 5,027.40 | \$ 5,027.40 |              |
|                                                                                                                                                                                                                             |  |  |  |  |  |     |                 |                                                                                                                                                                                                                           |             | \$ 418.95       |             |             |             |              |
|                                                                                                                                                                                                                             |  |  |  |  |  |     |                 |                                                                                                                                                                                                                           |             |                 | \$ 5,711.90 | \$ 5,027.40 | \$ 5,027.40 | \$ 15,766.70 |
| * Additional Trip/Lodging fees may apply when selecting professional installation. This is an "estimated" charge: All parties should expect the actual trip charge to be close but may vary from the estimated trip charge. |  |  |  |  |  |     |                 | Standard Software (GPS)<br>36 Month Agreement w/Annual Pre-Pay (Year 1 due at inception via PO)<br>Pricing based on direct purchase from GPS Insight.<br><i>This is an estimated proposal for budgetary purposes only</i> |             |                 |             |             |             |              |

| Acquisition Method: (Sourcewell) #113031                                                                                                                                                                                    |     |               |                                                                                                                                                                                                                           |           |                 |            |            |            |                    |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------------|------------|------------|------------|--------------------|
|                                                                                                                                                                                                                             | QTY | Hardware Cost | Monthly Service Cost                                                                                                                                                                                                      | Hardware  | Monthly Service | Year 1     | Year 2     | Year 3     | 3 Year TCO         |
| <b>Fleet Essentials (Standard)</b>                                                                                                                                                                                          |     |               |                                                                                                                                                                                                                           |           |                 |            |            |            |                    |
| GPS Hardware (HD/LD vehicles)                                                                                                                                                                                               | 21  | included      |                                                                                                                                                                                                                           |           | \$ -            |            |            |            |                    |
| GPS Service (HD/LD vehicles)                                                                                                                                                                                                | 21  |               | \$ 19.95                                                                                                                                                                                                                  |           | \$ 418.95       | \$5,027.40 | \$5,027.40 | \$5,027.40 |                    |
| SELF Installation *                                                                                                                                                                                                         | 21  |               |                                                                                                                                                                                                                           |           |                 |            |            |            |                    |
| Activation                                                                                                                                                                                                                  | 21  | waived        |                                                                                                                                                                                                                           | \$ 840.00 |                 | \$ -       |            |            |                    |
| Shipping                                                                                                                                                                                                                    | 21  | \$ 4.50       |                                                                                                                                                                                                                           |           |                 | \$ 94.50   |            |            |                    |
| Estimated Trip Fees, Travel & Lodging:                                                                                                                                                                                      | 0   |               |                                                                                                                                                                                                                           |           |                 | \$ -       |            |            |                    |
|                                                                                                                                                                                                                             |     |               |                                                                                                                                                                                                                           |           |                 |            |            |            |                    |
|                                                                                                                                                                                                                             |     |               |                                                                                                                                                                                                                           |           |                 |            |            |            |                    |
| <b>SUB TOTAL</b>                                                                                                                                                                                                            |     |               |                                                                                                                                                                                                                           |           |                 | \$5,121.90 | \$5,027.40 | \$5,027.40 | <b>\$15,176.70</b> |
|                                                                                                                                                                                                                             |     |               |                                                                                                                                                                                                                           |           | \$ 418.95       |            |            |            |                    |
|                                                                                                                                                                                                                             |     |               |                                                                                                                                                                                                                           |           |                 | \$5,121.90 | \$5,027.40 | \$5,027.40 |                    |
| * Additional Trip/Lodging fees may apply when selecting professional installation. This is an "estimated" charge: All parties should expect the actual trip charge to be close but may vary from the estimated trip charge. |     |               | Standard Software (GPS)<br>36 Month Agreement w/Annual Pre-Pay (Year 1 due at inception via PO)<br>Pricing based on direct purchase from GPS Insight.<br><i>This is an estimated proposal for budgetary purposes only</i> |           |                 |            |            |            |                    |

GPS Insight can start the project immediately upon execution of a signed agreement. No funds are due upfront and will be invoiced against the issued purchase order from the City of McFarland. Annual Pre-Pay Agreements include professional installation services. Normal hardware delivery time is approximately 3-5 business days from receipt of a signed agreement (subject to change).

**If the city is designated as "Tax Exempt", please email me a copy of your Tax-Exempt Certificate.**

Please review and we can discuss the options and next steps together.

Please let me know what questions you have. We appreciate the opportunity to work with you and your team!



 **David Pope** | Government Sales Manager

GPS Insight

7201 E. Henkel Way, Suite 400 | Scottsdale, AZ 85255

o. 1-866-477-4321, x8017

d. 480-663-9475

m./text 602-738-6690

[gpsinsight.com](http://gpsinsight.com)

GPS Insight

# GPS Insight Solutions for Government Operations.

.....

GPSINSIGHT







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## GPS Tracking



- Monitor, track, and protect your vehicles, trailers, and heavy equipment
- Get real-time updates and alerts
- View mobile assets from anywhere, anytime
- Options range from plug-and-play to hard-wired devices
- Customizable features tailored to meet your business needs

## Smart Cameras



- Build a culture of safety with our AI-equipped Driveri smart camera
- Detect driver safety violations AND what they're doing right
- Coach drivers for optimal safety and protect them in the event of an incident
- Reward drivers for being incident-free with Driver Stars

## Field Service Management



- FieldAware connects your workforce and optimizes operations
- Tracks and automates workflow and stores information about jobs and customers
- Delivers real-time data for speedier communications
- Never lose access at remote job sites with our mobile app
- Integrates with QuickBooks, NetSuite, ERP systems, and more

## Compliance Management



- Simplify regulatory compliance with electronic Driver Vehicle Inspections Reporting (DVIR).
- Options for Pre-Trip only or Pre-and Post-trip inspections.
- Access your vehicle and employee data electronically throughout specified date ranges for granular reporting.



## Who are our Customers?

Whether you're a small town, city, special district, Tribal government, educational institution, county, or state, we have your fleet and field service needs covered.

### Government Sectors We Serve

- Public Works
- Transportation/Logistics
- Public Education
- Law Enforcement
- Water & Sewer
- Airport Operations
- Electrical/Power/Energy
- Health Care
- Streets/Roads, Highways
- Winter Operations
- And more

GPS Insight is based in Scottsdale, Arizona and currently serves more than 300,000 subscribers across the U.S. and Canada.



## Why GPS Insight?

Since 2004, GPS Insight has worked tirelessly to anticipate and respond to fleet and field service needs by delivering powerful tools that optimize operational efficiency and drive customer success. We embrace change and grow with our customers – because we care. We do it all with innovation, creativity, and an unwavering desire to make our customers' lives safer and easier.

### Our Core Principles:

- 100% fleet and field focused
- Agile and adaptive
- Customer centered
- Purposefully designed

### Challenges We Solve:

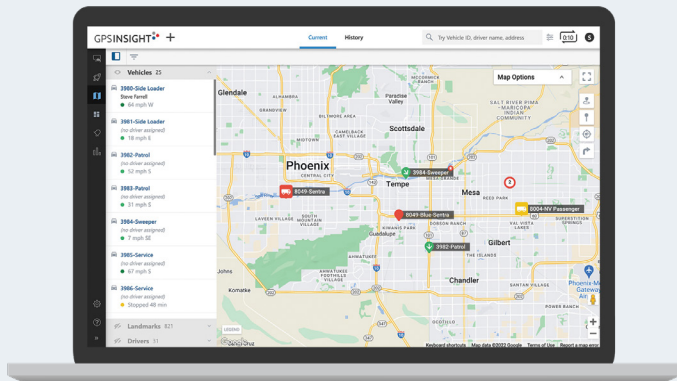
- Safety
- Accountability
- Compliance
- Efficiency



## Innovative Technology & Support

Our industry-leading solutions and dedicated support resources keep you on the road and running for the long haul.

- Intuitive design and easy-to-use hardware, dashboards, and apps
- Customizable features, forms, reports, and alerts
- Cloud-based software and mobile apps for reliable access
- Comprehensive on-boarding and training
- Experienced installation teams
- 24/7 US-based primary technical and customer support
- Educational resources including eBooks, guides, videos, webinars, and more



## Software.

The GPS Insight Portal interface is available 24/7 via web-browser and is quick, simple, and highly configurable. With just a few clicks, you can run any report or map for a single vehicle, a group of vehicles, or your entire fleet. Schedule reports, set up alerts or administer your vehicle, driver and user groups easily from our efficient web-based interface. Movable windows called “dashlets” provide insight via real-time maps, vehicle location lists, alerts, graphs, messages, landmark visits, and more.

| Core Features                                                | Available Add-ons                    |
|--------------------------------------------------------------|--------------------------------------|
| Intuitive Customizable Dashboard Interface                   | Driver ID                            |
| GPS Real-Time Tracking                                       | Input Monitoring                     |
| 2D & 3D Mapping                                              | Remote Panic Capability              |
| Scheduled & Ad-Hoc Reports                                   | 360 ° AI Fleet Camera                |
| Customizable Alerts                                          | Remote Vehicle Diagnostics           |
| Landmarks/Geofences                                          | Fuel Card Integration                |
| Mobile Access/Native Mobile Apps                             | ESRI/GIS Integration                 |
| SMS Messaging to any device and Portal                       | Hour of Service (HOS)/ELD Capability |
| Maintenance & Service Reminders                              | Professional Services                |
| Vehicle/Driver Attributes                                    | Field Service Management             |
| Simple System Integration (APIs)                             | Mobile DVIR                          |
| Hierarchy Structure                                          |                                      |
| Manual “ping” function so you can locate a vehicle on demand |                                      |
| Recall Notices                                               |                                      |
| Access to all Historical Data                                |                                      |
| Driver Scorecards                                            |                                      |
| Unlimited Users                                              |                                      |
| Permissions Based Access                                     |                                      |



| Alerts                              |                                                                                                      | Alerts                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                    |
|-------------------------------------|------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|
| <b>Accel Alert</b>                  | Alert when a vehicle violates the specified accel threshold.                                         | <b>Landmark Alert</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Alert as soon as a vehicle enters or exits a landmark.                             |
| <b>Asset Inputs Alert</b>           | Alert when an asset's input changes status.                                                          | <b>Odd-Hours Alert</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Alert on movement within an odd-hours violation window.                            |
| <b>Battery Voltage</b>              | threshold based low voltage notification                                                             | <b>Out-of-Range Alert</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Alert on vehicles that have not reported for a time.                               |
| <b>Decel Alert</b>                  | Alert when a vehicle violates the specified decel threshold.                                         | <b>Posted Speed Alert</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Alert on vehicles violating posted speed limits.                                   |
| <b>Diagnostic Alert</b>             | Alert when a diagnostic threshold is reached.                                                        | <b>Seat Belt Alert</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Alert when a vehicle exceeds the speed threshold while the seat belt is unbuckled. |
| <b>Driver Login Alert</b>           | Alert when a driver does not log in when starting a trip.                                            | <b>Service Reminders</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Alert when scheduled service is close or overdue.                                  |
| <b>Driver Assign Alert</b>          | Alert when a driver is assigned to a vehicle.                                                        | <b>Speeding Alert</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Alert when a vehicle violates the specified speed limit.                           |
| <b>Device Plugin Alert</b>          | Alert when a driver hasn't plugged in their device after a threshold of being assigned to a vehicle. | <b>Stop/Idle Alert</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Alert on a stop or idle longer than a specific duration.                           |
| <b>DTC Alert</b>                    | Alert on Diagnostic Trouble Codes (supported devices).                                               | <b>Switch Alert</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Alert on device switches (supported devices).                                      |
| <b>DVIR Alert</b>                   | Alert when a DVIR with Defects is received.                                                          | <b>Towing Alert</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Alert when vehicle moves when ignition is off.                                     |
| <b>DVIR Status Alert</b>            | Alert when a vehicle is moving without a DVIR completed or marked unsafe.                            | <p>* Odd-hours conditions and landmark inclusion / exclusion are integrated into alerts where applicable.</p> <p><b>TERMS:</b> Alerts are triggered automatically by conditions you configure on your vehicles. You may receive these alerts via Text (SMS) or Email. For SMS, message and data rates may apply. Quantity will vary based on your vehicles' activity. Text HELP to 477477 for help. Text STOP to 477477 to block alerts on individual phones.</p> <p><b>DISCLAIMER:</b> While Alerts are highly accurate, they are optimized for real-time situations as subscribed. Due to occasional cellular network or processing delays, very occasionally alerts will miss an event and should not be considered a reliable substitute for regularly scheduled reports on the same situation of interest. For this reason, we suggest customers also utilize scheduled reports whenever a potentially missed alert would cause difficulty for any reason.</p> |                                                                                    |
| <b>First Movement Reverse Alert</b> | Alert when the first device event movement is in reverse.                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                    |
| <b>Heartbeat Alert</b>              | Alert when a heartbeat is received (usually once a day).                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                    |
| <b>Hours of Service Alert</b>       | Alert when specified hours of service limit is reached.                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                    |
| <b>HOS Driver Assign Alert</b>      | Alert when vehicle moves without HOS driver assigned.                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                    |
| <b>Idle Time Alert</b>              | Alert when a vehicle idles more than the specified limit.                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                    |
| <b>Ignition Alert</b>               | Alert when a vehicle turns on or off.                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                    |
| <b>Inputs Alert</b>                 | Alert when an input changes status.                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                    |





| Reports                           |                                                                                     | Reports                         |                                                                                  |
|-----------------------------------|-------------------------------------------------------------------------------------|---------------------------------|----------------------------------------------------------------------------------|
| <b>API Usage Summary</b>          | API Summary by customer                                                             | <b>Fuel Card Transactions</b>   | Summary of fuel card purchases for your fleet.                                   |
| <b>Accel/Decel Detail</b>         | Fast acceleration and harsh-braking. (supported devices only)                       | <b>Fuel Card Usage</b>          | Summary of fuel card usage and MPG.                                              |
| <b>Accel/Decel Summary</b>        | Compare acceleration/braking over time. (supported devices only)                    | <b>Fuel Usage Detail</b>        | Summary of Fuel Usage, MPG and GPH                                               |
| <b>Activity Detail</b>            | All reported locations for each vehicle.                                            | <b>Fuel Usage Summary</b>       | Summary of Fuel Usage by Month                                                   |
| <b>Alert History</b>              | Detailed information on alerts.                                                     | <b>Fuel Usage and MPG</b>       | Total gallons used and (diagnostic) MPG.                                         |
| <b>Begin/End of Day</b>           | The first start and last stop for any or all vehicles in your fleet.                | <b>HOS Driving Availability</b> | Report of available driving time by registered HOS driver                        |
| <b>DTC Alerts</b>                 | Alerts reported by the engine via Diagnostic Trouble Codes                          | <b>Hours and Miles</b>          | HOS Hours and Miles Report                                                       |
| <b>DVIR</b>                       | Report of DVIRs received                                                            | <b>Idle Detail</b>              | Report on individual idle stops for vehicles in your fleet.                      |
| <b>Diagnostic</b>                 | Reports on all diagnostic data collected                                            | <b>Idle Research</b>            | Graphs showing idle time trends over time.                                       |
| <b>Drive Time Summary</b>         | A Summary of fleet driving statistics.                                              | <b>Idle Time</b>                | Report on idle durations for your fleet.                                         |
| <b>Driver History</b>             | Reports on vehicle driver associations.                                             | <b>Landmark Group Stop</b>      | Report on stop/idle time spent in a landmark group.                              |
| <b>Driver Rest Break</b>          | Rest break detail report                                                            | <b>Landmark History</b>         | Detailed information on visits to known landmarks.                               |
| <b>Driving Violations Detail</b>  | Detail of the driving violations                                                    | <b>Landmark Log</b>             | List of first and last points recorded in landmarks.                             |
| <b>Driving Violations Summary</b> | Summary of the driving violations                                                   | <b>Late Start</b>               | Report late starts or early returns at a certain landmark.                       |
| <b>Dwell Time</b>                 | Show how many days assets have been at your garage locations or billable landmarks. | <b>Metrics</b>                  | Summary of custom and scorecard data                                             |
| <b>First Movement Detail</b>      | First movement details.                                                             | <b>New State Mileage</b>        | See mileage by country, state and vehicle. Added functionality to sort by state. |
| <b>First Movement Summary</b>     | Summary of first movement violations.                                               | <b>Odd-Hours</b>                | Report on driving-time violations.                                               |
| <b>Fleet Hierarchy Roll-up</b>    | Utilization details on hierarchy nodes.                                             | <b>Path History</b>             | Reports on time spent on a polyline path.                                        |
| <b>Fleet Utilization</b>          | Utilization details on all fleet vehicles.                                          | <b>Performance</b>              | Most recently reported data from each vehicle.                                   |



| Reports                          |                                                               | Reports                      |                                                            |
|----------------------------------|---------------------------------------------------------------|------------------------------|------------------------------------------------------------|
| <b>Posted Speed</b>              | Violations of local posted speed.                             | <b>Vehicle List</b>          | List all registered vehicles in a specific group.          |
| <b>Route Efficiency Detail</b>   | Show where drivers are wasting time and/or driving too far.   | <b>Vehicle Recall</b>        | Lists NHTSA recall information for vehicles in your fleet. |
| <b>Route Efficiency Summary</b>  | Summarize and rank driver efficiency                          | <b>Vehicle Registrations</b> | All vehicle registrations across all accounts.             |
| <b>Run Time</b>                  | View odometer and run time totals.                            | <b>Vehicle Usage</b>         | Usage summary by driver assignment                         |
| <b>Scorecard</b>                 | Rank vehicles on speeding, braking and idling.                |                              |                                                            |
| <b>Seat Belt Usage Summary</b>   | Report on seat belt usage while driving.                      |                              |                                                            |
| <b>Service Reminders</b>         | Pending service reminders for your fleet                      |                              |                                                            |
| <b>Speed Bands</b>               | View average speeds in bands.                                 |                              |                                                            |
| <b>Speed Summary</b>             | Compare speeding trends over time.                            |                              |                                                            |
| <b>Speed Violations</b>          | All speeding instances with location data for each.           |                              |                                                            |
| <b>Speeding in Landmark</b>      | All speeding within a landmark or landmark group.             |                              |                                                            |
| <b>State Mileage</b>             | See mileage by state and vehicle.                             |                              |                                                            |
| <b>Stop Detail and Idle Time</b> | Printable report with stop detail and idle time.              |                              |                                                            |
| <b>Stop Notes</b>                | Printable report on stop details with SMS driver notes.       |                              |                                                            |
| <b>Switch Alerts</b>             | Report on switch-based alerts. (such as power-cycle or panic) |                              |                                                            |
| <b>Time to Complete DVIR</b>     | Report for Inspection times                                   |                              |                                                            |
| <b>Trip Detail</b>               | Printable report with trip details                            |                              |                                                            |
| <b>Unmarked Landmarks</b>        | Reports on stops at unmarked locations.                       |                              |                                                            |
| <b>User Activity</b>             | Login, reporting, and alert counts.                           |                              |                                                            |





| API/Integration                                                                                                   |                  |
|-------------------------------------------------------------------------------------------------------------------|------------------|
| Alert                                                                                                             | Landmark         |
| ApiApp                                                                                                            | Landmark Group   |
| Channel                                                                                                           | Landmark Reportt |
| Customer Site                                                                                                     | Route            |
| Device                                                                                                            | Stop Note        |
| Diagnostic                                                                                                        | SMS Messaaging   |
| Dispatch                                                                                                          | User             |
| Driver                                                                                                            | UserAuth         |
| Driver Group                                                                                                      | Vehicle          |
| Fuel Card                                                                                                         | Vehicle Group    |
| Garmin                                                                                                            | Vehicle Report   |
| Geocode                                                                                                           | VIN              |
| Heartbeat                                                                                                         | Webhook          |
| Hierarchy                                                                                                         |                  |
| HeirarchyNod                                                                                                      |                  |
| Documentation here: ( <a href="https://www.gpsinsight.com/apidocs/#/">https://www.gpsinsight.com/apidocs/#/</a> ) |                  |





- Business Management
- Field Service
- Fleet Maintenance

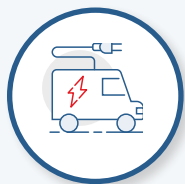
- Fleet Management
- Fuel Cards
- GIS

- Load Trucking
- Mobile Workforce
- Motor Pool

- Outage Management
- Routing
- Safety



## GPS Insight Solutions for Government Operations.



### Tracking Electric Vehicles.

To stay up with some states requiring for transitioning to an electric vehicle fleet, GPS Insight is proud to announce our Electric Vehicle Trackers.

These state-of-the-art tracking systems not only help you stay aware of the locations of the vehicles in your fleet, but also give you important diagnostic information in real time.



With our EV trackers, you'll be able to see things like:

- The charge level of each vehicle is displayed as a battery percentage.
- Available range of each vehicle.
- Status to know if a vehicle is being charged.
- Lifetime Electricity Used – For states that mandate EVs and must show they are lowering greenhouse gas emissions.

You will still have access to regular tracking solutions like driver behavior, real time notifications, route planning, and GPS tracking. With GPS Insight, you can simplify the process for you and your fleet to transition over to EVs.



## PNP-3100AB



This device plugs directly into a vehicle's OBD-II port (light-duty vehicles only), and reports engine diagnostics by default (OBD-II Pass-Thru cable is available for concealed installation/ additional OBD-II port access). Driver ID and Remote Panic functionality are available through the use of the BLE Keyfob. Additional features such as ELD, Messaging, and Input Monitoring are not supported with this device.

## GPSI-5001LB



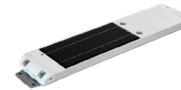
This is the next-generation telematics gateway designed to support enterprise applications, requiring a robust set of fleet features. Equipped with built-in ECU (Engine Control Unit) vehicle interface technologies for both light and heavy-duty vehicles.

## TT02200



This new satellite-only asset tracking device operates off of (4) AAA Lithium batteries that can be purchased can any retail store. Default programming on these will be 2x/day Est/SO, accommodating report intervals up to 4x/day. In extreme cases, these devices are capable of motion reporting but this requires approval prior to purchase.

## ST-1200M



This solar-powered device delivers greater efficiency with the latest asset tracking technology, and is ideal for trailers, storage containers, or other assets that are not powered regularly. This includes a larger solar panel for better battery life, and two additional mounting holes for secure installation. Get complete visibility of trailers and containers, improve asset utilization and driver productivity, streamline operations, expedite cargo delivery and more for better ROI.

## AT-3000L



This device is ideal for tracking assets with power (e.g., tractors, backhoes, loaders ATVs, mower, etc.). It supports multiple switch/sensor inputs as well as outputs for relays to control fuel pumps, starters, and other remote devices.

## ST-600



The ST-600 delivers solar-powered asset tracking with significantly reduced sized and cost, though with less durability and battery-charging capabilities, in relation to the ST-1200. The ST-600 uses solar power to charge the battery. This asset-tracking device is ideal for enclosed trailers, storage containers, or other enclosed assets that are not powered regularly, where the device can be positioned on top of the asset and in full view of the sun.



The GO9 is an all-in-one plug & play device for light-duty and heavy-duty vehicles providing high-fidelity reporting with increased information that leads to more detailed and actionable insights. This device accurately recreates vehicle trips. Devices for heavy-duty vehicles will require cables based on Year/Make/Model. Devices for light-duty vehicles will not have a required accessory unless it's a special-make vehicle (e.g. Tesla).

#### Device Compatibility

- Light Duty Vehicle
- Heavy Duty Vehicle
- Powered Asset
- Non-Powered Asset

## Device Functionality.

#### Features:

- Higher Fidelity Data
- Accurately recreate vehicle trips and analyze incidents
- Detailed engine measurements
- Harsh braking, cornering, and acceleration
- Seatbelt Violations Alerts & Reporting (Advanced Safety Option)
- First Movement Forward Alerts & Reporting (Advanced Safety Option)
- Driver ID
- Input Monitoring

## Advanced Safety and Advanced Diagnostics.

Additional Geotab features will be available for customers who want advanced safety or diagnostics from their Geotab devices.

#### Advanced Safety:

- Seatbelt Buzzer
- Seatbelt Alerts/Reports
- First Movement Buzzer
- First Movement Alerts/Reports

#### Advanced Diagnostics:

- Engine Speed
- Coolant Temperature
- Engine Oil Temperature
- Fuel Usage (detail/summary)
- Diagnostic Reporting



**Camera:** The Outward and Inward cameras record at 1080p. The videos can be stored in internal storage. The videos and the associated meta data files are encrypted to ensure security.

**Driver Initiated Alerts:** The device has a Driver Alert Button to ensure Driver safety. Drivers can press the button to generate the alert and inform their managers about any adverse scenario while driving. Thus, it serves as an SOS button to inform of any emergencies.

**Privacy Mode:** The LEDs on the device towards the Driver indicates the current state of the device and specify the Privacy settings. Privacy Mode indicates that Inward video files (if an inward recording is enabled) will not be stored in the device. The video file cannot be retrieved. This feature is to respect the personal space of the Driver when the vehicle is not being driven or is idle.

**Wireless/Connectivity:** The device provides support for recording GPS Positions, LTE Based Connectivity, Bluetooth Based Connectivity, and Wi-Fi Based Connectivity. The device enables Cloud-Based retrieval of videos on request.

**Installation Support:** The support for Installer App (Android and iOS) is available. Installer App adds a significant improvement in the time taken to install the device. Support will also be provided during the Hardware installation.

**Security Enhancements:** The content available in the device, such as Video, is stored in an encrypted format, thus making it less vulnerable to external agencies. The IoT interface with cloud is also over an encrypted channel.

## Smart Cameras.

- Dual view HD cameras
- Advanced AI processor with edge computing
- Detects good AND bad driving habits, u-turns, high g-force events, and more
- 4G wireless connectivity
- Simple to use, no sifting through hours of footage





**Driveri**  
**Protection**

VS

**Driveri**  
**Prevention**

## Driveri - Two Versions Tailored to Your Needs.

*“One size fits all” sounds great, but how well does it usually work? Dash cameras are no different - every fleet manager faces different challenges, and you deserve a solution that fits your needs.*

### **Driveri Protection** - Protection and Exoneration

Protect your organization, your drivers, and your assets with evidence in the event of a crash. You'll be able to exonerate drivers and shut down fraudulent or inflated claims with disputable video evidence. Driveri Protection provides AI-driven insights about harsh acceleration, braking, and turning. You can coach drivers to address these safety issues. Driveri Protection is competitively priced compared to other solutions.

### **Driveri Prevention** - Advanced Virtual Coaching to Prevent Crashes

Protect your organization, your drivers, and your assets with evidence in the event of a crash. You'll be able to exonerate drivers and shut down fraudulent or inflated claims with disputable video evidence. Driveri Prevention provides AI-driven insights about harsh acceleration, braking, and turning. You can coach drivers to address these safety issues. Driveri Prevention is competitively priced compared to other solutions.





|                                 | Driveri<br>Protection | Driveri<br>Prevention |
|---------------------------------|-----------------------|-----------------------|
| <b>Negative</b>                 |                       |                       |
| Potential Accident              | ✓                     | ✓                     |
| Speeding                        | ✓                     | ✓                     |
| Traffic Light Violation         |                       | ✓                     |
| Driver Distracted               |                       | ✓                     |
| Seatbelt                        |                       | ✓                     |
|                                 |                       |                       |
| <b>Moderate</b>                 |                       |                       |
| Hard Acceleration               | ✓                     | ✓                     |
| Hard Braking                    | ✓                     | ✓                     |
| Camera Obstruction              |                       | ✓                     |
| Hard Turn                       | ✓                     | ✓                     |
|                                 |                       |                       |
| <b>Positive (DriveStar)</b>     |                       |                       |
| Cut off by Vehicle              |                       | ✓                     |
| Slowed Down (create separation) |                       | ✓                     |
| Vehicle on Shoulder             |                       | ✓                     |
| Manager Initiated               |                       | ✓                     |
| Stop Sign Streak                |                       | ✓                     |
|                                 |                       |                       |
| <b>Additional Features</b>      |                       |                       |
| GreenZone™ Scorecard            | ●                     | ●                     |
| Mobile App                      | ✓                     | ✓                     |
| In-Cab Alerts                   | ●                     | ●                     |
| Virtual Coaching                |                       | ✓                     |
| Driver Initiated                | ✓                     | ✓                     |

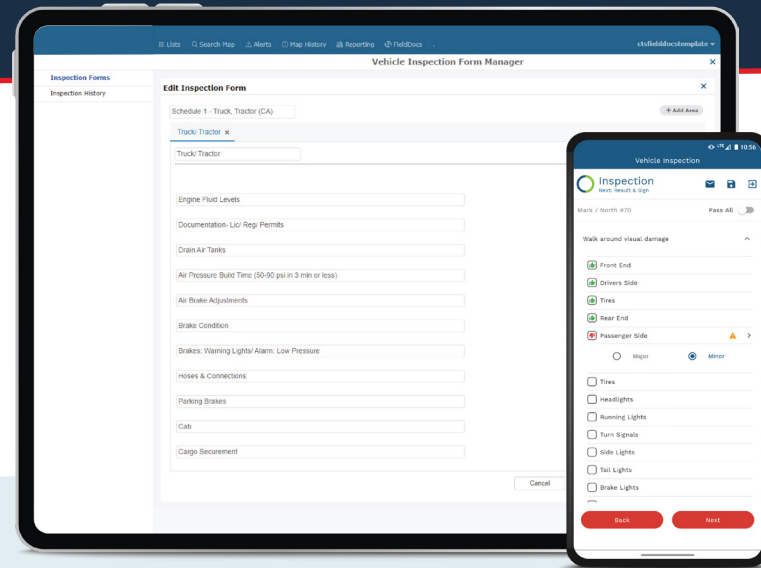
## Compliance Management DVIR App.

### Never Worry About an Audit Again.

The days of rifling through a thousand old, inaccurate inspections for an audit you thought would “never happen to me” are over.

#### Complete and compliant inspection reports include:

- Instant back-office access to inspection reports
- Immediate notice when drivers complete an inspection
- Adheres to US & Canadian regulations
- Eliminate out-of-service violations, fees, safety issues, and tickets
- Receive photos of damage immediately after inspection
- Visibility into condition of your vehicles
- Digital inspection forms for record keeping
- Mobile app available on Android and iOS



### DVIR App Highlights:

- 01 Historical Data Collection**  
Access your vehicle and employee data electronically throughout specified date ranges for granular reporting.
- 02 Digital Forms and Reports**  
Create forms that cater to the specific vehicles in your fleet and build custom checklists unique to your business.
- 03 Electronic Data Entry**  
Remove paper processes and save time by completing, filing, and sending digital forms via our mobile app or desktop dashboard.
- 04 Note defects as major or minor**  
Drivers make notes of any vehicle defects and whether they're major or minor. Service writers and admins see any defects right away and mechanics can sign off on repairs to make sure all of your paperwork is compliant.

# Product & Features.



|                       | Standard        |         |         | Enterprise      |            |            |
|-----------------------|-----------------|---------|---------|-----------------|------------|------------|
| Management and Admin  | 🔵               | 🔵       | 🔵       | ●               | ●          | ●          |
| Maintenance           | 🔵               | 🔵       | 🔵       | ●               | ●          | ●          |
| Safety                | 🔵               | 🔵       | 🔵       | ●               | ●          | ●          |
| Health and Efficiency | 🔵               | 🔵       | 🔵       | ●               | ●          | ●          |
| Assets                | ●               | ●       | ●       | ●               | ●          | ●          |
| Driver                | —               | —       | —       | ●               | ●          | ●          |
| Utilization           | —               | —       | —       | ●               | ●          | ●          |
|                       | Software        |         |         | Software        |            |            |
| Groups                | ✓               | ✓       | ✓       | ✓               | ✓          | ✓          |
| Hierarchies           | —               | —       | —       | ✓               | ✓          | ✓          |
| Drivers               | —               | —       | —       | ✓               | ✓          | ✓          |
| Custom Dashboards     | —               | —       | —       | ✓               | ✓          | ✓          |
| Advanced Metrics      | —               | —       | —       | ✓               | ✓          | ✓          |
| Messaging             | ✓               | ✓       | ✓       | ✓               | ✓          | ✓          |
| Route Dispatching     | ✓               | ✓       | ✓       | ✓               | ✓          | ✓          |
| Attributes            | —               | —       | —       | ✓               | ✓          | ✓          |
|                       | Hardware & Data |         |         | Hardware & Data |            |            |
| API & Webhooks        | ✓               | ✓       | ✓       | ✓               | ✓          | ✓          |
| Integrations          | Limited         | Limited | Limited | Full Suite      | Full Suite | Full Suite |
|                       | Apps            |         |         | Apps            |            |            |
| Manager App           | ✓               | ✓       | ✓       | ✓               | ✓          | ✓          |
| Driver App            | —               | —       | —       | ✓               | ✓          | ✓          |





## Security

GPS Insight is SOC 2 Type 2 certified/compliant and undergoes annual audit to maintain this status. SOC 2 Type 2 addresses the AICPA's Trust Services Criteria of security, availability, processing integrity, confidentiality, and privacy. The controls required for SOC 2 Type 2 compliance safeguard the confidentiality and privacy of information stored and processed in the cloud.



*The SOC 2, which is part of the American Institute of Certified Public Accountants (AICPA) SOC reporting framework, utilizes the AT-101 professional standard. The SOC 2 was developed so that technology service providers, such as SaaS developers and other cloud service providers, could document that they adhere to comprehensive data security control procedures and practices. SOC 2 audits are voluntary. Companies choose to undergo them to assure their clients that they have implemented specific controls to effectively mitigate operational and compliance risks and provide consistent, reliable, and secure services.*



## Support & Account Management.

Our U.S.-based Customer Service/Technical Support is available toll-free 24/7/365 at no additional cost. Initiating a customer service request is as simple as contacting the Support Team by email (support@gpsinsight.com) or phone (866-477-4321 x2). Our average Technical Support 24/7 phone response time averages 13 seconds. Our Technical Support email response rarely exceeds 15 minutes during normal business hours (5 am – 7 pm PST), with next-day response to off-hours emails. Same-day case resolution is typical.

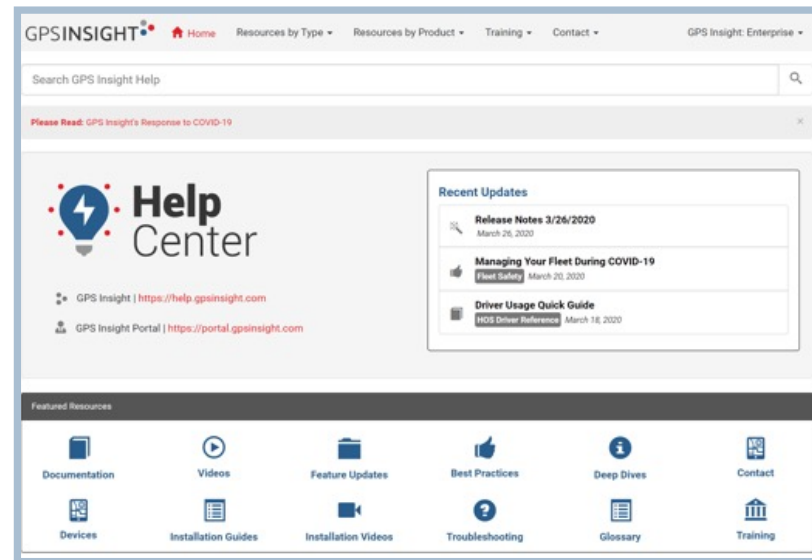
### Hardware Troubleshooting

Installation verification, configuration parameters, and device firmware are updated over-the-air. GPS Insight encourages customers to work with our 24/7/365 Support Team to troubleshoot any issue remotely. Upon confirmation with our Support Team that a device is not operating properly, GPS Insight sends a replacement unit and return label via 2nd Day Air.

### Documentation & Support Resources

Hardware training videos, installations guides, new features and product documentation, online help, and more are available 24/7/365 from the online Help Center at (<https://help.gpsinsight.com/>).

All postings on the Help Center, with the exception of videos, can be downloaded and saved to your device as a PDF document for quick and easy access.



### Product Maintenance and Upgrades

Because the solution is web-based, there is no need for end-customer involvement when it comes to maintenance (e.g., upgrades and fixes). GPS Insight Development works in an Agile methodology which consists of regularly scheduled releases that are comprised of two-week sprints. All release items go through extensive testing/QA with rigorous source code control.

GPS Insight notifies our customers of new features with “What’s New” notifications on the dashboard, which may contain links to online help/updated documentation or training videos. We also provide quarterly webinars for our customers to learn about new features and ask questions.



## Account Management

The assigned account manager is your primary resource for consultation, training, account reviews, requesting additional GPS devices, and more. Account management's mission is to help you achieve maximum ROI with our solution through training, support assistance, and quarterly account reviews. Quarterly totals are measured according to the same key metrics that were tracked during the implementation phase. Comparison snapshots allow fleet managers to quickly see how the current quarter compares to the previous quarter, half, or year.

In addition to providing comparison value, these reviews also help fleet managers define long-term goals. Rather than focus only on a delta (i.e., what went up, what went down), the District can define Key Performance Indicators to measure ongoing performance and improvement. Through ongoing investigation and adoption of new features, the Georgetown Charter Township can continually identify areas of focus that can maximize total ROI.

We show creative ways to use the platform to affect positive change across your organization and turn goals into KPIs. We also provide device health analysis and other deep dives.

Other telematics systems may leave you feeling overwhelmed with the data, which leads to under-utilization. Our goal is to ensure that you can use the system to get out of it exactly what you need—even if you don't know what that is yet. This dedicated approach to your business is the same one we take with our own.



## Need Help?

We provide several ways to get your help through either our Customer Success or Support teams.

### Contact Your Customer Success Manager

The Customer Success team's mission is to help you achieve maximum ROI with our solution through training, support assistance, and quarterly account reviews. We are here to show you creative fleet management techniques to affect positive change across your organization.

#### Contact Your Customer Success Manager

- Better understand the product and features
- Prepare account reviews
- Order additional hardware





## Procurement

GPS Insight works closely with CPO's and their respective teams to make the acquisition of GPS Insight products simple and straightforward. We want to fully understand your process and we appreciate the input and guidance your procurement team can provide as we go through this together.

GPS Insight has cooperatively bid contracts, State contracts, and numerous piggyback options available. For Sourcewell Members, our collective partnership will allow you to take advantage of your purchasing power through Sourcewell and receive the best pricing available! Our Contract information can be found here: ID #020221-GPI: <https://www.sourcewell-mn.gov/cooperative-purchasing/020221-gpi>





## Our Journey.

GPS Insight was created in 2004 when the trucking industry needed a solution. It was started as an answer to a question. How do we help the fleet industry get the visibility and flexibility they need to be successful?

Since that day, GPS Insight has worked tirelessly to anticipate and respond to the industry's needs and build the solutions that help the nervous system of our economy thrive. Bringing new and powerful tools to the market, through innovation and creativity—GPS Insight continues to evolve through the adoption of relevant partners, and a focus on building solutions for the market we serve.

We do it all with energy, care, and an unwavering desire to make our client's lives safer and easier. We do it all—because we care.

## Contact Us:

- Sales: 833-893-2372 (Press 4)
- Accounting: 833-893-2372 (Press 3)
- Technical Support: 833-893-2372 (Press 1)

## Visit Our Office:

### Scottsdale

7201 E. Henkel Way  
Suite 400  
Scottsdale, AZ 85255

## Website:

[www.gpsinsight.com/government](http://www.gpsinsight.com/government)

[illegible]

[illegible]

# GPSINSIGHT



## Agile & Adaptive.

There's a reason our clients are so confident in our abilities, it's because as they change, we have been able to change to meet their needs. We are a lean, agile, fleet and field support team.

## Fleet & Field Raised.

We speak fleet and field. We were born on the road and raised in the field. Because we've been here so long, we understand what the complexities and challenges of the business are, and that's just why we're able to help alleviate them.

## Customer Centered.

We focus on the experiences that matter. While we know the technology is exciting, we also understand that fundamentally it is there to serve a purpose—that it is easy to use and understand so you and your employees have better experiences on the road and in the field.

## Purposefully Designed.

We believe users always come first. Period. That's why we create products that make your life easier, not more confusing. From each and every project, to our partnerships, to our user interfaces – we thoughtfully design every aspect of our solutions to create better outcomes for our stakeholders. Every detail matters.

### Scottsdale

7201 E. Henkel Way  
Suite 400  
Scottsdale, AZ 85255

### Website:

[www.gpsinsight.com/government](http://www.gpsinsight.com/government)

### Social Media:





Complete Innovations USA Inc. dba Fleet Complete  
3455 Peachtree Road North East, 5th Floor  
Atlanta, GA 30326 USA  
T : 1-800-220-0779

**QUOTE NUMBER: QUO-153116**

**Quote Expiry Date: May 3, 2024**

**Effective Date: Apr 3, 2024**

From: Ehssan Mojaddedi  
ehssan.mojaddedi@fleetcomplete.com

Bill To:  
City of McFarland  
401 W Kern Ave,  
McFarland, CA, 93250  
US

Ship To:  
City of McFarland  
401 W Kern Ave,  
McFarland, CA, 93250  
US

Shipping Contact:  
Yerlys Hernandez  
6614440813  
yhernandez@mcfarlandcity.org

| Terms and Conditions                |                  |                       |           |
|-------------------------------------|------------------|-----------------------|-----------|
| Payment Frequency of Recurring Fees | Annually         | Initial Contract Term | 36 Months |
| Payment Method                      | ACH              | Currency              | USD       |
| Payment Terms                       | Due upon receipt |                       |           |

#### Solutions

| Name                            | Quantity | Recurring Fee | Upfront Fee | Total Recurring Fees | Total Upfront Fees |
|---------------------------------|----------|---------------|-------------|----------------------|--------------------|
| Fleet Insights Advanced License | 21       | \$204         | \$0.00      | \$4,284              | \$0.00             |

#### Hardware & Accessories

| Name | Quantity | Recurring Fee | Upfront Fee | Total Recurring Fees | Total Upfront Fees |
|------|----------|---------------|-------------|----------------------|--------------------|
| FT1  | 21       | \$36          | \$0.00      | \$756                | \$0.00             |

#### Services

| Name                  | Quantity | Recurring Fee | Upfront Fee | Total Recurring Fees | Total Upfront Fees |
|-----------------------|----------|---------------|-------------|----------------------|--------------------|
| Shipping- 11-25 Units | 1        | \$0.00        | \$55        | \$0.00               | \$55               |

| Payment Summary      |         |                    |      |
|----------------------|---------|--------------------|------|
| Total Recurring Fees | \$5,040 | Total Upfront Fees | \$55 |

*Additional taxes and fees may apply*



## Additional notes

## Terms and Conditions

1) Legally Binding Agreement. This Quote, once signed below by the Client and received by Fleet Complete, shall become a legally binding non-cancellable order documented herein (an "Order", and this document shall be an "Order Form").

2) Interpretation. Unless otherwise defined in this Order Form, capitalized terms used in this Order Form shall have the meaning given in the Master Subscription Service Terms.

3) Entire Agreement; Order of Precedence. This Order Form incorporates by reference the: (i) Master Subscription Service Terms; (ii) End User License Agreement (including but not limited to the Fleet Complete Vision Mobile App EULA); (iii) Limited Hardware Warranty; (iv) Self-Installation Limited Liability Agreement; (v) Support Terms; and, (vi) Third Party Terms. All of the foregoing can be found at [www.fleetcomplete.com/legal](http://www.fleetcomplete.com/legal), as may be amended from time to time in accordance with their terms (collectively, the "**Agreement**"). The Agreement constitutes the entire agreement between the Parties concerning the subject matter hereof and supersedes and replaces any prior verbal agreements or other understandings, whether written or oral between the Parties. Any terms and conditions presented by the Client shall not be recognized by Fleet Complete. In the event of any inconsistency or conflict between the statements made in Agreement, the following order of precedence governs: (i) Third Party Terms (ii) this Order Form (iii) Master Subscription Service Terms; (iv) End User License Agreement (including but not limited to the Fleet Complete Vision Mobile App EULA); (v) Product Hardware Warranty; (vi) Self-Installation Limited Liability Agreement; (vii) Support Terms.

4) Contract Term. The term of the Agreement shall commence on the earlier of the date the Order Form is signed by the Client or when the Software is enabled on the Fleet Complete servers (the "**Provisioning Date**") and the term of the Subscription(s) shall commence on the Provisioning Date and, unless terminated earlier pursuant to this Agreement's express provisions, the Agreement and Subscription(s) will continue in effect for the 'Initial Contract Term' identified in the Order Form or, where no 'Initial Contract Term' is listed on an Order Form, for thirty six (36) months ("**Initial Contract Term**"). This Agreement and Subscription(s) will automatically renew for successive one (1) year terms unless earlier terminated pursuant to this Agreement's express provisions or either Party gives the other Party written notice of non-renewal at least sixty (60) days prior to the expiration of the then-current term (each a "**Renewal Term**" and together with the Initial Contract Term, the "**Contract Term**"). The Contract Term may also be extended in accordance with Section 5.11 of the Master Subscription Service Terms, as applicable.

5) Fees; Payment Terms; Additional Fees; Early Termination Fee. The (a) Total Upfront Fee and (b) all Recurring Fees for the first year of the Initial Contract Term must be paid by the Client in advance of Fleet Complete shipping any Hardware and all such additional Recurring Fees thereafter during the Contract Term shall be invoiced in advance on an annual basis by Fleet Complete. All Recurring Fee payments are due upon receipt of applicable invoice by Client. Recurring Fees will be effective and commence as of the Provisioning Date. All fees payable by Client to Fleet Complete under the Agreement (collectively "**Fees**") shall apply during the Contract Term *provided that* Client agrees that (a) once per year during the Contract Term Fleet Complete reserves the right at its sole discretion to increase Fees and/or introduce new fees, in both instances by providing written notice to Client at least thirty (30) calendar days prior to the effective date of such Fee increase or fee introduction and in accordance with

Section 11.2 of the [Master Subscription Service Terms](#), and (b) Client's Recurring Fees, as calculated from the Client's latest invoice, will automatically increase by an amount of five percent (5%) for each year of previous Initial Contract Term or Renewal Term (as applicable) upon the commencement of an automatic Renewal Term. No increase in Fees or introduction of a new fee is effective unless made in compliance with the provisions of this Section 5. Client acknowledges that allowing Fleet Complete flexibility to raise Fees or introduce new fees is in the Client's as well as the Fleet Complete's interest, as it allows for Fleet Complete's continual commitment to provide services during the Contract Term. In certain circumstances additional fees for installation(s) and/or excessive Client data usage in relation to the Services may apply. In the event the Client terminates or purports to terminate the Agreement prior to the end of the then current Contract Term other than as may be permitted in the Agreement, Client shall pay Fleet Complete the total aggregate amount of the Recurring Fee(s) multiplied by the number of months remaining in the then-current Contract Term, plus applicable taxes and additional applicable Fees in the Agreement ("**Early Termination Fee**"). The Parties intend the Early Termination Fee to constitute compensation and not a penalty. The Parties acknowledge and agree that the Early Termination Fee is a reasonable estimate of the anticipated or actual harm or actual damages that might arise from a Client terminating the Agreement early. Additional taxes and fees may apply (please see [www.fleetcomplete.com/feetransparency](http://www.fleetcomplete.com/feetransparency)).

6) Payment Method/Credit Check. Recurring Fee payments due to Fleet Complete require pre-approved debits ("**PAD**") or automatic Credit Card payment subject to a transaction processing fee. Client hereby consents to Fleet Complete conducting a credit rating check on the Client. Payments and deposits are non-refundable.

7) Delivery Dates are Estimates Only. Standard orders are normally shipped within three (3) to four (4) business days, however, shipping and delivery dates are not guaranteed and may be subject to change.

8) To explore our product catalogue for more information, visit <https://www.fleetcomplete.com/guides/productguide.pdf>

**Please electronically sign or manually sign and return this Order Form via email to your Fleet Complete representative.**

Client Authorized Printed Name:

Client Authorized Signature: **X**

Date:



# Fleet Tracker FT1

A compact, plug-and-play GPS fleet tracking solution that provides visibility and insight over your vehicles in near real-time

Manage your fleet proactively and respond to your customer needs faster with the new FT1 Fleet Tracker. Equipped with the latest LTE Cat-M connectivity and OTA (over-the-air) updates capability, it enables fast and highly secure transmission that will future-proof your fleet for years to come.

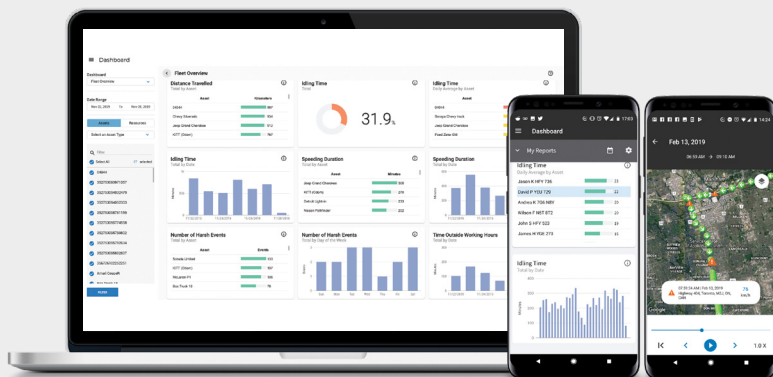
Get access to a wide variety of telematics features with this self-install device to start improving your business efficiencies and safety without delay! With an easy plug-and-play installation and quick set up, you can start monitoring GPS location, driver behaviour, vehicle health status, and more.



## Tackle common fleet issues

- **Monitor driver behaviour:** excessive speeding, harsh braking and racing is dangerous and can cost you in maintenance fees and increase fuel consumption.
- **Get insight into your vehicles like never before:** FT1 integrates with your vehicle's ECM\* and continuously monitors your fleet's health status.
- **Prolong your vehicle life:** receive instant DTC code alerts or Check Engine notifications and schedule vehicle services before critical breakage occurs.





## Get more with less

FT1 connects your assets to our user-friendly, cloud-based software that provides you with full fleet visibility. Continuously monitor idle-time, off-hours driving, driving behavior, and more. Additionally, GPS location allows you to improve dispatch efficiency and mobile worker management.

## ECM integration

The FT1 device connects to your vehicle's Engine Control Module through the OBD-II connector and provides fleet managers accurate vehicle data, such as true odometer readings, DTC codes, engine status, and fuel economy\*\*. Take full advantage of DTC rules and reporting to improve your vehicle performance and fleet efficiency.

## Advanced reporting

The Fleet Complete platform offers a wide-array of reports you can easily export to Excel, PDF, CSV, and other formats. Schedule them on a regular basis or run them on-demand to get detailed data from the field when you need it. Fleet Complete's live dashboard and power reports provide up-to-date comprehensive business intelligence to help take your business to the next level.

Additional functionalities suited to your needs FT1 monitors your vehicles in the field and offers the option to capture additional data from sensors such as Power Take Off usage, door status, etc.

- Built-in Bluetooth 5.0 and back-up battery
- Self-install capable with OBD-II/CAN 150-15765, CAN J1939, CAN 2.0 connections
- Over-the-air automatic updates allow for the addition of functionalities without hardware replacements

## Technical specifications

### Dimensions

- 65mm x 46mm x 24.5mm

### Weight

- 59g with battery (0.13 lbs)

### Location

- GPS (multi-constellation)
- Multi-tower cellular (via cloud)
- Assisted acquisition: 2s (via cloud)
- Hot Start: <2s
- Acquisition Sensitivity: -160dBm
- Tracking Sensitivity: -167dBm
- ECM
- CAN 150-15765, CAN J1939, CAN 2.0
- 150-9141-2 (for Tachometer)

### Power Input

- 6 - 24V (48V OVP)
- 220mAMP Backup battery

### Power Consumption

- 1.2mA (sleep) - 70mA (peak)@ 12V

### Sensors

- Accelerometer & Gyro

### Sensor Sampling Interval

- 1s to 24hr; cloud configurable
- Dynamic on motion

### Reporting Interval

- 30 sec to 24 hour; cloud configurable
- Dynamic on motion

### Global Cellular Connectivity

- 4G (Cat M) Global Bands
- 2G: 850,900,1800,1900

### Local Wireless

- BLE 5.0

### Operating Temperature

- On vehicle power: -40 °C 70 °C
- On battery power: -5 °C 60 °C

### Shock and Vibration

- SAEJ1455

### Housing

- UL94-V0 Flame Retardant

### Security

- Secure boot TLS/SSL

### Certifications

- RoHS, FCC, CE, IC, UL, REACH, RCM, PTCRB

### I/O

- Status LEDs: GPS, Cellular, Power
- 8-pin connector :
  - TTL Serial
  - 1 General purpose digital input
  - 2 General purpose digital output/relay controller - 1-Wire technology
  - 5V power output (2A max)
- Buzzer

**Contact your Regional Fleet Complete Expert for more information**

Type Your Contact Information Here



# FC Hub



A **360° view** of your mobile business with just **one click** 

FC Hub is your main tool to optimize fleet operations, improve public and driver safety, lower insurance premiums and business risks, and protect assets and customer goods.

It offers a full suite of tools that interoperate on a common platform, providing intuitive and real-time insights on the performance and status of drivers, trucks, vehicles, heavy equipment, and all other moveable assets.



### FCVision

Powerful video telematics that lower insurance premiums, help save on fuel and maintenance while improving public and driver safety.



### FCBigRoad ELD

Web and mobile compliance tools to make HOS/ELD compliance easy and defensible for drivers and fleet managers.

### FC Connected Devices

Connect your vehicles, equipment and assets, with the right GPS device to get intuitive real-time insights.

## Benefits after effective deployment

**15 to 20%**  
increase in vehicle  
utilization

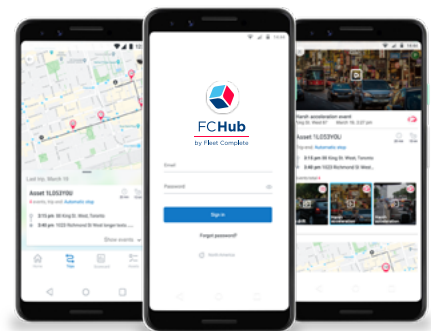
**15 to 20%**  
increase in  
productivity

**15 to 20%**  
reduction in fuel  
expenses



## Make the connection for safety

- Reports for distance, trip, driving, speeding, idling, stopping, geofencing, and more
- Automated fleet insights for up-to-date planning and budgeting
- Real-time monitoring uses easy to understand status, color coded geofences, categorized ECM data, and POI names instead of addresses
- Fleet grouping by organizational need such as by business unit or geography
- Rules to alert or log common situations such as arrival, departure, speeding, harsh braking or cornering, or engine over RPM

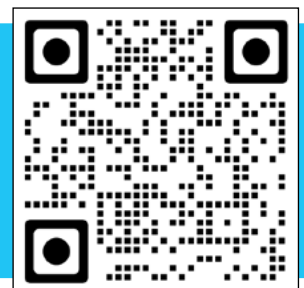


### A complete view of your fleet and assets

FC Hub provides easy-to-use web and mobile interfaces, making it easy for you and your team to run your business. To see the technical specifications and learn more about our Insights Solution Suite, scan the QR code or visit:

[www.fleetcomplete.com/hub](http://www.fleetcomplete.com/hub)

To learn more about our solution, connect with:







# **City of McFarland**

## **City Council Meeting**

### **STAFF REPORT**

Agenda Item No. 13.  
Section: PUBLIC HEARINGS  
Meeting Date: April 11, 2024

**TO:** Honorable Mayor and Council Members

**FROM:** Diego Viramontes, City Manager  
Paul Saldaña , Community Development Director

**SUBJECT:** SECOND READING AND ADOPTION OF ORDINANCE NO. 009-2024 AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MCFARLAND AMENDING TITLE 2, CHAPTER 2.40 OF THE MUNICIPAL CODE RELATING TO THE PLANNING COMMISSION.

---

#### **SUMMARY:**

On February 27, 2024 during Commission comments, the Planning Commission engaged in a conversation regarding the applicability and necessity of the role of the Planning Commission in the City of McFarland. While no vote was taken, several members indicated that their may be some value in eliminating the Planning Commission.

Government Code Section 65101 provides the authority for the City Council to establish a Planning Commission and set the membership, selection and responsibilities to the commission. The ordinance establishing the Planning Commission was adopted in 2016. State statute does not require the City to establish a planning commission, but does require the City to provide for the following local planning functions, sometimes assigned to commissions and sometimes assigned to staff or a hybrid of the two:

Prepare and update the City's General Plan

- Review the City's capital improvement program for concurrence with the General Plan
- Implement the City's zoning and subdivision ordinance
- Review development plans for conformance with zoning and development standards.

Agencies that operate without a Planning Commission have established a Zoning Administrator to conduct hearings on matters with the ability to appeal to the City Council, providing for public input into development projects while reserving the responsibility of the City Council to make final decisions regarding such projects.

The discussion of the Planning Commission was referred to the Public Policy & Finance Committee of the City Council on February 29, 2024. Following discussion of the Committee, the consensus of the Committee was to recommend the City Council consider replacing the Planning Commission with the role of Zoning Administrator.

The draft ordinance would amend Chapter 2.40 of the Municipal Code removing language referencing the Planning Commission and establishing the role of Zoning Administrator. The Ordinance also directs staff to initiate a change to the Municipal Code to conform chapters related to zoning and development to the new change.

On March 14, 2024 the City Council conducted a public hearing and following public comment, introduced Ordinance 009-2024 for adoption. On March 28, 2024 the City Council tabled second reading until the next scheduled Council meeting. The City Council ad-hoc committee is meeting with the Planning Commission members on April 9 and will provide additional feedback.

**FINANCIAL IMPACT:**

No fiscal impact.

**RECOMMENDATION:**

City Council waive reading of Ordinance and adopt Ordinance 009-2024.

**ATTACHMENTS:**

None

## **ORDINANCE NO. 9-2024**

### **AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MCFARLAND AMENDING TITLE 2, CHAPTER 2.40 OF THE MUNICIPAL CODE RELATING TO THE PLANNING COMMISSION.**

#### **Section 1. Recitals**

**WHEREAS**, Government Code Section 65101 provides the authority for the City Council to establish a Planning Commission and set the membership, selection and responsibilities to the commission; and

**WHEREAS**, the City Council has received input from Planning Commission as to their role; and

**WHEREAS**, the Public Policy and Finance Committee of the City Council considered information discussed by the Planning Commission in addition to input of staff of the necessity of the Commission and the options available to fulfill planning responsibilities of the City; and

**WHEREAS**, it is the desire of the City Council to transfer some roles currently under the responsibility of the Planning Commission and to reserve some responsibilities for the City Council; and

**WHEREAS**, the establishment of a Zoning Administrator will allow the City to fulfill its planning responsibilities while providing for public input into the planning process.

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

**Section 1.** Section **2.40** of the McFarland Municipal Code is hereby amended and restated to read as follows:

#### **2.40.010 Zoning Administrator**

A. Pursuant to State Government Code, there is hereby created and established in the City of McFarland the position of Zoning Administrator. The Community Development Director shall serve as the Zoning Administrator, however, the City Manager shall have the right to delegate the duties separately.

B. Powers and Duties. The Zoning Administrator shall have the power and duty to review and make decisions on those application types identified in the Municipal Code that are identified as duties of the Zoning Administrator, Planning Director, Planning Commission or City Planner.



C. Meetings: The Zoning Administrator shall adopt rules and procedures governing meeting business, conduct actions within the Zoning Administrator’s jurisdiction and setting timeframes for such meetings. All meetings shall conform to the Brown Act and be open to the public.

**Section 2.** All other portions of Chapter 2.40 - Planning Commission, are hereby revoked.

**Section 3.** The City Council directs the City Manager or designee to recommend changes to the Municipal Code to effectuate the change from a Planning Commission to Zoning Administrator.

**Section 4. 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 5. Effective Date.** This Ordinance shall take effect thirty days after its adoption pursuant to California Government Code section 36937.

**Section 6. 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 , by the following vote:

**PASSED AND ADOPTED** at a regular meeting of the City Council of the City of McFarland on 3/28/2024 by the following vote:

|                       | <b>Aye</b> | <b>Nae</b> | <b>Abstain</b> | <b>Absent</b> |
|-----------------------|------------|------------|----------------|---------------|
| <b>Saul Ayon</b>      |            |            |                |               |
| <b>Ricardo Cano</b>   |            |            |                |               |
| <b>Amador Ayon</b>    |            |            |                |               |
| <b>Anita Gonzalez</b> |            |            |                |               |
| <b>María T. Pérez</b> |            |            |                |               |

---

Francisca Alvarado, City Clerk

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 April 11, 2024.

ATTEST:

---

Saul Ayon, Mayor

APPROVED AS TO FORM:

---

Francisca Alvarado, City Clerk



# ***City of McFarland***

## ***City Council Meeting***

### ***STAFF REPORT***

Agenda Item No. 14.  
Section: ADMINISTRATIVE  
AGENDA  
Meeting Date: April 11, 2024

**TO:** Honorable Mayor and Council Members  
**FROM:** Diego Viramontes, City Manager  
**SUBJECT:** RECEIVE AND FILE THE CITY OF MCFARLAND AUDITED FINANCIAL STATEMENTS FOR THE PERIOD ENDED JUNE 30, 2023.

---

#### **SUMMARY:**

Clifton Larson Allen LLP (CLA) has prepared the Audited Financial Statements for the period ending June 30, 2023. The report has been prepared in conformity with the accounting principles generally accepted in the United States of America. The goal of the independent audit was to provide reasonable assurance that the financial statements of the City of McFarland for the fiscal year ended June 30, 2023, are free of material misstatements. The audit involved examining, on a test basis, the evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and estimates made by management; and evaluating the overall presentation of the financial statements. The independent auditors concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the City of McFarland's financial statements for the fiscal year ended June 30, 2023, are fairly presented in conformity with generally accepted accounting principles.

#### **FINANCIAL IMPACT:**

None.

#### **RECOMMENDATION:**

Staff Recommends the City Council of the City of McFarland receive and file the audited financial statements for the period ended June 30, 2023.

#### **ATTACHMENTS:**

1. 2023 Final Financial Statements
2. 2023 Final Single Audit report
3. 2023 McFarland City Council Presentation 4.11.2024

**CITY OF MCFARLAND**  
**FINANCIAL STATEMENTS AND**  
**SUPPLEMENTARY INFORMATION**  
**YEAR ENDED JUNE 30, 2023**



CPAs | CONSULTANTS | WEALTH ADVISORS

[CLAAconnect.com](https://CLAAconnect.com)

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## **FINANCIAL SECTION**



## INDEPENDENT AUDITORS' REPORT

Honorable Mayor and Members of the City Council  
City of McFarland  
McFarland, California

### Report on the Audit of the Financial Statements

#### ***Opinions***

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of McFarland (the City), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Change in Accounting Principle***

As discussed in Note 1 to the financial statements, effective July 1, 2022, the City of McFarland adopted new accounting guidance for Subscription-Based Information Technology Arrangements (SBITAs). The guidance requires entities to recognize a right-to-use subscription asset and corresponding subscription liability for all SBITAs with lease terms greater than twelve months. Our opinions are not modified with respect to this matter.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the budgetary comparison information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted management's discussion and analysis, that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinions on the basic financial statements are not affected by this missing information.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining nonmajor governmental fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the combining nonmajor governmental fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 20, 2024, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.



**CliftonLarsonAllen LLP**

Roseville, California  
March 20, 2024

## **BASIC FINANCIAL STATEMENTS**

**CITY OF MCFARLAND**  
**GOVERNMENT-WIDE – STATEMENT OF NET POSITION**  
**JUNE 30, 2023**

|                                      | Primary Government   |                      |                      |
|--------------------------------------|----------------------|----------------------|----------------------|
|                                      | Governmental-Type    | Business-Type        |                      |
|                                      | Activities           | Activities           | Totals               |
| <b>ASSETS</b>                        |                      |                      |                      |
| Cash and Investments                 | \$ 6,348,481         | \$ 9,878,106         | \$ 16,226,587        |
| Cash with Fiscal Agents - Restricted | 3,738,872            | 65,795               | 3,804,667            |
| Receivables:                         |                      |                      |                      |
| Accounts                             | 188,382              | 1,193,001            | 1,381,383            |
| Intergovernmental                    | 3,220,177            | 3,979                | 3,224,156            |
| Interest                             | -                    | 1,816                | 1,816                |
| Taxes                                | 173,345              | -                    | 173,345              |
| Leases                               | 14,366               | 158,789              | 173,155              |
| Prepays and Other Assets             | 4,127                | 5,097                | 9,224                |
| Internal Balances                    | (18,544)             | 18,544               | -                    |
| Loans Receivable                     | 3,570,613            | -                    | 3,570,613            |
| Land Held For Resale                 | 446,593              | -                    | 446,593              |
| Capital Assets:                      |                      |                      |                      |
| Nondepreciable/Nonamortizable        | 5,390,142            | 1,355,026            | 6,745,168            |
| Depreciable, Net                     | 30,106,468           | 14,768,847           | 44,875,315           |
| Right-to-Use Assets, Net             | 149,787              | -                    | 149,787              |
| Total Assets                         | <u>53,332,809</u>    | <u>27,449,000</u>    | <u>80,781,809</u>    |
| <b>LIABILITIES</b>                   |                      |                      |                      |
| Accounts Payable                     | 659,650              | 294,610              | 954,260              |
| Accrued Liabilities                  | 49,031               | 33,608               | 82,639               |
| Interest Payable                     | 53,667               | 16,478               | 70,145               |
| Deposits Payable                     | 152,563              | 21,139               | 173,702              |
| Unearned Revenue                     | 2,188,072            | 172,771              | 2,360,843            |
| Long-Term Liabilities:               |                      |                      |                      |
| Due Within One Year                  | 229,541              | 266,316              | 495,857              |
| Due in More than One Year            | 5,174,003            | 4,834,105            | 10,008,108           |
| Total Liabilities                    | <u>8,506,527</u>     | <u>5,639,027</u>     | <u>14,145,554</u>    |
| <b>DEFERRED INFLOWS OF RESOURCES</b> |                      |                      |                      |
| Deferred Inflows Related to Leases   | 14,362               | 153,694              | 168,056              |
| <b>NET POSITION</b>                  |                      |                      |                      |
| Net Investment in Capital Assets     | 33,567,528           | 11,047,873           | 44,615,401           |
| Restricted for:                      |                      |                      |                      |
| General                              | 177,103              | -                    | 177,103              |
| Streets and Roads                    | 1,575,239            | -                    | 1,575,239            |
| Community Development                | 8,006,335            | -                    | 8,006,335            |
| Debt Service                         | 227,732              | 65,795               | 293,527              |
| Unrestricted                         | 1,257,983            | 10,542,611           | 11,800,594           |
| Total Net Position                   | <u>\$ 44,811,920</u> | <u>\$ 21,656,279</u> | <u>\$ 66,468,199</u> |

See accompanying Notes to Basic Financial Statements.



**CITY OF MCFARLAND**  
**GOVERNMENT-WIDE – STATEMENT OF ACTIVITIES**  
**YEAR ENDED JUNE 30, 2023**

| Functions/Programs                    | Expenses             | Program Revenues                            |                                          |                                        | Net Revenues (Expenses) and<br>Changes in Net Position |                                 |                      |
|---------------------------------------|----------------------|---------------------------------------------|------------------------------------------|----------------------------------------|--------------------------------------------------------|---------------------------------|----------------------|
|                                       |                      | Fees, Fines, and<br>Charges for<br>Services | Operating<br>Grants and<br>Contributions | Capital<br>Grants and<br>Contributions | Primary Government                                     |                                 | Total                |
|                                       |                      |                                             |                                          |                                        | Governmental-<br>Type<br>Activities                    | Business-<br>Type<br>Activities |                      |
| Primary Government:                   |                      |                                             |                                          |                                        |                                                        |                                 |                      |
| Governmental-Type Activities:         |                      |                                             |                                          |                                        |                                                        |                                 |                      |
| General Government                    | \$ 295,831           | \$ 881,452                                  | \$ -                                     | \$ -                                   | \$ 585,621                                             | \$ -                            | \$ 585,621           |
| Public Safety                         | 4,763,477            | 393,696                                     | 1,217,967                                | -                                      | (3,151,814)                                            | -                               | (3,151,814)          |
| Public Works                          | 1,683,314            | 12,288                                      | 1,655,767                                | 2,290,001                              | 2,274,742                                              | -                               | 2,274,742            |
| Community Development                 | 539,872              | 639,632                                     | 222,623                                  | -                                      | 322,383                                                | -                               | 322,383              |
| Interest on Long-Term Debt            | 143,591              | -                                           | -                                        | -                                      | (143,591)                                              | -                               | (143,591)            |
| Total Governmental-Type<br>Activities | 7,426,085            | 1,927,068                                   | 3,096,357                                | 2,290,001                              | (112,659)                                              | -                               | (112,659)            |
| Business-Type Activities:             |                      |                                             |                                          |                                        |                                                        |                                 |                      |
| Sewer                                 | 1,949,335            | 2,071,510                                   | 38,440                                   | -                                      | -                                                      | 160,615                         | 160,615              |
| Refuse                                | 1,382,641            | 1,441,687                                   | -                                        | -                                      | -                                                      | 59,046                          | 59,046               |
| Water                                 | 2,186,733            | 2,004,204                                   | -                                        | -                                      | -                                                      | (182,529)                       | (182,529)            |
| Public Transportation                 | 116,920              | -                                           | 121,878                                  | -                                      | -                                                      | 4,958                           | 4,958                |
| Total Business-Type Activities        | 5,635,629            | 5,517,401                                   | 160,318                                  | -                                      | -                                                      | 42,090                          | 42,090               |
| Total Primary Government              | <u>\$ 13,061,714</u> | <u>\$ 7,444,469</u>                         | <u>\$ 3,256,675</u>                      | <u>\$ 2,290,001</u>                    | (112,659)                                              | 42,090                          | (70,569)             |
| <b>GENERAL REVENUES AND TRANSFERS</b> |                      |                                             |                                          |                                        |                                                        |                                 |                      |
| General Revenues:                     |                      |                                             |                                          |                                        |                                                        |                                 |                      |
| Taxes:                                |                      |                                             |                                          |                                        |                                                        |                                 |                      |
| Property Taxes                        |                      |                                             |                                          |                                        | 836,524                                                | -                               | 836,524              |
| Sales and Use Taxes                   |                      |                                             |                                          |                                        | 801,079                                                | -                               | 801,079              |
| Franchise Taxes                       |                      |                                             |                                          |                                        | 213,241                                                | -                               | 213,241              |
| Intergovernmental, Unrestricted:      |                      |                                             |                                          |                                        |                                                        |                                 |                      |
| Motor Vehicle In-Lieu Tax             |                      |                                             |                                          |                                        | 1,595,463                                              | -                               | 1,595,463            |
| Interest and Investment Earnings      |                      |                                             |                                          |                                        | 113,010                                                | 60,319                          | 173,329              |
| Lease Revenue                         |                      |                                             |                                          |                                        | -                                                      | 60,414                          | 60,414               |
| Miscellaneous                         |                      |                                             |                                          |                                        | 240,913                                                | -                               | 240,913              |
| Transfers                             |                      |                                             |                                          |                                        | 102,467                                                | (102,467)                       | -                    |
| Total General Revenues and Transfers  |                      |                                             |                                          |                                        | <u>3,902,697</u>                                       | <u>18,266</u>                   | <u>3,920,963</u>     |
| <b>CHANGE IN NET POSITION</b>         |                      |                                             |                                          |                                        | 3,790,038                                              | 60,356                          | 3,850,394            |
| Net Position - Beginning of Year      |                      |                                             |                                          |                                        | <u>41,021,882</u>                                      | <u>21,595,923</u>               | <u>62,617,805</u>    |
| <b>NET POSITION - END OF YEAR</b>     |                      |                                             |                                          |                                        | <u>\$ 44,811,920</u>                                   | <u>\$ 21,656,279</u>            | <u>\$ 66,468,199</u> |

See accompanying Notes to Basic Financial Statements.

**CITY OF MCFARLAND  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2023**

|                                                                            | General<br>Fund     | TDA-LTF           | Gas Tax           | CalHOME             | Development<br>Impact | Miscellaneous<br>Grants | McFarland<br>Improvement<br>Authority | Other<br>Governmental<br>Funds | Total                |
|----------------------------------------------------------------------------|---------------------|-------------------|-------------------|---------------------|-----------------------|-------------------------|---------------------------------------|--------------------------------|----------------------|
| <b>ASSETS</b>                                                              |                     |                   |                   |                     |                       |                         |                                       |                                |                      |
| Cash and Investments                                                       | \$ 132,416          | \$ 237,858        | \$ 538,085        | \$ 266,449          | \$ 989,899            | \$ 2,389,679            | \$ 538,587                            | \$ 1,255,508                   | \$ 6,348,481         |
| Cash with Fiscal Agent - Restricted                                        | -                   | -                 | -                 | -                   | -                     | -                       | 3,738,872                             | -                              | 3,738,872            |
| Receivables:                                                               |                     |                   |                   |                     |                       |                         |                                       |                                |                      |
| Accounts                                                                   | 129,577             | -                 | 27,025            | -                   | -                     | -                       | -                                     | 31,780                         | 188,382              |
| Intergovernmental                                                          | 2,153,101           | 573,906           | -                 | -                   | -                     | 2,588                   | -                                     | 490,582                        | 3,220,177            |
| Taxes                                                                      | 173,345             | -                 | -                 | -                   | -                     | -                       | -                                     | -                              | 173,345              |
| Leases                                                                     | 14,366              | -                 | -                 | -                   | -                     | -                       | -                                     | -                              | 14,366               |
| Prepaid Items                                                              | 4,127               | -                 | -                 | -                   | -                     | -                       | -                                     | -                              | 4,127                |
| Due from Other Funds                                                       | 1,213,430           | -                 | -                 | -                   | 1,209,542             | -                       | -                                     | -                              | 2,422,972            |
| Loans Receivable                                                           | -                   | -                 | -                 | 2,860,707           | -                     | -                       | -                                     | 709,906                        | 3,570,613            |
| Land Held for Resale                                                       | 446,593             | -                 | -                 | -                   | -                     | -                       | -                                     | -                              | 446,593              |
| <b>Total Assets</b>                                                        | <b>\$ 4,266,955</b> | <b>\$ 811,764</b> | <b>\$ 565,110</b> | <b>\$ 3,127,156</b> | <b>\$ 2,199,441</b>   | <b>\$ 2,392,267</b>     | <b>\$ 4,277,459</b>                   | <b>\$ 2,487,776</b>            | <b>\$ 20,127,928</b> |
| <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>       |                     |                   |                   |                     |                       |                         |                                       |                                |                      |
| <b>LIABILITIES</b>                                                         |                     |                   |                   |                     |                       |                         |                                       |                                |                      |
| Accounts Payable                                                           | \$ 649,868          | \$ -              | \$ -              | \$ -                | \$ -                  | \$ 600                  | \$ -                                  | \$ 9,182                       | \$ 659,650           |
| Accrued Liabilities                                                        | 48,324              | -                 | -                 | -                   | -                     | -                       | -                                     | 707                            | 49,031               |
| Deposits Payable                                                           | 152,563             | -                 | -                 | -                   | -                     | -                       | -                                     | -                              | 152,563              |
| Due to Other Funds                                                         | 124,043             | 722,442           | -                 | -                   | -                     | 26,908                  | 501,698                               | 997,560                        | 2,372,651            |
| Advances from Other Funds                                                  | 68,865              | -                 | -                 | -                   | -                     | -                       | -                                     | -                              | 68,865               |
| Unearned Revenue                                                           | -                   | -                 | -                 | -                   | -                     | 2,187,656               | -                                     | 416                            | 2,188,072            |
| <b>Total Liabilities</b>                                                   | <b>1,043,663</b>    | <b>722,442</b>    | <b>-</b>          | <b>-</b>            | <b>-</b>              | <b>2,215,164</b>        | <b>501,698</b>                        | <b>1,007,865</b>               | <b>5,490,832</b>     |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                       |                     |                   |                   |                     |                       |                         |                                       |                                |                      |
| Unavailable Revenue                                                        | 2,105,832           | 573,906           | -                 | 2,861,108           | -                     | -                       | -                                     | 709,906                        | 6,250,752            |
| Related to Leases                                                          | 14,362              | -                 | -                 | -                   | -                     | -                       | -                                     | -                              | 14,362               |
| <b>Total Deferred Inflows of Resources</b>                                 | <b>2,120,194</b>    | <b>573,906</b>    | <b>-</b>          | <b>2,861,108</b>    | <b>-</b>              | <b>-</b>                | <b>-</b>                              | <b>709,906</b>                 | <b>6,265,114</b>     |
| <b>FUND BALANCES</b>                                                       |                     |                   |                   |                     |                       |                         |                                       |                                |                      |
| Nonspendable                                                               | 450,720             | -                 | -                 | -                   | -                     | -                       | -                                     | -                              | 450,720              |
| Restricted                                                                 | -                   | -                 | 565,110           | 266,048             | 2,199,441             | 177,103                 | 3,775,761                             | 870,264                        | 7,853,727            |
| Assigned                                                                   | 2,112,278           | -                 | -                 | -                   | -                     | -                       | -                                     | -                              | 2,112,278            |
| Unassigned                                                                 | (1,459,900)         | (484,584)         | -                 | -                   | -                     | -                       | -                                     | (100,259)                      | (2,044,743)          |
| <b>Total Fund Balances</b>                                                 | <b>1,103,098</b>    | <b>(484,584)</b>  | <b>565,110</b>    | <b>266,048</b>      | <b>2,199,441</b>      | <b>177,103</b>          | <b>3,775,761</b>                      | <b>770,005</b>                 | <b>8,371,982</b>     |
| <b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b> | <b>\$ 4,266,955</b> | <b>\$ 811,764</b> | <b>\$ 565,110</b> | <b>\$ 3,127,156</b> | <b>\$ 2,199,441</b>   | <b>\$ 2,392,267</b>     | <b>\$ 4,277,459</b>                   | <b>\$ 2,487,776</b>            | <b>\$ 20,127,928</b> |

See accompanying Notes to Basic Financial Statements.

**CITY OF MCFARLAND  
RECONCILIATION OF GOVERNMENTAL FUNDS  
BALANCE SHEET TO GOVERNMENT-WIDE STATEMENT OF NET POSITION  
GOVERNMENTAL ACTIVITIES  
JUNE 30, 2023**

|                                                                                                                                                            |                      |
|------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| Fund Balance - Total Governmental Funds                                                                                                                    | \$ 8,371,982         |
| Amounts reported for governmental activities in the statement of net position are different because:                                                       |                      |
| Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds balance sheet.         | 35,646,397           |
| Some of the City's revenue is not available to pay for current period expenditures and therefore are not reported in the governmental funds balance sheet. | 6,250,752            |
| Interest on long-term debt is recognized as it accrues, regardless of when it is due.                                                                      | (53,667)             |
| Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.                              |                      |
| Bonds Payable (Net of Unamortized Premium)                                                                                                                 | (4,424,628)          |
| Notes Payable                                                                                                                                              | (814,376)            |
| Lease Payable                                                                                                                                              | (75,002)             |
| SBITA Payable                                                                                                                                              | (25,958)             |
| Compensated Absences                                                                                                                                       | (63,580)             |
| Net Position of Governmental Activities                                                                                                                    | <u>\$ 44,811,920</u> |

See accompanying Notes to Basic Financial Statements.

**CITY OF MCFARLAND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**YEAR ENDED JUNE 30, 2023**

|                                                                      | General<br>Fund     | TDA-LTF             | Gas Tax           | CalHOME           | Development<br>Impact | Miscellaneous<br>Grants | McFarland<br>Improvement<br>Authority | Other<br>Governmental<br>Funds | Total               |
|----------------------------------------------------------------------|---------------------|---------------------|-------------------|-------------------|-----------------------|-------------------------|---------------------------------------|--------------------------------|---------------------|
| <b>REVENUES</b>                                                      |                     |                     |                   |                   |                       |                         |                                       |                                |                     |
| Taxes                                                                | \$ 3,010,197        | \$ -                | \$ -              | \$ -              | \$ -                  | \$ -                    | \$ -                                  | \$ 436,110                     | \$ 3,446,307        |
| Licenses and Permits                                                 | 384,681             | -                   | -                 | -                 | 433,888               | -                       | -                                     | -                              | 818,569             |
| Fines and Forfeitures                                                | 52,792              | -                   | -                 | -                 | -                     | -                       | -                                     | -                              | 52,792              |
| Use of Money and Property                                            | 27,298              | -                   | -                 | -                 | -                     | -                       | 377,049                               | 187                            | 404,534             |
| Intergovernmental Revenues                                           | 592,898             | 97,735              | 370,059           | -                 | -                     | 1,214,575               | -                                     | 1,060,258                      | 3,335,525           |
| Charges for Services                                                 | 764,183             | -                   | -                 | -                 | -                     | -                       | -                                     | -                              | 764,183             |
| Contributions                                                        | 109,580             | -                   | -                 | -                 | -                     | -                       | -                                     | -                              | 109,580             |
| Other Revenues                                                       | 131,333             | -                   | -                 | -                 | -                     | -                       | -                                     | -                              | 131,333             |
| Total Revenues                                                       | 5,072,962           | 97,735              | 370,059           | -                 | 433,888               | 1,214,575               | 377,049                               | 1,496,555                      | 9,062,823           |
| <b>EXPENDITURES</b>                                                  |                     |                     |                   |                   |                       |                         |                                       |                                |                     |
| Current:                                                             |                     |                     |                   |                   |                       |                         |                                       |                                |                     |
| General Government                                                   | 955,359             | -                   | -                 | -                 | -                     | 550,955                 | -                                     | 155,013                        | 1,661,327           |
| Public Safety                                                        | 3,739,799           | -                   | -                 | -                 | -                     | -                       | -                                     | 876,848                        | 4,616,647           |
| Public Works                                                         | 490,702             | -                   | -                 | -                 | -                     | -                       | -                                     | 371,781                        | 862,483             |
| Community Development                                                | 481,984             | -                   | -                 | -                 | -                     | -                       | -                                     | -                              | 481,984             |
| Debt Service:                                                        |                     |                     |                   |                   |                       |                         |                                       |                                |                     |
| Principal                                                            | 208,707             | -                   | -                 | -                 | -                     | -                       | 105,000                               | -                              | 313,707             |
| Interest and Fiscal Charges                                          | 10,759              | -                   | -                 | -                 | -                     | -                       | 164,151                               | -                              | 174,910             |
| Capital Outlay                                                       | 3,518,195           | -                   | -                 | -                 | -                     | -                       | -                                     | -                              | 3,518,195           |
| Total Expenditures                                                   | 9,405,505           | -                   | -                 | -                 | -                     | 550,955                 | 269,151                               | 1,403,642                      | 11,629,253          |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</b> | (4,332,543)         | 97,735              | 370,059           | -                 | 433,888               | 663,620                 | 107,898                               | 92,913                         | (2,566,430)         |
| <b>OTHER FINANCING SOURES (USES)</b>                                 |                     |                     |                   |                   |                       |                         |                                       |                                |                     |
| Transfers In                                                         | 1,832,486           | -                   | -                 | -                 | -                     | -                       | 542,600                               | -                              | 2,375,086           |
| Transfers Out                                                        | (719,008)           | -                   | (879,187)         | -                 | (75,542)              | (598,882)               | -                                     | -                              | (2,272,619)         |
| Leases                                                               | 237,887             | -                   | -                 | -                 | -                     | -                       | -                                     | -                              | 237,887             |
| Total Other Financing<br>Sourses (Uses)                              | 1,351,365           | -                   | (879,187)         | -                 | (75,542)              | (598,882)               | 542,600                               | -                              | 340,354             |
| <b>NET CHANGE IN FUND BALANCES</b>                                   | (2,981,178)         | 97,735              | (509,128)         | -                 | 358,346               | 64,738                  | 650,498                               | 92,913                         | (2,226,076)         |
| Fund Balance - Beginning of Year                                     | 4,084,276           | (582,319)           | 1,074,238         | 266,048           | 1,841,095             | 112,365                 | 3,125,263                             | 677,092                        | 10,598,058          |
| <b>FUND BALANCES - END OF YEAR</b>                                   | <u>\$ 1,103,098</u> | <u>\$ (484,584)</u> | <u>\$ 565,110</u> | <u>\$ 266,048</u> | <u>\$ 2,199,441</u>   | <u>\$ 177,103</u>       | <u>\$ 3,775,761</u>                   | <u>\$ 770,005</u>              | <u>\$ 8,371,982</u> |

See accompanying Notes to Basic Financial Statements.

**CITY OF MCFARLAND  
RECONCILIATION OF STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS TO GOVERNMENT-WIDE STATEMENT OF ACTIVITIES  
GOVERNMENTAL ACTIVITIES  
YEAR ENDED JUNE 30, 2023**

|                                                       |                |
|-------------------------------------------------------|----------------|
| Net Change to Fund Balance - Total Governmental Funds | \$ (2,226,076) |
|-------------------------------------------------------|----------------|

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlay as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

|                                 |             |
|---------------------------------|-------------|
| Expenditures for Capital Outlay | 5,485,395   |
| Less: Current Year Depreciation | (1,478,213) |
| Less: Current Year Amortization | (121,279)   |

Some revenues reported in the statement of activities will not be collected for several months after the City's year end and do not provide current financial resources and therefore are not reported as revenues in the governmental funds.

2,050,833

Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. Interest on long-term debt is not recognized under the modified accrual basis of accounting until due, rather than as it accrues. Also, governmental funds report the effect of premiums when debt is first issued; however, the amounts are deferred and amortized in the government-wide financial statements.

|                                                         |           |
|---------------------------------------------------------|-----------|
| Principal Payments for Bonds, Notes, Leases, and SBITAs | 313,707   |
| Proceeds from Issuance of Notes, Leases, and SBITAs     | (237,887) |
| Change in Accrued Interest on Long-term Debt            | 1,050     |
| Amortization of Premium                                 | 11,859    |

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore, are not reported as expenditures in the governmental funds.

|                                |         |
|--------------------------------|---------|
| Change in Compensated Absences | (9,351) |
|--------------------------------|---------|

|                                                   |                     |
|---------------------------------------------------|---------------------|
| Change in Net Position of Governmental Activities | <u>\$ 3,790,038</u> |
|---------------------------------------------------|---------------------|

See accompanying Notes to Basic Financial Statements.

**CITY OF MCFARLAND**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**JUNE 30, 2023**

|                                            | Enterprise Funds    |                   |                      |                                      |                      |
|--------------------------------------------|---------------------|-------------------|----------------------|--------------------------------------|----------------------|
|                                            | Sewer               | Refuse            | Water                | Nonmajor<br>Public<br>Transportation | Total                |
| <b>ASSETS</b>                              |                     |                   |                      |                                      |                      |
| Current Assets:                            |                     |                   |                      |                                      |                      |
| Cash and Investments                       | \$ 1,680,402        | \$ -              | \$ 8,007,426         | \$ 190,278                           | \$ 9,878,106         |
| Cash with Fiscal Agent - Restricted        | 44,083              | -                 | 21,712               | -                                    | 65,795               |
| Receivables:                               |                     |                   |                      |                                      |                      |
| Accounts                                   | 400,677             | 377,268           | 415,056              | -                                    | 1,193,001            |
| Intergovernmental                          | 3,979               | -                 | -                    | -                                    | 3,979                |
| Interest                                   | -                   | -                 | 1,816                | -                                    | 1,816                |
| Leases                                     | 158,789             | -                 | -                    | -                                    | 158,789              |
| Due from Other Funds                       | 4,419               | 4,114             | 1,360                | 604                                  | 10,497               |
| Other Assets                               | -                   | -                 | 5,097                | -                                    | 5,097                |
| Total Current Assets                       | <u>2,292,349</u>    | <u>381,382</u>    | <u>8,452,467</u>     | <u>190,882</u>                       | <u>11,317,080</u>    |
| Noncurrent Assets:                         |                     |                   |                      |                                      |                      |
| Advances to Other Funds                    | 68,865              | -                 | -                    | -                                    | 68,865               |
| Capital Assets:                            |                     |                   |                      |                                      |                      |
| Nondepreciable:                            |                     |                   |                      |                                      |                      |
| Land                                       | 1,120,000           | -                 | 160,063              | -                                    | 1,280,063            |
| Construction in Progress                   | -                   | -                 | -                    | 74,963                               | 74,963               |
| Depreciable:                               |                     |                   |                      |                                      |                      |
| Buildings, Equipment and<br>Infrastructure | 15,063,557          | 309,677           | 12,543,818           | 650,896                              | 28,567,948           |
| Accumulated Depreciation                   | <u>(6,197,641)</u>  | <u>(309,177)</u>  | <u>(6,777,684)</u>   | <u>(514,599)</u>                     | <u>(13,799,101)</u>  |
| Total Noncurrent Assets                    | <u>10,054,781</u>   | <u>500</u>        | <u>5,926,197</u>     | <u>211,260</u>                       | <u>16,192,738</u>    |
| Total Assets                               | <u>12,347,130</u>   | <u>381,882</u>    | <u>14,378,664</u>    | <u>402,142</u>                       | <u>27,509,818</u>    |
| <b>LIABILITIES</b>                         |                     |                   |                      |                                      |                      |
| Current Liabilities:                       |                     |                   |                      |                                      |                      |
| Accounts Payable                           | 67,282              | 111,038           | 95,633               | 20,657                               | 294,610              |
| Accrued Liabilities                        | 14,252              | 4,930             | 13,007               | 1,419                                | 33,608               |
| Interest Payable                           | 5,438               | -                 | 11,040               | -                                    | 16,478               |
| Due to Other Funds                         | -                   | 56,387            | -                    | 4,431                                | 60,818               |
| Deposits Payable                           | -                   | -                 | 21,139               | -                                    | 21,139               |
| Unearned Revenue                           | -                   | -                 | -                    | 172,771                              | 172,771              |
| Compensated Absences                       | 9,107               | 3,705             | 9,279                | 2,330                                | 24,421               |
| Bonds Payable                              | <u>166,160</u>      | <u>-</u>          | <u>81,840</u>        | <u>-</u>                             | <u>248,000</u>       |
| Total Current Liabilities                  | <u>262,239</u>      | <u>176,060</u>    | <u>231,938</u>       | <u>201,608</u>                       | <u>871,845</u>       |
| Noncurrent Liabilities:                    |                     |                   |                      |                                      |                      |
| Bonds Payable                              | <u>3,234,760</u>    | <u>-</u>          | <u>1,593,240</u>     | <u>-</u>                             | <u>4,828,000</u>     |
| Total Liabilities                          | <u>3,496,999</u>    | <u>176,060</u>    | <u>1,825,178</u>     | <u>201,608</u>                       | <u>5,699,845</u>     |
| <b>DEFERRED INFLOWS OF RESOURCES</b>       |                     |                   |                      |                                      |                      |
| Deferred Inflows of Resources - Leases     | <u>153,694</u>      | <u>-</u>          | <u>-</u>             | <u>-</u>                             | <u>153,694</u>       |
| Total Deferred Inflows<br>of Resources     | <u>153,694</u>      | <u>-</u>          | <u>-</u>             | <u>-</u>                             | <u>153,694</u>       |
| <b>NET POSITION</b>                        |                     |                   |                      |                                      |                      |
| Net Investment in Capital Assets           | 6,584,996           | 500               | 4,251,117            | 211,260                              | 11,047,873           |
| Restricted for Debt Service                | 44,083              | -                 | 21,712               | -                                    | 65,795               |
| Unrestricted                               | <u>2,067,358</u>    | <u>205,322</u>    | <u>8,280,657</u>     | <u>(10,726)</u>                      | <u>10,542,611</u>    |
| Total Net Position                         | <u>\$ 8,696,437</u> | <u>\$ 205,822</u> | <u>\$ 12,553,486</u> | <u>\$ 200,534</u>                    | <u>\$ 21,656,279</u> |

See accompanying Notes to Basic Financial Statements.

**CITY OF MCFARLAND**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
**PROPRIETARY FUNDS**  
**YEAR ENDED JUNE 30, 2023**

|                                           | Enterprise Funds    |                   |                      |                                      |                      |
|-------------------------------------------|---------------------|-------------------|----------------------|--------------------------------------|----------------------|
|                                           | Sewer               | Refuse            | Water                | Nonmajor<br>Public<br>Transportation | Total                |
| <b>OPERATING REVENUES</b>                 |                     |                   |                      |                                      |                      |
| Charges for Services                      | \$ 2,071,510        | \$ 1,441,687      | \$ 2,004,204         | \$ -                                 | \$ 5,517,401         |
| <b>OPERATING EXPENSES</b>                 |                     |                   |                      |                                      |                      |
| Salaries and Employee Benefits            | 641,726             | 205,156           | 561,340              | 56,722                               | 1,464,944            |
| Services and Supplies                     | 494,202             | 1,176,954         | 666,850              | 27,176                               | 2,365,182            |
| Utilities                                 | 199,221             | -                 | 379,259              | -                                    | 578,480              |
| Depreciation                              | 416,574             | 531               | 477,385              | 33,022                               | 927,512              |
| Total Operating Expenses                  | <u>1,751,723</u>    | <u>1,382,641</u>  | <u>2,084,834</u>     | <u>116,920</u>                       | <u>5,336,118</u>     |
| <b>OPERATING INCOME (LOSS)</b>            | 319,787             | 59,046            | (80,630)             | (116,920)                            | 181,283              |
| <b>NONOPERATING REVENUES (EXPENSES)</b>   |                     |                   |                      |                                      |                      |
| Grants                                    | 38,440              | -                 | -                    | 121,878                              | 160,318              |
| Lease Revenue                             | 60,414              | -                 | -                    | -                                    | 60,414               |
| Interest Income                           | 17,169              | 537               | 42,613               | -                                    | 60,319               |
| Interest Expense                          | <u>(197,612)</u>    | <u>-</u>          | <u>(101,899)</u>     | <u>-</u>                             | <u>(299,511)</u>     |
| Total Nonoperating<br>Revenues (Expenses) | <u>(81,589)</u>     | <u>537</u>        | <u>(59,286)</u>      | <u>121,878</u>                       | <u>(18,460)</u>      |
| <b>INCOME (LOSS) BEFORE TRANSFERS</b>     | 238,198             | 59,583            | (139,916)            | 4,958                                | 162,823              |
| <b>TRANSFERS IN</b>                       | -                   | 19,220            | -                    | -                                    | 19,220               |
| <b>TRANSFERS OUT</b>                      | <u>(41,978)</u>     | <u>(17,497)</u>   | <u>(22,839)</u>      | <u>(39,373)</u>                      | <u>(121,687)</u>     |
| <b>CHANGE IN NET POSITION</b>             | 196,220             | 61,306            | (162,755)            | (34,415)                             | 60,356               |
| Net Position - Beginning of Year          | <u>8,500,217</u>    | <u>144,516</u>    | <u>12,716,241</u>    | <u>234,949</u>                       | <u>21,595,923</u>    |
| <b>NET POSITION - END OF YEAR</b>         | <u>\$ 8,696,437</u> | <u>\$ 205,822</u> | <u>\$ 12,553,486</u> | <u>\$ 200,534</u>                    | <u>\$ 21,656,279</u> |

See accompanying Notes to Basic Financial Statements.



**CITY OF MCFARLAND  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
YEAR ENDED JUNE 30, 2023**

|                                                                     | Enterprise Funds    |              |                     |                                      |                     |
|---------------------------------------------------------------------|---------------------|--------------|---------------------|--------------------------------------|---------------------|
|                                                                     | Sewer               | Refuse       | Water               | Nonmajor<br>Public<br>Transportation | Total               |
| <b>CASH FLOWS FROM OPERATING<br/>ACTIVITIES</b>                     |                     |              |                     |                                      |                     |
| Receipts from Customers                                             | \$ 1,982,960        | \$ 1,348,133 | \$ 1,900,555        | \$ -                                 | \$ 5,231,648        |
| Payments to Suppliers                                               | (677,265)           | (1,204,411)  | (1,033,004)         | (21,302)                             | (2,935,982)         |
| Payments to Employees                                               | (652,875)           | (212,409)    | (559,242)           | (55,056)                             | (1,479,582)         |
| Net Cash Provided (Used) by<br>Operating Activities                 | 652,820             | (68,687)     | 308,309             | (76,358)                             | 816,084             |
| <b>CASH FLOWS FROM NONCAPITAL<br/>FINANCING ACTIVITIES</b>          |                     |              |                     |                                      |                     |
| Grant Proceeds                                                      | 38,440              | -            | -                   | 281,880                              | 320,320             |
| Loans from Other Funds                                              | 45,346              | -            | -                   | -                                    | 45,346              |
| Transfers from Other Funds                                          | -                   | 19,220       | -                   | -                                    | 19,220              |
| Transfers to Other Funds                                            | (41,978)            | (17,497)     | (22,839)            | (39,373)                             | (121,687)           |
| Settlements                                                         | -                   | -            | -                   | -                                    | -                   |
| Net Cash Provided (Used) by<br>Noncapital Financing Activities      | 41,808              | 1,723        | (22,839)            | 242,507                              | 263,199             |
| <b>CASH FLOWS FROM CAPITAL AND<br/>RELATED FINANCING ACTIVITIES</b> |                     |              |                     |                                      |                     |
| Payments Related to the Acquisition of<br>Capital Assets            | (81,712)            | -            | (61,888)            | (74,963)                             | (218,563)           |
| Principal Repayments Related to Capital<br>Purposes                 | (62,700)            | -            | (127,300)           | -                                    | (190,000)           |
| Interest Repayments Related to Capital<br>Purposes                  | (234,345)           | -            | (112,171)           | -                                    | (346,516)           |
| Payments made to Escrow account<br>for Bond Refunding               | (346,532)           | -            | (108,288)           | -                                    | (454,820)           |
| Net Cash (Used) by<br>Capital and Related<br>Financing Activities   | (725,289)           | -            | (409,647)           | (74,963)                             | (1,209,899)         |
| <b>CASH FLOWS FROM INVESTING<br/>ACTIVITIES</b>                     |                     |              |                     |                                      |                     |
| Interest Earnings                                                   | 17,169              | 537          | 42,613              | -                                    | 60,319              |
| Lease Revenue                                                       | 60,414              | -            | -                   | -                                    | 60,414              |
| Net Cash Provided by<br>Investing Activities                        | 77,583              | 537          | 42,613              | -                                    | 120,733             |
| <b>NET INCREASE (DECREASE) IN CASH<br/>AND CASH EQUIVALENTS</b>     | 46,922              | (66,427)     | (81,564)            | 91,186                               | (9,883)             |
| Cash and Cash Equivalents -<br>Beginning of Year                    | 1,677,563           | 66,427       | 8,110,702           | 99,092                               | 9,953,784           |
| <b>CASH AND CASH EQUIVALENTS -<br/>END OF YEAR</b>                  | <u>\$ 1,724,485</u> | <u>\$ -</u>  | <u>\$ 8,029,138</u> | <u>\$ 190,278</u>                    | <u>\$ 9,943,901</u> |
| Cash and Investments                                                | \$ 1,680,402        | \$ -         | \$ 8,007,426        | \$ 190,278                           | \$ 9,878,106        |
| Cash with Fiscal Agent - Restricted                                 | 44,083              | -            | 21,712              | -                                    | 65,795              |
| Cash and Cash Equivalents -<br>per Statement of Net Position        | <u>\$ 1,724,485</u> | <u>\$ -</u>  | <u>\$ 8,029,138</u> | <u>\$ 190,278</u>                    | <u>\$ 9,943,901</u> |

See accompanying Notes to Basic Financial Statements.

**CITY OF MCFARLAND  
STATEMENT OF CASH FLOWS (CONTINUED)  
PROPRIETARY FUNDS  
YEAR ENDED JUNE 30, 2023**

|                                                                                                                  | Enterprise Funds  |                    |                   |                                      |                   |
|------------------------------------------------------------------------------------------------------------------|-------------------|--------------------|-------------------|--------------------------------------|-------------------|
|                                                                                                                  | Sewer             | Refuse             | Water             | Nonmajor<br>Public<br>Transportation | Total             |
| <b>RECONCILIATION OF OPERATING<br/>INCOME (LOSS) TO NET CASH<br/>PROVIDED (USED) BY OPERATING<br/>ACTIVITIES</b> |                   |                    |                   |                                      |                   |
| Operating Income (Loss)                                                                                          | \$ 319,787        | \$ 59,046          | \$ (80,630)       | \$ (116,920)                         | \$ 181,283        |
| Adjustments to Reconcile<br>Operating Income (Loss) to<br>Net Cash Provided (Used) by<br>Operating Activities:   |                   |                    |                   |                                      |                   |
| Depreciation                                                                                                     | 416,574           | 531                | 477,385           | 33,022                               | 927,512           |
| (Increase) Decrease in:                                                                                          |                   |                    |                   |                                      |                   |
| Accounts Receivable                                                                                              | (87,516)          | (93,554)           | (106,249)         | -                                    | (287,319)         |
| Lease Receivable                                                                                                 | 59,406            | -                  | -                 | -                                    | 59,406            |
| Increase (Decrease) in:                                                                                          |                   |                    |                   |                                      |                   |
| Accounts Payable                                                                                                 | 16,158            | (83,844)           | 13,105            | 5,874                                | (48,707)          |
| Accrued Liabilities                                                                                              | 6,773             | 3,118              | 7,808             | (182)                                | 17,517            |
| Deposits                                                                                                         | -                 | -                  | 2,600             | -                                    | 2,600             |
| Due to Other Funds                                                                                               | -                 | 56,387             | -                 | -                                    | 56,387            |
| Deferred Inflows - Lease Related                                                                                 | (60,440)          | -                  | -                 | -                                    | (60,440)          |
| Unearned Revenues                                                                                                | -                 | -                  | -                 | -                                    | -                 |
| Compensated Absences                                                                                             | (17,922)          | (10,371)           | (5,710)           | 1,848                                | (32,155)          |
| Net Cash Provided (Used) by<br>Operating Activities                                                              | <u>\$ 652,820</u> | <u>\$ (68,687)</u> | <u>\$ 308,309</u> | <u>\$ (76,358)</u>                   | <u>\$ 816,084</u> |

**Noncash capital and financial activities**

The City issued bonds to refund the 2010 revenue bonds. Proceeds of \$4,490,016 were deposited immediately into an irrevocable trust for the defeasance of \$5,525,000 of outstanding revenue bond principal and related accrued interest.

**CITY OF MCFARLAND  
STATEMENT OF NET POSITION  
FIDUCIARY FUND  
JUNE 30, 2023**

|                                 |  |                                  |
|---------------------------------|--|----------------------------------|
|                                 |  | Private<br>Purpose<br>Trust Fund |
|                                 |  | <u>RDA</u>                       |
|                                 |  | Successor<br>Agency              |
| <b>ASSETS</b>                   |  |                                  |
| Cash and Investments            |  | \$ 6,665                         |
| Total Assets                    |  | <u>6,665</u>                     |
| <b>NET POSITION</b>             |  |                                  |
| Restricted for Successor Agency |  | <u>6,665</u>                     |
| Total Net Position              |  | <u><u>\$ 6,665</u></u>           |

See accompanying Notes to Basic Financial Statements.

**CITY OF MCFARLAND  
STATEMENT OF CHANGES IN NET POSITION  
FIDUCIARY FUND  
YEAR ENDED JUNE 30, 2023**

|                                   | Private<br>Purpose<br>Trust Fund<br>RDA<br>Successor<br>Agency |
|-----------------------------------|----------------------------------------------------------------|
| <b>ADDITIONS</b>                  |                                                                |
| Property Taxes                    | \$ -                                                           |
| Total Additions                   | -                                                              |
| <b>DEDUCTIONS</b>                 |                                                                |
| Administration                    | -                                                              |
| Total Deductions                  | -                                                              |
| <b>CHANGE IN NET POSITION</b>     | -                                                              |
| Net Position - Beginning of Year  | 6,665                                                          |
| <b>NET POSITION - END OF YEAR</b> | <u>\$ 6,665</u>                                                |

See accompanying Notes to Basic Financial Statements.

**CITY OF MCFARLAND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Reporting Entity**

The City of McFarland, California (the City) was incorporated on July 18, 1957. The City is a full-service city and operates under a Council – City Administration form of government, providing the following services: general government; public safety; public works; and recreation and development. The City is located in Kern County approximately 25 miles north of Bakersfield, the County government seat.

The City has defined its reporting entity in accordance with accounting principles generally accepted in the United States of America which provide guidance for determining which governmental activities, organizations, and functions should be included in the reporting entity. The Basic Financial Statements present information on the activities of the reporting entity, including all the fund types of the City.

Accounting principles generally accepted in the United States of America require government financial statements to include the primary government and its component units. Component units of a governmental entity are legally separate entities for which the primary government is considered to be financially accountable and for which the nature and significance of their relationship with the primary government are such that exclusion would cause the combined financial statements to be misleading. The primary government is considered to be financially accountable if it appoints a majority of an organization's governing body and is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on the primary government.

Reporting for component units on the City's financial statements can be blended or discretely presented. Blended component units are, although legally separate entities, in substance part of the City's operations and, therefore, data from these units are combined with data of the primary government. Discretely presented component units, on the other hand, would be reported in a separate column in the government-wide financial statements to emphasize it is legally separate from the government.

**Blended Component Units**

*Parking Authority* – The McFarland Parking Authority of the City of McFarland (the Parking Authority) was formed by the City on April 12, 2012, by Resolution No. 2012-069, under Part 2 of Division 18 of the California Streets and Highways Code, Section 32650. The Parking Authority's legislative body is the City Council as Board of Directors of the Parking Authority. The fundamental aim of the Parking Authority is to purchase property and construct a public parking lot on that property. The Parking Authority did not report any activity during the year. Separate financial statements are not available for the Authority.

**CITY OF MCFARLAND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**A. Reporting Entity (Continued)**

Blended Component Units (Continued)

*McFarland Improvement Authority* – On April 12, 2012, under Resolution No. 2012-070, the Parking Authority and the City entered into a Joint Exercise of Powers Agreement to create the McFarland Improvement Authority (the Improvement Authority). The Improvement Authority's legislative body is the City Council as Commissioners of the Improvement Authority. The fundamental aim of the Improvement Authority is to provide for the financing of capital improvements and working capital. The Improvement Authority issued bonds for the purpose of funding capital improvements. Separate financial statements are not available for the Authority.

*McFarland Public Financing Corporation* – On July 31, 2001, the City and the Successor Agency to the Former McFarland Redevelopment Agency entered into a Joint Exercise of Powers Agreement establishing the McFarland Public Financing Corporation (the Corporation) for the purpose of issuing its bonds to be used to provide financial assistance to the City, the Agency or any other public entity of the state of California. The City Council of McFarland is the governing body for the Corporation. The McFarland Public Financing Corporation did not report any activity during the year. Separate financial statements are not available for the Corporation.

Discretely Presented Component Units

There are no component units of the City which meet the criteria for discrete presentation.

**B. Basis of Presentation**

Government-Wide Financial Statements

The statement of net position and statement of activities display information on all of the nonfiduciary activities of the City and its blended component units. These statements include the financial activities of the overall government, except fiduciary activities. Eliminations have been made to minimize the double counting of internal activities. Interfund services provided and used are not eliminated in the process of consolidation. These statements distinguish between the governmental and business-type activities of the City. Governmental activities, which are normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees charged to external parties.

**CITY OF MCFARLAND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**B. Basis of Presentation (Continued)**

Government-Wide Financial Statements (Continued)

The statement of activities presents a comparison between direct expenses and program revenues for each different identifiable activity of the City's business-type activities and each function of the City's governmental activities. Direct expenses are those that are specifically associated with a program or function and; therefore, are clearly identifiable to a particular function. Certain indirect costs, which cannot be identified and broken down are included in the program expense reported for individual functions and activities. Program revenues include 1) charges paid by the recipients of goods and services offered by the program, 2) operating grants and contributions, and 3) capital grants and contributions. Taxes and other items not properly included among program revenues are presented instead as general revenues.

Fund Financial Statements

The fund financial statements provide information about the City's funds, including fiduciary funds and blended component units. Funds are organized into three major categories: governmental, proprietary, and fiduciary. The emphasis is placed on major funds within the governmental and proprietary categories, each is displayed in a separate column. All remaining governmental and enterprise funds are separately aggregated and reported as nonmajor funds.

The City reports the following major governmental funds:

- The *General Fund* is used to account for all revenues and expenditures necessary to carry out basic governmental activities of the City that are not accounted for through other funds. For the City, the General fund includes such activities as general government, public safety, public works, and recreation and development.
- The *TDA-LTF Fund* is used to account for the City's share of the Transportation Development Allocation which is legally restricted for specific purposes, primarily street construction and maintenance and related street expenditures. This fund also accounts for other state and federal grant revenues related to street maintenance or construction.
- The *Gas Tax Fund* is used to account for highway users tax allocated by the state of California.
- The *CalHOME Fund* is used to account for a CalHOME Homeownership Project Development Program award.
- The *Development Impact Fund* is used to account for impact fees.
- The *Miscellaneous Grants Fund* is used to account for grants not frequently awarded to the City.
- The *McFarland Improvement Authority Fund* is reported as debt service fund and is used to account for the activities of the McFarland Improvement Authority, including debt repayment.



**CITY OF MCFARLAND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**B. Basis of Presentation (Continued)**

Fund Financial Statements (Continued)

The City reports the following major proprietary funds:

- The *Sewer Fund* is used to account for the provisions of sewer service to the residents of the City. All activities necessary to provide such service are accounted for in this fund.
- The *Refuse Fund* is used to account for the collection and disposal of refuse within the City. All activities necessary to provide such service are accounted for in this fund.
- The *Water Fund* is used to account for the provisions of water service to residents of the City. All activities necessary to provide such service are accounted for in this fund.

The City reports the following additional fund type:

- The *RDA Successor Agency Private Purpose Trust Fund* is a fiduciary fund used to account for monies received from the Kern County Auditor Controller for the repayment of the enforceable obligations of the former McFarland Redevelopment Agency. These funds are restricted for the sole purpose of payment on items on an approved Recognized Payment Obligation Schedule.

**C. Basis of Accounting and Measurement Focus**

The government-wide, proprietary and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the City gives (or receives) value without directly receiving (or giving) equal value in exchange, include property and sales tax, grants, entitlements, and donations. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenues from sales tax are recognized when the underlying transactions take place. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

**CITY OF MCFARLAND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**C. Basis of Accounting and Measurement Focus (Continued)**

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Property and sales taxes, interest and charges for services are considered susceptible to accrual and are accrued when their receipt occurs within 60 days after the end of the fiscal year. Certain state and federal grants are considered susceptible to accrual and are accrued when their receipt occurs within 180 days after the end of the fiscal year. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures as well as expenditures related to compensated absences and claims and judgments are recorded only when payment is due. General capital assets acquisitions are reported as expenditures in the various functions of the governmental funds. Proceeds of governmental long-term debt and acquisitions under leases are reported as other financing sources.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation of capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

**D. Cash and Investments**

The City pools cash resources from all funds in order to facilitate the management of cash. The balance in the pooled cash account is available to meet current operating requirements. Cash in excess of current requirements is invested in various interest-bearing accounts and other investments for varying terms.

Certain disclosure requirements for deposits and investment risks were made in the following areas: Interest Rate Risk, Credit Risk, Custodial Credit Risk, and Concentrations of Credit Risk.

In addition, other disclosures are specified including use of certain methods to present deposits and investments, highly sensitive investments, credit quality at year-end, and other disclosures.

Highly liquid market investments with maturities of one year or less at time of purchase are stated at amortized cost. All other investments are stated at fair value. Interest earned on investments is allocated using the Local Agency Fund (LAIF) factor to selected funds by the City.

**CITY OF MCFARLAND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Cash and Investments (Continued)**

The City participates in an investment pool LAIF, which has invested a portion of the pooled funds in Structured Notes and Asset-Backed Securities. LAIF's investments are subject to credit risk with the full faith and credit of the state of California collateralizing these investments. In addition, these Structured Notes and Asset-Backed Securities are subject to market risk as to changes in interest rates.

Cash equivalents are considered amounts in demand deposits and short-term investments with a maturity date within three months of the date acquired by the City and are presented as "Cash and Investments" in the accompanying basic financial statements.

**E. Receivables**

Receivables for governmental activities consist mainly of accounts, intergovernmental, and interest. Receivables for business-type activities consist mainly of user fees, intergovernmental, and interest earnings. Management believes its receivables are fully collectible and, accordingly, no allowance for doubtful accounts is required.

**F. Other Assets**

Prepaid Items

Payments made for services that will benefit future accounting periods are recorded as prepaid costs in both government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased. Prepaid costs do not reflect current appropriable resources and thus, an equivalent portion of fund balance is reported as nonspendable.

**G. Loans Receivable**

Loans receivable represent low interest notes and related accrued interest to finance multi-family and single family construction and rehabilitation projects, homebuyer assistance for low income families, as well as business start-up costs. Loan terms are 15 to 55 years with an interest rate at 0% to 5%. The primary source of funding for these loans comes from grants from the Community Development Block Grant (CDBG) program and Home Investment Partnerships (HOME) program. The CDBG and HOME grants contain monitoring requirements to ensure grant compliance. These requirements are reflected in the loan agreements.

**CITY OF MCFARLAND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**H. Capital Assets**

Capital and Right-to-Use assets, which include property, plant, equipment and infrastructure assets (e.g., roads, traffic signals, drainage systems and similar items), are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital and Right-to-Use assets are defined by the City as assets with an initial cost of more than \$1,000 (\$25,000 for infrastructure) and an estimated life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at the estimated acquisition value at the date of donation.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Upon sale or retirement of capital assets, the cost and related accumulated depreciation are removed from the respective accounts and any resulting gain or loss is included in the results of operations.

Land and construction in progress are not depreciated. Capital assets used in operations are depreciated or amortized using the straight line method over the assets estimated useful life in the government-wide financial statements. Right-to-use lease assets are amortized in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset. The range of estimated useful lives by type of asset is as follows:

| <u>Depreciable/Amortizable Asset</u> | <u>Estimated Lives</u> |
|--------------------------------------|------------------------|
| Buildings                            | 15 to 40 Years         |
| Improvements Other Than Buildings    | 15 to 40 Years         |
| Machinery and Equipment              | 5 to 20 Years          |
| Infrastructure                       | 20 to 50 Years         |

**I. Leases**

Leases are defined by the general government as the right-to-use an underlying asset. As lessee, the City recognizes a lease liability and an intangible right-of-use lease asset at the beginning of a lease unless the lease is considered a short-term lease or transfers ownership of the underlying asset. Right-of-use lease assets are measured based on the net present value of the future lease payments at inception, using the weighted average cost of capital, which approximate the incremental borrowing rate. Remeasurement of a lease liability occurs when there is a change in the lease term and/or other changes that are likely to have a significant impact on the lease liability. The City calculates the amortization of the discount on the lease liability and reports that amount as outflows of resources. Payments are allocated first to accrued interest liability and then to the lease liability. Variable lease payments based on the usage of the underlying assets are not included in the lease liability calculations but are recognized as outflows of resources in the period in which the obligation was incurred.

**CITY OF MCFARLAND  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**I. Leases (Continued)**

As lessor, the City recognizes a lease receivable. The lease receivable is measured using the net present value of future lease payments to be received for the lease term and deferred inflow of receivables at the beginning of the lease term. Periodic amortization of the discount on the receivable are reported as interest revenue for that period. Deferred inflows of resources are recognized as inflows on a straight-line basis over the term of the lease. This recognition does not apply to short-term leases, contracts that transfer ownership, leases of assets that are investments, or certain regulated leases. Any initial direct costs are reported as an outflow of resources for that period. Re-measurement of lease receivables occur when there are modifications, including but not limited to changes in the contract price, lease term, and adding or removing an underlying asset to the lease agreements. In the case of a partial or full lease termination, the carrying value of the lease receivable and the related deferred inflow of resources will be reduced and will include a gain or loss for the difference.

**J. Property Tax**

Secured property taxes are levied during September of each year for the fiscal year beginning with the preceding July 1 and ending the following June 30. They become a lien on real property on January 1 preceding the fiscal year for which taxes are levied. The Kern County Assessor establishes the value of the property on January 1. Taxes are payable in two installments on November 1 and February 1, and are delinquent if not paid by December 10 and April 10, respectively. In 1978, a state constitutional amendment (Proposition 13) provided that the tax rate be limited to 1% of market value, levied only by the County and shared with all other jurisdictions. Such limitation on the rate may only be increased through voter approval. The County collects property taxes and distributes them to taxing jurisdictions on the basis of the taxing jurisdiction's assessed valuations and on the tax rate for voter-approved debt.

**K. Interfund Transactions**

Interfund transactions are reflected as either loans, services provided or used, reimbursements or transfers.

Loans reported as receivables and payables are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans) as appropriate and are subject to elimination upon consolidation. Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as "internal balances." Advances between funds, as reported in the fund financial statements, are offset by a nonspendable fund balance account in applicable governmental funds to indicate that they are not in spendable form.

**CITY OF MCFARLAND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**K. Interfund Transactions (Continued)**

Services provided or used, deemed to be at market or near market rates, are treated as revenues and expenditures or expenses. These services provide information on the net cost of each government function and therefore are not eliminated in the process of preparing the government-wide statement of activities.

Reimbursements occur when the funds responsible for particular expenditures or expenses repay the funds that initially paid for them. Such reimbursements are reflected as expenditures or expenses in the reimbursing fund and reductions to expenditures or expenses in the reimbursed fund.

All other interfund transactions are treated as transfers. Transfers between funds are netted as part of the reconciliation to the government-wide presentation.

**L. Unearned Revenue**

Under the accrual and modified accrual basis of accounting, revenue may be recognized only when it is earned. When assets are recognized in connection with a transaction before the earnings process is complete, those assets are offset by a corresponding liability for unearned revenue.

**M. Compensated Absences**

It is the City's policy to permit employees to accumulate earned but unused vacation and sick pay benefits up to certain limits. For governmental funds, compensated absences are recorded as current and noncurrent liabilities only on the government-wide financial statements. For proprietary funds, current and noncurrent liabilities for compensated absences are recorded in both the government wide financial statements and the fund financial statements. There is no liability for unpaid sick leave since the City does not pay such amounts when employees separate from service with the City.

**N. Long-Term Obligations**

In the government-wide financial statements and in the proprietary fund financial statements, bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed when bonds are issued.

In governmental fund financial statements, bond premiums and discounts, as well as debt issuance costs are recognized in the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuance are also reported as other financing sources. Issuance costs, whether or not withheld from the actual debt proceeds, are reported as debt service expenditures.

**CITY OF MCFARLAND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

O. Net Position

The government-wide and business-type activities fund financial statements utilize a net position presentation. Net position is categorized as follows:

*Net Investment In Capital Assets* – This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance in this category.

*Restricted Net Position* – This category presents external restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

*Unrestricted Net Position* – This category represents net position of the City, not restricted for any project or other purpose or included in net investment in capital assets.

When both restricted and unrestricted net position are available for use, it is the City's policy to use restricted net position first, and then unrestricted net position as they are needed.

P. Fund Balance

Fund balances of the governmental funds are presented in the financial statements based on classifications that comprise a hierarchy that is based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. Fund balances are classified as follows:

*Nonspendable* – Amounts that cannot be spent either because they are not in a spendable form or because they are legally or contractually required to be maintained intact.

*Restricted* – Amounts restricted by external sources (creditors, laws of other governments, etc.) or by constitutional provision or enabling legislation.

*Committed* – Amounts that are obligated to a specific purpose which are internally imposed by the government through formal action (Ordinances and Resolutions) at the highest level of decision making authority (City Council). These commitments can only be overturned by a like action.



**CITY OF MCFARLAND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

P. Fund Balance (Continued)

*Assigned* – Amounts that are intended to be used for specific purposes that are considered neither restricted nor committed. Undesignated excess Fund Balances may be assigned by the City Council, City Manager, or Finance Director for specific purposes through the budget process or agenda items. The assigned designation may be reversed by the City Council at any public meeting.

*Unassigned* – Residual positive fund balances within the General Fund, which have not been classified within the other above mentioned categories. Unassigned Fund Balances may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those specific purposes.

When expenditures are incurred for purposes for which all restricted, committed, assigned, and unassigned fund balances are available, the City's policy is to apply in the following order, except for instances wherein an ordinance specifies the fund balance to be charged: Restricted, Committed, Assigned, and Unassigned.

The City does not have a formal minimum fund balance requirement.

Q. Estimates

The preparation of basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

R. Implementation of New Governmental Accounting Standards

The Governmental Accounting Standards Board (GASB) releases new accounting and financial reporting standards which may have a significant impact on the City's financial reporting process. New standards applicable to the year ended June 30, 2023, are as follows:

**GASB Statement No. 96 – Subscription-Based Information Technology Arrangements**

In May 2020, the GASB issued GASB Statement No. 96, Subscription-Based Information Technology Arrangements. This standard defines a subscription-based information technology arrangement (SBITA); establishes that a SBITA results in a right-to-use subscription asset (an intangible asset) and a corresponding subscription liability; provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and requires note disclosures regarding a SBITA.

**CITY OF MCFARLAND  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**R. Implementation of New Governmental Accounting Standards (Continued)**

The City adopted the requirements of the guidance effective July 1, 2022 and has applied the provisions of this standard to the beginning of the period of adoption. The implementation of this standard resulted in the Government reporting a SBITA asset and a SBITA liability as disclosed in Note 3 and Note 8.

**NOTE 2 CASH AND INVESTMENTS**

The City maintains a cash and investment pool for all funds. Certain restricted funds, which are held and invested by independent outside custodians through contractual agreements are not pooled.

|                                      |                             |
|--------------------------------------|-----------------------------|
| Statement of Net Position:           |                             |
| Cash and Investments                 | \$ 16,226,587               |
| Cash with Fiscal Agents              | 3,804,667                   |
| Statement of Fiduciary Net Position: |                             |
| Cash and Investments                 | 6,665                       |
| Total                                | <u><u>\$ 20,037,919</u></u> |

Cash and investments as of June 30, 2023, consist of the following:

|                                      |                             |
|--------------------------------------|-----------------------------|
| Deposits with Financial Institutions | \$ 19,670,398               |
| Cash on Hand                         | 3,000                       |
| Investments                          | 364,521                     |
| Total                                | <u><u>\$ 20,037,919</u></u> |

**Deposits**

At year-end, the carrying amount of the City's cash deposits (including amounts in checking accounts and money market accounts) was \$20,037,919 and the bank balance was \$20,279,280. The difference between the bank balance and the carrying amount represents outstanding warrants and wire transfers and deposits in transit.

**Custodial Credit Risk**

In the case of deposits, this is the risk that in the event of a bank failure, the City's deposits may not be returned to it. The City has no deposit policy for custodial credit risk.

The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure public agency deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits. As of June 30, 2023, all of the City's deposits with financial institutions in excess of federal depository insurance limits were held in fully collateralized accounts, as permitted by the California Government Code.

**CITY OF MCFARLAND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**NOTE 2 CASH AND INVESTMENTS (CONTINUED)**

**Deposits (Continued)**

Under Government Code Section 53655, the placement of securities by a bank or savings and loan association with an Agent of Depository has the effect of perfecting the security interest in the name of the local governmental agency. Accordingly, all collateral held by California Agents of Depository is considered to be held for, and in the name of, the local governmental agency.

**Investments**

The City had the following investments at June 30, 2022:

| <u>Investment Type</u>                   | <u>Fair Value</u> | <u>Maturity Date</u> |
|------------------------------------------|-------------------|----------------------|
| State Treasurer's Investment Pool (LAIF) | \$ 364,521        | N/A                  |
| Total Investments                        | <u>\$ 364,521</u> |                      |

**Interest Rate Risk**

The City's exposure to interest rate risk is identified by the above weighted average maturities. The City has no investment policy for interest rate risk.

**Credit Rating Risk**

The City is required to disclose the credit quality ratings of investments in debt securities as issued by nationally recognized statistical rating organizations. At June 30, 2023, the Credit rating for investment in LAIF was not rated. The City has no investment policy for credit risk.

**Concentration of Credit Risk**

The City is required to disclose any investment in any one issuer that represents 5% or more of total investments. Investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments are excluded from this requirement. As such, the City has no concentration of credit risk that exceeds 5%. The City has no investment policy for concentration of credit risk.

**Custodial Credit Risk**

For an investment, this is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as LAIF). The City has no investment policy for custodial credit risk.

**CITY OF MCFARLAND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**NOTE 2 CASH AND INVESTMENTS (CONTINUED)**

**Investments (Continued)**

**Custodial Credit Risk (Continued)**

The table below identifies the investment types that are authorized for the City of McFarland by the California Government Code (or the City's investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the City's investment policy, where more restrictive) that addresses investments of debt proceeds held by bond trustee that are governed by the provisions of debt agreements of the City, rather than the general provisions of the California Government Code or the City's investment policy.

| <u>Authorized Investment Type</u>   | <u>Maximum<br/>Maturity</u> | <u>Maximum<br/>Percentage<br/>of Portfolio</u> | <u>Minimum<br/>Quality<br/>Requirements</u> |
|-------------------------------------|-----------------------------|------------------------------------------------|---------------------------------------------|
| Local Agency Bonds                  | 5 Years                     | None                                           | None                                        |
| U.S. Treasury Obligations           | 5 Years                     | None                                           | None                                        |
| State Obligations                   | 5 Years                     | None                                           | None                                        |
| CA Local Agency Obligations         | 5 Years                     | None                                           | None                                        |
| U.S. Agency Obligations             | 5 Years                     | None                                           | None                                        |
| Bankers Acceptance                  | 180 Days                    | 40%                                            | None                                        |
| Commercial Paper - Select Agencies  | 270 Days                    | 25                                             | A-1                                         |
| Commercial Paper - Other Agencies   | 270 Days                    | 40                                             | A-1                                         |
| Negotiable Certificates of Deposit  | 5 Years                     | 30                                             | None                                        |
| CD Placement Service                | 5 Years                     | 30                                             | None                                        |
| Repurchase Agreements               | 1 Year                      | None                                           | None                                        |
| Reverse Repurchase Agreements       | 92 Days                     | 20                                             | None                                        |
| Medium-Term Notes                   | 5 Years                     | 30                                             | A                                           |
| Mutual and Money Market Funds       | N/A                         | 20                                             | Multiple                                    |
| Collateralized Bank Deposits        | 5 Years                     | None                                           | None                                        |
| Mortgage Pass-Through Securities    | 5 Years                     | 20                                             | AA                                          |
| Bank/Time Deposits                  | 5 Years                     | None                                           | None                                        |
| County Pooled Investment Funds      | N/A                         | None                                           | None                                        |
| Joint Powers Authority Pool         | N/A                         | None                                           | Multiple                                    |
| Local Agency Investment Fund (LAIF) | N/A                         | None                                           | None                                        |

**Fair Value of Investments**

The City measures and records its investments using fair value measurement guidelines established by accounting principles generally accepted in the United States of America. These guidelines recognize a three-tiered fair value hierarchy, as follows:

*Level 1* – Quoted prices for identical investments in active markets;

*Level 2* – Observable inputs other than quoted market prices; and

*Level 3* – Unobservable inputs.

**CITY OF MCFARLAND  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 2 CASH AND INVESTMENTS (CONTINUED)**

**Fair Value of Investments (Continued)**

The City's position in external investment pools is, in itself, regarded as a type of investment and looking through to the underlying investments of the pool is not appropriate. Therefore, the City's investment in external investment pools is not recognized in the three-tiered fair value hierarchy described above.

**Investment in External Investment Pools**

The City maintains an investment in the state of California Local Agency Investment Fund (LAIF), managed by the State Treasurer. This fund is not registered with the Securities and Exchange Commission as an investment company, but is required to invest according to California State Code. The Local Investment Advisory Board (Board) has oversight responsibility for LAIF. The Board consists of five members as designated by State Statute. At June 30, 2023, the City's investment in LAIF valued at amortized cost was \$364,521 and is the same as the value of the pool shares. There are no restrictions on withdrawal of funds. The total amount invested by all public agencies in LAIF on that day was \$174.8 billion. Of that amount, 97.22% is invested in nonderivative financial products and 2.78% in structured notes and asset-backed securities.

**Restricted Cash and Investments with Fiscal Agents**

Cash and investments at June 30, 2023, that are restricted by legal or contractual requirements are comprised of the following:

Governmental-Type Activities:

McFarland Improvement Authority:

|                                        |                |
|----------------------------------------|----------------|
| Reserves for Capital Projects          | \$ 3,457,473   |
| Debt Service Reserves                  | <u>281,399</u> |
| Total McFarland Improvement Authority: | 3,738,872      |

Business-Type Activities:

Sewer Fund:

|                       |        |
|-----------------------|--------|
| Debt Service Reserves | 44,083 |
|-----------------------|--------|

Water Fund:

|                       |               |
|-----------------------|---------------|
| Debt Service Reserves | <u>21,712</u> |
| Total                 | <u>65,795</u> |

|                                       |                            |
|---------------------------------------|----------------------------|
| Total Restricted Cash and Investments | <u><u>\$ 3,804,667</u></u> |
|---------------------------------------|----------------------------|

**CITY OF MCFARLAND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**NOTE 3 CAPITAL ASSETS**

Capital and right-to-use assets activity for the year ended June 30, 2023, was as follows:

|                                                  | Balance<br>July 1, 2022 | Additions           | Retirements | Transfers/<br>Adjustments | Balance<br>June 30, 2023 |
|--------------------------------------------------|-------------------------|---------------------|-------------|---------------------------|--------------------------|
| <b>Governmental-Type Activities:</b>             |                         |                     |             |                           |                          |
| Capital Assets, Not Being Depreciated:           |                         |                     |             |                           |                          |
| Land                                             | \$ 993,176              | \$ -                | \$ -        | \$ -                      | \$ 993,176               |
| Construction In Progress                         | 2,306,555               | 3,258,893           | -           | (1,168,482)               | 4,396,966                |
| Total Capital Assets, Not Being Depreciated      | 3,299,731               | 3,258,893           | -           | (1,168,482)               | 5,390,142                |
| Capital Assets, Being Depreciated:               |                         |                     |             |                           |                          |
| Infrastructure                                   | 36,046,386              | 1,380,589           | -           | -                         | 37,426,975               |
| Machinery and Equipment                          | 1,979,357               | 274,339             | -           | -                         | 2,253,696                |
| Vehicles                                         | 1,212,496               | 406,810             | -           | 1,168,482                 | 2,787,788                |
| Total Capital Assets, Being Depreciated          | 39,238,239              | 2,061,738           | -           | 1,168,482                 | 42,468,459               |
| Less Accumulated Depreciation for:               |                         |                     |             |                           |                          |
| Infrastructure                                   | (8,534,036)             | (1,160,682)         | -           | -                         | (9,694,718)              |
| Machinery and Equipment                          | (1,422,072)             | (152,843)           | -           | -                         | (1,574,915)              |
| Vehicles                                         | (927,670)               | (164,688)           | -           | -                         | (1,092,358)              |
| Total Accumulated Depreciation                   | (10,883,778)            | (1,478,213)         | -           | -                         | (12,361,991)             |
| Total Capital Assets, Being Depreciated, Net     | 28,354,461              | 583,525             | -           | 1,168,482                 | 30,106,468               |
| Right-to-Use Assets, Being Amortized:            |                         |                     |             |                           |                          |
| Machinery and Equipment                          | 188,065                 | 124,500             | -           | -                         | 312,565                  |
| SBITAs                                           | -                       | 40,264              | -           | -                         | 40,264                   |
| Total Right-to-Use Assets, Being Amortized       | 188,065                 | 164,764             | -           | -                         | 352,829                  |
| Less Accumulated Amortization for:               |                         |                     |             |                           |                          |
| Machinery and Equipment                          | (81,763)                | (116,196)           | -           | -                         | (197,959)                |
| SBITAs                                           | -                       | (5,083)             | -           | -                         | (5,083)                  |
| Total Accumulated Amortization                   | (81,763)                | (121,279)           | -           | -                         | (203,042)                |
| Total Right-to-Use Assets, Being Amortized, Net  | 106,302                 | 43,485              | -           | -                         | 149,787                  |
| Governmental-Type Activities Capital Assets, Net | <u>\$ 31,760,494</u>    | <u>\$ 3,885,903</u> | <u>\$ -</u> | <u>\$ -</u>               | <u>\$ 35,646,397</u>     |
| <b>Business-Type Activities:</b>                 |                         |                     |             |                           |                          |
| Capital Assets, Not Being Depreciated:           |                         |                     |             |                           |                          |
| Land                                             | \$ 1,280,063            | \$ -                | \$ -        | \$ -                      | \$ 1,280,063             |
| Construction In Progress                         | -                       | 74,963              | -           | -                         | 74,963                   |
| Total Capital Assets, Not Being Depreciated      | 1,280,063               | 74,963              | -           | -                         | 1,355,026                |
| Capital Assets, Being Depreciated:               |                         |                     |             |                           |                          |
| Infrastructure                                   | 6,836,223               | -                   | -           | -                         | 6,836,223                |
| Buildings and Improvements                       | 8,579,010               | -                   | -           | -                         | 8,579,010                |
| Machinery and Other                              | 11,976,338              | 115,921             | -           | -                         | 12,092,259               |
| Vehicles                                         | 1,032,777               | 27,679              | -           | -                         | 1,060,456                |
| Total Capital Assets, Being Depreciated          | 28,424,348              | 143,600             | -           | -                         | 28,567,948               |
| Less Accumulated Depreciation for:               |                         |                     |             |                           |                          |
| Infrastructure                                   | (723,250)               | (170,905)           | -           | -                         | (894,155)                |
| Buildings and Improvements                       | (3,182,779)             | (410,167)           | -           | -                         | (3,592,946)              |
| Machinery and Other                              | (8,091,070)             | (318,016)           | -           | -                         | (8,409,086)              |
| Vehicles                                         | (874,490)               | (28,424)            | -           | -                         | (902,914)                |
| Total Accumulated Depreciation                   | (12,871,589)            | (927,512)           | -           | -                         | (13,799,101)             |
| Total Capital Assets, Being Depreciated, Net     | 15,552,759              | (783,912)           | -           | -                         | 14,768,847               |
| Business-Type Activities Capital Assets, Net     | <u>\$ 16,832,822</u>    | <u>\$ (708,949)</u> | <u>\$ -</u> | <u>\$ -</u>               | <u>\$ 16,123,873</u>     |

**CITY OF MCFARLAND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**NOTE 3 CAPITAL ASSETS (CONTINUED)**

**Depreciation**

Depreciation expense was charged to governmental functions as follows at June 30, 2023:

|                                                     |                            |
|-----------------------------------------------------|----------------------------|
| General Government                                  | \$ 426,227                 |
| Public Safety                                       | 146,830                    |
| Public Works                                        | 847,268                    |
| Community Development                               | <u>57,888</u>              |
| Total Depreciation Expense - Governmental Functions | <u><u>\$ 1,478,213</u></u> |

Depreciation expense was charged to business-type functions as follows at June 30, 2023:

|                                                      |                          |
|------------------------------------------------------|--------------------------|
| Solid Waste                                          | \$ 416,574               |
| Refuse                                               | 531                      |
| Water                                                | 477,385                  |
| Public Transit                                       | <u>33,022</u>            |
| Total Depreciation Expense - Business-Type Functions | <u><u>\$ 927,512</u></u> |

**Amortization**

Amortization expense was charged to governmental functions as follows at June 30, 2023:

|                                                     |                          |
|-----------------------------------------------------|--------------------------|
| General Government                                  | <u>\$ 121,279</u>        |
| Total Amortization Expense - Governmental Functions | <u><u>\$ 121,279</u></u> |



**CITY OF MCFARLAND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**NOTE 4 INTERFUND TRANSACTIONS**

**Due to/from Other Funds**

During the course of operations, transactions occur between funds to account for goods received or services rendered. These receivables and payables are classified as due from or due to other funds. In addition, when funds overdraw their share of pooled cash, the receivables and payables are also classified as due from or due to other funds. The following are due from and due to balances as of June 30, 2023:

|                                 | <u>Due from<br/>Other Funds</u> | <u>Due to<br/>Other Funds</u> |
|---------------------------------|---------------------------------|-------------------------------|
| General Fund                    | \$ 1,213,430                    | \$ 124,043                    |
| McFarland Improvement Authority | -                               | 501,698                       |
| TDA - LTF                       | -                               | 722,442                       |
| Development Impact              | 1,209,542                       | -                             |
| Miscellaneous Grants            | -                               | 26,908                        |
| Sewer                           | 4,419                           | -                             |
| Refuse                          | 4,114                           | 56,387                        |
| Water                           | 1,360                           | -                             |
| Nonmajor Governmental Funds     | -                               | 997,560                       |
| Nonmajor Enterprise Fund        | 604                             | 4,431                         |
| Total                           | <u>\$ 2,433,469</u>             | <u>\$ 2,433,469</u>           |

**Advances from/to Other Funds**

The amount payable to the Sewer Fund relate to a loan for capital projects, including park facilities and other public infrastructure and facilities. The loan is scheduled to be repaid in 2024:

|              | <u>Advances to<br/>Other Funds</u> | <u>Advances from<br/>Other Funds</u> |
|--------------|------------------------------------|--------------------------------------|
| General Fund | \$ -                               | \$ 68,865                            |
| Sewer        | 68,865                             | -                                    |
| Total        | <u>\$ 68,865</u>                   | <u>\$ 68,865</u>                     |

**CITY OF MCFARLAND  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 4 INTERFUND TRANSACTIONS (CONTINUED)**

**Transfers**

Transfers are indicative of funding for capital projects, and lease payments or debt service. The following are the interfund transfer balances for the year ended June 30, 2023:

|                                 | Transfer In         | Transfer Out        |
|---------------------------------|---------------------|---------------------|
| General Fund                    | \$ 1,832,486        | \$ 719,008          |
| Gas Tax                         | -                   | 879,187             |
| McFarland Improvement Authority | 542,600             | -                   |
| Development Impact              | -                   | 75,542              |
| Miscellaneous Grants            | -                   | 598,882             |
| Sewer                           | -                   | 41,978              |
| Refuse                          | 19,220              | 17,497              |
| Water                           | -                   | 22,839              |
| Nonmajor Enterprise Fund        | -                   | 39,373              |
| Total                           | <u>\$ 2,394,306</u> | <u>\$ 2,394,306</u> |

During the year, the City transferred \$879,187 from its Gas Tax Fund to the General Fund to fund capital projects, \$598,882 from the Miscellaneous Grants Fund to the General Fund for fire services, and \$542,600 from the General Fund to the McFarland Improvement Authority for debt service.

**NOTE 5 UNEARNED/UNAVAILABLE REVENUE**

Unearned revenue consists of moneys received where the City has not yet incurred the qualifying expenditures.

Deferred inflows of resources represents an acquisition of net position or fund balance that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. The City has transactions that qualify for reporting under this category: unavailable revenue. Unavailable revenue is only reported in the governmental funds balance sheet under the modified accrual basis of accounting.

**CITY OF MCFARLAND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**NOTE 5 NOTE 5 UNEARNED/UNAVAILABLE REVENUE (CONTINUED)**

At June 30, 2023, components of unearned and unavailable revenues were as follows:

|                                       | Unearned<br>Revenue | Unavailable<br>Revenue | Total               |
|---------------------------------------|---------------------|------------------------|---------------------|
| General Fund:                         |                     |                        |                     |
| Grant Revenue                         | \$ -                | \$ 2,105,832           | \$ 2,105,832        |
| TDA:                                  |                     |                        |                     |
| Grant Revenue                         | -                   | 573,906                | 573,906             |
| CalHOME:                              |                     |                        |                     |
| Grant Revenue and Loans               | -                   | 2,861,108              | 2,861,108           |
| Miscellaneous Grants:                 |                     |                        |                     |
| Grant Revenue and Loans               | 2,187,656           | -                      | 2,187,656           |
| Nonmajor Governmental Funds:          |                     |                        |                     |
| Grant Revenue and Loans               | 416                 | 709,906                | 710,322             |
| Total Governmental-Type<br>Activities | <u>\$ 2,188,072</u> | <u>\$ 6,250,752</u>    | <u>\$ 8,438,824</u> |
| Public Transportation:                |                     |                        |                     |
| Grant Revenue                         | \$ 172,771          |                        |                     |
| Total Business-Type<br>Activities     | <u>\$ 172,771</u>   |                        |                     |

**NOTE 6 LONG-TERM LIABILITIES**

The following is a summary of changes in long-term liabilities for the year ended June 30, 2023:

| Type of Indebtedness                  | Balance<br>July 1, 2022 | Additions           | Retirements           | Adjustments | Balance<br>June 30, 2023 | Amounts<br>Due Within<br>One Year |
|---------------------------------------|-------------------------|---------------------|-----------------------|-------------|--------------------------|-----------------------------------|
| Governmental-Type Activities:         |                         |                     |                       |             |                          |                                   |
| Direct Placement                      |                         |                     |                       |             |                          |                                   |
| Revenue Bonds                         | \$ 4,245,000            | \$ -                | \$ (105,000)          | \$ -        | \$ 4,140,000             | \$ 100,000                        |
| Unamortized Premiums on Bonds         | 296,487                 | -                   | (11,859)              | -           | 284,628                  | -                                 |
| Direct Borrowing                      |                         |                     |                       |             |                          |                                   |
| Notes Payable                         | 777,639                 | 83,723              | (46,986)              | -           | 814,376                  | 20,207                            |
| Other Liabilities                     |                         |                     |                       |             |                          |                                   |
| Leases                                | 108,517                 | 117,500             | (151,015)             | -           | 75,002                   | 67,497                            |
| SBITAs                                | -                       | 36,664              | (10,706)              | -           | 25,958                   | 10,047                            |
| Compensated Absences                  | 54,229                  | 23,775              | (14,424)              | -           | 63,580                   | 31,790                            |
| Total Governmental-Type<br>Activities | <u>\$ 5,481,872</u>     | <u>\$ 261,662</u>   | <u>\$ (339,990)</u>   | <u>\$ -</u> | <u>\$ 5,403,544</u>      | <u>\$ 229,541</u>                 |
| Business-Type Activities:             |                         |                     |                       |             |                          |                                   |
| Direct Placement                      |                         |                     |                       |             |                          |                                   |
| Revenue Bonds                         | \$ 5,715,000            | \$ 5,076,000        | \$ (5,715,000)        | \$ -        | \$ 5,076,000             | \$ 248,000                        |
| Other Liabilities                     |                         |                     |                       |             |                          |                                   |
| Compensated Absences                  | 56,576                  | 12,155              | (44,310)              | -           | 24,421                   | 18,316                            |
| Total Business-Type Activities        | <u>\$ 5,771,576</u>     | <u>\$ 5,088,155</u> | <u>\$ (5,759,310)</u> | <u>\$ -</u> | <u>\$ 5,100,421</u>      | <u>\$ 266,316</u>                 |

Compensated absences for the governmental activities are generally liquidated by the fund where the accrued liability occurred.

**CITY OF MCFARLAND  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 6 LONG-TERM LIABILITIES (CONTINUED)**

Individual issues of debt payable outstanding at June 30, 2023, are as follows:

Governmental-Type Activities:

Revenue Bonds:

Series 2017 Lease Revenue Bonds dated December 1, 2017, in the original amount of \$4,450,000 at 3% to 4% interest; principal and interest payable each March 1 and September 1 until September 2, 2047, maturity.

Bonds issued by the McFarland Improvement Authority. Secured by a pledge of lease revenues.

|                  |
|------------------|
| 4,140,000        |
| <u>4,140,000</u> |

Total Revenue Bonds

Notes Payable:

Note payable to the United States Department of Agriculture in the amount of \$844,700; principal and interest at 3.375% due each October 1 through 2058.

|                |
|----------------|
| 814,376        |
| <u>814,376</u> |

Total Notes Payable

Total Governmental-Type Activities

|                     |
|---------------------|
| <u>\$ 4,954,376</u> |
|---------------------|

Business-Type Activities:

Revenue Bonds:

Revenue Bonds dated June 15, 2023, in the original amount of \$5,076,000 at 4.410% interest; payable semi-annually commencing October 1, 2023. Principal is due annually commencing October 1, 2023, with final payment due October 1, 2039. Secured by a pledge of water and wastewater net revenues.

|                     |
|---------------------|
| <u>\$ 5,076,000</u> |
|---------------------|

**CITY OF MCFARLAND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**NOTE 6 LONG-TERM LIABILITIES (CONTINUED)**

The following are schedules of debt service requirements as of June 30, 2023:

| <u>Year Ending June 30,</u> | Governmental-Type Activities |                     |                   |                  |
|-----------------------------|------------------------------|---------------------|-------------------|------------------|
|                             | Revenue Bonds                |                     | Note Payable      |                  |
|                             | Principal                    | Interest            | Principal         | Interest         |
| 2024                        | \$ 110,000                   | \$ 161,000          | \$ 20,207         | \$ 2,093         |
| 2025                        | 115,000                      | 157,700             | 20,264            | 2,036            |
| 2026                        | 115,000                      | 154,250             | 20,321            | 1,979            |
| 2027                        | 120,000                      | 150,800             | 20,378            | 1,922            |
| 2028                        | 125,000                      | 147,200             | 20,436            | 1,864            |
| 2029 - 2033                 | 700,000                      | 657,000             | 103,043           | 8,453            |
| 2034 - 2038                 | 845,000                      | 506,400             | 104,501           | 6,992            |
| 2039 - 2043                 | 1,030,000                    | 322,600             | 105,978           | 5,510            |
| 2044 - 2048                 | 980,000                      | 100,000             | 107,477           | 4,007            |
| 2049 - 2053                 | -                            | -                   | 108,997           | 2,483            |
| 2054 - 2058                 | -                            | -                   | 110,538           | 937              |
| 2059                        | -                            | -                   | 72,236            | -                |
| Total                       | <u>\$ 4,140,000</u>          | <u>\$ 2,356,950</u> | <u>\$ 814,376</u> | <u>\$ 38,276</u> |

| <u>Year Ending June 30,</u> | Business-Type Activities |                     |
|-----------------------------|--------------------------|---------------------|
|                             | Revenue Bonds            |                     |
|                             | Principal                | Interest            |
| 2024                        | \$ 248,000               | \$ 172,369          |
| 2025                        | 212,000                  | 208,240             |
| 2026                        | 222,000                  | 198,671             |
| 2027                        | 232,000                  | 188,660             |
| 2028                        | 242,000                  | 178,208             |
| 2029 - 2033                 | 2,737,000                | 1,048,014           |
| 2034 - 2038                 | 1,183,000                | 79,799              |
| Total                       | <u>\$ 5,076,000</u>      | <u>\$ 2,073,961</u> |

On June 15, 2023, the City issued \$5,076,000 in revenue bonds with an average interest rate of 4.410% to advance refund \$5,525,000 of outstanding 2010 revenue bonds with interest rate ranging from 0.5% to 5%. The net proceeds of \$4,940,016 plus an additional \$660,106 of reserve moneys were used to purchase securities, resulting in a loss of \$75,123. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the 2010 Series bonds. As a result, the 2010 Series bonds are considered to be defeased and the liability for those bonds has been removed from the government-wide statement of net assets and the proprietary fund statement of net position.

**CITY OF MCFARLAND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**NOTE 6 LONG-TERM LIABILITIES (CONTINUED)**

**Pledged Revenues**

The City has pledged future water and wastewater utility revenue to repay revenue bonds issued in 2010. The various bonds were issued for the purchase of construction of various water or wastewater infrastructure. At June 30, 2023, \$5,076,000 remains outstanding to be repaid by future water and wastewater revenues. If such revenues prove insufficient, the remainder will be repaid as a general obligation of the City. For the fiscal year ended June 30, 2023, the net revenue available for service of this debt was \$298,537. The debt principal and interest paid in fiscal year 2022-2023 equals \$467,213 (156.5% of available pledged net revenues).

**NOTE 7 LEASES**

**Leases Payable**

The City leases equipment as well as certain operating and office facilities for various terms under long-term, noncancelable lease agreements. The leases expire at various dates through 2027 with interest rates ranging from 7.3918 to 14.4717%.

Total future minimum lease payments under lease agreements are as follows:

| <u>Year Ending June 30,</u>  | <u>Governmental-Type Activities</u> |                 |
|------------------------------|-------------------------------------|-----------------|
|                              | <u>Principal</u>                    | <u>Interest</u> |
| 2024                         | \$ 67,497                           | \$ 1,098        |
| 2025                         | 5,167                               | 533             |
| 2026                         | 1,832                               | 168             |
| 2027                         | 506                                 | 18              |
| Total Minimum Lease Payments | <u>\$ 75,002</u>                    | <u>\$ 1,817</u> |

Right-to-use assets acquired through outstanding leases are shown below, by underlying asset class.

|                                | <u>Governmental-<br/>Type Activities</u> |
|--------------------------------|------------------------------------------|
| Equipment                      | \$ 312,565                               |
| Less: Accumulated Amortization | (197,959)                                |
| Total                          | <u>\$ 114,606</u>                        |

**CITY OF MCFARLAND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**NOTE 7 LEASES (CONTINUED)**

**Leases Receivable**

The City, acting as a lessor, leases various assets under long-term, noncancelable lease agreements with no interest. The leases expire at various dates through 2026. During the year ended June 30, 2023, the City recognized \$13,951 for governmental activities and \$60,414 for business type activities in lease revenue and no interest revenue, pursuant to these contracts. Total minimum lease payments to be received under lease agreements are as follows:

| <u>Year Ending June 30,</u>     | <u>Governmental-Type Activities</u> |                 | <u>Business-Type Activities</u> |                 |
|---------------------------------|-------------------------------------|-----------------|---------------------------------|-----------------|
|                                 | <u>Principal</u>                    | <u>Interest</u> | <u>Principal</u>                | <u>Interest</u> |
| 2024                            | \$ 14,366                           | \$ -            | \$ 61,781                       | \$ -            |
| 2025                            | -                                   | -               | 64,252                          | -               |
| 2026                            | -                                   | -               | 32,756                          | -               |
| Total Minimum<br>Lease Payments | <u>\$ 14,366</u>                    | <u>\$ -</u>     | <u>\$ 158,789</u>               | <u>\$ -</u>     |

**NOTE 8 SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS**

The City has entered into various long-term, non-cancellable subscription-based information technology agreements. Total future minimum lease payments under these agreements are as follows:

| <u>Year Ending June 30,</u>  | <u>Governmental-Type Activities</u> |                 |
|------------------------------|-------------------------------------|-----------------|
|                              | <u>Principal</u>                    | <u>Interest</u> |
| 2024                         | \$ 10,047                           | \$ 729          |
| 2025                         | 5,296                               | 444             |
| 2026                         | 5,264                               | 296             |
| 2027                         | 5,351                               | 150             |
| Total Minimum Lease Payments | <u>\$ 25,958</u>                    | <u>\$ 1,619</u> |

Right-to-use assets acquired through outstanding agreements are shown below, by underlying asset class.

|                                | <u>Governmental-<br/>Type Activities</u> |
|--------------------------------|------------------------------------------|
| Equipment                      | \$ 40,264                                |
| Less: Accumulated Amortization | (5,083)                                  |
| Total                          | <u>\$ 35,181</u>                         |

**NOTE 9 FUND BALANCES**

As prescribed by GASB Statement No. 54, governmental funds report fund balance in classifications based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the funds can be spent.



**CITY OF MCFARLAND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**NOTE 8 FUND BALANCES (CONTINUED)**

The fund balances for all major and nonmajor governmental funds as of June 30, 2023, were distributed as follows:

|                                  | General      | TDA-LTF      | Gas Tax    | CalHOME    | Development<br>Impact | Miscellaneous<br>Grants | McFarland<br>Improvement<br>Authority | Other<br>Governmental<br>Funds | Total        |
|----------------------------------|--------------|--------------|------------|------------|-----------------------|-------------------------|---------------------------------------|--------------------------------|--------------|
| Nonspendable:                    |              |              |            |            |                       |                         |                                       |                                |              |
| Prepays                          | \$ 4,127     | \$ -         | \$ -       | \$ -       | \$ -                  | \$ -                    | \$ -                                  | \$ -                           | \$ 4,127     |
| Land Held<br>for Resale          | 446,593      | -            | -          | -          | -                     | -                       | -                                     | -                              | 446,593      |
| Subtotal                         | 450,720      | -            | -          | -          | -                     | -                       | -                                     | -                              | 450,720      |
| Restricted for:                  |              |              |            |            |                       |                         |                                       |                                |              |
| Streets and<br>Transportation    | -            | -            | 565,110    | -          | -                     | -                       | -                                     | 870,264                        | 1,435,374    |
| Impact Fees                      | -            | -            | -          | -          | 2,199,441             | -                       | -                                     | -                              | 2,199,441    |
| CalHOME                          | -            | -            | -          | 266,048    | -                     | -                       | -                                     | -                              | 266,048      |
| General                          |              |              |            |            |                       |                         |                                       |                                |              |
| Government                       | -            | -            | -          | -          | -                     | 177,103                 | -                                     | -                              | 177,103      |
| Debt Service                     | -            | -            | -          | -          | -                     | -                       | 281,399                               | -                              | 281,399      |
| Capital Projects                 | -            | -            | -          | -          | -                     | -                       | 3,494,362                             | -                              | 3,494,362    |
| Subtotal                         | -            | -            | 565,110    | 266,048    | 2,199,441             | 177,103                 | 3,775,761                             | 870,264                        | 7,853,727    |
| Assigned to:                     |              |              |            |            |                       |                         |                                       |                                |              |
| CUP Fees for<br>Capital Projects | 2,112,278    | -            | -          | -          | -                     | -                       | -                                     | -                              | 2,112,278    |
| Subtotal                         | 2,112,278    | -            | -          | -          | -                     | -                       | -                                     | -                              | 2,112,278    |
| Unassigned                       | (1,459,900)  | (484,584)    | -          | -          | -                     | -                       | -                                     | (100,259)                      | (2,044,743)  |
| Total                            | \$ 1,103,098 | \$ (484,584) | \$ 565,110 | \$ 266,048 | \$ 2,199,441          | \$ 177,103              | \$ 3,775,761                          | \$ 770,005                     | \$ 8,371,982 |

**NOTE 10 RETIREMENT PLAN**

**General Information About the Pension Plan**

**Plan Description**

The City's defined contribution plan provides for retirement benefits to plan members and beneficiaries. The plan is administrated by John Hancock Life Insurance Company.

**Funding Policy**

The City contributes 10% of permanent employees' salaries who have at least three years of service. Vesting is at 33% per year over three years. In the event an employee terminates service prior to retirement, the employee is entitled to a refund of the employee's contributions plus interest plus the vested portion of the City's contributions. During the current year, the City was required to make contributions to the plan in the amount of \$313,075. The plan also included \$4,629 of forfeitures during the current year.

**CITY OF MCFARLAND**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**NOTE 11 RISK MANAGEMENT**

The City is exposed to various risks of loss related to torts: theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

For general liability and workers' compensation programs, the City is a member of the Central San Joaquin Valley Risk Management Authority (the RMA). The RMA is comprised of 55 member cities and special districts and is organized under a Joint Powers Agreement pursuant to the California Government Code. The purpose of the RMA is to arrange and administer programs of insurance for the pooling of self-insured losses and to purchase excess insurance coverage. Each member has a representative on the Board of Directors with officers of the RMA being elected annually by the Board Members.

**General Liability**

Annual deposits are paid by members and are adjusted retrospectively to cover costs. Each member has a specific self-insured retention (SIR) level. The City of McFarland's SIR is \$25,000. The city is responsible for the first \$25,000 of each occurrence. The City does not share or pay for losses of other members with SIRs under \$25,000. Specific coverage includes general and automobile liability, personal injury, errors and omissions, and certain other coverage. Claims from \$25,000 to \$1,000,000 are covered by a special pre-funded self-insurance pool maintained by the RMA. Claims from \$1,000,000 to \$4,000,000 are self-insured by the California Affiliated Risk Management Authorities (CARMA), a joint powers authority providing excess coverage to a membership consisting of six underlying joint powers authorities, representing approximately 175 cities and special districts. Claims from \$4,000,000 to \$39,000,000 are covered by Excess Comprehensive General Liability Policies.

**Workers' Compensation**

Annual deposits are paid by members and are adjusted retrospectively to cover costs. Each member has a specific self-insured retention (SIR) level. The City of McFarland's SIR is \$25,000 per occurrence. The City is responsible for the first \$25,000 of each occurrence. The City does not share or pay for losses of other members with SIRs under \$25,000. Losses between \$25,000 and \$500,000 are covered by a special pre-funded self-insurance pool maintained by the RMA.

Claims from \$500,000 to \$5,000,000 are self-insured by the Local Agency Workers' Compensation Excess Joint Powers Authority which is a joint powers authority providing excess coverage to 36 members including cities, special districts, and joint powers authorities. Claims in excess of \$5,000,000 are self-insured by the California State Association of Counties Excess Insurance Authority, another joint powers authority.

There were no settlements in excess of insurance coverage in any of the three prior fiscal years.

**CITY OF MCFARLAND  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 10 RISK MANAGEMENT (CONTINUED)**

**Workers' Compensation (Continued)**

The audited financial information from Central San Joaquin Valley Risk Management Authority for the year ended June 30, 2023, is as follows:

|                        |                      |
|------------------------|----------------------|
| Total Assets           | \$ 153,984,502       |
| Total Liabilities      | 120,022,096          |
| Net Position           | <u>\$ 33,962,406</u> |
|                        |                      |
| Total Revenues         | \$ 73,088,767        |
| Total Expenses         | 71,300,255           |
| Change in Net Position | <u>\$ 1,788,512</u>  |

Complete audited financial statements can be obtained from their office at 1750 Creekside Oaks Drive, Suite 200, Sacramento, California 95833.

**NOTE 12 OTHER INFORMATION**

**Fund Deficits**

The City has accumulated fund deficits in the following individual funds:

|                     |            |
|---------------------|------------|
| Governmental Funds: |            |
| TDA-LTF             | \$ 484,584 |
| CDBG                | 13,888     |
| HOME                | 85,457     |
| COPS                | 914        |

These deficits will be resolved by future charges for services to other County funds.

**Commitments**

The City has signed agreements to construct various capital improvements subsequent to June 30, 2023. The balance owed on the commitments at June 30, 2023, was approximately \$5,399,580.

**Contingencies**

**Federal and State Government Programs**

The City participates in several federal and state grant programs. These programs are subject to audit and review by the grantor pursuant to grant provisions. Expenditures may be disallowed by the granting agencies that cannot be determined at this time. The City expects such amounts, if any, to be immaterial.

The City is involved in several lawsuits. Due to the nature of the cases, The City's counsel is unable to estimate at this time the probability of favorable or unfavorable outcomes. Therefore, no provision has been made in the financial statements for a loss contingency.

**REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)**

**CITY OF MCFARLAND**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**YEAR ENDED JUNE 30, 2023**

|                                                                 | Original<br>Budget | Final<br>Budget | Actual       | Variance with<br>Final Budget |
|-----------------------------------------------------------------|--------------------|-----------------|--------------|-------------------------------|
| <b>REVENUES</b>                                                 |                    |                 |              |                               |
| Taxes                                                           | \$ 2,698,330       | \$ 2,698,330    | \$ 3,010,197 | \$ 311,867                    |
| Licenses and Permits                                            | 362,449            | 362,449         | 384,681      | 22,232                        |
| Fines and Forfeitures                                           | 45,178             | 45,178          | 52,792       | 7,614                         |
| Use of Money and Property                                       | 74,031             | 74,031          | 27,298       | (46,733)                      |
| Intergovernmental Revenues                                      | 3,632,635          | 3,582,635       | 592,898      | (2,989,737)                   |
| Charges for Services                                            | 3,317,051          | 3,317,051       | 764,183      | (2,552,868)                   |
| Contributions                                                   | -                  | 1,500           | 109,580      | 108,080                       |
| Other Revenues                                                  | 5,000              | 60,000          | 131,333      | 71,333                        |
| Total Revenues                                                  | 10,134,674         | 10,141,174      | 5,072,962    | (5,068,212)                   |
| <b>EXPENDITURES</b>                                             |                    |                 |              |                               |
| Current:                                                        |                    |                 |              |                               |
| General Government                                              | 1,312,316          | 1,342,345       | 955,359      | 386,986                       |
| Public Safety                                                   | 3,972,813          | 4,210,860       | 3,739,799    | 471,061                       |
| Public Works                                                    | 723,122            | 783,122         | 490,702      | 292,420                       |
| Community Development                                           | 546,142            | 892,312         | 481,984      | 410,328                       |
| Debt Service:                                                   |                    |                 |              |                               |
| Principal                                                       | 646,161            | 646,161         | 208,707      | 437,454                       |
| Interest and Other Charges                                      | -                  | -               | 10,759       | (10,759)                      |
| Capital Outlay                                                  | 5,682,883          | 5,861,789       | 3,518,195    | 2,343,594                     |
| Total Expenditures                                              | 12,883,437         | 13,736,589      | 9,405,505    | 4,331,084                     |
| <b>DEFICIENCY OF<br/>REVENUES OVER (UNDER)<br/>EXPENDITURES</b> | (2,748,763)        | (3,595,415)     | (4,332,543)  | (737,128)                     |
| <b>OTHER FINANCING SOURES (USES)</b>                            |                    |                 |              |                               |
| Transfers In                                                    | -                  | -               | 1,832,486    | 1,832,486                     |
| Transfers Out                                                   | -                  | -               | (719,008)    | (719,008)                     |
| Issuance of Leases                                              | -                  | -               | 237,887      | 237,887                       |
| Total Other Financing<br>Soures (Uses)                          | -                  | -               | 1,351,365    | 1,351,365                     |
| <b>NET CHANGE IN FUND BALANCES</b>                              | (2,748,763)        | (3,595,415)     | (2,981,178)  | 614,237                       |
| Fund Balances - Beginning of Year                               | 4,084,276          | 4,084,276       | 4,084,276    | -                             |
| <b>FUND BALANCES - END OF YEAR</b>                              | \$ 1,335,513       | \$ 488,861      | \$ 1,103,098 | \$ 614,237                    |

See accompanying Note to Required Supplementary Information

**CITY OF MCFARLAND  
BUDGETARY COMPARISON SCHEDULE  
TDA-LTF  
MAJOR SPECIAL REVENUE FUND  
YEAR ENDED JUNE 30, 2023**

|                                                                          | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u>    | <u>Actual</u>              | <u>Variance with<br/>Final Budget</u> |
|--------------------------------------------------------------------------|----------------------------|----------------------------|----------------------------|---------------------------------------|
| <b>REVENUES</b>                                                          |                            |                            |                            |                                       |
| Intergovernmental Revenues                                               | \$ 645,870                 | \$ 645,870                 | \$ 97,735                  | \$ (548,135)                          |
| Total Revenues                                                           | <u>645,870</u>             | <u>645,870</u>             | <u>97,735</u>              | <u>(548,135)</u>                      |
| <b>EXCESS (DEFICIENCY) OF<br/>REVENUES OVER (UNDER)<br/>EXPENDITURES</b> | 645,870                    | 645,870                    | 97,735                     | (548,135)                             |
| <b>OTHER FINANCING SOURES (USES)</b>                                     |                            |                            |                            |                                       |
| Transfers Out                                                            | <u>(645,870)</u>           | <u>(645,870)</u>           | <u>-</u>                   | <u>645,870</u>                        |
| Total Other Financing<br>Soures (Uses)                                   | <u>(645,870)</u>           | <u>(645,870)</u>           | <u>-</u>                   | <u>645,870</u>                        |
| <b>NET CHANGE IN FUND BALANCES</b>                                       | -                          | -                          | 97,735                     | 97,735                                |
| Fund Balances - Beginning of Year                                        | <u>(582,319)</u>           | <u>(582,319)</u>           | <u>(582,319)</u>           | <u>-</u>                              |
| <b>FUND BALANCES - END OF YEAR</b>                                       | <u><u>\$ (582,319)</u></u> | <u><u>\$ (582,319)</u></u> | <u><u>\$ (484,584)</u></u> | <u><u>\$ 97,735</u></u>               |

See accompanying Note to Required Supplementary Information

**CITY OF MCFARLAND  
BUDGETARY COMPARISON SCHEDULE  
GAS TAX  
MAJOR SPECIAL REVENUE FUND  
YEAR ENDED JUNE 30, 2023**

|                                                                          | Original<br>Budget | Final<br>Budget   | Actual            | Variance with<br>Final Budget |
|--------------------------------------------------------------------------|--------------------|-------------------|-------------------|-------------------------------|
| <b>REVENUES</b>                                                          |                    |                   |                   |                               |
| Intergovernmental Revenues                                               | \$ 374,977         | \$ 374,977        | \$ 370,059        | \$ (4,918)                    |
| Total Revenues                                                           | 374,977            | 374,977           | 370,059           | (4,918)                       |
| <b>EXCESS (DEFICIENCY) OF<br/>REVENUES OVER (UNDER)<br/>EXPENDITURES</b> | 374,977            | 374,977           | 370,059           | (4,918)                       |
| <b>OTHER FINANCING USES</b>                                              |                    |                   |                   |                               |
| Transfers Out                                                            | (779,790)          | (779,790)         | (879,187)         | (99,397)                      |
| Total Other Financing<br>Uses                                            | (779,790)          | (779,790)         | (879,187)         | (99,397)                      |
| <b>NET CHANGE IN FUND BALANCES</b>                                       | (404,813)          | (404,813)         | (509,128)         | (104,315)                     |
| Fund Balances - Beginning of Year                                        | 1,074,238          | 1,074,238         | 1,074,238         | -                             |
| <b>FUND BALANCES - END OF YEAR</b>                                       | <u>\$ 669,425</u>  | <u>\$ 669,425</u> | <u>\$ 565,110</u> | <u>\$ (104,315)</u>           |

See accompanying Note to Required Supplementary Information



**CITY OF MCFARLAND  
BUDGETARY COMPARISON SCHEDULE  
DEVELOPMENT IMPACT  
MAJOR SPECIAL REVENUE FUND  
YEAR ENDED JUNE 30, 2023**

|                                                             | Original<br>Budget  | Final<br>Budget     | Actual              | Variance with<br>Final Budget |
|-------------------------------------------------------------|---------------------|---------------------|---------------------|-------------------------------|
| <b>REVENUES</b>                                             |                     |                     |                     |                               |
| Licenses and Permits                                        | \$ 411,208          | \$ 411,208          | \$ 433,888          | \$ 22,680                     |
| Total Revenues                                              | 411,208             | 411,208             | 433,888             | 22,680                        |
| <b>EXCESS OF<br/>REVENUES OVER (UNDER)<br/>EXPENDITURES</b> | 411,208             | 411,208             | 433,888             | 22,680                        |
| <b>OTHER FINANCING SOURES (USES)</b>                        |                     |                     |                     |                               |
| Transfers Out                                               | (78,283)            | (78,283)            | (75,542)            | 2,741                         |
| Total Other Financing<br>Soures (Uses)                      | (78,283)            | (78,283)            | (75,542)            | 2,741                         |
| <b>NET CHANGE IN FUND BALANCES</b>                          | 332,925             | 332,925             | 358,346             | 25,421                        |
| Fund Balances - Beginning of Year                           | 1,841,095           | 1,841,095           | 1,841,095           | -                             |
| <b>FUND BALANCES - END OF YEAR</b>                          | <u>\$ 2,174,020</u> | <u>\$ 2,174,020</u> | <u>\$ 2,199,441</u> | <u>\$ 25,421</u>              |

See accompanying Note to Required Supplementary Information

**CITY OF MCFARLAND  
BUDGETARY COMPARISON SCHEDULE  
MISCELLANEOUS GRANTS  
MAJOR SPECIAL REVENUE FUND  
YEAR ENDED JUNE 30, 2023**

|                                                                          | Original<br>Budget    | Final<br>Budget       | Actual            | Variance with<br>Final Budget |
|--------------------------------------------------------------------------|-----------------------|-----------------------|-------------------|-------------------------------|
| <b>REVENUES</b>                                                          |                       |                       |                   |                               |
| Intergovernmental Revenues                                               | \$ -                  | \$ -                  | \$ 1,214,575      | \$ 1,214,575                  |
| Total Revenues                                                           | -                     | -                     | 1,214,575         | 1,214,575                     |
| <b>EXPENDITURES</b>                                                      |                       |                       |                   |                               |
| Current:                                                                 |                       |                       |                   |                               |
| General Government                                                       | 805,813               | 883,225               | 550,955           | 332,270                       |
| Total Expenditures                                                       | 805,813               | 883,225               | 550,955           | 332,270                       |
| <b>EXCESS (DEFICIENCY) OF<br/>REVENUES OVER (UNDER)<br/>EXPENDITURES</b> | (805,813)             | (883,225)             | 663,620           | 1,546,845                     |
| <b>OTHER FINANCING SOURES (USES)</b>                                     |                       |                       |                   |                               |
| Transfers In                                                             |                       |                       |                   |                               |
| Transfers Out                                                            | (598,882)             | (598,882)             | (598,882)         | -                             |
| Total Other Financing<br>Soures (Uses)                                   | (598,882)             | (598,882)             | (598,882)         | -                             |
| <b>NET CHANGE IN FUND BALANCES</b>                                       | (1,404,695)           | (1,482,107)           | 64,738            | 1,546,845                     |
| Fund Balances - Beginning of Year                                        | 112,365               | 112,365               | 112,365           | -                             |
| <b>FUND BALANCES - END OF YEAR</b>                                       | <u>\$ (1,292,330)</u> | <u>\$ (1,369,742)</u> | <u>\$ 177,103</u> | <u>\$ 1,546,845</u>           |

See accompanying Note to Required Supplementary Information

**CITY OF MCFARLAND**  
**NOTE TO REQUIRED SUPPLEMENTARY INFORMATION**  
**JUNE 30, 2023**

**NOTE 1   APPROPRIATED BUDGET AND BUDGETARY CONTROL**

The City Council is required to adopt an annual budget resolution by July 1 of each fiscal year for the General and Special Revenue funds. The budgets are presented for reporting purposes on a budgetary basis consistent with accounting principles generally accepted in the United States of America. The McFarland Improvement Authority does not adopt a budget.

The appropriated budget is prepared by fund, function, and department. There were no expenditures that exceeded the budget for the year. The City Manager may make transfers of appropriations within a department and make transfers of appropriations between departments as long as there is no increase or decrease to the overall budget. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the function level. Unexpended or unencumbered appropriations lapse at the end of the fiscal year. Encumbered appropriations are reappropriated in the ensuing year's budget.

The City Council adopts budgets for the Enterprise funds. However, all Proprietary fund types are accounted for on a cost of service (net income), or "capital maintenance" measurement focus. As a result, budget comparisons are impractical. Additionally, the City is not legally mandated to report the results of operations for these Proprietary fund types on a budget comparison basis; therefore, budgetary data related to these funds has not been presented.

The City did not present a budgetary schedule for the CalHOME Fund since this fund did not report a budget this year.

## **COMBINING FUND STATEMENTS**

**CITY OF MCFARLAND  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2023**

|                                                                              | Special Revenue   |                   |                           |                   |                                  |                                     | Total               |
|------------------------------------------------------------------------------|-------------------|-------------------|---------------------------|-------------------|----------------------------------|-------------------------------------|---------------------|
|                                                                              | CDBG              | HOME              | Lighting and<br>Landscape | COPS              | Road<br>Maintenance<br>and Rehab | Community<br>Facilities<br>District |                     |
| <b>ASSETS</b>                                                                |                   |                   |                           |                   |                                  |                                     |                     |
| Cash and Investments                                                         | \$ 402,547        | \$ -              | \$ 193,461                | \$ -              | \$ 659,500                       | \$ -                                | \$ 1,255,508        |
| Receivables:                                                                 |                   |                   |                           |                   |                                  |                                     |                     |
| Accounts                                                                     | -                 | 3,383             | -                         | -                 | 28,397                           | -                                   | 31,780              |
| Intergovernmental                                                            | 7,791             | -                 | -                         | 482,791           | -                                | -                                   | 490,582             |
| Loans Receivable                                                             | -                 | 709,906           | -                         | -                 | -                                | -                                   | 709,906             |
| Total Assets                                                                 | <u>\$ 410,338</u> | <u>\$ 713,289</u> | <u>\$ 193,461</u>         | <u>\$ 482,791</u> | <u>\$ 687,897</u>                | <u>\$ -</u>                         | <u>\$ 2,487,776</u> |
| <b>LIABILITIES, DEFERRED<br/>INFLOWS OF RESOURCES,<br/>AND FUND BALANCES</b> |                   |                   |                           |                   |                                  |                                     |                     |
| <b>LIABILITIES</b>                                                           |                   |                   |                           |                   |                                  |                                     |                     |
| Accounts Payable                                                             | \$ -              | \$ -              | \$ 9,182                  | \$ -              | \$ -                             | \$ -                                | \$ 9,182            |
| Accrued Liabilities                                                          | -                 | -                 | 707                       | -                 | -                                | -                                   | 707                 |
| Due to Other Funds                                                           | 424,226           | 88,840            | 789                       | 483,705           | -                                | -                                   | 997,560             |
| Unearned Revenue                                                             | -                 | -                 | -                         | -                 | 416                              | -                                   | 416                 |
| Total Liabilities                                                            | <u>424,226</u>    | <u>88,840</u>     | <u>10,678</u>             | <u>483,705</u>    | <u>416</u>                       | <u>-</u>                            | <u>1,007,865</u>    |
| <b>DEFERRED INFLOWS OF<br/>RESOURCES</b>                                     |                   |                   |                           |                   |                                  |                                     |                     |
| Unavailable Revenue                                                          | -                 | 709,906           | -                         | -                 | -                                | -                                   | 709,906             |
| <b>FUND BALANCES</b>                                                         |                   |                   |                           |                   |                                  |                                     |                     |
| Restricted                                                                   | -                 | -                 | 182,783                   | -                 | 687,481                          | -                                   | 870,264             |
| Unassigned                                                                   | (13,888)          | (85,457)          | -                         | (914)             | -                                | -                                   | (100,259)           |
| Total Fund Balances                                                          | <u>(13,888)</u>   | <u>(85,457)</u>   | <u>182,783</u>            | <u>(914)</u>      | <u>687,481</u>                   | <u>-</u>                            | <u>770,005</u>      |
| Total Liabilities, Deferred<br>Inflows of Resources,<br>and Fund Balances    | <u>\$ 410,338</u> | <u>\$ 713,289</u> | <u>\$ 193,461</u>         | <u>\$ 482,791</u> | <u>\$ 687,897</u>                | <u>\$ -</u>                         | <u>\$ 2,487,776</u> |

**CITY OF MCFARLAND  
COMBINING STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
YEAR ENDED JUNE 30, 2023**

|                                                                          | Special Revenue    |                    |                           |                 |                                  |                                     | Total             |
|--------------------------------------------------------------------------|--------------------|--------------------|---------------------------|-----------------|----------------------------------|-------------------------------------|-------------------|
|                                                                          | CDBG               | HOME               | Lighting and<br>Landscape | COPS            | Road<br>Maintenance<br>and Rehab | Community<br>Facilities<br>District |                   |
| <b>REVENUES</b>                                                          |                    |                    |                           |                 |                                  |                                     |                   |
| Taxes                                                                    | \$ -               | \$ -               | \$ 149,499                | \$ -            | \$ 286,611                       | \$ -                                | \$ 436,110        |
| Use of Money and Property                                                | -                  | -                  | 187                       | -               | -                                | -                                   | 187               |
| Intergovernmental Revenues                                               | -                  | -                  | -                         | 876,848         | 28,397                           | 155,013                             | 1,060,258         |
| Other Revenues                                                           | -                  | -                  | -                         | -               | -                                | -                                   | -                 |
| Total Revenues                                                           | -                  | -                  | 149,686                   | 876,848         | 315,008                          | 155,013                             | 1,496,555         |
| <b>EXPENDITURES</b>                                                      |                    |                    |                           |                 |                                  |                                     |                   |
| Current:                                                                 |                    |                    |                           |                 |                                  |                                     |                   |
| General Government                                                       | -                  | -                  | -                         | -               | -                                | 155,013                             | 155,013           |
| Public Safety                                                            | -                  | -                  | -                         | 876,848         | -                                | -                                   | 876,848           |
| Public Works                                                             | -                  | -                  | 207,942                   | -               | 163,839                          | -                                   | 371,781           |
| Capital Outlay                                                           | -                  | -                  | -                         | -               | -                                | -                                   | -                 |
| Total Expenditures                                                       | -                  | -                  | 207,942                   | 876,848         | 163,839                          | 155,013                             | 1,403,642         |
| <b>EXCESS (DEFICIENCY) OF<br/>REVENUES OVER (UNDER)<br/>EXPENDITURES</b> | -                  | -                  | (58,256)                  | -               | 151,169                          | -                                   | 92,913            |
| <b>OTHER FINANCING<br/>SOURCES (USES)</b>                                |                    |                    |                           |                 |                                  |                                     |                   |
| Transfers Out                                                            | -                  | -                  | -                         | -               | -                                | -                                   | -                 |
| Total Other Financing<br>Sources (Uses)                                  | -                  | -                  | -                         | -               | -                                | -                                   | -                 |
| <b>NET CHANGE IN FUND<br/>BALANCES</b>                                   | -                  | -                  | (58,256)                  | -               | 151,169                          | -                                   | 92,913            |
| Fund Balances - Beginning<br>of Year                                     | (13,888)           | (85,457)           | 241,039                   | (914)           | 536,312                          | -                                   | 677,092           |
| <b>FUND BALANCES - END<br/>OF YEAR</b>                                   | <u>\$ (13,888)</u> | <u>\$ (85,457)</u> | <u>\$ 182,783</u>         | <u>\$ (914)</u> | <u>\$ 687,481</u>                | <u>\$ -</u>                         | <u>\$ 770,005</u> |



**CITY OF MCFARLAND  
SINGLE AUDIT REPORT  
YEAR ENDED JUNE 30, 2023**



CPAs | CONSULTANTS | WEALTH ADVISORS

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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Honorable City Council  
City of McFarland  
McFarland, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of McFarland (the City) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise City's basic financial statements, and have issued our report thereon dated March 20, 2024.

***Report on Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2023-001 to be a material weakness.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2023-002 and 2023-003 to be significant deficiencies.

### ***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **The City of McFarland's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the City of McFarland's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The City of McFarland's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**CliftonLarsonAllen LLP**

Roseville, California  
March 20, 2024



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH  
MAJOR FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER  
COMPLIANCE, AND REPORT ON THE SCHEDULE OF EXPENDITURES  
OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

Honorable City Council  
City of McFarland  
McFarland, California

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited the City of McFarland, California's (the City) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2023. The City's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City's federal programs.

### ***Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## Report on Internal Control Over Compliance

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

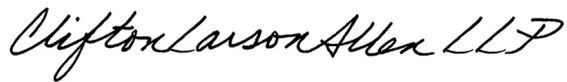
Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

*Government Auditing Standards* requires the auditor to perform limited procedures on the City's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

**Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We have issued our report thereon, dated March 20, 2024, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



**CliftonLarsonAllen LLP**

Roseville, California  
March 20, 2024

**CITY OF MCFARLAND**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2023**

| Federal Grantor/Pass-Through Grantor/<br>Program/Cluster Title                                           | Federal<br>Assistance<br>Listing<br>Number | Pass-Through<br>Entity Identifying<br>Number | Total<br>Federal<br>Expenditures | Passed<br>Through to<br>Subrecipients |
|----------------------------------------------------------------------------------------------------------|--------------------------------------------|----------------------------------------------|----------------------------------|---------------------------------------|
| <b>U.S. Department of Agriculture</b>                                                                    |                                            |                                              |                                  |                                       |
| Direct Programs:                                                                                         |                                            |                                              |                                  |                                       |
| Community Facilities Direct Loan and Grant Program                                                       | 10.766                                     | N/A                                          | \$ 747,910                       | \$ -                                  |
| Subtotal - Community Facilities Loans and Grant Cluster                                                  |                                            |                                              | <u>747,910</u>                   | <u>-</u>                              |
| Total U.S. Department of Agriculture                                                                     |                                            |                                              | 747,910                          | -                                     |
| <b>U.S. Department of Housing and Urban Development</b>                                                  |                                            |                                              |                                  |                                       |
| Passed-Through State of California Department of HOME Investment Partnership Program (Outstanding Loans) | 14.239                                     | N/A                                          | <u>709,906</u>                   | <u>-</u>                              |
| Total U.S. Department of Housing and Urban Development                                                   |                                            |                                              | 709,906                          | -                                     |
| <b>U.S. Department of Justice</b>                                                                        |                                            |                                              |                                  |                                       |
| Direct Programs:                                                                                         |                                            |                                              |                                  |                                       |
| Public Safety Partnership and Community Policing Grants                                                  | 16.710                                     | N/A                                          | <u>483,061</u>                   | <u>-</u>                              |
| Total U.S. Department of Justice                                                                         |                                            |                                              | 483,061                          | -                                     |
| <b>U.S. Department of Transportation</b>                                                                 |                                            |                                              |                                  |                                       |
| Passed-Through the State Department of Transportation:                                                   |                                            |                                              |                                  |                                       |
| Highway Planning and Construction                                                                        | 20.205                                     | CMAQ-8405                                    | 1,680                            | -                                     |
| Highway Planning and Construction                                                                        | 20.205                                     | H8-06-012                                    | <u>21,460</u>                    | <u>-</u>                              |
| Subtotal - Highway Planning and Construction Cluster                                                     |                                            |                                              | <u>23,140</u>                    | <u>-</u>                              |
| Formula Grants for Rural Areas and Tribal Transit Program                                                | 20.509                                     | N/A                                          | <u>43,946</u>                    | <u>-</u>                              |
| Total U.S. Department of Transportation                                                                  |                                            |                                              | 67,086                           | -                                     |
| <b>U.S. Department of Treasury</b>                                                                       |                                            |                                              |                                  |                                       |
| Passed-Through the State Department of Finance COVID-19 Coronavirus                                      |                                            |                                              |                                  |                                       |
| State and Local Fiscal Recovery Funds                                                                    | 21.027                                     | N/A                                          | <u>1,111,875</u>                 | <u>-</u>                              |
| Subtotal - Assistance Listing Number 21.027                                                              |                                            |                                              | <u>1,111,875</u>                 | <u>-</u>                              |
| Total U.S. Department of Treasury                                                                        |                                            |                                              | <u>1,111,875</u>                 | <u>-</u>                              |
| Total Expenditures of Federal Awards                                                                     |                                            |                                              | <u>\$ 3,119,838</u>              | <u>\$ -</u>                           |

See accompanying Notes to Schedule of Expenditures of Federal Awards.



**CITY OF MCFARLAND**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**JUNE 30, 2023**

**NOTE 1 BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the Schedule) presents the activity of all federal awards programs of the City of McFarland (the City) for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City.

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance for all awards. Under these principles, certain types of expenditures are not allowable or are limited as to reimbursement. Therefore, some amounts presented in the Schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

**NOTE 3 ASSISTANCE LISTING NUMBERS**

The program titles and Assistance Listing Numbers were obtained from the federal or pass-through grantor.

**NOTE 4 INDIRECT COST RATE**

The City did not elect to use the 10 percent de minimis indirect cost rate as covered in 2 CFR §200.414.

**NOTE 5 PASS-THROUGH ENTITIES' IDENTIFYING NUMBER**

When federal awards were received from a pass-through entity, the Schedule shows, if available, the identifying number assigned by the pass-through entity. When no identifying number is shown, the City determined that no identifying number is assigned for the program or the City was unable to obtain an identifying number from the pass-through entity.

**CITY OF MCFARLAND**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**JUNE 30, 2023**

**NOTE 6    LOANS WITH CONTINUING COMPLIANCE REQUIREMENTS**

The City offers property rehabilitation and first-time home buyer loans to eligible individuals as part of its HOME program. The loans have continuing compliance requirements and therefore the outstanding balances are reflected on the Schedule. No new loans were issued during the fiscal year ended June 30, 2023.

| Assistance<br>Listing<br>Number | Federal Program                                    | Outstanding<br>Loans | Loans with<br>Continuing<br>Compliance<br>Requirements |
|---------------------------------|----------------------------------------------------|----------------------|--------------------------------------------------------|
| 10.766                          | Community Facilities Direct Loan and Grant Program | \$ 747,910           | \$ 747,910                                             |
| 14.239                          | Home Investment Partnership Program                | 709,906              | 709,906                                                |

**CITY OF MCFARLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2023**

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***Section I – Summary of Auditors’ Results***

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***Financial Statements***

1. Type of auditors’ report issued: Unmodified
2. Internal control over financial reporting:
  - Material weakness(es) identified?     x     yes            no
  - Significant deficiency(ies) identified?     x     yes            none reported
3. Noncompliance material to financial statements noted?            yes     x     no

***Federal Awards***

1. Internal control over major federal programs:
  - Material weakness(es) identified?            yes     x     no
  - Significant deficiency(ies) identified?            yes     x     none reported
2. Type of auditors’ report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?     x     yes            no

***Identification of Major Federal Programs***

**Assistance Listing Number(s)**

**Name of Federal Program or Cluster**

21.027

COVID -19 Coronavirus State and Local Fiscal Recovery Funds

16.710

Public Safety Partnership and Community Policing Grants

Dollar threshold used to distinguish between Type A and Type B programs:

\$     750,000    

Auditee qualified as low-risk auditee?

           yes     x     no

**CITY OF MCFARLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2023**

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***Section II – Financial Statement Findings***

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**2023 – 001 Unavailable Revenue**

**Type of Finding:** Material Weakness in Internal Control over Financial Reporting

**Condition:** During our audit, we noted revenue was overstated and unavailable revenue was understated by \$2,105,832 in the General Fund.

**Criteria or specific requirement:** Unavailable revenue and the associated revenues should be recorded in the period they are determined to be recognizable in accordance with generally accepted accounting principles (GAAP).

**Effect:** Revenue was overstated and unavailable revenue was understated by \$2,105,832 in the General Fund.

**Cause:** Certain accruals were not identified and captured as part of the year end close process.

**Repeat Finding:** This is not a repeat finding.

**Recommendation:** The City should provide additional training to departments and staff on revenue recognition in accordance with GAAP.

**Views of Responsible Officials and Planned Corrective Actions:** There is no disagreement with this finding. The Finance Department will establish written procedures for reconciliations of all major accounts which are to be completed the end of each month and fiscal year.

**CITY OF MCFARLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2023**

**2023 – 002 Accounts Receivable**

**Type of Finding:** Significant Deficiency in Internal Control over Financial Reporting

**Condition:** During our audit, we noted accounts receivable and revenue were understated by \$134,388 in the General Fund for conditional use permits and SRO funding. Accounts receivable and revenue were also understated by \$27,025 in the Gas Tax Fund for highway user tax funding. Accounts receivable and revenue were also understated by \$28,397 in the Road Fund for road rehabilitation funding.

**Criteria or specific requirement:** Accounts receivable and the associated revenues should be recorded in the period they are determined to be recognizable in accordance with generally accepted accounting principles (GAAP).

**Effect:** The following are misstatements detected as a result of audit procedures that are within the City's financial statements:

Accounts receivable and revenues were understated by \$134,388 in the General Fund for conditions use permits and SRO funding.

Accounts receivable and revenue were understated by \$27,025 in the Gas Tax Fund for highway user tax funding.

Accounts receivable and revenues were understated by \$28,397 in the Road Fund for road rehabilitation funding.

**Cause:** Certain accruals were not identified and captured as part of the year end close process.

**Repeat Finding:** This is a repeat finding from the prior year (2022-003).

**Recommendation:** The City should provide additional training to departments and staff on revenue recognition in accordance with GAAP and include additional procedures during the year end closing process to capture all year end accruals.

**Views of Responsible Officials and Planned Corrective Actions:** There is no disagreement with this finding. The Finance Department will establish written procedures for reconciliations of all major accounts which are to be completed the end of each month and fiscal year.

**CITY OF MCFARLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2023**

**2023 – 003 SEFA Preparation**

**Type of Finding:** Significant Deficiency in Internal Control over Financial Reporting

**Condition:** The City made adjustments to the SEFA for the following program: ALN #20.509 Formula Grants for Rural Areas Program.

**Criteria or specific requirement:** The City's responsibility per the Uniform Guidance, Section 200.508 Part B, is to "prepare appropriate financial statements, including the Schedule of Expenditures of Awards (SEFA)". This includes determining the correct amount of expenditures that need to be reported for the Schedule of Expenditures of Federal Awards.

The SEFA, while not part of the Basic Financial Statements, is audited in relation to the basic financial statements, in accordance with the requirements of the Uniform Guidance. The Uniform Guidance requires auditors to determine major programs and perform risk assessments based on information reported on the SEFA.

**Effect:** During our review of the preliminary SEFA and testing over the major programs, we noted the City omitted the entire Formula Grants for Rural Areas Program from the SEFA which amounted to \$43,946 in federal expenditures.

**Cause:** Expenditures related to the program were not included on the SEFA through the City's process of compiling the SEFA.

**Repeat Finding:** This is a repeat finding from the prior year (2022-005).

**Recommendation:** We recommend the City provides additional training to the departments to understand their grant reporting requirements.

**Views of Responsible Officials and Planned Corrective Actions:** There is no disagreement with this finding. The City will provide additional training to individuals responsible for grant reporting requirements.

**CITY OF MCFARLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2023**

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***Section III – Findings and Questioned Costs – Major Federal Programs***

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Our audit did not disclose any matters required to be reported in accordance with 2 CFR 200.516(a).







# City of McFarland Presentation of Audit Reports June 30, 2023

April 11, 2024

WEALTH ADVISORY | OUTSOURCING | AUDIT, TAX, AND CONSULTING

Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor

# Agenda

- Purpose of our Audit
- Summary of Audit Results by Engagement
- Required Audit Communication to Governance
- Recent Governmental Accounting Standards Board (GASB) Pronouncements



# Purpose of Our Audit

- Express opinions providing *reasonable*, but *not absolute*, assurance whether the City's financial statements are free from material misstatement whether due to fraud or error



# Summary of Audit Results by Engagement

| Engagement                | Opinion on Financial Statements | Audit Findings                                                                                                                                                |
|---------------------------|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|
| City Financial Statements | Unmodified                      | <ul style="list-style-type: none"><li>-1 Material weaknesses identified</li><li>- 2 Significant deficiencies</li><li>-No instances of noncompliance</li></ul> |



# Summary of Audit Results by Engagement (continued)

| Engagement   | Opinion on Compliance over Major Federal Programs | Opinion on I/C over Major Federal Programs | Audit Findings |
|--------------|---------------------------------------------------|--------------------------------------------|----------------|
| Single Audit | Unmodified                                        | Unmodified                                 | None Reported  |

## Identification of Major Federal Programs

### Assistance Listing Number(s)

21.027

16.710

### Name of Federal Program or Cluster

COVID -19 Coronavirus State and Local Fiscal Recovery Funds

Public Safety Partnership and Community Policing Grants

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

           yes            x       no



# Summary of Audit Results: Recap of Findings

| Engagement           | Type        | Account                                           | Condition                                                                                                                                                                                | Recommendation                                                                                                                                       |
|----------------------|-------------|---------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|
| Financial Statements | MW 2023-001 | Unavailable revenue and revenue                   | During our audit, we noted that revenues that were earned during FY 2023, but not received in cash during the availability period were not properly reclassified to unavailable revenue. | Establish procedures for comparing revenues reported to amounts earned during the availability period and perform reclassifications as necessary.    |
| Financial Statements | SD 2023-002 | Accounts Receivable                               | During our audit, we identified several transactions that should have been recorded as revenue and receivables at June 30, 2023.                                                         | Compare receivables balance to cash collections to ensure that the City's receivable balance is complete.                                            |
| Financial Statements | SD 2023-003 | Schedule of Expenditures of Federal Awards (SEFA) | During our audit, it was identified that the City initially omitted a program from the SEFA                                                                                              | Provide training to the City departments to identify federal programs and ensure that all expenditures of federal programs are included on the SEFA. |

# Required Audit Communication

| Matter to be Communicated            | Auditors' Response                                                                                                                                                          |
|--------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Accounting Policies                  | <ul style="list-style-type: none"><li>• Significant accounting policies are described in Note 1.</li><li>• No new accounting policies and no significant changes.</li></ul> |
| Accounting Estimates                 | <ul style="list-style-type: none"><li>• No significant estimates identified.</li></ul>                                                                                      |
| Corrected Misstatements              | <ul style="list-style-type: none"><li>• Various adjustments related to cash, lessees, revenues and expenditures.</li></ul>                                                  |
| Disagreements with Management        | <ul style="list-style-type: none"><li>• No disagreements with management</li></ul>                                                                                          |
| Consultations with Other Accountants | <ul style="list-style-type: none"><li>• No consultations with other accountants</li></ul>                                                                                   |



# Required Audit Communication (continued)

| Matter to be Communicated                                              | Auditors' Response                                                                                                                                                                                                                                        |
|------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Fraud and Illegal Acts                                                 | <ul style="list-style-type: none"><li>• None identified</li></ul>                                                                                                                                                                                         |
| Significant Difficulties Encountered During the Audit                  | <ul style="list-style-type: none"><li>• None identified</li></ul>                                                                                                                                                                                         |
| Other Information in Documents Containing Audited Financial Statements | <ul style="list-style-type: none"><li>• Communicated responsibilities with respect to required supplementary information (RSI), supplementary information (combining fund statements and the schedule of expenditures of federal awards (SEFA))</li></ul> |
| Management Representations                                             | <ul style="list-style-type: none"><li>• Management provided us with a signed copy of the management representation letter upon completion of each engagement</li></ul>                                                                                    |





# Recent Governmental Accounting Standards Board (GASB) Pronouncements

| Standard                                          | Applicable year | Expected Impact |
|---------------------------------------------------|-----------------|-----------------|
| 99- Omnibus 2022                                  | 2024            | Not significant |
| 100- Accounting for Changes and Error corrections | 2024            | Not significant |
| 101- Compensated Absences                         | 2025            | Moderate        |
| 102- Certain Risk Disclosures                     | 2025            | Not significant |



# Questions?



[CLAAconnect.com](https://CLAAconnect.com)



WEALTH ADVISORY | OUTSOURCING | AUDIT, TAX, AND CONSULTING

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# **City of McFarland**

## **City Council Meeting**

### **STAFF REPORT**

Agenda Item No. 15.  
Section: ADMINISTRATIVE  
AGENDA  
Meeting Date: April 11, 2024

**TO:** Honorable Mayor and Council Members

**FROM:** Diego Viramontes, City Manager

**SUBJECT:** APPROVAL OF RESOLUTION NO. 2024-46 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND APPROVING FUNDS FROM THE CITY'S COMMUNITY GRANT PROGRAM TO THE COUGAR BOOSTER CLUB FOR THE SUMMER FOOTBALL CAMP AND RELATED ACTIVITIES.

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#### **SUMMARY:**

In February 2023, the City of McFarland City Council initiated the Community Grants Program to support various local groups, organizations, and volunteers. This program aims to enhance the cultural, social, and economic well-being of McFarland through funding opportunities for events and activities that benefit the community. The program emphasizes transparent, justifiable, and fair expenditure of tax dollars, aligning with the Council's vision of fostering beneficial programs, services, or projects within financial constraints.

On April 5, 2024, the Cougar Booster Club submitted an application for a \$2,500 grant to support their summer football camp and associated activities, aiming to bolster McFarland High School Early College's extracurricular academic and athletic programs. This report evaluates the application against the city's criteria for community grant funding, including public service provision and community health, safety, and welfare promotion.

The Cougar Booster Club requests \$2,500 out of an \$8,000 total project cost for their summer camp, intending to cover the shortfall through community fundraising efforts. Approval of this grant will allocate these funds from the Community Grants Program budget, which is designed to support such community-enhancing projects. The financial assistance will specifically aid underprivileged high school athletes, fostering both personal growth and city representation. The program's funding is accounted for in the annual budget, with allocations made to support community organizations that meet the established criteria. Approval of this grant would reflect a strategic investment in our youth and community engagement, with anticipated positive social and economic returns on investment.

#### **FINANCIAL IMPACT:**

\$2,500 from the City of McFarland Community Grant Funds

#### **RECOMMENDATION:**

Based on the application's alignment with the Community Grants Program criteria and the potential impact on McFarland's youth and broader community, staff recommends approval of the Cougar Booster Club's grant request. This funding will not only support local athletes in

their development but will also reinforce McFarland's commitment to nurturing a strong, vibrant community through engagement in educational and athletic pursuits.

**ATTACHMENTS:**

1. Cougar Booster Club Community Grant Application

## **RESOLUTION NO. 2024-46**

### **A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND APPROVING FUNDS FROM THE CITY'S COMMUNITY GRANT PROGRAM TO THE COUGAR BOOSTER CLUB FOR THE SUMMER FOOTBALL CAMP AND RELATED ACTIVITIES**

**WHEREAS**, the City of McFarland recognizes the importance of community-based groups, organizations, and volunteers in enhancing the cultural, social, and economic well-being of the city; and

**WHEREAS**, the City Council of McFarland established the Community Grants Program in February 2023 to provide funding opportunities for events and activities that contribute positively to the community; and

**WHEREAS**, the Community Grants Program is designed to ensure that tax dollars are expended in a manner that is justifiable, fair, and holds recipient groups accountable for their spending, thereby demonstrating the City Council's commitment to supporting beneficial programs, services, or projects; and

**WHEREAS**, the Cougar Booster Club submitted an application for a community grant in the amount of \$2,500 on April 5, 2024, to assist with funding a summer football camp and related activities for McFarland High School Early College athletes; and

**WHEREAS**, the proposed project by the Cougar Booster Club aims to provide additional funding sources for extracurricular academic and athletic programs, specifically targeting high school students with limited financial resources to attend specialized camps; and

**WHEREAS**, participation in the summer camp, including activities at Hume Lake, is expected to foster skill development and character building among McFarland High School athletes, thereby enhancing their performance and representing the spirit of McFarland both on and off the field; and

**WHEREAS**, the total cost of the summer camp is estimated at \$8,000, with the Cougar Booster Club committed to covering the additional expenses through fundraising efforts, including the McFarland Cougar Athletic Booster Club Golf Tournament; and

**WHEREAS**, the Cougar Booster Club is a registered 501(c)(3) nonprofit organization in good

standing, and has received a letter of support from the McFarland Unified School District Superintendent, S. Aaron Resendez;

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

1. Grant Approval: The City Council hereby approves the grant application of the Cougar Booster Club in the amount of \$2,500 for the summer football camp and related activities, under the terms and conditions of the Community Grants Program.
2. Funding Allocation: The Finance Director is authorized and directed to allocate the approved grant amount of \$2,500 from the Community Grants Program budget to the Cougar Booster Club for the stated purpose of supporting the summer football camp and related activities.
3. Recognition and Publicity: The City of McFarland and the Cougar Booster Club shall mutually acknowledge and publicize this partnership and the positive outcomes of the summer camp through appropriate media channels, highlighting the City Council's support for community-based programs and the success of local youth initiatives.

PASSED AND ADOPTED at a regular meeting of the City Council of the City of McFarland on April 11, 2024 by the following vote:

|                       | <b>Aye</b> | <b>Nae</b> | <b>Abstain</b> | <b>Absent</b> |
|-----------------------|------------|------------|----------------|---------------|
| <b>Saul Ayon</b>      |            |            |                |               |
| <b>Ricardo Cano</b>   |            |            |                |               |
| <b>Amador Ayon</b>    |            |            |                |               |
| <b>Anita Gonzalez</b> |            |            |                |               |
| <b>María T. Pérez</b> |            |            |                |               |

CITY OF MCFARLAND

\_\_\_\_\_  
Saul Ayon, Mayor

ATTEST:

\_\_\_\_\_  
Francisca Alvarado, 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.

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Francisca Alvarado, City Clerk





401 W. Kern Avenue  
McFarland, CA 93250  
661-792-3091 – Office  
661-792-3093 - Fax

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## City of McFarland Community Grant Application

### INTRODUCTION

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Please review and complete this application.

- All applications must be submitted by mail to the City Clerk at 401 W. Kern Street, McFarland CA 93250
- Submission of this application in no way obligates the City of McFarland to award a grant.
- The City of McFarland reserves the right to reject any or all applications, wholly or in part, at any time, without penalty.
- If you have any questions, please contact the City of McFarland; (661) 792-3091.

### TO BE COMPLETED BY APPLICANT

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**Name of Individual/Entity/Non-Profit Organization:**

McFarland High School Cougar Athletic Booster Club

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**Address:**

601 Second Street, McFarland CA 93250

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**Federal Tax ID #:**

86-3836684

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**Contact Person Name and Title:**

Kiley Carrillo, President and Norman Brown, Head Varsity Football Coach/Teacher

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**Contact Person E-mail:**

[kicarrillo@mcfarland.k12.ca.us](mailto:kicarrillo@mcfarland.k12.ca.us)

[norbrown@mcfarland.k12.ca.us](mailto:norbrown@mcfarland.k12.ca.us)

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**Contact Person Phone:**

Kiley Carrillo 661-330-1997 Norman Brown 661-408-6448

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**Are you a non-profit organization?**

Yes [X] No [ ]



*If yes, please attach proof of current non-profit status to this application.*

**Does your Entity/Organization have a governing board?**

**Yes [X] No [ ]**

*If yes, please provide attach list governing board members and indicate if they serve specific terms.*

*Please also include a letter of support or acknowledgment of application for the City of McFarland Community Grant.*

**If applicant is a school affiliated group and organization, is a letter of support by the respective principal or designee included?**

**Yes [X] No [ ]**

**Please indicate what type of event/activity you are requesting grant funding for:**

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**EVENT/ACTIVITY FOR WHICH GRANT FUNDS ARE BEING SOUGHT**

**Event/Activity Name:**

Summer Football Camp and related activities

**Event/Activity Date:**

July 2024 (final dates pending camp approval)

**Event/Activity Start Time:**

TBD

**Event/Activity End Time:**

TBD

**Event/Activity Description:**

Students and coaching staff attend a multiday character and team building football camp at Hume Lake.

**Event/Activity Venue:**

McFarland High School and Hume Lake Camp

**Event/Activity Address:**

64144 Hume Lake Rd, Hume, CA 93628

**Organization/Event/Activity Website:**

<https://hume.org/>

**Expected # of Attendees:**

60



**DESCRIPTION OF EVENT/ACTIVITY FOR WHICH GRANT FUNDS ARE BEING SOUGHT**

**Describe in detail what the grant funds will be used for and how it will benefit McFarland residents, students, or schools.**

Numerous high school students who engage in athletics lack the financial resources to attend specialized camps. To ensure that McFarland High School athletes can participate, the MHS Cougar Booster Club actively fundraises throughout the year. These funds are utilized for various activities, including securing transportation to and from Hume Lake. Additionally, ongoing efforts are made to raise additional funds to cover expenses.

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**Describe how your event or activity will contribute positively to the recognition and image of the City of McFarland.**

McFarland High School athletes serve as representatives for the City of McFarland, both on and off the field. Participating in skill and character-building camps, such as Hume Lake Camp, contributes to the growth of MHS athletes. These experiences not only impact their performance during games but also shape how they embody the spirit of McFarland.

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**Is your event or activity open to the public?**

Yes ☐ No ☒

**Is your event or activity political or religious in nature?**

Yes ☐ No ☒

**Have you received grant funding from the City of McFarland in the past?**

Yes ☐ No ☒

*If yes, please describe when, how much was received, and how the funds were used.*

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**List all other sources of funding for the event or activity:**

**McFarland High School Athletic Budget**

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**Proceeds from McFarland Cougar Athletic Booster Club Golf Tournament**

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**Amount of Anticipated Expenses: \$8000**

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**Amount of Grant Request: \$2500**

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***Please note that applicants requesting grant funding for any type of event or activity may require a completed Temporary Use Permit Application be submitted and a copy of the event/activity budget with this application.***

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- I am the duly authorized representative of the entity named above and can bind the entity to the terms of this Agreement.
- If funds are provided by the City, the funds will be used for the purposes set forth above.
- In no event shall the City's financial responsibility exceed the approved amount, set forth below.
- I bear full responsibility for any and all tax consequences of receiving grant funds including, but not limited to, issuance of a 1099 by the City.
- This application and award of grant shall be subject to the requirements of the Community Grant Policy.
- There is no agency, employment, joint venture or other such relationship created by virtue of award of the grant.
- Applicant shall defend and indemnify the City and its employees from and against any claim, injury, liability, loss, cost and/or expense or damage including all costs and reasonable attorney's fees, arising from or alleged to arise from the activity or event.
- If applicable, the applicant shall satisfy the City's insurance requirements.
- The City may reconsider funding requests at any time upon discovery that any of the information set forth above is inaccurate, that these terms have been violated, or any provision of the Community Grant Policy has been violated.

Applicant Signature: \_\_\_\_\_

Print Name: Kiley Camillo

Title: President

Date: 4/5/2024



**Cougar Athletic Booster Club**

**Board Members**

Kiley Carrillo, President

Lucy Patino, Member

Patricia Gutierrez, Member

Joana Martinez, Member

Vacancy (Recent passing of member)

Indefinite terms



Dear Sponsor,

The Cougar Booster Club welcomes you to the 2023-2024 school year. Our primary objective as a Boosters organization is to sponsor activities that will provide an additional funding source for the extracurricular academic and athletic programs at McFarland High School Early College.

The relationships within the McFarland community and surrounding areas, including students, parents, teachers, staff, and individuals like you, are vital to our children's future success. Only the generosity of sponsors like you allows the success we strive to build.

We are asking if you can consider donating to the Cougar Booster Club. The donation will help contribute to each club, organization, or athletic program reach its fundraising goals.

Thank you for your support and consideration. We sincerely appreciate it. Hopefully, we can count on your help: the Cougar Booster Club, a registered 501c (3) nonprofit organization.

Donations should be made payable to **Cougar Booster Club**. Donations can be mailed to **601 Second Street**, McFarland, CA 93250, Attn: Kiley Carrillo.

Our Federal Tax ID # 86-3836684

Thank you again for your support,

*Kiley Carrillo*

President

[cougarboosterclub21@gmail.com](mailto:cougarboosterclub21@gmail.com)



## McFarland Unified School District

April 5, 2024

Honorable Members of the McFarland City Council  
401 W. Kern Avenue  
McFarland, CA 93250

### **RE: Support for McFarland High School Cougar Athletic Booster Club Grant Request**

Dear Members of the Council,

The McFarland Unified School District is dedicated to empowering its students by offering diverse opportunities for academic, developmental, and physical growth. We understand the pivotal role that high school athletics plays in this holistic development of our kids. While our District strives to provide comprehensive support to our students, we also recognize the valuable contribution of local organizations.

One such organization is the McFarland High School Cougar Athletic Booster Club. Their tireless efforts bolster our District's athletes and create unique opportunities that extend beyond what the District can achieve independently. We wholeheartedly endorse the Booster Club's application for grant funding, specifically aimed at covering the costs for McFarland students to attend Hume Lake's Summer Football Skill and Character Development Camp.

If you have any inquiries or require additional information, please do not hesitate to reach out to us. We are committed to fostering excellence and growth for every student in our community.

Sincerely,

A handwritten signature in blue ink, appearing to read 'S. Aaron Resendez', is written over a blue circular stamp or seal.

S. Aaron Resendez  
Superintendent  
McFarland Unified School District



# **City of McFarland**

## **City Council Meeting**

### **STAFF REPORT**

Agenda Item No. 16.  
Section: ADMINISTRATIVE  
AGENDA  
Meeting Date: April 11, 2024

**TO:** Honorable Mayor and Council Members

**FROM:** Diego Viramontes, City Manager  
Brian Knox, Chief of Police

**SUBJECT:** APPROVAL OF RESOLUTION NO. 2024-21 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND ADOPTING THE COMMUNITY EVENT SECURITY POLICY

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#### **SUMMARY:**

##### **Purpose:**

This report aims to assess the security needs for community events and provide recommendations for ensuring the safety and well-being of attendees, staff, and participants based on the attached policy and procedures.

##### **Introduction:**

Community events play a vital role in fostering social cohesion and providing opportunities for engagement and entertainment. However, ensuring the security of such events is paramount to safeguarding the welfare of all involved. This report addresses the various security considerations and proposes measures to mitigate potential risks.

##### **Security Considerations:**

1. **Crowd Control:** Large gatherings can present challenges in managing crowd movements and behaviors. Proper crowd control measures, such as designated entry and exit points, barriers, and trained personnel, are essential to prevent overcrowding and maintain order.
2. **Threat Assessment:** Assessing potential threats, including terrorism, violence, and accidents, is crucial for effective security planning. Conducting thorough risk assessments based on the event's nature, location, and anticipated attendance helps identify vulnerabilities and tailor security measures accordingly.
3. **Venue Security:** Evaluating the security features of the event venue, including access points, lighting, and surveillance systems, is fundamental. Enhancements such as additional lighting, CCTV cameras, and security patrols can deter criminal activities and enhance overall safety.
4. **Emergency Preparedness:** Establishing protocols for responding to emergencies, such as medical incidents, fires, or security breaches, is imperative. Designating emergency exits, providing first aid stations, and coordinating with local emergency services enable prompt and efficient responses in crisis situations.
5. **Communication:** Effective communication channels are essential for disseminating important information and instructions to event attendees and staff. Utilizing public address systems, signage, and digital platforms ensures clear and timely



communication, enhancing crowd management and emergency response efforts.

**Recommendations:**

Staff is recommending city council approve the attached security policies for community events which includes the details of the below items and other appropriate policies.

1. Security Personnel: Deploy trained security personnel, including uniformed guards and plainclothes officers, to monitor the event premises and respond swiftly to security incidents. Security personnel will be based on anticipated attendance and serving of alcohol, as detailed in the attached policy:
2. Bag Checks: Implement bag checks at entry points to screen for prohibited items and weapons, enhancing the safety of attendees and preventing potential threats.
3. Event fencing: Ensuring adequate vetting of attendees to deter gang activities and other criminal behavior within the event venue necessitates fencing the parameters of the events. All outdoor community events will be fenced unless The Chief of Police determines the event does not warrant the fencing of the event.
4. Collaboration: Foster collaboration with local law enforcement agencies, emergency responders, and event organizers to coordinate security efforts and share relevant information.
5. Public Awareness: Promote public awareness of security measures and encourage attendees to report suspicious activities or concerns to event staff or security personnel.
6. Continuous Evaluation: Conduct post-event evaluations to assess the effectiveness of security measures, identify areas for improvement, and incorporate lessons learned into future security planning.

**Conclusion:**

Ensuring the security of community events requires proactive planning, coordination, and implementation of appropriate measures. By addressing the identified security considerations and implementing the recommended strategies, event organizers can create safer and more enjoyable experiences for all participants.

**FINANCIAL IMPACT:**

Approving this policy does not cause an increase to the city's budget.

**RECOMMENDATION:**

Based on the need for enhancing the security at community events and the need to ensure consistency among event organizers staff is recommending the city council approve the attached security policy for community events.

**ATTACHMENTS:**

1. Security policy for community events\_\_

**RESOLUTION NO. 2024-42**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND ADOPTING  
THE COMMUNITY EVENT SECURITY POLICY**

**WHEREAS**, the City Council of the City of McFarland recognizes the importance of ensuring the safety and security of all participants and attendees at community events; and

**WHEREAS**, the City Council acknowledges the necessity for a comprehensive city policy that outlines specific security measures and protocols to be implemented during community events to ensure their safe execution; and

**WHEREAS**, to address this need, the City Council has reviewed and wishes to adopt the Community Event Security Policy, as detailed in Attachment A, which is an integral part of this resolution; and

**WHEREAS**, the adoption of this policy demonstrates the City Council's commitment to the well-being and safety of its community members during city-organized or city-sponsored events;

**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 and incorporated herein as if set forth in full.
2. The City Council recognizes the critical need to hold safe and secure community events that protect all participants and attendees.
3. The Community Event Security Policy, as detailed in Attachment A to this resolution, has been duly reviewed and authored with the aim of establishing a standardized set of security measures for community events.
4. The City Council of the City of McFarland hereby adopts the Community Event Security Policy, as presented in Attachment A, and directs its implementation during all relevant community events to ensure their safety and security.

**PASSED AND ADOPTED** at a regular meeting of the City Council of the City of McFarland on April 11, 2024 by the following vote:

|                     | <b>Aye</b> | <b>Nae</b> | <b>Abstain</b> | <b>Absent</b> |
|---------------------|------------|------------|----------------|---------------|
| <b>Saul Ayon</b>    |            |            |                |               |
| <b>Ricardo Cano</b> |            |            |                |               |

|                       |  |  |  |  |
|-----------------------|--|--|--|--|
| <b>Amador Ayon</b>    |  |  |  |  |
| <b>Anita Gonzalez</b> |  |  |  |  |
| <b>María T. Pérez</b> |  |  |  |  |

CITY OF MCFARLAND

\_\_\_\_\_  
Saul Ayon, Mayor

ATTEST:

\_\_\_\_\_  
Francisca Alvarado, 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.

\_\_\_\_\_  
Francisca Alvarado, City Clerk

## Community Event Security Policy

**Policy Purpose:** The purpose of a community event security policy is to ensure the safety and well-being of all participants, staff, and attendees during an event. It outlines guidelines, procedures, and protocols related to security measures such as crowd control, emergency response, access control, threat assessment, and communication strategies. The policy aims to prevent and mitigate potential security risks and incidents, promote a secure environment, and uphold the event's reputation while complying with relevant legal and regulatory requirements.

**Security Personnel:** Deploy trained security personnel, including uniformed guards and plainclothes officers, to monitor the event premises and respond swiftly to security incidents. By integrating these considerations into our security policy, we can ensure that the number of security personnel is appropriately scaled based on event attendance and the potential risks associated with serving alcohol, thereby enhancing overall safety and security at community events.

Security personnel will be based on anticipated attendance and serving of alcohol, as listed below:

a) Event Attendance:

- Determine the number of security personnel needed based on the expected attendance and venue size.
- As a general guideline, calculate at least one security officer per 200-300 attendees for low-risk events. For higher-risk events or larger crowds, increase the ratio to one security officer per 100-200 attendees.
- Consider factors such as the layout of the venue, multiple entry/exit points, and potential areas of congestion or high activity.

b) Serving Alcohol:

- If alcohol is served at the event, adjust the security staffing accordingly due to the potential for increased risk.
- Increase the number of security personnel by at least 20-30% for events where alcohol is served, especially if the event is expected to have a higher likelihood of disruptive behavior.

## Community Event Security Policy

- Ensure that security personnel are trained in handling situations related to alcohol intoxication, underage drinking, and managing intoxicated individuals in a professional and non-confrontational manner.
- Collaborate with the venue's staff or external security providers to monitor alcohol consumption, enforce legal drinking age restrictions, and prevent overconsumption or alcohol-related incidents.

### c) Dynamic Staffing Approach:

- Implement a dynamic staffing approach where security personnel levels can be adjusted based on real-time observations and evolving event conditions.
- Have a reserve of additional security personnel on standby or available for quick deployment in case unexpected incidents or crowd dynamics require immediate reinforcement.
- Consider the duration of the event; longer events may require staggered shifts or rotation of security personnel to maintain alertness and effectiveness.

### d) Risk Mitigation Strategies:

- Implement additional risk mitigation strategies for events with alcohol service, such as designated driver programs, alcohol-free zones, and monitoring of entrances/exits to prevent unauthorized access or disturbances.
- Coordinate with other local law enforcement agencies or alcohol regulatory bodies to ensure compliance with alcohol service regulations and to facilitate cooperation in case of alcohol-related incidents or emergencies.

**Bag Checks:** Implement bag checks at entry points to screen for prohibited items and weapons, enhancing the safety of attendees and preventing potential threats.

#### a) Purpose:

- The primary purpose of bag checks is to enhance the security of the event and prevent unauthorized items from entering the premises.

## **Community Event Security Policy**

### **b) Scope:**

- This policy applies to all attendees, including staff, volunteers, vendors, and guests, entering the event venue.

### **c) Bag Check Procedures:**

- All bags, backpacks, purses, and similar items brought into the event will be subject to inspection.
- Trained security personnel will conduct bag checks at designated entry points.
- Attendees will be asked to open their bags for visual inspection. If necessary, they may be asked to remove items for further inspection.

### **d) Prohibited Items:**

- The McFarland Police Department will Clearly outline a list of prohibited items such as weapons, illegal substances, alcohol (if not permitted), large containers, fireworks, etc.
- Communicate that attendees found in possession of prohibited items will be denied entry or asked to leave the event immediately.

### **e) Authorized Items:**

- Specify what items are allowed, such as personal belongings, water bottles (if permitted), small snacks, etc.
- Encourage attendees to carry only necessary items to expedite the bag check process.

### **f) Staff Training:**

- Ensure that security personnel conducting bag checks are adequately trained on the security policy, including how to handle different situations professionally and respectfully.
- Provide training on recognizing suspicious behavior or items that may pose a security risk.

### **g) Communications:**

- Clearly communicate the bag check policy to attendees in advance through event invitations, posters, websites, and social media channels.

## Community Event Security Policy

- Display signage at entry points reminding attendees of the bag check requirements.
- h) Compliance and Enforcement:
- Emphasize the importance of compliance with the bag check policy for everyone's safety.
  - Define the steps for handling non-compliant individuals, including denial of entry, escorting out of the premises, and involving law enforcement if necessary.
- i) Feedback and Improvement:
- Establish a mechanism for collecting feedback from attendees and staff regarding the bag check process to identify areas for improvement.
  - Regularly review and update the security policy based on feedback, lessons learned, and changes in security threats.
- j) Legal Considerations:
- Ensure that the bag check policy complies with local laws and regulations regarding security measures and personal privacy.

**Event fencing:** Ensuring adequate vetting of attendees to deter gang activities and other criminal behavior may necessitate fencing the parameters of the events. All outdoor community events will be fenced unless The Chief of Police determines the event does not warrant the fencing of the event as detailed in this policy.

- a) Purpose:
- The purpose of this policy is to establish guidelines and procedures for fencing community events to ensure the safety and security of attendees, staff, and participants. This policy specifically addresses events with a propensity for criminal activity, such as those involving gangs, while excluding events like grand openings, medical clinics, marathons, and others as determined by the Chief of Police.
- b) Event Selection Criteria:
- Events that will be subject to fencing measures will be determined based on the following criteria:

## Community Event Security Policy

- History of criminal activity or potential for criminal incidents, such as gang-related activities.
- Size and nature of the event, including expected attendance and level of security required.
- Recommendations and input from law enforcement agencies, community leaders, and event organizers.

### c) Fencing Requirements

- Types of Fencing: Events identified for fencing will require the installation of appropriate barriers or fences to secure the event perimeter.
- Height and Strength: Fences should be of sufficient height and strength to deter unauthorized entry and withstand external forces.
- Access Points: Designated access points must be established and manned by security personnel to monitor entry and exit.
- Emergency Exits: Emergency exits should be clearly marked and easily accessible in case of evacuation.
- ADA Compliance: Ensure that fencing arrangements comply with the Americans with Disabilities Act (ADA) to accommodate individuals with disabilities.

**Collaboration:** Foster collaboration with local law enforcement agencies, emergency responders, and event organizers to coordinate security efforts and share relevant information. The primary objective of this policy is to establish guidelines and procedures for ensuring security collaboration among all stakeholders involved in public events, with the aim of safeguarding participants, attendees, and the event itself.

- a) Stakeholders: This policy applies to event organizers, security personnel, law enforcement agencies, emergency response teams, venue management, and any other relevant parties involved in organizing or securing public events.
- b) Risk Assessment: Conduct a thorough risk assessment prior to the event to identify potential security threats and vulnerabilities. Consider factors such as crowd size, venue location, type of event, and historical incidents.
- c) Collaborative Planning:



## Community Event Security Policy

- Pre-Event Meetings: Organize regular meetings involving all stakeholders to discuss security plans, roles, responsibilities, and communication protocols.
- Information Sharing: Share relevant information such as event schedules, participant profiles, threat intelligence, and emergency procedures among all involved parties.
- Security Briefings: Provide comprehensive security briefings to all security personnel, including contingency plans for various scenarios.

### d) Emergency Response:

- Emergency Plans: Develop and communicate clear emergency response plans covering scenarios like medical emergencies, natural disasters, terrorist threats, and crowd disturbances.
- Communication Channels: Establish reliable communication channels (e.g., radios, mobile phones, emergency hotlines) for quick coordination and dissemination of critical information during emergencies.

### e) Technology and Surveillance:

- CCTV Monitoring: Install CCTV cameras at strategic locations within the venue to monitor crowds, detect suspicious activities, and facilitate incident investigation if needed.

f) Post-Event Evaluation: After the event, conduct a debriefing session to evaluate security measures, identify areas for improvement, and gather feedback from stakeholders and participants.

g) Compliance and Review: Regularly review and update the security collaboration policy in response to changing security threats, regulatory requirements, and lessons learned from past events.

**Public Awareness:** Promote public awareness of security measures and encourage attendees to report suspicious activities or concerns to event staff or security personnel.

## **Community Event Security Policy**

**Continuous Evaluation:** Conduct post-event evaluations to assess the effectiveness of security measures, identify areas for improvement, and incorporate lessons learned into future security planning.

**Exclusion of Certain Events:** Events such as grand openings, medical clinics, marathons, and others determined by the Chief of Police as not requiring fencing measures may be exempted from this policy. However, security measures appropriate to the nature of these events should still be implemented based on risk assessments and best practices.

**Compliance and Enforcement:** Event Organizers: Event organizers are responsible for complying with security requirements as outlined in this policy.

**Enforcement:** Failure to comply with this policy may result in penalties, fines, or denial of future event permits.

**Review and Updates:** This safety and security policy will be periodically reviewed and updated as needed to reflect changing security needs, legal requirements, and best practices in event management and safety.

### **Approval:**

This policy is approved by the McFarland City Council and is effective as of [\_\_\_\_\_].

This policy serves as a framework to ensure that fencing and security measures are implemented effectively at community events with a higher risk of criminal activity while excluding events that do not pose similar security concerns.



# **City of McFarland**

## **City Council Meeting**

### **STAFF REPORT**

Agenda Item No. 17.  
Section: ADMINISTRATIVE  
AGENDA  
Meeting Date: April 11, 2024

**TO:** Honorable Mayor and Council Members

**FROM:** Diego Viramontes, City Manager  
Brian Knox, Chief of Police

**SUBJECT:** APPROVAL OF RESOLUTION NO. 2024-43 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND ADOPTING THE UNSOLVED MAJOR CRIMES REWARD PROGRAM POLICY

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#### **SUMMARY:**

The City of McFarland recognizes the detrimental impact of unsolved major crimes on public safety and community well-being. The Unsolved Major Crimes Reward Program aims to incentivize community members to come forward with valuable information that can assist law enforcement in solving these serious offenses. By offering rewards, we seek to foster a safer environment and promote collaboration between citizens and law enforcement agencies.

Staff has authored a policy outlining the procedure to determine the eligibility of these major crimes on a case by case basis. This policy will establish a board to determine the parameters of the reward based on how accurate, verifiable, actionable and significant the information is toward solving a given case. The reward program will be overseen by the City of McFarland's Ad Hoc committee, who will conduct a thorough review of each submission considering its relevance, reliability and impact on the case. This policy will also direct the City to engage in proactive public awareness to promote the Unsolved Major Crimes Reward Program.

#### **FINANCIAL IMPACT:**

There is no financial impact.

#### **RECOMMENDATION:**

Staff recommends the adoption of the Unsolved Major Crimes Reward Program Policy.

#### **ATTACHMENTS:**

1. Unsolved\_Major\_Crimes\_Reward\_Program\_Policy (5)

**RESOLUTION NO. 2024-43**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND ADOPTING  
THE UNSOLVED MAJOR CRIMES REWARD PROGRAM POLICY**

**WHEREAS**, the City Council of the City of McFarland authorized an Unsolved Major Crimes Reward program; and

**WHEREAS**, the City of McFarland does not have a policy for the Unsolved Major Crimes Reward program; and

**WHEREAS**, the City Council of the City of McFarland needs to approve the Unsolved Major Crimes Reward program policy.

**WHEREAS**, the proposed policy outlines comprehensive eligibility criteria, reward determination processes, transparent distribution protocols, and measures for program evaluation and refinement; and

**WHEREAS**, the successful implementation of this policy requires the cooperation and support of city officials, law enforcement agencies, and the community at large;

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

1. Adoption of Policy: The City Council hereby adopts the Unsolved Major Crimes Reward Program Policy, as attached to this resolution, effective immediately upon its adoption.
2. Implementation: The City Council directs the Chief of Police to implement the Unsolved Major Crimes Reward Program Policy in accordance with established procedures, ensuring that the program operates effectively, efficiently, and equitably.
3. Effective Date: This resolution and the Unsolved Major Crimes Reward Program Policy shall become effective immediately upon the adoption by the City Council.

PASSED AND ADOPTED at a regular meeting of the City Council of the City of McFarland on April 11, 2024 by the following vote:

|                  | <b>Aye</b> | <b>Nae</b> | <b>Abstain</b> | <b>Absent</b> |
|------------------|------------|------------|----------------|---------------|
| <b>Saul Ayon</b> |            |            |                |               |

|                       |  |  |  |  |
|-----------------------|--|--|--|--|
| <b>Ricardo Cano</b>   |  |  |  |  |
| <b>Amador Ayon</b>    |  |  |  |  |
| <b>Anita Gonzalez</b> |  |  |  |  |
| <b>María T. Pérez</b> |  |  |  |  |

CITY OF MCFARLAND

\_\_\_\_\_  
Saul Ayon, Mayor

ATTEST:

\_\_\_\_\_  
Francisca Alvarado, 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.

\_\_\_\_\_  
Francisca Alvarado, City Clerk

# Unsolved Major Crimes Reward Program Policy

## 208.1 POLICY

The City of McFarland recognizes the detrimental impact of unsolved major crimes on public safety and community well-being. The Unsolved Major Crimes Reward Program aims to incentivize community members to come forward with valuable information that can assist law enforcement in solving these serious offenses. By offering rewards, we seek to foster a safer environment and promote collaboration between citizens and law enforcement agencies.

## 208.2 ELIGIBILITY

- a. The program encompasses major crimes such as homicides, kidnappings, sexual assaults, armed robberies, and other significant offenses that fall under the jurisdiction of the City of McFarland.
- b. Eligible individuals or entities include witnesses, informants, community organizations, and concerned citizens who provide substantial and credible information leading to the arrest and conviction of suspects or the resolution of a major crime.

## 208.3 REWARD AMOUNT DETERMINATION

- a. The reward amount will be determined based on various factors, including the quality, relevance, and timeliness of the information provided, as well as its significance in advancing the investigation and leading to a successful resolution.
- b. The Ad Hoc committee will oversee the process of rewards with assistance from representatives of law enforcement, legal experts, and will carefully evaluate each case and determine eligibility.
- c. The reward application will then be presented to the City Council who will determine the appropriate reward amount, ensuring fairness and consistency.

## 208.4 DISTRIBUTION PROCESS

- a. Upon the successful resolution of a major crime facilitated by information provided through the program, the reward committee will authorize the distribution of the reward.
- b. The City Finance Division, in coordination with law enforcement officials, will ensure that rewards are distributed promptly and securely to the eligible individuals or entities.
- c. Transparent and auditable distribution procedures will be followed, with detailed records maintained for accountability and verification purposes.
- d. Active involvement from community members, victims' families, and other entities as donors is allowed and will be coordinated by the City Finance Department.

## 208.5 REPORTING AND SUBMISSION PROCEDURES

- a. Individuals with information pertaining to unsolved major crimes are encouraged to report directly to designated law enforcement agencies or designated city officials responsible for the reward program.

## *Unsolved Major Crimes Reward Program Policy*

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- b. The information provided must be accurate, verifiable, and actionable, contributing significantly to advancing the investigation or identifying suspects.
- c. Anonymity and confidentiality will be respected to protect the safety and privacy of informants, in accordance with applicable laws and protocols.

### **208.6 EVALUATION AND DECISION PROCESS**

- a. The Ad Hoc committee will conduct a thorough review of each submission, considering its relevance, reliability, and impact on the case.
- b. Expert analysis, forensic evidence, witness statements, and corroborating information will be utilized to validate the role of the information in solving the major crime.
- c. The committee's decision regarding reward eligibility and amount will be based on objective criteria and professional judgment, with opportunities for appeal or clarification if needed.
- d. The committee will present the information and recommendation to the City Council, who will make a final determination as to the amount of the reward.

### **208.7 PROGRAM MONITORING AND REVIEW**

- a. The Unsolved Major Crimes Reward Program will undergo regular monitoring and evaluation to assess its effectiveness, efficiency, and community engagement levels.
- b. Feedback mechanisms, including surveys, public forums, and consultations with stakeholders, may be utilized to gather input and suggestions for program improvement.
- c. Program policies, procedures, and reward criteria will be reviewed periodically to align with evolving law enforcement practices, community needs, and best practices in crime prevention.

### **208.8 LEGAL AND ADMINISTRATIVE CONSIDERATIONS**

- a. Participation in the program does not create legal obligations beyond the terms outlined in this policy, and rewards are subject to availability of funds allocated by the City Council.
- b. The City reserves the right to modify, suspend, or terminate the program based on changing circumstances, budgetary constraints, or operational considerations, with appropriate public notice and communication.

### **208.9 PUBLIC AWARENESS AND OUTREACH**

- a. The City will engage in proactive public awareness campaigns to promote knowledge of the Unsolved Major Crimes Reward Program, its objectives, eligibility criteria, and reporting mechanisms.
- b. Collaboration with local media, community groups, educational institutions, and businesses will be encouraged to reach a diverse audience and encourage community participation in crime prevention efforts.

## *Unsolved Major Crimes Reward Program Policy*

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### **208.10 EFFECTIVE DATE AND IMPLEMENTATION**

This policy shall be effective upon approval by the City Council and shall be implemented by designated city officials and law enforcement agencies in accordance with established procedures.

This policy provides a detailed framework for the City of McFarland's Unsolved Major Crimes Reward Program, encompassing comprehensive eligibility criteria, rigorous evaluation processes, transparent distribution protocols, and ongoing program evaluation and refinement measures.





# **City of McFarland**

## **City Council Meeting**

### **STAFF REPORT**

Agenda Item No. 18.  
Section: ADMINISTRATIVE  
AGENDA  
Meeting Date: April 11, 2024

**TO:** Honorable Mayor and Council Members

**FROM:** Diego Viramontes, City Manager  
Francisca Alvarado, City Clerk

**SUBJECT:** UPDATE LIST OF COUNCIL MEMBERS ON SUBCOMMITTEES AND SPECIAL DISTRICT COMMITTEES.

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#### **SUMMARY:**

Many elected bodies divide into subcommittees to study specific matters impacting their communities. Subcommittees can facilitate the decision-making process on critical items and perform the following functions:

- Clearly define the mission before creating a subcommittee.
- Set deadlines for reports.
- Monitor assignments to check on progress.
- Rotate membership periodically.
- Keep nonmembers informed of meetings and action.
- Monitor the amount of staff effort required.
- ***Review the list of subcommittees annually*** and delete those that are no longer necessary.

#### **FINANCIAL IMPACT:**

None

#### **RECOMMENDATION:**

Staff recommends the City Council review and update members on the Subcommittee List and Special District Committees.

#### **ATTACHMENTS:**

1. Subcommittee List

## **SUBCOMMITTEES AND SPECIAL DISTRICT COMMITTEES**

REVISED and APPROVED: April 27, 2023

### **1. Kern Council of Governments (KCOG)**

Primary: Mayor Saul Ayon - Alternate: Vice Mayor Ricardo Cano

### **2. Kern Economic Development Corp. (KEDC)**

Primary: Mayor Saul Ayon - Alternate: Vice Mayor Ricardo Cano

### **3. San Joaquin Valley Air Pollution Control District (SJV)**

Primary: Councilmember Amador Ayon - Alternate: Councilmember Anita Gonzalez

### **4. Delano Mosquito Abatement District (DMAD)**

Vice Mayor Ricardo Cano

### **5. Poso Creek (IRWMP)**

Councilmember Anita Gonzalez

### **6. Kern Local Agency Formation Commission (LAFCO)**

Mayor Saul Ayon

### **7. Public Policy and Finance Committee**

Mayor Saul Ayon, & Councilmember Anita Gonzalez

### **8. Public Safety Committee**

Mayor Saul Ayon & Vice Mayor Ricardo Cano

### **9. Quality of Life Committee**

Councilmember Anita Gonzalez, & Councilmember Amador Ayon

### **10. Ad Hoc Committee (not a brown act committee)**

Mayor Saul Ayon & Councilmember Maria Pérez

### **11. Cannabis Committee**

Mayor Saul Ayon & Councilmember Maria Pérez