336 Pacific Avenue, Shafter, CA 93263
Meeting Held In-Person and Via Zoom and Livestream on YouTube.

AGENDA
REGULAR MEETING
SHAFTER CITY COUNCIL
TUESDAY, APRIL 1, 2025

NOTICE TO THE PUBLIC:

Any documents produced by the City and distributed to a majority of the City Council regarding any item on this agenda will be made available in the City Clerk's Office during normal business hours at City Hall located at 336 Pacific Avenue, Shafter CA. In addition, such documents will be posted on the City's website at www.shafter.com.

CALL TO ORDER: 6:00 PM

ROLL CALL:
Mayor Givens
Mayor Pro Tem Olvera
Council Member Alvarado
Council Member Espinoza
Council Member Prout

PLEDGE OF ALLEGIANCE: Council Member Prout

INVOCATION: Council Member Alvarado

APPROVAL OF AGENDA:

PUBLIC COMMENT:

Those persons wishing to speak on any item included on the agenda, or on any matter within the subject matter jurisdiction of the City Council, are invited to speak from the podium and address the City Council. Speakers are limited to five minutes unless additional time is needed for translation. Please state your name and address for the record before making your presentation.

PRESENTATION:

1. Shafter High Lady Generals Junior Varsity Soccer Team Resolution of Commendation

COUNCIL ANNOUNCEMENTS AND REPORTS:

On their own initiative, Council Members may make a brief announcement or a brief report on their own activities. Council Members may ask a question for clarification, make a referral to staff, or take action to have staff place a matter of business on a

future agenda. No formal action by the Council will be taken unless an item is identified on the Agenda.

CONSENT CALENDAR:

All items on the consent calendar are considered routine and non-controversial by staff and will be approved by one motion if no member of the Council or public wishes to comment or ask questions. If comment or discussion is desired by anyone, the item will be removed from the consent calendar and will be considered in the listed sequence with an opportunity for any member of the public to address the Council concerning the item before action is taken.

1. Approve General Checks: March 24, 2025, March 27, 2025.
2. Approve Payroll: March 21, 2025.
3. Approve Overtime Report: March 2025.
4. Approve Special Event Permit: Schoeppner Shows, Carnival Rides, Mannel Park, May 2-5, 2025.
5. Approve Special Event Permit: Shafter Chamber of Commerce/Cinco de Mayo Committee, Cinco de Mayo Parade and Festival, Downtown and Mannel Park, May 3, 2025.
6. Council find the action is not defined as a “project” per Section 15378(b)(5) of the CEQA Guidelines; approve the cancellation of the regularly scheduled City Council meeting of April 15, 2025.
7. Council find the requested action is exempt from the California Environmental Quality Act; adopt the City of Shafter Section 3 Compliance Plan; and authorize the City Manager, subject to review by the City Attorney, to make minor updates to the plan, including incorporation of forms and certifications to implement the plan.
8. Council find the action is not defined as a “project” per Section 15378(b)(5) of the CEQA Guidelines; review Ordinance No. 736, adopting a Military Equipment Use Policy, and review and approve a report of updated inventory of Military Equipment utilized by the Shafter Police Department pursuant to Assembly Bill 481 (“AB 481”).
9. Council find the action is not defined as a “project” per Section 15378(b)(4) of the CEQA Guidelines; approve the expenditure for electronic citation (e-cite) per the quote provided by Crossroads Software, Inc. for $39,600 and printer purchase from Barcodes for $11,742.96 for a total cost of $51,342.96
10. Council find the project is exempt from the California Environmental Quality Act; authorize a budget amendment to ST00038.2 of $56,000 from the Transportation Development Act fund; approve a proposal from Provost & Pritchard Consulting Group in the amount of $56,000 for design services related to the Zerker Road Reconstruction Phase IV Project; and authorize the Public Works Director to issue a Notice of Award and Notice to Proceed to Provost & Pritchard Consulting Group.
11. Council find that the action is not defined as a “project” under CEQA, as defined in Section 15378(b)(5) of the CEQA Guidelines: accept the public improvements completed for the 2024 Residential Street Improvement Project (#ST00021.24); approve an appropriation of Transportation Development Act funds totaling

$19,645.07 to the project; and authorize the Deputy Public Works Director to file a notice of completion and acceptance of work for said improvements.

12. Council find that the action is not defined as a “project” under CEQA, as defined in Section 15378(b)(5) of the CEQA Guidelines: accept the public improvements completed for the Stringham Park Amenities (#PK00007); authorize a budget amendment of $13,132.47 from the City's General Fund; and authorize the Deputy Public Works Director to file a notice of completion and acceptance of work for said improvements.
13. Council find that the action is not defined as a “project” under CEQA, as defined in Section 15378(b)(5) of the CEQA Guidelines: accept the public improvements completed for the Veterans Park Soccer Field Lighting Project (#PK00012); and authorize the Deputy Public Works Director to file a notice of completion and acceptance of work for said improvements.
14. Council find the requested action is exempt from the California Environmental Quality Act; accept and approve a cost proposal for the replacement of a traffic controller and installation of battery backup equipment submitted by Loop Electric, Inc. in the amount of $54,810; and authorize the Public Works Director to award a construction contract for said services for an amount not to exceed $60,000.
15. Council find the action is not defined as a "project" under CEQA; read by title only and waive second reading, and adopt Ordinance No. 765 (the “Ordinance”), an Ordinance of the City Council of the City of Shafter, California, acting as the legislative body of Community Facilities District No. 0816 (“CFD No. 0816”), authorizing the levy of special taxes within such community facilities district.

PUBLIC HEARINGS:

Should anyone challenge any proposed action which is the subject of a public hearing listed on this agenda, that person challenging any action taken after the public hearing may be limited to raising only those issues addressed at the public hearing described in this notice, or in written correspondence delivered to the City Council at or prior to this public hearing.

1. **EXTENSION OF TIME FOR TENTATIVE TRACT MAP NO. 7421:** City Council find the action has already complied with the California Environmental Quality Act; conduct a public hearing and adopt Resolution No. 3014, a Resolution of the City Council of the City of Shafter, approving a two (2) year extension of time for Tentative Tract Map No. 7421 located east of Community Drive and north of Eagle Creek Drive, subject to the conditions approved by the City Council on March 21, 2023, to now expire on March 21, 2027. **See Exhibit 2** for Resolution No. 3014.

ROLL CALL

MANAGEMENT REPORT:

1. **ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR) FOR FISCAL YEAR 2023-2024:** Council find the action is not defined as a "Project" pursuant to Section 15378(b)(4) of the CEQA Guidelines; accept the Annual Comprehensive Financial Report (ACFR), Federal Single Audit, and SAS 114 letter, for the year ended June 30, 2024. Note: The Final ACFR will be uploaded on Monday, March 31, 2025, and will be available at at https://www.shafter.com/153/Financial-Reports.

ROLL CALL

2. **CITY BRANDING PROJECT WITH CHANDLERTHINKS, LLC. APPROVAL:** Council find the action is not defined as a "project" per Section 15378(b)(5) of the CEQA Guidelines; approve the final City Branding package, including the brand truths, Shafter's Storyline, a tagline, and a new logo for the City of Shafter, as developed through the branding initiative with Chandlerthinks, LLC.

ROLL CALL

3. **DECLARATION OF LAND LOCATED NEAR RESNICK WAY AND EXPRESS AVENUE (APN 091-253-09) AS NON-EXEMPT SURPLUS PROPERTY:** Council find that the action is not defined as a “project” per Section 15378(b)(5) of the CEQA Guidelines; adopt Resolution 3015, a Resolution of the City Council of the City of Shafter Declaring property located near Resnick Way and Express Ave (APN 091-253-09) as non-exempt surplus land; approving the form of Notice of Availability; directing the City Manager to comply with the requirements of the Surplus Land Act, Government Code Section 54220 et seq.

ROLL CALL

4. **SHAFTER AQUATIC CENTER MODULAR BUILDING PROJECT (PF00004) AWARD:** Council find the action is exempt from the California Environmental Quality Act; adopt Resolution 3016, a Resolution of the City Council of the City of Shafter, Awarding a Contract for the Aquatics Center Project; authorize the award of a contract to JTS Modular, Inc. in the amount of $2,445,000 for the fabrication and installation of a modular building at the Shafter Aquatic Center; authorize the Public Works Director to issue a Notice of Award and Notice to Proceed to JTS Modular, Inc.; authorize the allocation of $630,976.50 from the General Fund to replace Federal American Rescue Plan Act funds originally designated for this project; and approve a total project budget of $2,700,000 to allow for contingencies and additional project-related costs.

ROLL CALL

CITY MANAGER COMMENTS AND REPORTS:

DEPARTMENT DIRECTOR COMMENTS AND REPORTS:

RECESS:

CLOSED SESSION:

1. **CONFERENCE WITH LEGAL COUNSEL – EXISITING LITIGATION:** Pursuant to California Government Code, Section 54956.9(a). Name of Case: California Department of Tax and Fee Administration Petitions of the Cities of Alameda, et al (Williams-Sonoma DTC, Inc. Case IDs: 757063, 284-450, 20127075.

ADJOURNMENT:

Pursuant to the Americans with Disabilities Act, if you need special assistance to participate in a City Council Meeting, please contact the City Clerk at (661) 746-5000 at least three (3) days prior to the meeting or time the special services are needed to allow City staff in making reasonable arrangements to provide you with access to the meeting. Any public record, relating to an open session agenda item, that is distributed

within 72 hours prior to the meeting is available for public inspection in the City Clerk's Office at Shafter City Hall, 336 Pacific Ave., Shafter, CA 93263. This is to certify that this Agenda notice was posted at City Hall and Police Dept. by 5:00 p.m., March 28, 2025. Yazmina Pallares, S/S, City Clerk

REMOTE PUBLIC PARTICIPATION IS ALLOWED IN THE FOLLOWING WAYS, SEE BELOW FOR INSTRUCTIONS.

1. You are strongly encouraged to observe the City Council meetings live via YouTube https://www.youtube.com/user/CityofShafter/
2. If you wish to make a comment on a specific agenda item or public comment, please submit your comment via email by **6:00 PM on April 1, 2025** to the City Clerk at CityClerk@shafter.com
3. If you wish to make a written comment to the City Clerk, 336 Pacific Avenue, Shafter, CA 93263.
4. If you wish to make a comment during the live meeting, callers must first register with the City Clerk at 661-746-5012 before the meeting begins to receive instructions and the call- in number and code. Please call by 5:00pm on the Monday prior to the City Council meeting to allow ample time for sign up. You will need to provide your name, phone number and the item number you wish to address.
5. All public comments are provided to the City Council and applicable Staff, for review and consideration by the Board prior to taking action on any matters listed on the agenda and are incorporated into the official record of the City Council meeting.

Resolution of Commendation

2024 Shafter High Lady Generals Junior Varsity Soccer Team

WHEREAS, the 2024-25 Shafter High Lady Generals Junior Varsity Soccer team had and exceptional and memorable season led by Head Coach Lizbeth Becerra; and

WHEREAS, the Junior Varsity Girls Soccer Team finished the league season as the South Sequoia League Champions acheiving an unprecedented season record with an overall record of 10-0-2; and

WHEREAS, these young women did all this with class, honor, hard work, selflessness, and a genuine love for each other; they are a source of pride for the community of Shafter and have honorably represented the Shafter's competitive spirit; and

WHEREAS, the City Council does hereby recognize the following young women who are models to their peers and adults alike:

Ettezil Valenzuela	Valerie Diaz
Heaven Caldera	Natalie Diaz
Xitaly Puente	Valeria Gonzalez
Alessandra Valle	Ivette Bojorquez
Anett Lagunas	Jackie Vega
Valeria Cantoriano	Melody Perez
Estefani C. Palomino	Valery Sanchez
Ruby Morales	Valentina Chavez
Deyanira Meza	Ximena D. Mondragon
Mariah Bautista	Zaira Jardon
Georgina Maldonado	Kelly Jardon
Audrina Lara	Alessia Gonzalez
Danielle Diaz	

NOW, THEREFORE, BE IT RESOLVED, that the City Council of the City of Shafter proclaim that all citizens of Shafter join together to congratulate and extend a special tribute to the Shafter High Lady Generals Junior Varsity Soccer team.

PASSED AND ADOPTED this 1st day of April, 2025.

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Chad Givens, Mayor
City of Shafter

City of Shafter
A/P CASH DISBURSEMENTS JOURNAL

CASH ACCOUNT: 0000-00-000-00-00-100010- Cash10755

CHECK NO	CHK DATE	TYPE	VENDOR	NAME	VOUCHER	INVOICE	INV DATE	PO	WARRANT	NET
					DOCUMENT		INVOICE DTL DESC			
60	03/21/2025	EFT	14359	BUSINESS SOLVER	64669	MED 04/25 62988	03/21/2025		032125	193,702.00
Invoice: MED 04/25							Warrant 032125 APRIL 2025 PREMIUMS			
					188,876.00	0100-00-000-00-00-205132-	Health Insurance Payable			
					-217.00	0100-10-140-10-00-500800-CHNGS	Health Insurance			
					804.00	0100-10-110-03-00-500700-	OPEB - Health Insurance			
					2,228.00	0100-20-200-14-00-500700-	OPEB - Health Insurance			
					60.33	5002-40-400-20-00-500700-	OPEB - Health Insurance			
					60.33	5000-40-400-21-00-500700-	OPEB - Health Insurance			
					1,407.70	0100-40-400-19-02-500700-	OPEB - Health Insurance			
					80.44	5006-40-400-23-00-500700-	OPEB - Health Insurance			
					402.20	0100-30-400-25-00-500700-	OPEB - Health Insurance			
							CHECK	60	TOTAL:	193,702.00
61	03/21/2025	EFT	876	FIRE RISK MANAGEMENT	64663	DENTL/VISION 04/25 62982	03/21/2025		032125	13,951.70
Invoice: DENTL/VISION 04/25							Warrant 032125 APRIL 2025 PREMIUMS			
					11,768.95	0100-00-000-00-00-205133-	Dental Insurance Payable			
					-29.54	0100-10-125-06-00-500700-	OPEB - Health Insurance			
					-29.54	5002-40-400-20-00-500700-	OPEB - Health Insurance			
					-59.09	0100-40-400-19-02-500700-	OPEB - Health Insurance			
					-29.55	5000-40-400-21-00-500700-	OPEB - Health Insurance			
					-147.72	0100-40-400-18-00-500700-	OPEB - Health Insurance			
					-182.46	0100-10-140-10-00-500801-CHNGS	Dental Insurance			
					51.47	0100-10-110-03-00-500700-	OPEB - Health Insurance			
					2.95	5002-40-400-20-00-500700-	OPEB - Health Insurance			
					2.95	5000-40-400-21-00-500700-	OPEB - Health Insurance			
					68.94	0100-40-400-19-02-500700-	OPEB - Health Insurance			
					3.94	5006-40-400-23-00-500700-	OPEB - Health Insurance			
					19.70	0100-30-400-25-00-500700-	OPEB - Health Insurance			
					174.02	0100-20-200-14-00-500700-	OPEB - Health Insurance			
					2,354.52	0100-00-000-00-00-205135-	Vision Insurance Payable			
					-4.77	0100-10-125-06-00-500700-	OPEB - Health Insurance			
					-4.77	5002-40-400-20-00-500700-	OPEB - Health Insurance			
					-9.53	0100-40-400-19-02-500700-	OPEB - Health Insurance			
					-4.77	5000-40-400-21-00-500700-	OPEB - Health Insurance			
					-23.83	0100-40-400-18-00-500700-	OPEB - Health Insurance			
					-19.54	0100-10-140-10-00-500802-CHNGS	Vision Insurance			
					7.92	0100-10-110-03-00-500700-	OPEB - Health Insurance			
					.48	5002-40-400-20-00-500700-	OPEB - Health Insurance			
					.48	5000-40-400-21-00-500700-	OPEB - Health Insurance			
					11.11	0100-40-400-19-02-500700-	OPEB - Health Insurance			
					.64	5006-40-400-23-00-500700-	OPEB - Health Insurance			
					3.18	0100-30-400-25-00-500700-	OPEB - Health Insurance			
					25.56	0100-20-200-14-00-500700-	OPEB - Health Insurance			
							CHECK	61	TOTAL:	13,951.70

City of Shafter
A/P CASH DISBURSEMENTS JOURNAL

CASH ACCOUNT: 0000-00-000-00-00-100010- Cash10755

CHECK NO	CHK DATE	TYPE	VENDOR	NAME	VOUCHER / DOCUMENT	INVOICE	INV DATE	PO	WARRANT	NET
62	03/21/2025	EFT	45	WAGEWORKS, INC	64659 62978	3/21/2025	03/21/2025		032125	1,871.28
Invoice: 3/21/2025					1,871.28	0100-00-000-00-00-205150-	Warrant 032125 MEDICAL		Unreimbursed Medical Payable	
							CHECK	62 TOTAL:		1,871.28
63	03/21/2025	EFT	15101	WEX BANK - ACCOUNT 0	64401 62724	NOINV 3/07/25	03/07/2025		032125	46.70
Invoice: NOINV 3/07/25					46.70	0100-20-200-14-00-510302-	POLICE-Fuel #293		Vehicle Operations - Fuel	
					64402 62725	NOINV 03/07/25	03/07/2025		032125	33.63
Invoice: NOINV 03/07/25					33.63	0100-20-200-14-00-510302-	POLICE-Fuel #293		Vehicle Operations - Fuel	
					64442 62762	NOINV3/07/25	03/07/2025		032125	49.56
Invoice: NOINV3/07/25					49.56	0100-20-200-14-00-510302-	POLICE-Fuel #241		Vehicle Operations - Fuel	
					64544 62863	NOINV 3/09/25	03/09/2025		032125	35.02
Invoice: NOINV 3/09/25					35.02	0100-20-200-14-00-510302-	POLICE-Fuel #319		Vehicle Operations - Fuel	
					64545 62864	NOINV 03/09/25	03/09/2025		032125	45.00
Invoice: NOINV 03/09/25					45.00	0100-20-200-14-00-510302-	POLICE-Fuel #312		Vehicle Operations - Fuel	
					64547 62866	NOINV 3/14/25	03/14/2025		032125	31.35
Invoice: NOINV 3/14/25					31.35	0100-20-200-14-00-510302-	POLICE-Fuel #312		Vehicle Operations - Fuel	
					64548 62867	NOINV 03/14/25	03/14/2025		032125	82.96
Invoice: NOINV 03/14/25					82.96	0100-20-200-14-00-510302-	POLICE-Fuel #319		Vehicle Operations - Fuel	
					64673 62992	NOINV 3/16/25	03/16/2025		032125	52.92
Invoice: NOINV 3/16/25					52.92	0100-20-200-14-00-510302-	POLICE-Fuel #241		Vehicle Operations - Fuel	
					64674 62993	NOINV 3/19/25	03/19/2025		032125	44.92
Invoice: NOINV 3/19/25							POLICE-Fuel #241			

City of Shafter
A/P CASH DISBURSEMENTS JOURNAL

CASH ACCOUNT: 0000-00-000-00-00-100010- Cash10755

CHECK NO	CHK DATE	TYPE	VENDOR	NAME	VOUCHER	INVOICE	INV DATE	PO	WARRANT	NET
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					44.92	0100-20-200-14-00-510302-		Vehicle Operations - Fuel		
					64705	NOINV 3/10/25	03/10/2025	032125		75.62
					63023					
Invoice: NOINV 3/10/25							POLICE-Fuel #312			
					75.62	0100-20-200-14-00-510302-		Vehicle Operations - Fuel		
							CHECK	63 TOTAL:		497.68
1664	03/21/2025	WIRE	17	INTERNAL REVENUE SER	64657	3/21/2025	03/21/2025	032125		132,866.14
					62976					
Invoice: 3/21/2025							Warrant 032125 FIT			
					49,579.58	0100-00-000-00-00-205120-		Federal Income Tax Payable		
					67,500.22	0100-00-000-00-00-205122-		FICA Tax Payable		
					15,786.34	0100-00-000-00-00-205123-		Medicare Tax Payable		
							CHECK	1664 TOTAL:		132,866.14
1665	03/21/2025	WIRE	144	ST OF CA EDD	64661	3/21/2025	03/21/2025	032125		27,171.65
					62980					
Invoice: 3/21/2025							Warrant 032125 SIT			
					20,209.69	0100-00-000-00-00-205121-		State Income Tax Payable		
					6,961.96	0100-00-000-00-00-205130-		ST Disability Insur Payable		
							CHECK	1665 TOTAL:		27,171.65
1666	03/21/2025	WIRE	202 - 457	ICMA VANTAGEPO	64662	3/21/2025	03/21/2025	032125		11,820.65
					62981					
Invoice: 3/21/2025							Warrant 032125 CONTRIBUTIONS			
					11,820.65	0100-00-000-00-00-205143-		Deferred Compensation Payable		
							CHECK	1666 TOTAL:		11,820.65
1022754	03/21/2025	PRTD	8	#N13786-1 PRINCIPAL	64656	LIFE 04/25	03/21/2025	032125		3,718.82
					62975					
Invoice: LIFE 04/25							Warrant 032125 PREM APR 2025			
					4,113.33	0100-00-000-00-00-205134-		Life Insurance Payable		
					-394.51	0100-10-140-10-00-500803-CHNGS		Life Insurance		
							CHECK	1022754 TOTAL:		3,718.82
1022755	03/21/2025	PRTD	72	AFLAC	64660	348604	03/21/2025	032125		5,682.12
					62979					
Invoice: 348604							Warrant 032125 125INS CONTRIBUTIONS			
					5,371.46	0100-00-000-00-00-205152-		Supplemental Insurance Payable		
					311.12	0100-00-000-00-00-205153-		Section 125 Admin Cost Payable		
					-.46	0100-10-140-10-00-510810-		Misc Over/Short		

City of Shafter
A/P CASH DISBURSEMENTS JOURNAL

CASH ACCOUNT: 0000-00-000-00-00-100010- Cash10755

CHECK NO	CHK DATE	TYPE	VENDOR	NAME	VOUCHER / DOCUMENT	INVOICE / INVOICE DTL DESC	INV DATE	PO	WARRANT	NET
						CHECK 1022755 TOTAL:				5,682.12
1022756	03/21/2025	PRTD	3	AT&T	64453 62773	3228MAR25	03/04/2025		032125	33.49
	Invoice: 3228MAR25				33.49	5002-40-400-20-00-510701-	PHONE CHARGES 960 739-3228 555 Communications			
					64459 62779	1076MAR25	03/04/2025		032125	31.57
	Invoice: 1076MAR25				31.57	5002-40-400-20-00-510701-	PHONE CHARGES 238 841-1076 338 Communications			
					64460 62780	1077MAR25	03/04/2025		032125	31.57
	Invoice: 1077MAR25				31.57	5002-40-400-20-00-510701-	PHONE CHARGES 238 841-1077 343 Communications			
					64461 62781	1079MAR25	03/04/2025		032125	31.57
	Invoice: 1079MAR25				31.57	5002-40-400-20-00-510701-	PHONE CHARGES 238 841-1079 338 Communications			
						CHECK 1022756 TOTAL:				128.20
1022757	03/21/2025	PRTD	7613	CA STATE DISBURSEMEN	64665 62984	20-2041314	03/21/2025		032125	242.30
	Invoice: 20-2041314				242.30	0100-00-000-00-00-205141-	GARNISHMENT # 20-2041314 Garnishments Payable			
						CHECK 1022757 TOTAL:				242.30
1022758	03/21/2025	PRTD	7613	CA STATE DISBURSEMEN	64666 62985	20-1412669	03/21/2025		032125	300.00
	Invoice: 20-1412669				300.00	0100-00-000-00-00-205141-	GARNISHMENT # 20-1412669 Garnishments Payable			
						CHECK 1022758 TOTAL:				300.00
1022759	03/21/2025	PRTD	7613	CA STATE DISBURSEMEN	64667 62986	20-2535426	03/21/2025		032125	46.15
	Invoice: 20-2535426				46.15	0100-00-000-00-00-205141-	GARNISHMENT # 20-2535426 Garnishments Payable			
						CHECK 1022759 TOTAL:				46.15

City of Shafter
A/P CASH DISBURSEMENTS JOURNAL

CASH ACCOUNT: 0000-00-000-00-00-100010- Cash10755

CHECK NO	CHK DATE	TYPE	VENDOR	NAME	VOUCHER	INVOICE	INV DATE	PO	WARRANT	NET
					DOCUMENT		INVOICE DTL DESC			
1022760	03/21/2025	PRTD	4	PACIFIC GAS & ELECTR	64372	9898158900-9 FEB 25	02/28/2025		032125	6,073.14
					62695					
Invoice: 9898158900-9 FEB 25						ELECTRICAL CHARGES				
6,073.14 0100-20-200-14-00-510707-								Power		
					64468	007164861-2 FEB 25	02/28/2025		032125	294.64
					62788					
Invoice: 007164861-2 FEB 25						ELECTRICAL CHARGES				
55.26 0100-10-125-06-00-510707-								Power		
239.38 5000-40-400-21-00-510707-								Power		
					64469	2644018719-8 FEB 25	02/28/2025		032125	58.43
					62789					
Invoice: 2644018719-8 FEB 25						ELECTRICAL CHARGES				
58.43 0100-40-400-19-04-510707-								Power		
					64474	1110247266-6 FEB 25	02/28/2025		032125	72.97
					62794					
Invoice: 1110247266-6 FEB 25						ELECTRICAL CHARGES				
72.97 0100-40-400-19-04-510707-								Power		
					64480	8758714175-2 FEB 25	02/28/2025		032125	1,469.18
					62800					
Invoice: 8758714175-2 FEB 25						ELECTRICAL CHARGES				
734.59 5004-40-500-30-01-510707-								Power		
734.59 5103-50-500-29-00-510707-								Power		
					64481	1098600677-2 FEB 25	02/28/2025		032125	196.75
					62801					
Invoice: 1098600677-2 FEB 25						ELECTRICAL CHARGES				
196.75 0808-40-400-19-04-510707-								Power		
					64484	1906024164-3 FEB 25	02/28/2025		032125	646.14
					62804					
Invoice: 1906024164-3 FEB 25						ELECTRICAL CHARGES				
646.14 5000-40-400-21-00-510707-								Power		
					64487	7067809683-8 FEB 25	02/28/2025		032125	3,145.51
					62807					
Invoice: 7067809683-8 FEB 25						ELECTRICAL CHARGES				
3,145.51 5100-50-405-28-00-510707-								Power		
					64490	3721727914-2 FEB 25	02/28/2025		032125	17.52
					62810					
Invoice: 3721727914-2 FEB 25						ELECTRICAL CHARGES				
17.52 0808-40-400-19-04-510707-								Power		
					64621	1430578397-0 FEB 25	02/28/2025		032125	2,213.67
					62940					
Invoice: 1430578397-0 FEB 25						ELECTRICAL CHARGES				
2,213.67 5002-40-400-20-00-510707-								Power		

City of Shafter
A/P CASH DISBURSEMENTS JOURNAL

CASH ACCOUNT: 0000-00-000-00-00-100010- Cash10755

CHECK NO	CHK DATE	TYPE	VENDOR	NAME	VOUCHER	INVOICE	INV DATE	PO	WARRANT	NET
					DOCUMENT	INVOICE DTL DESC				
					64624	8299603596-8 FEB 25	02/28/2025		032125	3,533.06
					62943					
Invoice: 8299603596-8 FEB 25						ELECTRICAL CHARGES				
3,533.06	0100-30-400-25-53-510707-							Power		
					64626	2130406998-8 FEB 25	02/28/2025		032125	72.86
					62945					
Invoice: 2130406998-8 FEB 25						ELECTRICAL CHARGES				
19.68	0100-20-200-14-00-510707-							Power		
2.37	0100-20-200-15-00-510707-							Power		
3.94	0100-40-400-18-00-510707-							Power		
4.23	0810-40-400-19-04-510707-							Power		
10.93	0811-40-400-19-04-510707-							Power		
10.79	5001-40-400-22-00-510707-							Power		
7.13	5002-40-400-20-00-510707-							Power		
3.94	5003-40-140-12-00-510707-							Power		
1.97	5101-50-400-24-00-510707-							Power		
7.88	5100-50-405-28-17-510707-							Power		
					64627	9859576522-7 FEB 25	02/28/2025		032125	15,403.21
					62946					
Invoice: 9859576522-7 FEB 25						ELECTRICAL CHARGES				
15,403.21	5002-40-400-20-00-510707-							Power		
					64631	4006021273-1 FEB 25	02/28/2025		032125	16,023.21
					62950					
Invoice: 4006021273-1 FEB 25						ELECTRICAL CHARGES				
16,023.21	5002-40-400-20-00-510707-							Power		
					64633	2421786119-4 FEB 25	02/28/2025		032125	4.85
					62952					
Invoice: 2421786119-4 FEB 25						ELECTRICAL CHARGES				
4.85	0808-40-400-19-04-510707-							Power		
					64634	8199901877-3 FEB 25	02/28/2025		032125	9.68
					62953					
Invoice: 8199901877-3 FEB 25						ELECTRICAL CHARGES				
9.68	0810-40-400-19-04-510707-							Power		
					64635	8433792693-9 FEB 25	02/28/2025		032125	132.66
					62954					
Invoice: 8433792693-9 FEB 25						ELECTRICAL CHARGES				
132.66	5006-40-400-23-00-510707-							Power		
					64636	2974410365-5 FEB 25	02/28/2025		032125	966.62
					62955					
Invoice: 2974410365-5 FEB 25						ELECTRICAL CHARGES				
966.62	5000-40-400-21-00-510707-							Power		
					64637	6814552050-5 FEB 25	02/28/2025		032125	21.45
					62956					

City of Shafter
A/P CASH DISBURSEMENTS JOURNAL

CASH ACCOUNT: 0000-00-000-00-00-100010- Cash10755

CHECK NO	CHK DATE	TYPE	VENDOR	NAME	VOUCHER	INVOICE	INV DATE	PO	WARRANT	NET
					DOCUMENT		INVOICE DTL DESC			
				Invoice: 6814552050-5 FEB 25			ELECTRICAL CHARGES			
				21.45 0808-40-400-19-04-510707-			Power			
					64638	2896530918-1 FEB 25	02/28/2025		032125	4.61
					62957					
				Invoice: 2896530918-1 FEB 25			ELECTRICAL CHARGES			
				4.61 0808-40-400-19-04-510707-			Power			
					64639	7309037098-9 FEB 25	02/28/2025		032125	5,000.55
					62958					
				Invoice: 7309037098-9 FEB 25			ELECTRICAL CHARGES			
				5,000.55 5002-40-400-20-00-510707-			Power			
					64640	4719291705-3 FEB 25	02/28/2025		032125	265.03
					62959					
				Invoice: 4719291705-3 FEB 25			ELECTRICAL CHARGES			
				265.03 5000-40-400-21-00-510707-			Power			
					64641	3668776705-7 FEB 25	02/28/2025		032125	5,000.49
					62960					
				Invoice: 3668776705-7 FEB 25			ELECTRICAL CHARGES			
				5,000.49 5002-40-400-20-00-510707-			Power			
					64644	0393879868-7 FEB 25	02/28/2025		032125	161.80
					62963					
				Invoice: 0393879868-7 FEB 25			ELECTRICAL CHARGES			
				161.80 0808-40-400-19-04-510707-			Power			
					64645	5392055245-1 FEB 25	02/28/2025		032125	12.77
					62964					
				Invoice: 5392055245-1 FEB 25			ELECTRICAL CHARGES			
				12.77 0808-40-400-19-04-510707-			Power			
					64646	2067807917-7 FEB 25	02/28/2025		032125	37.75
					62965					
				Invoice: 2067807917-7 FEB 25			ELECTRICAL CHARGES			
				37.75 5000-40-400-21-00-510707-			Power			
					64647	8407410335-3 FEB 25	02/28/2025		032125	125.17
					62966					
				Invoice: 8407410335-3 FEB 25			ELECTRICAL CHARGES			
				125.17 5000-40-400-21-00-510707-			Power			
					64648	0640468929-8 FEB 25	02/28/2025		032125	20.75
					62967					
				Invoice: 0640468929-8 FEB 25			ELECTRICAL CHARGES			
				20.75 0808-40-400-19-04-510707-			Power			
					64649	0321294028-6 FEB 25	02/28/2025		032125	24.64
					62968					
				Invoice: 0321294028-6 FEB 25			ELECTRICAL CHARGES			
				24.64 5003-40-140-12-00-510707-			Power			

City of Shafter
A/P CASH DISBURSEMENTS JOURNAL

CASH ACCOUNT: 0000-00-000-00-00-100010- Cash10755

CHECK NO	CHK DATE	TYPE	VENDOR	NAME	VOUCHER	INVOICE	INV DATE	PO	WARRANT	NET
					DOCUMENT	INVOICE DTL DESC				
					64650	6808476934-5 FEB 25	02/28/2025		032125	624.42
					62969					
Invoice: 6808476934-5 FEB 25						ELECTRICAL CHARGES				
624.42 5002-40-400-20-00-510707-						Power				
					64651	2633336175-1 FEB 25	02/28/2025		032125	14.78
					62970					
Invoice: 2633336175-1 FEB 25						ELECTRICAL CHARGES				
14.78 0811-40-400-19-04-510707-						Power				
					64653	0582037066-5 FEB 25B	02/28/2025		032125	24.64
					62972					
Invoice: 0582037066-5 FEB 25B						ELECTRICAL CHARGES				
12.32 5004-40-500-30-01-510707-						Power				
12.32 5103-50-500-29-00-510707-						Power				
							CHECK	1022760 TOTAL:		61,672.95
1022761	03/21/2025	PRTD	7658	SEIU LOCAL 521	64668	3/21/2025	03/21/2025		032125	640.07
					62987					
Invoice: 3/21/2025						Warrant 032125 DUES				
625.07 0100-00-000-00-00-205145-						Association Dues Payable				
15.00 0100-00-000-00-00-205145-						Association Dues Payable				
							CHECK	1022761 TOTAL:		640.07
1022762	03/21/2025	PRTD	35	SHAFTER POLICE OFFIC	64658	3/21/2025	03/21/2025		032125	1,400.00
					62977					
Invoice: 3/21/2025						Warrant 032125 DUES				
1,400.00 0100-00-000-00-00-205145-						Association Dues Payable				
							CHECK	1022762 TOTAL:		1,400.00

NUMBER OF CHECKS 16 *** CASH ACCOUNT TOTAL *** 455,711.71

	COUNT	AMOUNT
TOTAL PRINTED CHECKS	9	73,830.61
TOTAL WIRE TRANSFERS	3	171,858.44
TOTAL EFT'S	4	210,022.66

*** GRAND TOTAL *** 455,711.71

City of Shafter
A/P CASH DISBURSEMENTS JOURNAL
JOURNAL ENTRIES TO BE CREATED
CLERK: 5292blopez

YEAR PER JNL / SRC ACCOUNT / EFF DATE JNL DESC REF 1 REF 2 REF 3	ACCOUNT DESC / LINE DESC	T	OB	DEBIT	CREDIT
2025 9 489					
APP 0100-00-000-00-00-205000- 03/21/2025 032125 032125	Accts Payable AP CASH DISBURSEMENTS JOURNAL			403,585.50	
APP 0000-00-000-00-00-100010- 03/21/2025 032125 032125	Cash: Mission Bank Acct#10755 AP CASH DISBURSEMENTS JOURNAL				455,711.71
APP 5002-00-000-00-00-205000- 03/21/2025 032125 032125	Accts Payable AP CASH DISBURSEMENTS JOURNAL			44,430.33	
APP 5000-00-000-00-00-205000- 03/21/2025 032125 032125	Accts Payable AP CASH DISBURSEMENTS JOURNAL			2,309.53	
APP 5006-00-000-00-00-205000- 03/21/2025 032125 032125	Accts Payable AP CASH DISBURSEMENTS JOURNAL			217.68	
APP 5004-00-000-00-00-205000- 03/21/2025 032125 032125	Accts Payable AP CASH DISBURSEMENTS JOURNAL			746.91	
APP 5103-00-000-00-00-205000- 03/21/2025 032125 032125	Accts Payable AP CASH DISBURSEMENTS JOURNAL			746.91	
APP 0808-00-000-00-00-205000- 03/21/2025 032125 032125	Accts Payable AP CASH DISBURSEMENTS JOURNAL			440.50	
APP 5100-00-000-00-00-205000- 03/21/2025 032125 032125	Accts Payable AP CASH DISBURSEMENTS JOURNAL			3,153.39	
APP 0810-00-000-00-00-205000- 03/21/2025 032125 032125	Accts Payable AP CASH DISBURSEMENTS JOURNAL			13.91	
APP 0811-00-000-00-00-205000- 03/21/2025 032125 032125	Accts Payable AP CASH DISBURSEMENTS JOURNAL			25.71	
APP 5001-00-000-00-00-205000- 03/21/2025 032125 032125	Accts Payable AP CASH DISBURSEMENTS JOURNAL			10.79	
APP 5003-00-000-00-00-205000- 03/21/2025 032125 032125	Accts Payable AP CASH DISBURSEMENTS JOURNAL			28.58	
APP 5101-00-000-00-00-205000- 03/21/2025 032125 032125	Accts Payable AP CASH DISBURSEMENTS JOURNAL			1.97	
	GENERAL LEDGER TOTAL			455,711.71	455,711.71
APP 0000-00-000-00-00-209001- 03/21/2025 032125 032125	Due To 0100 - Gen Fund			403,585.50	
APP 0100-00-000-00-00-109000- 03/21/2025 032125 032125	Due From Funds - Cash Pool				403,585.50
APP 0000-00-000-00-00-209038- 03/21/2025 032125 032125	Due To 5002 - Water Operat			44,430.33	
APP 5002-00-000-00-00-109000- 03/21/2025 032125 032125	Due From Funds - Cash Pool				44,430.33
APP 0000-00-000-00-00-209036- 03/21/2025 032125 032125	Due To 5000 - Wastewtr Operat			2,309.53	
APP 5000-00-000-00-00-109000- 03/21/2025 032125 032125	Due From Funds - Cash Pool				2,309.53
APP 0000-00-000-00-00-209042- 03/21/2025 032125 032125	Due To 5006 - Rail Operat			217.68	
APP 5006-00-000-00-00-109000-	Due From Funds - Cash Pool				217.68

City of Shafter
A/P CASH DISBURSEMENTS JOURNAL
JOURNAL ENTRIES TO BE CREATED

YEAR PER JNL SRC ACCOUNT / EFF DATE	JNL DESC	REF 1	REF 2	REF 3	ACCOUNT DESC / LINE DESC	T	OB	DEBIT	CREDIT
03/21/2025	032125	032125							
APP 0000-00-000-00-00-209040-					Due To 5004 - Telecom Operat			746.91	
03/21/2025	032125	032125							
APP 5004-00-000-00-00-109000-					Due From Funds - Cash Pool				746.91
03/21/2025	032125	032125							
APP 0000-00-000-00-00-209049-					Due To 5103 - Info Tech			746.91	
03/21/2025	032125	032125							
APP 5103-00-000-00-00-109000-					Due From Funds - Cash Pool				746.91
03/21/2025	032125	032125							
APP 0000-00-000-00-00-209032-					Due To 0808 - LLMD - 001-2015			440.50	
03/21/2025	032125	032125							
APP 0808-00-000-00-00-109000-					Due From Funds - Cash Pool				440.50
03/21/2025	032125	032125							
APP 0000-00-000-00-00-209046-					Due To 5100 - Facility Maint			3,153.39	
03/21/2025	032125	032125							
APP 5100-00-000-00-00-109000-					Due From Funds - Cash Pool				3,153.39
03/21/2025	032125	032125							
APP 0000-00-000-00-00-209034-					Due To 0810 - LLMD - 001-1998			13.91	
03/21/2025	032125	032125							
APP 0810-00-000-00-00-109000-					Due From Funds - Cash Pool				13.91
03/21/2025	032125	032125							
APP 0000-00-000-00-00-209035-					Due To 0811 - LLMD - 001-2009			25.71	
03/21/2025	032125	032125							
APP 0811-00-000-00-00-109000-					Due From Funds - Cash Pool				25.71
03/21/2025	032125	032125							
APP 0000-00-000-00-00-209037-					Due To 5001 - Refuse Operat			10.79	
03/21/2025	032125	032125							
APP 5001-00-000-00-00-109000-					Due From Funds - Cash Pool				10.79
03/21/2025	032125	032125							
APP 0000-00-000-00-00-209039-					Due To 5003 - Transit Operat			28.58	
03/21/2025	032125	032125							
APP 5003-00-000-00-00-109000-					Due From Funds - Cash Pool				28.58
03/21/2025	032125	032125							
APP 0000-00-000-00-00-209047-					Due To 5101 - Vehicle Maint			1.97	
03/21/2025	032125	032125							
APP 5101-00-000-00-00-109000-					Due From Funds - Cash Pool				1.97
03/21/2025	032125	032125							
					SYSTEM GENERATED ENTRIES TOTAL			455,711.71	455,711.71
					JOURNAL 2025/09/489 TOTAL			911,423.42	911,423.42

City of Shafter
A/P CASH DISBURSEMENTS JOURNAL
JOURNAL ENTRIES TO BE CREATED

FUND / ACCOUNT	YEAR	PER	JNL	EFF DATE	ACCOUNT DESCRIPTION	DEBIT	CREDIT
0000 Pooled Cash Fund	2025	9	489	03/21/2025			
0000-00-000-00-00-100010-					Cash: Mission Bank Acct#10755		455,711.71
0000-00-000-00-00-209001-					Due To 0100 - Gen Fund	403,585.50	
0000-00-000-00-00-209032-					Due To 0808 - LLMD - 001-2015	440.50	
0000-00-000-00-00-209034-					Due To 0810 - LLMD - 001-1998	13.91	
0000-00-000-00-00-209035-					Due To 0811 - LLMD - 001-2009	25.71	
0000-00-000-00-00-209036-					Due To 5000 - Wastewtr Operat	2,309.53	
0000-00-000-00-00-209037-					Due To 5001 - Refuse Operat	10.79	
0000-00-000-00-00-209038-					Due To 5002 - Water Operat	44,430.33	
0000-00-000-00-00-209039-					Due To 5003 - Transit Operat	28.58	
0000-00-000-00-00-209040-					Due To 5004 - Telecom Operat	746.91	
0000-00-000-00-00-209042-					Due To 5006 - Rail Operat	217.68	
0000-00-000-00-00-209046-					Due To 5100 - Facility Maint	3,153.39	
0000-00-000-00-00-209047-					Due To 5101 - Vehicle Maint	1.97	
0000-00-000-00-00-209049-					Due To 5103 - Info Tech	746.91	
					FUND TOTAL	455,711.71	455,711.71
0100 General Fund	2025	9	489	03/21/2025			
0100-00-000-00-00-109000-					Due From Funds - Cash Pool		403,585.50
0100-00-000-00-00-205000-					Accts Payable	403,585.50	
					FUND TOTAL	403,585.50	403,585.50
0808 LLMD - 001-2015	2025	9	489	03/21/2025			
0808-00-000-00-00-109000-					Due From Funds - Cash Pool		440.50
0808-00-000-00-00-205000-					Accts Payable	440.50	
					FUND TOTAL	440.50	440.50
0810 LLMD - 001-1998	2025	9	489	03/21/2025			
0810-00-000-00-00-109000-					Due From Funds - Cash Pool		13.91
0810-00-000-00-00-205000-					Accts Payable	13.91	
					FUND TOTAL	13.91	13.91
0811 LLMD - 001-2009	2025	9	489	03/21/2025			
0811-00-000-00-00-109000-					Due From Funds - Cash Pool		25.71
0811-00-000-00-00-205000-					Accts Payable	25.71	
					FUND TOTAL	25.71	25.71
5000 Wastewater Operations	2025	9	489	03/21/2025			
5000-00-000-00-00-109000-					Due From Funds - Cash Pool		2,309.53
5000-00-000-00-00-205000-					Accts Payable	2,309.53	
					FUND TOTAL	2,309.53	2,309.53
5001 Refuse Operations	2025	9	489	03/21/2025			

City of Shafter
A/P CASH DISBURSEMENTS JOURNAL
JOURNAL ENTRIES TO BE CREATED

FUND / ACCOUNT	YEAR	PER	JNL	EFF DATE	ACCOUNT DESCRIPTION	DEBIT	CREDIT
5001-00-000-00-00-109000-					Due From Funds - Cash Pool		10.79
5001-00-000-00-00-205000-					Accts Payable	10.79	
					FUND TOTAL	10.79	10.79
5002 Water Operations	2025	9	489	03/21/2025			
5002-00-000-00-00-109000-					Due From Funds - Cash Pool		44,430.33
5002-00-000-00-00-205000-					Accts Payable	44,430.33	
					FUND TOTAL	44,430.33	44,430.33
5003 Transit Operations	2025	9	489	03/21/2025			
5003-00-000-00-00-109000-					Due From Funds - Cash Pool		28.58
5003-00-000-00-00-205000-					Accts Payable	28.58	
					FUND TOTAL	28.58	28.58
5004 Telecommunications Operations	2025	9	489	03/21/2025			
5004-00-000-00-00-109000-					Due From Funds - Cash Pool		746.91
5004-00-000-00-00-205000-					Accts Payable	746.91	
					FUND TOTAL	746.91	746.91
5006 Rail Operations	2025	9	489	03/21/2025			
5006-00-000-00-00-109000-					Due From Funds - Cash Pool		217.68
5006-00-000-00-00-205000-					Accts Payable	217.68	
					FUND TOTAL	217.68	217.68
5100 Facility Maintenance	2025	9	489	03/21/2025			
5100-00-000-00-00-109000-					Due From Funds - Cash Pool		3,153.39
5100-00-000-00-00-205000-					Accts Payable	3,153.39	
					FUND TOTAL	3,153.39	3,153.39
5101 Vehicle Maintenance	2025	9	489	03/21/2025			
5101-00-000-00-00-109000-					Due From Funds - Cash Pool		1.97
5101-00-000-00-00-205000-					Accts Payable	1.97	
					FUND TOTAL	1.97	1.97
5103 Information Technology	2025	9	489	03/21/2025			
5103-00-000-00-00-109000-					Due From Funds - Cash Pool		746.91
5103-00-000-00-00-205000-					Accts Payable	746.91	
					FUND TOTAL	746.91	746.91

City of Shafter
A/P CASH DISBURSEMENTS JOURNAL
JOURNAL ENTRIES TO BE CREATED

FUND		DUE TO	DUE FR
0000 Pooled Cash Fund		455,711.71	
0100 General Fund			403,585.50
0808 LLMD - 001-2015			440.50
0810 LLMD - 001-1998			13.91
0811 LLMD - 001-2009			25.71
5000 Wastewater Operations			2,309.53
5001 Refuse Operations			10.79
5002 Water Operations			44,430.33
5003 Transit Operations			28.58
5004 Telecommunications Operations			746.91
5006 Rail Operations			217.68
5100 Facility Maintenance			3,153.39
5101 Vehicle Maintenance			1.97
5103 Information Technology			746.91
	TOTAL	455,711.71	455,711.71

** END OF REPORT - Generated by Brenda Lopez **

City of Shafter
A/P CASH DISBURSEMENTS JOURNAL

CASH ACCOUNT: 0000-00-000-00-00-100010- Cash10755

CHECK NO	CHK DATE	TYPE	VENDOR	NAME	VOUCHER / DOCUMENT	INVOICE	INV DATE	PO	WARRANT	NET
							INVOICE DTL DESC			
64	03/27/2025	EFT	378	AMERICAN REFUSE INC	64279 62606	340674	03/01/2025		032725	315.36
	Invoice: 340674				315.36	0100-20-200-14-00-510706-	POLICE-Range refuse Mar 25 Refuse			
					64282 62608	340665	03/01/2025		032725	218.46
	Invoice: 340665				218.46	0100-20-200-14-00-510706-	POLICE-Refuse Mar 25 Refuse			
					64515 62835	340427	03/01/2025		032725	262.00
	Invoice: 340427				262.00	0100-30-400-25-55-510706-	VETERAN'S HALL - REFUSE SERVICES - MARCH 2025 Refuse			
							CHECK	64 TOTAL:		795.82
65	03/27/2025	EFT	15101	WEX BANK - ACCOUNT 0	64397 62720	NOINV 02/26/25	02/26/2025		032725	48.86
	Invoice: NOINV 02/26/25				48.86	0100-20-200-14-00-510302-	POLICE-Fuel #293 Vehicle Operations - Fuel			
					64398 62721	NOINV 2/28/25	02/28/2025		032725	26.90
	Invoice: NOINV 2/28/25				26.90	0100-20-200-14-00-510302-	POLICE-Fuel #293 Vehicle Operations - Fuel			
					64399 62722	NOINV 3/02/25	03/02/2025		032725	34.91
	Invoice: NOINV 3/02/25				34.91	0100-20-200-14-00-510302-	POLICE-Fuel #293 Vehicle Operations - Fuel			
					64400 62723	NOINV 3/04/25	03/04/2025		032725	58.61
	Invoice: NOINV 3/04/25				58.61	0100-20-200-14-00-510302-	POLICE-Fuel #293 Vehicle Operations - Fuel			
					64435 62755	NOINV 2/10/25	02/10/2025		032725	31.64
	Invoice: NOINV 2/10/25				31.64	0100-20-200-14-00-510302-	POLICE-Fuel #329 Vehicle Operations - Fuel			
							CHECK	65 TOTAL:		200.92
1658	02/25/2025	WIRE	897	RAMP BUSINESS CORPOR	64310 62636	FEBRUARY 2025	02/25/2025		032725	29,679.43
	Invoice: FEBRUARY 2025				2,200.77	5100-50-405-28-90-510205-	FEBRUARY P-CARD STATEMENT Building Repair & Maintenance			
					344.50	0100-30-400-25-00-510202-	Hardware & Tools			
					16.90	0100-10-125-06-00-510006-	Food/Meals			

City of Shafter
A/P CASH DISBURSEMENTS JOURNAL

CASH ACCOUNT: 0000-00-000-00-00-100010- Cash10755

CHECK NO	CHK DATE	TYPE	VENDOR NAME	VOUCHER	INVOICE	INV DATE	PO	WARRANT	NET
				DOCUMENT	INVOICE DTL DESC				
				242.23	0100-30-300-04-00-510006-	Food/Meals			
				236.94	0100-10-100-01-00-510006-	Food/Meals			
				268.98	0100-20-200-55-00-510012-	Medical Supplies			
				82.80	0100-20-200-55-00-510012-	Medical Supplies			
				65.71	0100-20-200-55-00-510012-	Medical Supplies			
				3.18	0100-20-200-14-00-510001-	Departmental Supplies			
				99.50	0100-20-200-14-00-510001-	Departmental Supplies			
				191.77	0100-20-200-14-00-510001-	Departmental Supplies			
				620.00	0100-10-125-06-00-510106-	Subscriptions & Dues			
				20.00	0100-10-140-10-00-510150-	Software Subscription			
				65.77	0100-20-200-55-00-510012-	Medical Supplies			
				33.00	0100-20-200-14-00-510006-	Food/Meals			
				20.00	0100-10-125-06-00-510150-	Software Subscription			
				7.82	0100-30-300-04-00-510016-	Classroom Supplies			
				178.00	0100-10-140-10-00-510006-	Food/Meals			
				125.23	0100-20-200-14-00-510006-	Food/Meals			
				938.03	0100-20-200-15-00-510001-	Departmental Supplies			
				9.45	0100-10-135-09-00-510103-	Postage & Freight			
				67.07	0100-10-110-65-00-510006-	Food/Meals			
				203.51	0100-20-200-15-00-510100-	Service Agreements			
				7.45	0100-30-300-04-00-510001-	Departmental Supplies			
				13.50	0100-20-200-14-00-510505-	Travel			
				13.50	0100-20-200-14-00-510505-	Travel			
				23.56	0100-20-200-14-00-510006-	Food/Meals			
				198.01	0100-20-200-14-00-510001-	Departmental Supplies			
				17.99	0100-20-200-14-00-510006-	Food/Meals			
				9.67	5101-50-400-24-00-510501-	Training			
				9.67	0100-30-400-25-00-510501-	Training			
				9.66	5002-40-400-20-00-510501-	Training			
				9.66	5000-40-400-21-00-510501-	Training			
				9.66	0100-40-400-19-02-510501-	Training			
				9.66	0100-40-400-18-00-510501-	Training			
				240.00	5002-40-400-20-00-510501-	Training			
				69.01	0100-20-200-14-00-510001-	Departmental Supplies			
				4.39	0100-30-300-04-00-510016-	Classroom Supplies			
				20.09	0100-20-200-14-00-510001-	Departmental Supplies			
				33.00	0100-20-200-14-00-510001-	Departmental Supplies			
				288.00	0100-20-200-14-00-510501-	Training			
				503.17	0100-10-140-10-00-500000-	Full Time Wages			
				55.36	0100-10-140-10-00-510001-	Departmental Supplies			
				600.00	0100-20-200-14-00-510501-	Training			
				116.81	0100-30-300-04-00-510001-	Departmental Supplies			
				952.30	0100-20-200-14-00-510505-FENT	Travel			
				952.30	0100-20-200-14-00-510505-FENT	Travel			
				952.30	0100-20-200-14-00-510505-FENT	Travel			
				271.57	0100-10-135-09-00-510006-	Food/Meals			
				952.30	0100-20-200-14-00-510505-	Travel			
				17.37	0100-10-135-09-00-510116-	Employee Dev & Reten (SEDAC)			
				1,299.07	0100-40-400-19-02-510130-	Graffiti Removal			
				380.24	0100-10-135-09-00-510501-	Training			
				455.30	0100-10-135-09-00-510103-	Postage & Freight			
				259.00	0100-10-120-05-00-510501-	Training			

City of Shafter
A/P CASH DISBURSEMENTS JOURNAL

CASH ACCOUNT: 0000-00-000-00-00-100010- Cash10755

CHECK NO	CHK DATE	TYPE	VENDOR	NAME	VOUCHER	INVOICE	INV DATE	PO	WARRANT	NET
					DOCUMENT	INVOICE DTL DESC				
					35.00	0100-10-135-09-00-510106-	Subscriptions & Dues			
					25.00	0100-30-300-04-00-510150-	Software Subscription			
					-385.97	0100-00-000-00-00-205318-	Collection & Holding			
					.99	0100-40-400-18-00-510150-	Software Subscription			
					238.63	5103-50-500-29-00-510150-	Software Subscription			
					20.00	0100-40-400-18-00-510150-	Software Subscription			
					20.99	0100-10-135-09-00-510501-	Training			
					276.00	0100-10-135-09-00-510106-	Subscriptions & Dues			
					128.39	0100-20-200-14-00-510103-	Postage & Freight			
					24.38	5003-40-140-12-00-510300-	Vehicle Operations			
					38.18	0100-30-300-04-00-510006-	Food/Meals			
					161.66	0100-40-400-18-00-510001-	Departmental Supplies			
					-385.97	0100-00-000-00-00-205318-	Collection & Holding			
					157.72	0100-10-100-01-00-510006-	Food/Meals			
					65.96	5103-50-500-29-00-510006-	Food/Meals			
					33.00	5103-50-500-29-00-510300-	Vehicle Operations			
					.99	0100-40-400-18-00-510106-	Subscriptions & Dues			
					23.96	5103-50-500-29-00-510006-	Food/Meals			
					10.00	0100-00-000-00-00-205318-	Collection & Holding			
					386.15	0100-20-200-15-00-510001-	Departmental Supplies			
					433.32	0100-10-120-05-00-510505-	Travel			
					19.95	5103-50-500-29-00-510006-	Food/Meals			
					250.00	0100-10-135-09-00-510116-	Employee Dev & Reten (SEDAC)			
					1,000.00	0100-10-135-09-00-510116-	Employee Dev & Reten (SEDAC)			
					50.00	0100-00-000-00-00-205318-	Collection & Holding			
					1,122.00	0100-20-200-14-00-510300-	Vehicle Operations			
					636.98	0100-20-200-14-00-510202-	Hardware & Tools			
					500.00	0100-10-125-06-00-510501-	Training			
					395.73	0100-20-200-14-00-510505-	Travel			
					148.21	0100-30-300-04-00-510015-	Books			
					3.51	0100-10-140-10-00-510505-	Travel			
					1.75	5003-40-140-12-00-510505-	Travel			
					17.53	5002-40-400-20-00-510505-	Travel			
					10.52	5000-40-400-21-00-510505-	Travel			
					1.76	5001-40-400-22-00-510505-	Travel			
					.34	0100-10-140-10-00-510505-	Travel			
					.17	5003-40-140-12-00-510505-	Travel			
					1.72	5002-40-400-20-00-510505-	Travel			
					1.03	5000-40-400-21-00-510505-	Travel			
					.19	5001-40-400-22-00-510505-	Travel			
					18.85	0100-10-140-10-00-510505-	Travel			
					9.42	5003-40-140-12-00-510505-	Travel			
					94.24	5002-40-400-20-00-510505-	Travel			
					56.54	5000-40-400-21-00-510505-	Travel			
					9.43	5001-40-400-22-00-510505-	Travel			
					21.35	0100-10-140-10-00-510505-	Travel			
					10.67	5003-40-140-12-00-510505-	Travel			
					106.74	5002-40-400-20-00-510505-	Travel			
					64.05	5000-40-400-21-00-510505-	Travel			
					10.68	5001-40-400-22-00-510505-	Travel			
					106.89	0100-20-200-15-00-500502-	Uniform & Equipment Allowance			
					402.55	0100-00-000-00-00-205318-	Collection & Holding			

City of Shafter
A/P CASH DISBURSEMENTS JOURNAL

CASH ACCOUNT: 0000-00-000-00-00-100010- Cash10755

CHECK NO	CHK DATE	TYPE	VENDOR	NAME	VOUCHER	INVOICE	INV DATE	PO	WARRANT	NET
					DOCUMENT	INVOICE DTL DESC				
					299.00	0100-10-135-09-00-510106-	Subscriptions & Dues			
					21.00	0100-10-125-06-00-510501-	Training			
					21.00	0100-10-125-06-00-510501-	Training			
					787.49	0100-10-120-05-00-510501-	Training			
					195.00	0100-10-145-13-00-510501-	Training			
					1,067.94	0100-20-200-55-00-510012-	Medical Supplies			
					920.63	0100-20-200-55-00-510012-	Medical Supplies			
					31.40	0100-20-200-55-00-510012-	Medical Supplies			
					20.00	0100-10-135-09-00-510106-	Subscriptions & Dues			
					36.00	0100-10-125-06-00-510006-	Food/Meals			
					100.00	0100-10-135-09-00-510501-	Training			
					16.06	0100-30-300-04-00-510006-	Food/Meals			
					16.06	0100-30-300-04-00-510006-	Food/Meals			
					20.86	0100-30-300-04-00-510006-	Food/Meals			
					10.00	0100-00-000-00-00-205318-	Collection & Holding			
					10.10	0100-10-140-10-00-510103-	Postage & Freight			
					94.00	0100-40-400-18-00-510505-	Travel			
					50.00	0100-00-000-00-00-205318-	Collection & Holding			
					67.00	0100-10-405-26-00-510001-	Departmental Supplies			
					11.30	0100-10-405-26-00-510000-	Office Supplies			
					11.30	0100-10-405-27-00-510000-	Office Supplies			
					11.30	0100-10-140-10-00-510000-	Office Supplies			
					11.30	0100-10-110-03-00-510000-	Office Supplies			
					11.31	0100-10-110-65-00-510000-	Office Supplies			
					11.31	0100-10-120-05-00-510000-	Office Supplies			
					11.31	0100-10-100-01-00-510000-	Office Supplies			
					11.31	0100-10-145-13-00-510000-	Office Supplies			
					11.31	0100-30-300-04-00-510000-	Office Supplies			
					11.31	0100-10-135-09-00-510000-	Office Supplies			
					11.31	0100-10-125-06-00-510000-	Office Supplies			
					2.23	0100-10-405-26-00-510000-	Office Supplies			
					2.23	0100-10-405-27-00-510000-	Office Supplies			
					2.23	0100-10-140-10-00-510000-	Office Supplies			
					2.23	0100-10-110-03-00-510000-	Office Supplies			
					2.23	0100-10-110-65-00-510000-	Office Supplies			
					2.23	0100-10-120-05-00-510000-	Office Supplies			
					2.22	0100-10-100-01-00-510000-	Office Supplies			
					2.22	0100-10-145-13-00-510000-	Office Supplies			
					2.22	0100-30-300-04-00-510000-	Office Supplies			
					2.22	0100-10-135-09-00-510000-	Office Supplies			
					2.22	0100-10-125-06-00-510000-	Office Supplies			
					585.70	0100-30-300-04-00-510015-	Books			
					18.95	0100-30-300-04-00-510150-	Software Subscription			
					47.04	0100-30-300-04-00-510001-	Departmental Supplies			
					21.45	0100-10-135-09-00-510150-	Software Subscription			
					21.45	0100-20-200-14-00-510150-	Software Subscription			
					20.00	0100-10-135-09-00-510106-	Subscriptions & Dues			
					20.00	0100-10-135-09-00-510106-	Subscriptions & Dues			
					199.98	5103-50-500-29-00-510150-	Software Subscription			
					105.50	0100-10-135-09-00-510150-	Software Subscription			
					105.49	0100-20-200-14-00-510150-	Software Subscription			
					52.65	0100-30-300-04-00-510006-	Food/Meals			

City of Shafter
A/P CASH DISBURSEMENTS JOURNAL

CASH ACCOUNT: 0000-00-000-00-00-100010- Cash10755

CHECK NO	CHK DATE	TYPE	VENDOR	NAME	VOUCHER	INVOICE	INV DATE	PO	WARRANT	NET
					DOCUMENT		INVOICE DTL DESC			
					281.00	0100-10-125-06-00-510006-		Food/Meals		
					515.49	0100-20-200-14-00-510001-		Departmental Supplies		
					172.88	0100-30-300-04-00-510804-		Community Promotions		
					10.45	0100-10-100-01-00-510006-		Food/Meals		
					114.00	0100-10-140-10-00-510106-		Subscriptions & Dues		
					4.50	5000-40-400-21-00-510106-		Subscriptions & Dues		
					7.50	5002-40-400-20-00-510106-		Subscriptions & Dues		
					24.00	5003-40-140-12-00-510106-		Subscriptions & Dues		
					100.00	0100-10-100-01-00-510006-		Food/Meals		
					103.52	0100-10-100-01-00-510006-		Food/Meals		
					62.10	0100-30-300-04-00-510016-		Classroom Supplies		
					310.00	0100-30-300-04-00-510115-		Recruitment		
					-2.41	0100-00-000-00-00-205318-		Collection & Holding		
					731.98	5004-40-500-30-01-510505-		Travel		
					90.29	5002-40-400-20-00-510505-		Travel		
					90.29	5002-40-400-20-00-510505-		Travel		
					20.00	0100-40-400-18-00-510150-		Software Subscription		
					123.52	0100-40-400-18-00-510501-		Training		
					488.00	0100-20-200-14-00-510501-		Training		
					17.01	5004-40-500-30-01-510505-		Travel		
					20.00	0100-10-140-10-00-510150-		Software Subscription		
					59.20	5002-40-400-20-00-500000-		Full Time Wages		
					29.60	5000-40-400-21-00-500000-		Full Time Wages		
							CHECK	1658 TOTAL:		29,679.43
1667	03/24/2025	WIRE	3865	US BANK TRUST NATION	64745	2844745	03/21/2025		032725	176,794.48
						63063				
	Invoice: 2844745						SASHAFTER16A INT DEBT SERV. PYMT 050125			
					176,796.88	8100-00-000-00-00-550000-		Interest Expense		
					-2.40	8100-00-000-00-00-550000-		Interest Expense		
							CHECK	1667 TOTAL:		176,794.48
1022763	03/27/2025	PRTD	193	ABC HEALTH PROFESSIO	64749	EM021923	03/13/2025		032725	207.00
						63067				
	Invoice: EM021923						Pre-Emp. Med Exam: L. Meyer			
					207.00	0100-20-200-14-00-510115-		Recruitment		
							CHECK	1022763 TOTAL:		207.00
1022764	03/27/2025	PRTD	15329	ADVANCED DATA STORAG	64746	0202019	03/15/2025		032725	41.30
						63064				
	Invoice: 0202019						Shred Services for FIN, HR, Code. Enf.			
					13.77	0100-10-140-10-00-510400-		Professional Services		
					13.77	0100-10-135-09-00-510400-		Professional Services		
					13.76	0100-10-405-27-00-510400-		Professional Services		

City of Shafter
A/P CASH DISBURSEMENTS JOURNAL

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CHECK NO	CHK DATE	TYPE	VENDOR	NAME	VOUCHER	INVOICE	INV DATE	PO	WARRANT	NET
					DOCUMENT	INVOICE DTL DESC				
							CHECK	1022764 TOTAL:		41.30
1022765	03/27/2025	PRTD	1182	AEP CALIFORNIA LLC	64349	INV0036920	03/06/2025		032725	810.81
					62673					
	Invoice: INV0036920					POLICE-Spotlights unit #181				
					810.81 0100-20-200-14-00-510300-	Vehicle Operations				
					64352	INV0036918	03/06/2025		032725	735.96
					62676					
	Invoice: INV0036918					POLICE-Lightbar repairs unit # 183				
					735.96 0100-20-200-14-00-510300-	Vehicle Operations				
					64908	INV0037055	03/24/2025	20250222	032725	2,332.83
					63223					
	Invoice: INV0037055					POLICE-Bumper Replacement unit #180				
					2,332.83 0100-20-200-14-00-510300-	Vehicle Operations				
							CHECK	1022765 TOTAL:		3,879.60
1022766	03/27/2025	PRTD	11915	AG SPRAY EQUIPMENT	64763	625013	03/17/2025		032725	4,024.61
					63081					
	Invoice: 625013					STREETS - SPRAYER UNIT/KIT				
					4,024.61 0100-40-400-19-02-510200-	Repairs & Maintenance				
							CHECK	1022766 TOTAL:		4,024.61
1022767	03/27/2025	PRTD	14274	ALL AMERICAN UNIFORM	64890	511	03/04/2025		032725	843.92
					63205					
	Invoice: 511					POLICE-Honor Guard supplies				
					843.92 0100-20-200-14-00-510001-	Departmental Supplies				
							CHECK	1022767 TOTAL:		843.92
1022768	03/27/2025	PRTD	10311	ALLIANT INSURANCE SE	64860	NOINV - 03.26.2025	03/26/2025		032725	1,236.00
					63178					
	Invoice: NOINV - 03.26.2025					1ST QTR 2025 - EVENT INSURANCE FOR VETERANS HALL				
					1,236.00 0100-00-000-00-00-205399-	Clearing Account				
							CHECK	1022768 TOTAL:		1,236.00
1022769	03/27/2025	PRTD	14652	AMAZON CAPITAL SERVI	64430	1CW9-RHVR-79XX	03/11/2025		032725	20.89
					62750					
	Invoice: 1CW9-RHVR-79XX					SLLC Classroom Supplies				
					20.89 0100-30-300-04-00-510016-	Classroom Supplies				
					64431	1YVT-XTT3-D7DW	03/10/2025		032725	35.98
					62751					

City of Shafter
A/P CASH DISBURSEMENTS JOURNAL

CASH ACCOUNT: 0000-00-000-00-00-100010- Cash10755

CHECK NO	CHK DATE	TYPE	VENDOR NAME	VOUCHER	INVOICE	INV DATE	PO	WARRANT	NET
				DOCUMENT		INVOICE DTL DESC			
	Invoice: 1YVT-XTT3-D7DW					SLLC Classroom Supplies			
				35.98	0100-30-300-04-00-510016-	Classroom Supplies			
				64436	1X4T-MVDD-4QVN	03/11/2025	032725		69.71
				62756					
	Invoice: 1X4T-MVDD-4QVN					Juniper Networks EX2300 Mount Kit - Community Park			
				69.71	0808-40-400-19-04-510200-	Repairs & Maintenance			
				64437	1JMD-64JL-4NDW	03/10/2025	032725		55.76
				62757					
	Invoice: 1JMD-64JL-4NDW					Anker PowerConf. 2k Webcam			
				55.76	0100-10-125-06-00-510001-	Departmental Supplies			
				64438	1JFY-9HP1-4KTH	03/10/2025	032725		197.81
				62758					
	Invoice: 1JFY-9HP1-4KTH					5 Tier Bookcase/storage			
				197.81	5103-50-500-29-00-510001-	Departmental Supplies			
				64439	11NL-XH3V-74R1	03/06/2025	032725		1,002.98
				62759					
	Invoice: 11NL-XH3V-74R1					Juniper EX Series EX2300 Network Switch/Modules			
				518.07	0808-40-400-19-04-510200-	Repairs & Maintenance			
				484.91	5103-50-500-29-00-510202-	Hardware & Tools			
				64440	1XPQ-VLX4-76N3	03/04/2025	032725		21.42
				62760					
	Invoice: 1XPQ-VLX4-76N3					Cable Hider Raceway Kit, 68in (4X L17in)			
				21.42	5103-50-500-29-00-510001-	Departmental Supplies			
				64466	1G66-6TNV-7WYX	02/11/2025	032725		72.92
				62786					
	Invoice: 1G66-6TNV-7WYX					ALL PW'S - DRY REASE BOARD			
				12.15	5101-50-400-24-00-510000-	Office Supplies			
				12.15	0100-30-400-25-00-510000-	Office Supplies			
				12.15	5000-40-400-21-00-510000-	Office Supplies			
				12.15	0100-40-400-19-02-510000-	Office Supplies			
				12.16	0100-40-400-18-00-510000-	Office Supplies			
				12.16	5002-40-400-20-00-510000-	Office Supplies			
				64568	1W14-K9Y3-7P1T	03/17/2025	032725		87.28
				62887					
	Invoice: 1W14-K9Y3-7P1T					SLLC Network Rack Maintenance Accessories			
				87.28	5103-50-500-29-00-510001-	Departmental Supplies			
				64571	11NW-F19C-L9XD	03/12/2025	032725		19.25
				62890					
	Invoice: 11NW-F19C-L9XD					SLLC Dept Supplies			
				19.25	0100-30-300-04-00-510001-	Departmental Supplies			
				64585	1N6J-H4L1-HKHJ	02/13/2025	032725		139.10
				62904					
	Invoice: 1N6J-H4L1-HKHJ					SLLC First Fri			

City of Shafter
A/P CASH DISBURSEMENTS JOURNAL

CASH ACCOUNT: 0000-00-000-00-00-100010- Cash10755

CHECK NO	CHK DATE	TYPE	VENDOR NAME	VOUCHER	INVOICE	INV DATE	PO	WARRANT	NET
				DOCUMENT		INVOICE DTL DESC			
				139.10	0100-30-300-75-51-510804-			Community Promotions	
				64670	1C1N-HCTG-P1LL	01/02/2025		032725	262.75
				62989					
			Invoice: 1C1N-HCTG-P1LL			Apple Keyboard - iPad Accessory			
				262.75	0100-10-125-06-00-510001-			Departmental Supplies	
				64671	1NWL-YH3V-MCDQ	03/18/2025		032725	25.95
				62990					
			Invoice: 1NWL-YH3V-MCDQ			Office Kitchen Supplies			
				25.95	5103-50-500-29-00-510001-			Departmental Supplies	
				64672	1HLH-KVDN-TY49	03/19/2025		032725	86.09
				62991					
			Invoice: 1HLH-KVDN-TY49			Office Kitchen Supplies			
				86.09	5103-50-500-29-00-510001-			Departmental Supplies	
				64675	1TKT-XP97-MVM1	02/21/2025		032725	567.31
				62994					
			Invoice: 1TKT-XP97-MVM1			SLLC Classroom Supplies			
				567.31	0100-30-300-04-00-510016-			Classroom Supplies	
				64676	14G7-JWK4-9MTJ	02/26/2025		032725	121.56
				62995					
			Invoice: 14G7-JWK4-9MTJ			SLLC Classroom Supplies			
				121.56	0100-30-300-04-00-510016-			Classroom Supplies	
				64677	1114-JWGY-GVF7	02/18/2025		032725	172.59
				62996					
			Invoice: 1114-JWGY-GVF7			SLLC Dept Lib Supplies			
				172.59	0100-30-300-04-60-510001-			Departmental Supplies	
				64679	17WR-GVTL-CNYJ	02/24/2025		032725	227.62
				62997					
			Invoice: 17WR-GVTL-CNYJ			SLLC Classroom Supplies			
				227.62	0100-30-300-04-00-510016-			Classroom Supplies	
				64680	1X69-H9FM-JXHP	02/07/2025		032725	210.25
				62998					
			Invoice: 1X69-H9FM-JXHP			SLLC Zipbooks			
				210.25	0100-30-300-04-60-510015-			Books	
				64682	1C46-R7NG-CXT3	02/20/2025		032725	100.05
				63000					
			Invoice: 1C46-R7NG-CXT3			SLLC Classroom Supplies			
				100.05	0100-30-300-04-00-510016-			Classroom Supplies	
				64684	1936-QVHG-JG6L	02/07/2025		032725	102.48
				63002					
			Invoice: 1936-QVHG-JG6L			SLLC Zipbooks			
				102.48	0100-30-300-04-60-510015-			Books	

City of Shafter
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CASH ACCOUNT: 0000-00-000-00-00-100010- Cash10755

CHECK NO	CHK DATE	TYPE	VENDOR NAME	VOUCHER / DOCUMENT	INVOICE / INVOICE DTL DESC	INV DATE	PO	WARRANT	NET
				64685 63003	1D7N-113G-FNDH	02/13/2025		032725	32.79
Invoice: 1D7N-113G-FNDH				32.79	0100-30-300-04-60-510015-	SLLC Zipbooks Books			
				64686 63004	1T6Q-X9NM-C1QF	02/24/2025		032725	21.07
Invoice: 1T6Q-X9NM-C1QF				21.07	0100-30-300-04-00-510016-	SLLC Classroom Supplies Classroom Supplies			
				64687 63005	1LMC-JJLQ-6W3M	02/25/2025		032725	17.76
Invoice: 1LMC-JJLQ-6W3M				17.76	0100-30-300-04-00-510016-	SLLC Classroom Supplies Classroom Supplies			
				64688 63006	1NXD-46J7-3RLW	02/11/2025		032725	20.35
Invoice: 1NXD-46J7-3RLW				20.35	0100-30-300-04-00-510001-	SLLC Dept Supplies Departmental Supplies			
				64689 63007	1L6F-R4YD-JVFM	03/27/2025		032725	26.46
Invoice: 1L6F-R4YD-JVFM				26.46	5003-40-140-12-00-510001-	TRANSIT TABLET MOUNTS Departmental Supplies			
				64694 63012	1M7C-Q4NK-7NGT	03/05/2025		032725	53.57
Invoice: 1M7C-Q4NK-7NGT				53.57	0100-40-400-18-00-510001-	ENGINEERING - WEBCAM Departmental Supplies			
				64695 63013	1N6M-NGJH-67WF	03/10/2025		032725	33.86
Invoice: 1N6M-NGJH-67WF				33.86	5002-40-400-20-00-510001-	WATER - WIRE MESH Departmental Supplies			
				64707 63025	14HL-KFL4-9XLK	03/14/2025		032725	68.48
Invoice: 14HL-KFL4-9XLK				68.48	0100-30-300-04-00-510016-	SLLC Classroom Supplies Classroom Supplies			
				64708 63026	1YGL-VH3X-CHMK	03/10/2025		032725	254.00
Invoice: 1YGL-VH3X-CHMK				254.00	0100-30-300-04-00-510016-	SLLC Classroom Supplies Classroom Supplies			
				64709 63027	1HQ7-WDDM-4PRF	03/05/2025		032725	119.21
Invoice: 1HQ7-WDDM-4PRF				119.21	0100-30-300-04-60-510015-	SLLC Zipbooks Books			
				64710 63028	1K6R-KH9D-MH4L	03/07/2025		032725	25.03

City of Shafter
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CHECK NO	CHK DATE	TYPE	VENDOR	NAME	VOUCHER	INVOICE	INV DATE	PO	WARRANT	NET
					DOCUMENT		INVOICE DTL DESC			
Invoice: 1K6R-KH9D-MH4L							SLLC Zipbooks			
					25.03	0100-30-300-04-60-510015-	Books			
					64711	1KRW-NXCC-K44V	03/07/2025		032725	11.79
					63029					
Invoice: 1KRW-NXCC-K44V							SLLC Zipbooks			
					11.79	0100-30-300-04-60-510015-	Books			
					64712	1R4D-RVTG-Y1VR	03/13/2025		032725	-54.69
					63030					
Invoice: 1R4D-RVTG-Y1VR							SLLC Credit Memo (dept supplies)			
					-54.69	0100-30-300-04-00-510001-	Departmental Supplies			
					64713	1P4K-JJVL-JXDN	03/16/2025		032725	-13.93
					63031					
Invoice: 1P4K-JJVL-JXDN							SLLC Credit Memo (classroom supplies)			
					-13.93	0100-30-300-04-00-510016-	Classroom Supplies			
					64744	14T4-4JTN-KT1K	03/19/2025		032725	268.23
					63062					
Invoice: 14T4-4JTN-KT1K							DEPARTMENTAL SUPPLIES - CE			
					268.23	0100-10-405-27-00-510001-	Departmental Supplies			
					64752	13NR-T4JV-6MVX	03/24/2025		032725	16.28
					63070					
Invoice: 13NR-T4JV-6MVX							HR Office Supplies			
					16.28	0100-10-135-09-00-510001-	Departmental Supplies			
					64755	13HY-FMM-99XH	03/24/2025		032725	57.07
					63073					
Invoice: 13HY-FMM-99XH							TRANSIT DECALS SEATBELT FOOD NO DRINK SEAT PROTECT			
					57.07	5003-40-140-12-00-510301-	Vehicle Operations - Supplies			
					64756	1CQ1-QCY-94NM	03/24/2025		032725	28.96
					63074					
Invoice: 1CQ1-QCY-94NM							TRANSIT AIR FRESHENERS			
					28.96	5003-40-140-12-00-510301-	Vehicle Operations - Supplies			
					64792	1KNG-9TN4-JJ1W	03/25/2025		032725	25.98
					63110					
Invoice: 1KNG-9TN4-JJ1W							HR Breakroom Supplies			
					25.98	0100-10-135-09-00-510001-	Departmental Supplies			
					64879	19Y6-1NCM-9QTC	03/20/2025		032725	6.41
					63194					
Invoice: 19Y6-1NCM-9QTC							POLICE-Departmental supplies			
					6.41	0100-20-200-14-00-510001-	Departmental Supplies			
					64880	13K6-6HWJ-X3W7	03/13/2025		032725	22.50
					63195					
Invoice: 13K6-6HWJ-X3W7							POLICE-Departmental supplies			
					22.50	0100-20-200-14-00-510001-	Departmental Supplies			

City of Shafter
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CHECK NO	CHK DATE	TYPE	VENDOR	NAME	VOUCHER / DOCUMENT	INVOICE / INVOICE DTL DESC	INV DATE	PO	WARRANT	NET
					64881 63196	1CCP-TF39-6PWN	03/20/2025		032725	415.08
						Invoice: 1CCP-TF39-6PWN				
						184.48 0100-20-200-14-00-510001-FENT Departmental Supplies				
						230.60 0100-20-200-14-00-510001- Departmental Supplies				
					64882 63197	1DXX-DF6P-W9TJ	03/19/2025		032725	534.60
						Invoice: 1DXX-DF6P-W9TJ				
						POLICE-Departmental supplies				
						534.60 0100-20-200-14-00-510001- Departmental Supplies				
					64912 63227	1P9L-F3K9-W7VR	02/28/2025		032725	21.44
						Invoice: 1P9L-F3K9-W7VR				
						POLICE-Brochure paper				
						21.44 0100-20-200-14-00-510000-FENT Office Supplies				
						CHECK 1022769 TOTAL:				5,612.05
1022770	03/27/2025	PRTD	13236	AMBER CHEMICAL INC	64514 62834	0384307-IN	03/04/2025		032725	2,133.20
						Invoice: 0384307-IN				
						WATER - WATER CHEMICALS- HYPOCHLORITE				
						2,133.20 5002-40-400-20-00-510900- Treatment Supplies				
					64764 63082	0384445-IN	03/18/2025		032725	2,078.51
						Invoice: 0384445-IN				
						WATER - WATER CHEMICALS- HYPOCHLORITE				
						2,078.51 5002-40-400-20-00-510900- Treatment Supplies				
						CHECK 1022770 TOTAL:				4,211.71
1022771	03/27/2025	PRTD	1394	AMERICAN BUSINESS MA	64338 62662	793743	03/03/2025		032725	49.08
						Invoice: 793743				
						POLICE-Contract usage 2/09-3/08/25				
						49.08 0100-20-200-14-00-510100- Service Agreements				
					64655 62974	796438	03/17/2025	20250200	032725	1,067.14
						Invoice: 796438				
						PD Substation Trailer Canon Image Class Printer				
						1,067.14 0100-20-200-14-13-510202- Hardware & Tools				
					64751 63069	796519	03/20/2025		032725	222.51
						Invoice: 796519				
						Contract Usage - Annex 12/28/24 - 3/27/25				
						74.17 0100-10-135-09-00-510100- Service Agreements				
						74.17 0100-30-300-04-00-510100- Service Agreements				
						74.17 5003-40-140-12-00-510100- Service Agreements				

City of Shafter
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CHECK NO	CHK DATE	TYPE	VENDOR	NAME	VOUCHER	INVOICE	INV DATE	PO	WARRANT	NET
					DOCUMENT	INVOICE DTL DESC				
							CHECK	1022771 TOTAL:		1,338.73
1022772	03/27/2025	PRTD	15105	ANGELICA M TORRES	64681 62999	3/20/25	03/20/2025		032725	217.00
	Invoice: 3/20/25				217.00 0100-10-135-09-00-510505-		Mileage Reimbursement for PARMA Conference - AT Travel			
							CHECK	1022772 TOTAL:		217.00
1022773	03/27/2025	PRTD	12466	AT&T CALNET 3	64812 63130	9391012260 MAR 25	03/17/2025		032725	31.65
	Invoice: 9391012260 MAR 25				31.65 0100-30-400-25-55-510701-		PHONE CHARGES Communications			
					64813 63131	9391012262 MAR 25	03/17/2025		032725	31.65
	Invoice: 9391012262 MAR 25				31.65 5000-40-400-21-00-510701-		PHONE CHARGES Communications			
					64829 63147	9391012266 MAR 25	03/17/2025		032725	31.65
	Invoice: 9391012266 MAR 25				31.65 5100-50-405-28-90-510701-		PHONE CHARGES Communications			
					64833 63150	9391012267 MAR 25	03/17/2025		032725	91.84
	Invoice: 9391012267 MAR 25				91.84 0100-30-300-04-00-510701-		PHONE CHARGES Communications			
					64836 63153	9391012270 MAR 25	03/17/2025		032725	32.96
	Invoice: 9391012270 MAR 25				32.96 5100-50-405-28-90-510701-		PHONE CHARGES Communications			
					64839 63156	9391012273 MAR 25	03/17/2025		032725	162.59
	Invoice: 9391012273 MAR 25				162.59 0100-20-200-14-00-510701-		PHONE CHARGES Communications			
					64899 63214	9391012264 Mar 25	03/17/2025		032725	2,278.65
	Invoice: 9391012264 Mar 25				1,139.32 5100-50-405-28-14-510701-		Fiber circuit Communications			
					1,139.33 5100-50-405-28-90-510701-		Communications			
							CHECK	1022773 TOTAL:		2,660.99

City of Shafter
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CHECK NO	CHK DATE	TYPE	VENDOR	NAME	VOUCHER / DOCUMENT	INVOICE	INV DATE	PO	WARRANT	NET
1022774	03/27/2025	PRTD	49	BACKFLOW SOLUTIONS,	64504	10040	03/01/2025		032725	495.00
					62824					
Invoice: 10040							WATER - ANNUAL BSI ONLINE SUBSCREIPTION FEE			
				495.00 5002-40-400-20-00-510150-			Software Subscription			
							CHECK 1022774 TOTAL:			495.00
1022775	03/27/2025	PRTD	14008	BADGER METER	64643	1719577	03/17/2025		032725	3,118.26
					62962					
Invoice: 1719577							WATER - STOCK			
				3,118.26 5002-40-400-20-00-510200-			Repairs & Maintenance			
					64719	1720526	03/20/2025		032725	723.10
					63037					
Invoice: 1720526							WATER - STOCK			
				723.10 5002-40-400-20-00-510200-			Repairs & Maintenance			
							CHECK 1022775 TOTAL:			3,841.36
1022776	03/27/2025	PRTD	1327	BOUND TREE MEDICAL L	64895	85697288	03/13/2025	20250174	032725	2,076.80
					63210					
Invoice: 85697288							POLICE-1 AED Pro w/ Pads, Battery, Case			
				2,076.80 0100-20-200-14-00-510001-FENT			Departmental Supplies			
							CHECK 1022776 TOTAL:			2,076.80
1022777	03/27/2025	PRTD	427	BRAXBRO, INC.	64567	1538	03/11/2025		032725	420.00
					62886					
Invoice: 1538							WATER/SCADA - WELL #11 - PROGRAMMING			
				420.00						
				E WA00005 -50 -525 -						
				5002-60-400-20-00-580100-			Capital Prj.- Infrastructure			
							CHECK 1022777 TOTAL:			420.00
1022778	03/27/2025	PRTD	1381	BURKE, WILLIAMS & SO	64747	338836	03/18/2025		032725	2,054.00
					63065					
Invoice: 338836							Prof. Svcs. through 2/28/25 re: General Matters			
				2,054.00 0100-10-130-08-00-510421-			Legal Services - Personnel			
							CHECK 1022778 TOTAL:			2,054.00
1022779	03/27/2025	PRTD	15297	BUSINESSOLVER.COM IN	64855	127683	03/26/2025		032725	99.75
					63172					
Invoice: 127683							1095 Employee Statements 2024'			
				99.75 0100-10-135-09-00-510400-			Professional Services			

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CHECK NO	CHK DATE	TYPE	VENDOR	NAME	VOUCHER / DOCUMENT	INVOICE / INVOICE DTL DESC	INV DATE	PO	WARRANT	NET
						CHECK 1022779 TOTAL:				99.75
1022780	03/27/2025	PRTD	12387	CALIFITNESS	64462 62782	41602	03/06/2025		032725	385.00
	Invoice: 41602					ALL PW'S - FITNESS EQUIPMENT MAINTENANCE				
					385.00	5100-50-405-28-20-510200- Repairs & Maintenance				
						CHECK 1022780 TOTAL:				385.00
1022781	03/27/2025	PRTD	1382	CALIFORNIA ASSOCIATI	64891 63206	3001069	03/04/2025		032725	690.00
	Invoice: 3001069					POLICE-SWAT Team leader course #290				
					690.00	0100-20-200-14-00-510501- Training				
						CHECK 1022781 TOTAL:				690.00
1022782	03/27/2025	PRTD	1305	CALIFORNIA CUSTOM BU	64616 62935	282	02/12/2025	20250240	032725	10,797.94
	Invoice: 282					LEARNING CENTER RENOVATION PROJECT				
					10,797.94	E LC00001 -50 -525 -0100 0100-60-300-04-00-580200- Capital Prj.- Buildings & Imp.				
					64701 63019	283	03/12/2025	20250240	032725	882.00
	Invoice: 283					LEARNING CENTER RENOVATION PROJECT				
					882.00	E LC00001 -50 -525 -0100 0100-60-300-04-00-580200- Capital Prj.- Buildings & Imp.				
						CHECK 1022782 TOTAL:				11,679.94
1022783	03/27/2025	PRTD	78	CALIFORNIA TURF EQUI	64772 63090	669828	03/21/2025		032725	264.70
	Invoice: 669828					PARKS - CHAIN LOOP				
					264.70	0100-30-400-25-00-510001- Departmental Supplies				
						CHECK 1022783 TOTAL:				264.70
1022784	03/27/2025	PRTD	660	CALTRANS	64762 63080	25002746	12/13/2024		032725	2,694.53
	Invoice: 25002746					ROUNDABOUT SANATA FE WAY/LOS ANGELES - PHASE #1				
					2,694.53	E ST00029 -20 -200 - 0200-60-400-19-02-580100- Capital Prj.- Infrastructure				

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CHECK NO	CHK DATE	TYPE	VENDOR	NAME	VOUCHER / DOCUMENT	INVOICE	INV DATE	PO	WARRANT	NET
							CHECK 1022784 TOTAL:			2,694.53
1022785	03/27/2025	PRTD	14425	CARLOS QUEZADA	64446 62766	380432	02/28/2025		032725	80.00
	Invoice: 380432				80.00 0100-30-300-04-00-510300-		LEARNING CENTER - BUS WASH Vehicle Operations			
					64448 62768	380427	02/28/2025		032725	30.00
	Invoice: 380427				6.00 5002-40-400-20-00-510300-		ALL PW'S - FLEET WASHES #119 Vehicle Operations			
					6.00 5101-50-400-24-00-510300-		Vehicle Operations			
					6.00 0100-30-400-25-00-510300-		Vehicle Operations			
					6.00 5000-40-400-21-00-510300-		Vehicle Operations			
					6.00 0100-40-400-19-02-510300-		Vehicle Operations			
					64449 62769	380429	02/28/2025		032725	150.00
	Invoice: 380429				150.00 0100-40-400-18-00-510300-		ENGINEERING - FLEET WASHES Vehicle Operations			
					64450 62770	380431	02/28/2025		032725	220.00
	Invoice: 380431				220.00 5003-40-140-12-00-510300-		FLEET SERVICE WASH - TRANSIT Vehicle Operations			
					64733 63051	380434	03/14/2025		032725	240.00
	Invoice: 380434				240.00 0100-10-405-26-00-510300-		FLEET SERVICE WASH - BLDG Vehicle Operations			
					64734 63052	380437	03/14/2025		032725	180.00
	Invoice: 380437				180.00 5003-40-140-12-00-510300-		FLEET SERVICE WASH - TRANSIT Vehicle Operations			
					64753 63071	380435	03/14/2025		032725	30.00
	Invoice: 380435				30.00 0100-10-110-03-00-510300-		Fleet Service Wash - CM Equinox #519 Vehicle Operations			
							CHECK 1022785 TOTAL:			930.00
1022786	03/27/2025	PRTD	233	CEN SAN JQN VALLEY R	64467 62787	INV0255	03/14/2025		032725	394,823.00
	Invoice: INV0255				229,383.00 0100-00-000-00-00-205140-		4th Quarter Workers' Compensation Program Premium Other Payroll Deduct Payable			
					165,440.00 5102-50-140-11-00-510445-		Liability Insurance			

City of Shafter
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							CHECK	1022786 TOTAL:		394,823.00
1022787	03/27/2025	PRTD	1195	CHAMPION HARDWARE	64578 62897	161955	03/06/2025		032725	134.12
	Invoice: 161955				134.12	5100-50-405-28-15-510205-	ANIAML CONTROL - LATCHGUARD/HANDICP MAN SIGN Building Repair & Maintenance			
							CHECK	1022787 TOTAL:		134.12
1022788	03/27/2025	PRTD	424	CHARTER COMMUNICATIO	64433 62753	167729201022125	02/21/2025		032725	11.72
	Invoice: 167729201022125				11.72	5103-50-500-29-00-510100-	Spectrum CITY HALL TV FEES Service Agreements			
							CHECK	1022788 TOTAL:		11.72
1022789	03/27/2025	PRTD	118	CHESTER AVENUE BRAKE	64506 62826	01P68426	11/07/2024		032725	43.36
	Invoice: 01P68426				43.36	5101-50-400-24-00-510200-	SHOP - DOT TBG CUT/FT Repairs & Maintenance			
							CHECK	1022789 TOTAL:		43.36
1022790	03/27/2025	PRTD	1383	COUNTY OF ORANGE	64906 63221	Traffic Coll. Basic	03/21/2025		032725	175.00
	Invoice: Traffic Coll. Basic				175.00	0100-20-200-14-00-510501-	POLICE-Traffic Collision basic-Archuleta Training			
					64907 63222	NOINV 3/21/25	03/21/2025		032725	175.00
	Invoice: NOINV 3/21/25				175.00	0100-20-200-14-00-510501-	POLICE-Traffic Collision basic-Valdivia Training			
							CHECK	1022790 TOTAL:		350.00
1022791	03/27/2025	PRTD	10992	CREATIVE CONCEPTS	64596 62915	63315	12/06/2024		032725	410.77
	Invoice: 63315				410.77	0100-00-000-00-00-205318-	City Hats Collection & Holding			
					64706 63024	63598	02/05/2025		032725	162.38
	Invoice: 63598				162.38	0100-30-300-75-51-510804-	SLLC Student Shirts Community Promotions			
					64897 63212	63665	03/13/2025		032725	379.46

City of Shafter
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CASH ACCOUNT: 0000-00-000-00-00-100010- Cash10755

CHECK NO	CHK DATE	TYPE	VENDOR	NAME	VOUCHER	INVOICE	INV DATE	PO	WARRANT	NET
					DOCUMENT		INVOICE DTL DESC			
	Invoice: 63665						POLICE-Continuation citations forms			
					379.46	0100-20-200-14-00-510000-	Office Supplies			
							CHECK 1022791 TOTAL:			952.61
1022792	03/27/2025	PRTD	1254	DALIA VASQUEZ	64847	Per diem 3/24/25	03/24/2025	032725		50.00
					63164					
	Invoice: Per diem 3/24/25						POLICE-Per diem for DUI Detection Field Sobriety			
					50.00	0100-20-200-14-00-510505-	Travel			
							CHECK 1022792 TOTAL:			50.00
1022793	03/27/2025	PRTD	10809	DAVID STEVENS WELDIN	64502	4444	03/05/2025	032725		1,600.00
					62822					
	Invoice: 4444						PARKS - DOWNTOWN - INSTALL RESTROOM DOORS			
					1,600.00	0100-30-400-25-51-510205-	Building Repair & Maintenance			
							CHECK 1022793 TOTAL:			1,600.00
1022794	03/27/2025	PRTD	206	DEE JASPAR & ASSOCIA	64464	25-00247	02/28/2025	20250261	032725	1,202.73
					62784					
	Invoice: 25-00247						WATER - WELL #21 - ENGINEERING SERVICES			
					1,202.73	E WA00015 -20 -200 - 5002-60-400-20-00-580100-	Capital Prj.- Infrastructure			
					64465	25-00248	02/28/2025	20250260	032725	2,345.23
					62785					
	Invoice: 25-00248						WATER - WELL #23 - ENGINEERING SERVICES			
					2,345.23	E WA00020 -20 -200 -5002 5002-60-400-20-00-580100-	Capital Prj.- Infrastructure			
							CHECK 1022794 TOTAL:			3,547.96
1022795	03/27/2025	PRTD	1292	DEPARTMENT OF MOTOR	64614	NOINV - 03.12.2025	03/12/2025	032725		3,907.00
					62933					
	Invoice: NOINV - 03.12.2025						TAXES FOR POLAR KING TRAILER			
					3,907.00	5001-60-400-22-00-570200-	Machinery & Equipment			
							CHECK 1022795 TOTAL:			3,907.00
1022796	03/27/2025	PRTD	71	DOCUSIGN INC.	64406	111100476652	03/06/2025	20250263	032725	10,467.60
					62728					
	Invoice: 111100476652						DocuSign eSignature Annual Subscription Renewal			
					1,674.81	0100-10-110-03-00-510150-	Software Subscription			
					1,674.81	0100-10-135-09-00-510150-	Software Subscription			

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CHECK NO	CHK DATE	TYPE	VENDOR	NAME	VOUCHER	INVOICE	INV DATE	PO	WARRANT	NET
					DOCUMENT		INVOICE DTL DESC			
					2,093.55	0100-10-405-26-00-510150-	Software Subscription			
					1,674.81	5000-40-400-21-00-510150-	Software Subscription			
					1,674.81	5002-40-400-20-00-510150-	Software Subscription			
					1,674.81	5103-50-500-29-00-510150-	Software Subscription			
							CHECK 1022796 TOTAL:			10,467.60
1022797	03/27/2025	PRTD	14458	EMTS INC	64428	10205592	11/30/2024	032725		1,175.00
					62748					
	Invoice: 10205592						Gossamer Grove - Flight Park			
					1,175.00	0808-40-400-19-04-510110-	Landscaping Services			
					64429	10205591	11/30/2024	032725		705.00
					62749					
	Invoice: 10205591						Santa Fe Way - Gateway Entrance			
					705.00	0100-40-400-19-02-510110-	Landscaping Services			
					64597	10205330	10/31/2024	032725		1,091.39
					62916					
	Invoice: 10205330						001-2002 - ARKELIAN ST - MONTHLY MAIN - OCT 2024			
					1,091.39	0800-40-400-19-04-510110-	Landscaping Services			
					64598	10205331	10/31/2024	032725		467.74
					62917					
	Invoice: 10205331						001-2005 - W TULARE AVE - MONTHLY MAIN - OCT 2024			
					467.74	0801-40-400-19-04-510110-	Landscaping Services			
					64599	10205332	10/31/2024	032725		935.48
					62918					
	Invoice: 10205332						002-2005 - KATIE CT - MONTHLY MAIN - OCTOBER 2024			
					935.48	0802-40-400-19-04-510110-	Landscaping Services			
					64600	10205333	10/31/2024	032725		623.65
					62919					
	Invoice: 10205333						003-2005 - PINE CONE ST - MONTHLY MAIN - OCT 2024			
					623.65	0803-40-400-19-04-510110-	Landscaping Services			
					64601	10205335	10/31/2024	032725		467.74
					62920					
	Invoice: 10205335						001-2006 - LAWRENCE ST - MONTHLY MAIN - OCT 2024			
					467.74	0805-40-400-19-04-510110-	Landscaping Services			
					64602	10205336	10/31/2024	032725		623.65
					62921					
	Invoice: 10205336						001-2007 - W TULARE AVE - MONTHLY MAIN - OCT 2024			
					623.65	0806-40-400-19-04-510110-	Landscaping Services			
					64603	10205337	10/31/2024	032725		1,247.31
					62922					
	Invoice: 10205337						002-2007 - JEFFRIES CT - MONTHLY MAIN - OCT 2024			
					1,247.31	0807-40-400-19-04-510110-	Landscaping Services			

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CHECK NO	CHK DATE	TYPE	VENDOR	NAME	VOUCHER	INVOICE	INV DATE	PO	WARRANT	NET
					DOCUMENT		INVOICE DTL DESC			
							CHECK 1022797 TOTAL:			7,336.96
1022798	03/27/2025	PRTD	151	ENTENMANN-ROVIN COMP	64889	0186807-IN	03/11/2025		032725	153.42
					63204					
	Invoice: 0186807-IN						POLICE-Badge order #336			
					153.42	0100-20-200-14-00-510001-	Departmental Supplies			
							CHECK 1022798 TOTAL:			153.42
1022799	03/27/2025	PRTD	14044	FASTENAL COMPANY	64488	CABAE30325	03/10/2025	20250036	032725	128.12
					62808					
	Invoice: CABAE30325						ALL PW'S - VENDING MACHINE SUPPLIES			
					25.64	0100-40-400-19-02-510001-	Departmental Supplies			
					25.62	0100-30-400-25-00-510001-	Departmental Supplies			
					25.62	5000-40-400-21-00-510001-	Departmental Supplies			
					25.62	5002-40-400-20-00-510001-	Departmental Supplies			
					25.62	5101-50-400-24-00-510001-	Departmental Supplies			
					64563	CABAE30380	03/14/2025	20250036	032725	417.69
					62882					
	Invoice: CABAE30380						ALL PW'S - VENDING MACHINE SUPPLIES			
					83.53	0100-40-400-19-02-510001-	Departmental Supplies			
					83.54	0100-30-400-25-00-510001-	Departmental Supplies			
					83.54	5000-40-400-21-00-510001-	Departmental Supplies			
					83.54	5002-40-400-20-00-510001-	Departmental Supplies			
					83.54	5101-50-400-24-00-510001-	Departmental Supplies			
					64817	CABAE30480	03/24/2025	20250036	032725	72.39
					63135					
	Invoice: CABAE30480						ALL PW'S - VENDING MACHINE SUPPLIES			
					14.47	0100-40-400-19-02-510001-	Departmental Supplies			
					14.48	0100-30-400-25-00-510001-	Departmental Supplies			
					14.48	5000-40-400-21-00-510001-	Departmental Supplies			
					14.48	5002-40-400-20-00-510001-	Departmental Supplies			
					14.48	5101-50-400-24-00-510001-	Departmental Supplies			
							CHECK 1022799 TOTAL:			618.20
1022800	03/27/2025	PRTD	159	FEDEX	64768	9-692-16794	03/14/2025		032725	4.47
					63086					
	Invoice: 9-692-16794						LATE FEES - BLDG			
					4.47	0100-10-405-26-00-510103-	Postage & Freight			
							CHECK 1022800 TOTAL:			4.47

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CHECK NO	CHK DATE	TYPE	VENDOR	NAME	VOUCHER / DOCUMENT	INVOICE / INVOICE DTL DESC	INV DATE	PO	WARRANT	NET
1022801	03/27/2025	PRTD	5903	FERGUSON ENTERPRISES	64510 62830	0026369	03/04/2025		032725	610.06
	Invoice: 0026369				610.06	5000-40-400-21-00-510200-	WATER - CI SEWER LID Repairs & Maintenance			
					64511 62831	0025635	02/24/2025		032725	1,431.99
	Invoice: 0025635				1,431.99	5002-40-400-20-00-510200-	WATER - MTR ADPT/GSKT/BRS BLT/HEX NUT Repairs & Maintenance			
					64512 62832	0026198	02/27/2025		032725	104.75
	Invoice: 0026198				104.75	5002-40-400-20-00-510200-	WATER - ALUM HDL OS PIPE WRCH Repairs & Maintenance			
					64513 62833	0026183	02/27/2025		032725	981.13
	Invoice: 0026183				981.13	5002-40-400-20-00-510200-	WATER - FLG COUP/C110 BLND/FLG NUT/GSKT Repairs & Maintenance			
					64770 63088	0023254-1	03/12/2025		032725	118.34
	Invoice: 0023254-1				118.34	5002-40-400-20-00-510200-	WATER - MTR COUP/BLT KIT Repairs & Maintenance			
					64771 63089	0027179	03/13/2025		032725	1,595.32
	Invoice: 0027179				1,595.32	5002-40-400-20-00-510200-	WATER - PVC/BLUE PIPE/GATE/GSKT/BLT SET Repairs & Maintenance			
							CHECK 1022801 TOTAL:			4,841.59
1022802	03/27/2025	PRTD	12171	FGL ENVIRONMENTAL	64604 62923	541356A	03/10/2025		032725	233.00
	Invoice: 541356A				233.00	5002-40-400-20-00-510905-	BACTERIOLOGICAL TESTING FOR WATER SYSTEM Water Testing/Samples			
					64605 62924	541357A	03/10/2025		032725	309.00
	Invoice: 541357A				309.00	5002-40-400-20-00-510905-	BACTERIOLOGICAL TESTING FOR WATER SYSTEM Water Testing/Samples			
					64606 62925	541358A	03/10/2025		032725	389.00
	Invoice: 541358A				389.00	5002-40-400-20-00-510905-	BACTERIOLOGICAL TESTING FOR WATER SYSTEM Water Testing/Samples			
					64607 62926	541364A	03/13/2025		032725	35.00
	Invoice: 541364A						BACTERIOLOGICAL TESTING FOR WATER SYSTEM			

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CHECK NO	CHK DATE	TYPE	VENDOR	NAME	VOUCHER	INVOICE	INV DATE	PO	WARRANT	NET
					DOCUMENT		INVOICE DTL DESC			
					35.00	5002-40-400-20-00-510905-		Water Testing/Samples		
					64608	541581A	03/12/2025	032725		233.00
					62927					
				Invoice: 541581A			BACTERIOLOGICAL TESTING FOR WATER SYSTEM			
					233.00	5002-40-400-20-00-510905-		Water Testing/Samples		
					64609	541582A	03/12/2025	032725		347.00
					62928					
				Invoice: 541582A			BACTERIOLOGICAL TESTING FOR WATER SYSTEM			
					347.00	5002-40-400-20-00-510905-		Water Testing/Samples		
					64610	541583A	03/17/2025	032725		437.00
					62929					
				Invoice: 541583A			BACTERIOLOGICAL TESTING FOR WATER SYSTEM			
					437.00	5002-40-400-20-00-510905-		Water Testing/Samples		
					64611	541589A	03/14/2025	032725		755.00
					62930					
				Invoice: 541589A			BACTERIOLOGICAL TESTING FOR WATER SYSTEM			
					755.00	5002-40-400-20-00-510905-		Water Testing/Samples		
					64612	541592A	03/13/2025	032725		53.00
					62931					
				Invoice: 541592A			BACTERIOLOGICAL TESTING FOR WATER SYSTEM			
					53.00	5002-40-400-20-00-510905-		Water Testing/Samples		
					64776	541767A	03/19/2025	032725		233.00
					63094					
				Invoice: 541767A			BACTERIOLOGICAL TESTING FOR WATER SYSTEM			
					233.00	5002-40-400-20-00-510905-		Water Testing/Samples		
					64777	541774A	03/19/2025	032725		357.00
					63095					
				Invoice: 541774A			BACTERIOLOGICAL TESTING FOR WATER SYSTEM			
					357.00	5002-40-400-20-00-510905-		Water Testing/Samples		
					64827	541768A	03/21/2025	032725		245.00
					63145					
				Invoice: 541768A			BACTERIOLOGICAL TESTING FOR WATER SYSTEM			
					245.00	5002-40-400-20-00-510905-		Water Testing/Samples		
					64828	541769A	03/21/2025	032725		195.00
					63146					
				Invoice: 541769A			BACTERIOLOGICAL TESTING FOR WATER SYSTEM			
					195.00	5002-40-400-20-00-510905-		Water Testing/Samples		
					64830	541770A	03/24/2025	032725		80.00
					63148					
				Invoice: 541770A			BACTERIOLOGICAL TESTING FOR WATER SYSTEM			
					80.00	5002-40-400-20-00-510905-		Water Testing/Samples		

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CHECK NO	CHK DATE	TYPE	VENDOR	NAME	VOUCHER	INVOICE	INV DATE	PO	WARRANT	NET
					DOCUMENT		INVOICE DTL DESC			
					64832	541771A	03/24/2025		032725	155.00
					63149					
Invoice: 541771A							BACTERIOLOGICAL TESTING FOR WATER SYSTEM			
				155.00 5002-40-400-20-00-510905-			Water Testing/Samples			
					64834	541869A	03/24/2025		032725	230.00
					63151					
Invoice: 541869A							BACTERIOLOGICAL TESTING FOR WATER SYSTEM			
				230.00 5002-40-400-20-00-510905-			Water Testing/Samples			
					64835	541920A	03/24/2025		032725	155.00
					63152					
Invoice: 541920A							BACTERIOLOGICAL TESTING FOR WATER SYSTEM			
				155.00 5002-40-400-20-00-510905-			Water Testing/Samples			
					64837	541921A	03/24/2025		032725	155.00
					63154					
Invoice: 541921A							BACTERIOLOGICAL TESTING FOR WATER SYSTEM			
				155.00 5002-40-400-20-00-510905-			Water Testing/Samples			
					64838	541922A	03/24/2025		032725	230.00
					63155					
Invoice: 541922A							BACTERIOLOGICAL TESTING FOR WATER SYSTEM			
				230.00 5002-40-400-20-00-510905-			Water Testing/Samples			
							CHECK 1022802 TOTAL:			4,826.00
1022803	03/27/2025	PRTD	11578	FRESNO, CITY OF	64904	20008282	03/20/2025		032725	623.00
					63219					
Invoice: 20008282							POLICE-Perishable Skills-Cejudo			
				623.00 0100-20-200-14-00-510501-			Training			
					64905	20008281	03/20/2025		032725	623.00
					63220					
Invoice: 20008281							POLICE-Perishable Skills-King			
				623.00 0100-20-200-14-00-510501-			Training			
							CHECK 1022803 TOTAL:			1,246.00
1022804	03/27/2025	PRTD	32	GRAINGER	64509	9421303877	02/26/2025		032725	1,323.64
					62829					
Invoice: 9421303877							FACITLITIES SHOP - PORTABLE COOLER			
				1,323.64 5100-50-405-28-00-510202-			Hardware & Tools			
							CHECK 1022804 TOTAL:			1,323.64
1022805	03/27/2025	PRTD	12729	HAAKER EQUIPMENT COM	64494	W5A0W8	03/10/2025	20250248	032725	10,271.32
					62814					
Invoice: W5A0W8							STREETS #415 - AY-AUX ENCLOSURE			

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CHECK NO	CHK DATE	TYPE	VENDOR	NAME	VOUCHER	INVOICE	INV DATE	PO	WARRANT	NET
					DOCUMENT		INVOICE DTL DESC			
					10,271.32	0100-40-400-19-02-510200-			Repairs & Maintenance	
						64495 E5A0BR 62815	03/10/2025	032725		10,352.50
					Invoice: E5A0BR		STREETS - SWEEPER RENTAL			
					10,352.50	0100-40-400-19-02-510601-			Equipment Rental	
								CHECK	1022805 TOTAL:	20,623.82
1022806	03/27/2025	PRTD	1384	HALCYON BEHAVIORAL,	64794	17976	03/17/2025	032725		19.80
						63112				
					Invoice: 17976		EAP and Total Wellness for PT EEs eff. 3/17/25			
					19.80	5102-50-140-11-00-510441-			Employee Assistance Insurance	
								CHECK	1022806 TOTAL:	19.80
1022807	03/27/2025	PRTD	1444	HILLCREST SHEET META	64613	960024855	03/14/2025	032725		862.35
						62932				
					Invoice: 960024855		CITY HALL - REPAIR HEATER			
					862.35	5100-50-405-28-90-510205-			Building Repair & Maintenance	
								CHECK	1022807 TOTAL:	862.35
1022808	03/27/2025	PRTD	2	HITCHCOCK'S AUTO PAR	64452	417042	02/27/2025	032725		7.83
						62772				
					Invoice: 417042		PARKS #41 - TERMINAL TOP			
					7.83	0100-30-400-25-00-510300-			Vehicle Operations	
						64454 417431 62774	03/07/2025	032725		60.76
					Invoice: 417431		WATER #118 - STROBE LIGHTS			
					60.76	5002-40-400-20-00-510300-			Vehicle Operations	
						64455 417503 62775	03/10/2025	032725		194.05
					Invoice: 417503		STREETS - WELDER - BATERY			
					194.05	0100-40-400-19-02-510204-			Equipment Repair	
						64456 417043 62776	02/27/2025	032725		6.04
					Invoice: 417043		SHOP - DIELECTRIC GREA			
					6.04	5101-50-400-24-00-510300-			Vehicle Operations	
						64594 417821 62913	03/17/2025	032725		69.70
					Invoice: 417821		STREETS #415 - AW68 HYDRAULIC FLUID			
					69.70	0100-40-400-19-02-510204-			Equipment Repair	
						64595 417575	03/11/2025	032725		100.35

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CHECK NO	CHK DATE	TYPE	VENDOR NAME	VOUCHER	INVOICE	INV DATE	PO	WARRANT	NET
				DOCUMENT		INVOICE DTL DESC			
				62914					
	Invoice: 417575					STREETS #415 - HYDRAULIC FLUID/GLOVES/GLASS CLEANE			
				100.35	0100-40-400-19-02-510204-	Equipment Repair			
				64714	418045	03/21/2025	032725		213.06
				63032					
	Invoice: 418045					WATER #315 - ADJ PINTLE MOUNT			
				213.06	5002-40-400-20-00-510001-	Departmental Supplies			
				64715	417956	03/19/2025	032725		37.92
				63033					
	Invoice: 417956					SHOP - OIL FILTER PLIE			
				37.92	5101-50-400-24-00-510202-	Hardware & Tools			
				64716	417998	03/20/2025	032725		122.46
				63034					
	Invoice: 417998					STREETS - DRIVE BELT			
				122.46	0100-40-400-19-02-510204-	Equipment Repair			
				64717	417997	03/20/2025	032725		505.35
				63035					
	Invoice: 417997					PARKS - BEARING/IDLER/ARM			
				505.35	0100-30-400-25-00-510204-	Equipment Repair			
				64765	417955	03/19/2025	032725		41.86
				63083					
	Invoice: 417955					VEHICLE MAINTENANCE - UNIT 901			
				41.86	0100-10-405-27-00-510300-	Vehicle Operations			
				64774	418168	03/24/2025	032725		45.84
				63092					
	Invoice: 418168					STREETS #415 - DIESEL EXHAUST FLUID/ANITFREEZE			
				45.84	0100-40-400-19-02-510204-	Equipment Repair			
				64814	418238	03/25/2025	032725		162.40
				63132					
	Invoice: 418238					STREETS - SWEEPER - HYDRAULIC FLUID			
				162.40	0100-40-400-19-02-510204-	Equipment Repair			
				64820	418215	03/25/2025	032725		10.55
				63138					
	Invoice: 418215					STREETS - POWER STEERING FLUID			
				10.55	0100-40-400-19-02-510300-	Vehicle Operations			
				64821	418210	03/25/2025	032725		5.02
				63139					
	Invoice: 418210					SHOP - TORX BIT 1/4DR T15			
				5.02	5101-50-400-24-00-510202-	Hardware & Tools			
				64822	418211	03/25/2025	032725		87.09
				63140					
	Invoice: 418211					DIAL-A-RIDE - LIGHTS			

City of Shafter
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CASH ACCOUNT: 0000-00-000-00-00-100010- Cash10755

CHECK NO	CHK DATE	TYPE	VENDOR	NAME	VOUCHER	INVOICE	INV DATE	PO	WARRANT	NET
					DOCUMENT		INVOICE DTL DESC			
					87.09	5003-40-140-12-00-510301-		Vehicle Operations - Supplies		
					64877	418277	03/26/2025	032725		151.97
					63192					
	Invoice: 418277						STREETS - SWEEPER - AIR FILTER			
					151.97	0100-40-400-19-02-510204-		Equipment Repair		
					64898	417730	03/14/2025	032725		39.38
					63213					
	Invoice: 417730						POLICE-Departmental supplies			
					39.38	0100-20-200-14-00-510001-		Departmental Supplies		
							CHECK	1022808 TOTAL:		1,861.63
1022809	03/27/2025	PRTD	10148	INFOSEND INC	64419	282455	02/28/2025	032725		3,300.85
					62740					
	Invoice: 282455						UTILITY BILL, DELINQUENT NOTICE PROCESSING			
					825.21	5000-40-400-21-00-510400-		Professional Services		
					825.21	5001-40-400-22-00-510400-		Professional Services		
					1,650.43	5002-40-400-20-00-510400-		Professional Services		
							CHECK	1022809 TOTAL:		3,300.85
1022810	03/27/2025	PRTD	11353	INTERNATIONAL CODE C	64737	1002034225	03/04/2025	032725		166.24
					63055					
	Invoice: 1002034225						CODE BOOKS - BLDG			
					166.24	0100-10-405-26-00-510400-		Professional Services		
							CHECK	1022810 TOTAL:		166.24
1022811	03/27/2025	PRTD	13390	JANET FERNANDEZ	64854	Per diem 3/24/25	03/24/2025	032725		105.50
					63171					
	Invoice: Per diem 3/24/25						POLICE-Per diem Critical Incident Response			
					105.50	0100-20-200-14-00-510505-		Travel		
							CHECK	1022811 TOTAL:		105.50
1022812	03/27/2025	PRTD	1345	JEFFRIES BROS., INC	64703	167076CT	02/28/2025	20250274 032725		11,948.22
					63021					
	Invoice: 167076CT						FUEL CHARGES FEBRUARY 2025			
					247.37	0100-10-405-26-00-510302-		Vehicle Operations - Fuel		
					99.40	0100-10-405-27-00-510302-		Vehicle Operations - Fuel		
					1,570.21	0100-40-400-18-00-510302-		Vehicle Operations - Fuel		
					3,039.88	0100-40-400-19-02-510302-		Vehicle Operations - Fuel		
					856.27	0100-40-400-19-04-510302-		Vehicle Operations - Fuel		
					2,199.27	0100-30-400-25-00-510302-		Vehicle Operations - Fuel		
					687.35	5000-40-400-21-00-510302-		Vehicle Operations - Fuel		
					2,842.99	5002-40-400-20-00-510302-		Vehicle Operations - Fuel		

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CHECK NO	CHK DATE	TYPE	VENDOR	NAME	VOUCHER	INVOICE	INV DATE	PO	WARRANT	NET
					DOCUMENT		INVOICE DTL DESC			
						210.65 5100-50-405-28-00-510302-		Vehicle Operations - Fuel		
						194.83 5101-50-400-24-00-510302-		Vehicle Operations - Fuel		
								CHECK 1022812 TOTAL:		11,948.22
1022813	03/27/2025	PRTD	1234	JESUS MEZA GARCIA	64337	PSP 3/3/25	03/03/2025		032725	294.75
					62661					
	Invoice: PSP 3/3/25						POLICE-Per diem PSP training			
						294.75 0100-20-200-14-00-510505-		Travel		
								CHECK 1022813 TOTAL:		294.75
1022814	03/27/2025	PRTD	109	JIM BURKE FORD	64696	1600115	12/18/2024		032725	34.93
					63014					
	Invoice: 1600115						STREETS #52 - KEYS			
						34.93 0100-40-400-19-02-510300-		Vehicle Operations		
								CHECK 1022814 TOTAL:		34.93
1022815	03/27/2025	PRTD	12343	JOHN RUBIO	64542	EDUCATION 03172025	03/17/2025		032725	1,037.00
					62861					
	Invoice: EDUCATION 03172025						Education Reimbursement Jan. 2025			
						1,037.00 5103-50-500-29-00-500503-		Education Reimbursement		
								CHECK 1022815 TOTAL:		1,037.00
1022816	03/27/2025	PRTD	1011	JORGE VALDIVIA	64287	NOINV 3/3/25	03/03/2025		032725	74.00
					62613					
	Invoice: NOINV 3/3/25						POLICE-Per diem for SLO OP			
						74.00 0100-20-200-14-00-510505-		Travel		
								CHECK 1022816 TOTAL:		74.00
1022817	03/27/2025	PRTD	1011	JORGE VALDIVIA	64849	Per diem 3/24/25	03/24/2025		032725	50.00
					63166					
	Invoice: Per diem 3/24/25						POLICE-Per diem for DUI Detection Field Sobriety			
						50.00 0100-20-200-14-00-510505-		Travel		
								CHECK 1022817 TOTAL:		50.00
1022818	03/27/2025	PRTD	1011	JORGE VALDIVIA	64853	Per diem	03/24/2025		032725	449.50
					63170					
	Invoice: Per diem						POLICE-Per diem Traffic Collision Inv.			
						449.50 0100-20-200-14-00-510505-		Travel		

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CHECK NO	CHK DATE	TYPE	VENDOR	NAME	VOUCHER	INVOICE	INV DATE	PO	WARRANT	NET
					DOCUMENT	INVOICE DTL DESC				
							CHECK 1022818 TOTAL:			449.50
1022819	03/27/2025	PRTD	15145	JTS CONSTRUCTION	64458 62778	12-1360	02/27/2025	20250264	032725	226,748.88
	Invoice: 12-1360					SHAFTER AQUATIC CENTER IMPROVEMENT - PMT #12				
					28,343.61	0100-60-400-25-52-580200- Capital Prj.- Buildings & Imp.				
					198,405.27	E PF00002 -50 -525 -0308				
						0308-60-400-25-52-580200- Capital Prj.- Buildings & Imp.				
							CHECK 1022819 TOTAL:			226,748.88
1022820	03/27/2025	PRTD	1272	KC CARPET & TILE CLE	64489 62809	0458	03/06/2025	20250207	032725	1,717.13
	Invoice: 0458					CITY HALL - CARPET CLEANING				
					1,717.13	5100-50-405-28-90-510205- Building Repair & Maintenance				
							CHECK 1022820 TOTAL:			1,717.13
1022821	03/27/2025	PRTD	220	KERN ASPHALT PAVING	64391 62714	2053080-893	02/28/2025	20250134	032725	22,379.50
	Invoice: 2053080-893					STREETS/WATER - DEMOLITION WASTE DIVERSION				
					11,189.75	0100-40-400-19-02-510114- Contract Services				
					11,189.75	5002-40-400-20-00-510114- Contract Services				
							CHECK 1022821 TOTAL:			22,379.50
1022822	03/27/2025	PRTD	1021	KERN COUNTY CLERKS O	64862 63179	NOINV - 03.26.2025	03/26/2025		032725	50.00
	Invoice: NOINV - 03.26.2025					NOE - CORE CITYH BIKE LANE IMPROVEMENTS				
					50.00	E ST00022 -10 -110 -0204				
						0204-60-400-19-02-580100- Capital Prj.- Infrastructure				
							CHECK 1022822 TOTAL:			50.00
1022823	03/27/2025	PRTD	1021	KERN COUNTY CLERKS O	64863 63180	NOINV - 03.26.2025-1	03/26/2025		032725	50.00
	Invoice: NOINV - 03.26.2025-1					NOE - ZERKER ROAD RECONSTRUCTION PHASE IV				
					50.00	E ST00038.2 -10 -110 -0100				
						0100-60-400-19-02-580100- Capital Prj.- Infrastructure				
							CHECK 1022823 TOTAL:			50.00

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CHECK NO	CHK DATE	TYPE	VENDOR	NAME	VOUCHER / DOCUMENT	INVOICE / INVOICE DTL DESC	INV DATE	PO	WARRANT	NET
1022824	03/27/2025	PRTD	47	KERN COUNTY FORENSIC	64364 62687	2932	03/03/2025		032725	1,500.00
	Invoice: 2932				1,500.00	0100-20-200-14-00-510400-	POLICE-Exam 25-0407 Professional Services			
							CHECK 1022824 TOTAL:			1,500.00
1022825	03/27/2025	PRTD	14379	KERN COUNTY SUPT OF	64730 63048	NO INV	03/24/2025		032725	235.00
	Invoice: NO INV				235.00	5003-40-140-12-00-510501-	REGISTRATION FOR VICTORIA GPPV TRAINING COURSE Training			
							CHECK 1022825 TOTAL:			235.00
1022826	03/27/2025	PRTD	229	KERN TURF INC	64536 62856	SI2490975	03/12/2025		032725	236.82
	Invoice: SI2490975				236.82	0100-30-400-25-00-510200-	PARKS - RAINBIRD-SUB SURF DRIP Repairs & Maintenance			
					64537 62857	SI2491103	03/12/2025		032725	997.49
	Invoice: SI2491103				997.49	0100-30-400-25-00-510200-	PARKS - GRASS SEED/FERTILIZER PACKS/TRIMEC Repairs & Maintenance			
							CHECK 1022826 TOTAL:			1,234.31
1022827	03/27/2025	PRTD	1186	KEVIN ARCHULETA	64283 62609	NOINV 3/3/25	03/03/2025		032725	74.00
	Invoice: NOINV 3/3/25				74.00	0100-20-200-14-00-510505-	POLICE-Per diem for SLO OP Travel			
					64336 62660	PSP 3/3/25	03/03/2025		032725	294.75
	Invoice: PSP 3/3/25				294.75	0100-20-200-14-00-510505-	POLICE-Per diem PSP training Travel			
							CHECK 1022827 TOTAL:			368.75
1022828	03/27/2025	PRTD	1186	KEVIN ARCHULETA	64852 63169	Per diem 3/24/25	03/24/2025		032725	449.50
	Invoice: Per diem 3/24/25				449.50	0100-20-200-14-00-510505-	POLICE-Per diem Traffic Collision Inv. Travel			
							CHECK 1022828 TOTAL:			449.50

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CHECK NO	CHK DATE	TYPE	VENDOR	NAME	VOUCHER	INVOICE	INV DATE	PO	WARRANT	NET
					DOCUMENT		INVOICE DTL DESC			
1022829	03/27/2025	PRTD	228	KRAZAN & ASSOCIATES	64457 62777	B630787-507	02/28/2025	20250270	032725	1,269.00
	Invoice: B630787-507						SHAFTER AQUATIC IMPROVEMENT PROJECT			
					1,269.00 E PF00002 -50 -515 - 0100-60-400-25-52-580200-		Capital Prj.- Buildings & Imp.			
							CHECK 1022829 TOTAL:			1,269.00
1022830	03/27/2025	PRTD	13378	L.E.O. TOWING	64579 62898	25-03259	03/04/2025		032725	247.50
	Invoice: 25-03259						DIAL-A-RIDE #T22 - TOWING FROM 615 JAMES ST			
					247.50 5003-40-140-12-00-510300-		Vehicle Operations			
					64580 62899	25-03262	03/06/2025		032725	247.50
	Invoice: 25-03262						DIAL-A-RIDE #T22 - TOWING FROM CHERRY AVE			
					247.50 5003-40-140-12-00-510300-		Vehicle Operations			
							CHECK 1022830 TOTAL:			495.00
1022831	03/27/2025	PRTD	6465	LANGUAGE LINE SERVIC	64392 62715	11553254	02/28/2025		032725	47.81
	Invoice: 11553254						POLICE-Over the phone interpretation			
					47.81 0100-20-200-14-00-510701-		Communications			
							CHECK 1022831 TOTAL:			47.81
1022832	03/27/2025	PRTD	457	LIBRARY SYSTEMS & SE	64572 62891	INV002983	03/14/2025		032725	5,074.13
	Invoice: INV002983						SLLC MK Solutions			
					5,074.13 0100-30-300-04-60-510001-		Departmental Supplies			
					64573 62892	INV002966	03/14/2025		032725	5,932.71
	Invoice: INV002966						SLLC LS&S Materials Feb			
					5,932.71 0100-30-300-04-60-510015-		Books			
							CHECK 1022832 TOTAL:			11,006.84
1022833	03/27/2025	PRTD	128	LIEBERT CASSIDY WHIT	64865 63182	288568	02/28/2025		032725	1,215.00
	Invoice: 288568						Prof. Svcs. through 2/28/25 re: General Matters			
					1,215.00 0100-10-130-08-00-510421-		Legal Services - Personnel			
					64867 63183	288824	02/28/2025		032725	270.00

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CHECK NO	CHK DATE	TYPE	VENDOR	NAME	VOUCHER	INVOICE	INV DATE	PO	WARRANT	NET
					DOCUMENT		INVOICE DTL DESC			
	Invoice: 288824						Prof. Svcs. through 2/28/25 re: CalPERS IDR			
					270.00	0100-10-130-08-00-510421-	Legal Services - Personnel			
					64869	288870	02/28/2025	032725		1,651.50
					63184					
	Invoice: 288870						Prof. Svcs. through 2/28/25 re: Complaint (ERMA)			
					1,651.50	0100-10-130-08-00-510421-	Legal Services - Personnel			
							CHECK 1022833 TOTAL:			3,136.50
1022834	03/27/2025	PRTD	1379	LOPEZ SANCHEZ, JUAN	64539	62859	03/17/2025	032725		26.30
					62859					
	Invoice: 62859						UB 115775 136 POSO DEPOSIT REFUND			
					26.30	5002-00-000-00-00-205300-	Customer Deposits			
							CHECK 1022834 TOTAL:			26.30
1022835	03/27/2025	PRTD	1380	LORI MEYER	64654	03/20/2025	03/20/2025	032725		575.00
					62973					
	Invoice: 03/20/2025						Uniform Allowance - Dispatch Supervisor Uniform			
					575.00	0100-20-200-14-00-500502-	Uniform & Equipment Allowance			
							CHECK 1022835 TOTAL:			575.00
1022836	03/27/2025	PRTD	1206	LOS RIOS COMMUNITY C	64894	25-621 ARC PSC	03/12/2025	032725		129.00
					63209					
	Invoice: 25-621 ARC PSC						POLICE-SRO Berumen			
					129.00	0100-20-200-14-00-510501-	Training			
							CHECK 1022836 TOTAL:			129.00
1022837	03/27/2025	PRTD	606	MARCIAL MASCORRO	64795	6074	03/25/2025	032725		300.00
					63113					
	Invoice: 6074						CH Finance Dept. Credit Card Mount Install			
					300.00	5103-50-500-29-00-510400-	Professional Services			
					64910	6073	03/25/2025	032725		750.00
					63225					
	Invoice: 6073						POLICE-Lobby monitor install			
					750.00	0100-20-200-14-00-510400-	Professional Services			
					64911	6075	03/26/2025	032725		1,100.00
					63226					
	Invoice: 6075						POLICE-Install IT metal box for server			
					1,100.00	0100-20-200-14-00-510400-	Professional Services			

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CHECK NO	CHK DATE	TYPE	VENDOR	NAME	VOUCHER	INVOICE	INV DATE	PO	WARRANT	NET
					DOCUMENT	INVOICE DTL DESC				
							CHECK	1022837 TOTAL:		2,150.00
1022838	03/27/2025	PRTD	753	MCCORMICK LANDSCAPE	64699	4330	03/20/2025		032725	720.00
					63017					
	Invoice: 4330					PARKS - MANNEL - TREATMENT FOR TREES				
					720.00	0100-30-400-25-30-510200- Repairs & Maintenance				
					64721	4333	03/20/2025		032725	2,385.00
					63039					
	Invoice: 4333					STREETS - TRIM TREES ALONG THE MEDIANS				
					2,385.00	0100-40-400-19-02-510200- Repairs & Maintenance				
							CHECK	1022838 TOTAL:		3,105.00
1022839	03/27/2025	PRTD	7950	MELANIE PAILING	64334	NOINV 3/03/25	03/03/2025		032725	225.50
					62659					
	Invoice: NOINV 3/03/25					POLICE-Per diem Prop. Evidence Training Course				
					225.50	0100-20-200-14-00-510505- Travel				
							CHECK	1022839 TOTAL:		225.50
1022840	03/27/2025	PRTD	1058	MIA HERNANDEZ	64289	Per diem Wk 1	03/03/2025		032725	105.00
					62615					
	Invoice: Per diem Wk 1					POLICE-Per diem Dispatch academy wk-1				
					105.00	0100-20-200-14-00-510505- Travel				
					64330	Per diem Wk-2	03/03/2025		032725	105.00
					62655					
	Invoice: Per diem Wk-2					POLICE-Per diem Dispatch academy wk-2				
					105.00	0100-20-200-14-00-510505- Travel				
					64332	Per diem wk-3	03/03/2025		032725	105.00
					62657					
	Invoice: Per diem wk-3					POLICE-Per diem Dispatch academy wk-3				
					105.00	0100-20-200-14-00-510505- Travel				
					64333	Per diem wk-4	03/03/2025		032725	105.00
					62658					
	Invoice: Per diem wk-4					POLICE-Per diem Dispatch academy wk-4				
					105.00	0100-20-200-14-00-510505- Travel				
							CHECK	1022840 TOTAL:		420.00
1022841	03/27/2025	PRTD	907	MITCHELL CASTILLO	64851	Per diem 3/24/25	03/24/2025		032725	363.50
					63168					
	Invoice: Per diem 3/24/25					POLICE-Per diem Undercover Operations				
					363.50	0100-20-200-14-00-510505- Travel				

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CHECK NO	CHK DATE	TYPE	VENDOR	NAME	VOUCHER	INVOICE	INV DATE	PO	WARRANT	NET
					DOCUMENT	INVOICE DTL DESC				
							CHECK	1022841 TOTAL:		363.50
1022842	03/27/2025	PRTD	907	MITCHELL CASTILLO	64878	Per diem 3/27/25	03/27/2025		032725	50.00
					63193					
	Invoice: Per diem 3/27/25					POLICE-Per diem for DUI Detection Field Sobriety				
					50.00 0100-20-200-14-00-510505-	Travel				
							CHECK	1022842 TOTAL:		50.00
1022843	03/27/2025	PRTD	9464	MOTOROLA	64901	8282097889	03/19/2025	20250267	032725	9.90
					63216					
	Invoice: 8282097889					POLICE-Dispatch micro USB host				
					9.90 0310-60-200-14-14-570200-	Machinery & Equipment				
					64902	8282097465	03/19/2025	20250267	032725	753.00
					63217					
	Invoice: 8282097465					POLICE-Dispatch radio consoles supplies				
					753.00 0310-60-200-14-14-570200-	Machinery & Equipment				
							CHECK	1022843 TOTAL:		762.90
1022844	03/27/2025	PRTD	1110	NEVEAH CRUZ	64732	110NOINV03242025(2)	03/24/2025		032725	64.50
					63050					
	Invoice: 110NOINV03242025(2)					Per Diem - Canva Create 2025				
					64.50 0100-10-110-65-00-510505-	Travel				
							CHECK	1022844 TOTAL:		64.50
1022845	03/27/2025	PRTD	9992	O'REILLY AUTOMOTIVE	64473	2947-396243	03/07/2025		032725	38.59
					62793					
	Invoice: 2947-396243					STREETS - EDGE TRIM				
					38.59 0100-40-400-19-02-510205-	Building Repair & Maintenance				
					64475	2947-396252	03/07/2025		032725	44.92
					62795					
	Invoice: 2947-396252					SHOP - 14oz BRAKE CLN				
					44.92 5101-50-400-24-00-510300-	Vehicle Operations				
					64476	2947-396262	03/07/2025		032725	28.30
					62796					
	Invoice: 2947-396262					STREETS #214 - AIR FILTER				
					28.30 0100-40-400-19-02-510300-	Vehicle Operations				
					64477	2947-396033	03/05/2025		032725	27.43
					62797					
	Invoice: 2947-396033					DIAL-A-RIDE #T20 - WIPER BLADE				
					27.43 5003-40-140-12-00-510301-	Vehicle Operations - Supplies				

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CHECK NO	CHK DATE	TYPE	VENDOR	NAME	VOUCHER	INVOICE	INV DATE	PO	WARRANT	NET
					DOCUMENT		INVOICE DTL DESC			
					64478	2947-395822	03/04/2025		032725	-7.16
					62798					
Invoice: 2947-395822							SHOP - ALTR ELEC CN			
-7.16	5101-50-400-24-00-510001-						Departmental Supplies			
					64482	2947-395877	03/04/2025		032725	11.25
					62802					
Invoice: 2947-395877							DIAL-A-RIDE #T22 - CLEARWELD			
11.25	5003-40-140-12-00-510301-						Vehicle Operations - Supplies			
					64483	2947-395878	03/04/2025		032725	17.15
					62803					
Invoice: 2947-395878							SHOP - WORK GLOVES			
17.15	5101-50-400-24-00-510001-						Departmental Supplies			
					64582	2947-397401	03/14/2025		032725	69.70
					62901					
Invoice: 2947-397401							WATER - PWR INVERTER			
69.70	5002-40-400-20-00-510001-						Departmental Supplies			
					64583	2947-397087	03/12/2025		032725	39.66
					62902					
Invoice: 2947-397087							WATER #118 - ADAPTER SER/24PK MCROCLTH			
39.66	5002-40-400-20-00-510001-						Departmental Supplies			
					64584	2947-396912	03/11/2025		032725	18.52
					62903					
Invoice: 2947-396912							PARKS - 12oz INTK CLNR/TBI GASKET			
18.52	0100-30-400-25-00-510300-						Vehicle Operations			
					64723	2947-398264	03/20/2025		032725	91.87
					63041					
Invoice: 2947-398264							WATER #119 - AIR FILTER/OIL FILTER/MOTOR OIL			
91.87	5002-40-400-20-00-510300-						Vehicle Operations			
					64724	2947-398310	03/20/2025		032725	5.14
					63042					
Invoice: 2947-398310							SHOP - FUSE HOLDER			
5.14	5101-50-400-24-00-510001-						Departmental Supplies			
					64735	2947-396276	03/07/2025		032725	76.66
					63053					
Invoice: 2947-396276							MAINTENANCE - UNIT 319			
76.66	0100-10-405-26-00-510300-						Vehicle Operations			
					64782	2947-398443	03/21/2025		032725	17.15
					63100					
Invoice: 2947-398443							SHOP - ELECTR TAPE			
17.15	5101-50-400-24-00-510001-						Departmental Supplies			
					64783	2947-398316	03/20/2025		032725	75.06
					63101					

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CHECK NO	CHK DATE	TYPE	VENDOR	NAME	VOUCHER	INVOICE	INV DATE	PO	WARRANT	NET
					DOCUMENT		INVOICE DTL DESC			
	Invoice: 2947-398316						STREETS - BALL MOUNT			
					75.06	0100-40-400-19-02-510001-	Departmental Supplies			
					64784	2947-398325	03/20/2025		032725	150.14
					63102					
	Invoice: 2947-398325						PARKS #316 - CERAMIC PAD/BRAKE ROTOR			
					150.14	0100-30-400-25-00-510300-	Vehicle Operations			
					64785	2947-398096	03/19/2025		032725	8.58
					63103					
	Invoice: 2947-398096						WATER #118 - FUEL			
					8.58	5002-40-400-20-00-510001-	Departmental Supplies			
					64840	2947-399115	03/25/2025		032725	47.17
					63157					
	Invoice: 2947-399115						SHOP - DISCON PLIER/3V BATT			
					47.17	5101-50-400-24-00-510202-	Hardware & Tools			
					64842	2947-399179	03/25/2025		032725	84.38
					63159					
	Invoice: 2947-399179						PARKS #316 - ENGINE MOUNT			
					84.38	0100-30-400-25-00-510300-	Vehicle Operations			
							CHECK 1022845 TOTAL:			844.51
1022846	03/27/2025	PRTD	21	OFFICE DEPOT BUSINES	64365	414898966001	03/06/2025		032725	45.08
					62688					
	Invoice: 414898966001						POLICE-Office Supplies			
					45.08	0100-20-200-14-00-510000-	Office Supplies			
					64366	414905808001	03/07/2025		032725	31.95
					62689					
	Invoice: 414905808001						POLICE-Dept. supplies			
					31.95	0100-20-200-14-00-510001-	Departmental Supplies			
					64367	414905809001	03/07/2025		032725	21.15
					62690					
	Invoice: 414905809001						POLICE-Office supplies			
					21.15	0100-20-200-14-00-510000-	Office Supplies			
					64384	414980448001	03/07/2025		032725	95.89
					62707					
	Invoice: 414980448001						Work Room Office Supplies			
					33.44	0100-10-110-03-00-510000-	Office Supplies			
					5.21	0100-10-120-05-00-510000-	Office Supplies			
					6.49	0100-10-100-01-00-510000-	Office Supplies			
					5.21	0100-10-110-65-00-510000-	Office Supplies			
					37.71	0100-10-145-13-00-510000-	Office Supplies			
					2.60	0100-30-300-04-00-510000-	Office Supplies			
					5.23	0100-10-125-06-00-510000-	Office Supplies			

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CHECK NO	CHK DATE	TYPE	VENDOR	NAME	VOUCHER	INVOICE	INV DATE	PO	WARRANT	NET
					DOCUMENT		INVOICE DTL DESC			
					64564	416021075001	03/13/2025		032725	60.93
					62883					
Invoice: 416021075001							FACILITIES MAINTENANCE - TONER			
				60.93 5100-50-405-28-00-510000-			Office Supplies			
					64738	416481927001	03/20/2025		032725	74.28
					63056					
Invoice: 416481927001							OFFICE SUPPLIES			
				24.76 0100-10-145-13-00-510000-			Office Supplies			
				24.76 0100-10-405-27-00-510000-			Office Supplies			
				24.76 0100-10-405-26-00-510000-			Office Supplies			
					64739	416482478001	03/20/2025		032725	23.48
					63057					
Invoice: 416482478001							OFFICE SUPPLIES			
				7.82 0100-10-145-13-00-510000-			Office Supplies			
				7.82 0100-10-405-27-00-510000-			Office Supplies			
				7.84 0100-10-405-26-00-510000-			Office Supplies			
					64740	416348952001	03/18/2025		032725	110.63
					63058					
Invoice: 416348952001							Staples for Work room & Toner for CM Printer			
				101.39 0100-10-110-03-00-510001-			Departmental Supplies			
				2.31 0100-10-110-03-00-510000-			Office Supplies			
				2.31 0100-10-120-05-00-510000-			Office Supplies			
				2.31 0100-10-110-65-00-510000-			Office Supplies			
				2.31 0100-10-125-06-00-510000-			Office Supplies			
					64741	417085016001	03/21/2025		032725	71.30
					63059					
Invoice: 417085016001							OFFICE SUPPLIES			
				23.76 0100-10-145-13-00-510000-			Office Supplies			
				23.76 0100-10-405-27-00-510000-			Office Supplies			
				23.78 0100-10-405-26-00-510000-			Office Supplies			
					64742	414843504001	03/21/2025		032725	35.44
					63060					
Invoice: 414843504001							OFFICE SUPPLIES			
				11.81 0100-10-145-13-00-510000-			Office Supplies			
				11.81 0100-10-405-27-00-510000-			Office Supplies			
				11.82 0100-10-405-26-00-510000-			Office Supplies			
					64743	414843948001	03/12/2025		032725	22.64
					63061					
Invoice: 414843948001							OFFICE SUPPLES			
				7.54 0100-10-145-13-00-510000-			Office Supplies			
				7.54 0100-10-405-27-00-510000-			Office Supplies			
				7.56 0100-10-405-26-00-510000-			Office Supplies			
					64900	415408028001	03/18/2025		032725	1,282.22
					63215					
Invoice: 415408028001							POLICE-Office supplies			

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CHECK NO	CHK DATE	TYPE	VENDOR	NAME	VOUCHER / DOCUMENT	INVOICE / INVOICE DTL DESC	INV DATE	PO	WARRANT	NET
						1,282.22 0100-20-200-14-00-510000- Office Supplies				
						CHECK 1022846 TOTAL:				1,874.99
1022847	03/27/2025	PRTD	14271	OILDALE MUTUAL WATER	64517 62837	NOINV - 02.28.2025	03/01/2025		032725	167.75
						Invoice: NOINV - 02.28.2025 WATER - ACCT #022326 - 3960 GOSSAMER GRV - LNDSC				
						167.75 0808-40-400-19-04-510704- Water				
					64518 62838	NOINV - 02.27.2025	03/01/2025		032725	206.15
						Invoice: NOINV - 02.27.2025 WATER - ACCT #022388 - 9451 COBBLE CREEK DR				
						206.15 0808-40-400-19-04-510704- Water				
					64519 62839	NOINV - 02.26.2025	03/01/2025		032725	155.75
						Invoice: NOINV - 02.26.2025 WATER - ACCT #022387 - 3851 COMMUNITY DR - LANDSC				
						155.75 0808-40-400-19-04-510704- Water				
					64520 62840	NOINV - 02.25.2025	03/01/2025		032725	168.95
						Invoice: NOINV - 02.25.2025 WATER - ACCT #022325 - 3960 GOSSAMER GRV - LANDSC				
						168.95 0808-40-400-19-04-510704- Water				
					64521 62841	NOINV - 02.24.2025	03/01/2025		032725	105.35
						Invoice: NOINV - 02.24.2025 WATER - ACCT #026635 - 9005COBBLE CREEK DR				
						105.35 0808-40-400-19-04-510704- Water				
					64522 62842	NOINV - 02.23.2025	03/01/2025		032725	164.65
						Invoice: NOINV - 02.23.2025 WATER - ACCT #027652 - 9600 AMBERDALE WAY (PARK)				
						164.65 0808-40-400-19-04-510704- Water				
					64523 62843	NOINV - 02.22.2025	03/01/2025		032725	222.95
						Invoice: NOINV - 02.22.2025 WATER - ACCT #028745 - 3701 GREENWAY RANCH LN				
						222.95 0808-40-400-19-04-510704- Water				
					64524 62844	NOINV - 02.21.2025	03/01/2025		032725	92.65
						Invoice: NOINV - 02.21.2025 WATER - ACCT #027677 - 9630 COBBLE CREEK DR				
						92.65 0808-40-400-19-04-510704- Water				
					64525 62845	NOINV - 02.20.2025	03/01/2025		032725	34.30
						Invoice: NOINV - 02.20.2025 WATER - ACCT #022110 - 3801 GREEN OAKS WAY				
						34.30 0808-40-400-19-04-510704- Water				
					64526 62846	NOINV - 02.19.2025	03/01/2025		032725	164.65

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CHECK NO	CHK DATE	TYPE	VENDOR	NAME	VOUCHER	INVOICE	INV DATE	PO	WARRANT	NET
					DOCUMENT		INVOICE DTL DESC			
	Invoice: NOINV - 02.19.2025						WATER - ACCT #027676 - 3580 COMMUNITY DR - LANDSC			
		164.65	0808-40-400-19-04-510704-				Water			
					64527	NOINV - 02.18.2025	03/01/2025		032725	174.95
					62847					
	Invoice: NOINV - 02.18.2025						WATER - ACCT #022109 - 3801 GREEN OAKS WAY - LANDS			
		174.95	0808-40-400-19-04-510704-				Water			
					64528	NOINV - 02.17.2025	03/01/2025		032725	105.35
					62848					
	Invoice: NOINV - 02.17.2025						WATER - ACCT #028320 - 3411 COMMUNITY DR - LNDSCP			
		105.35	0808-40-400-19-04-510704-				Water			
					64529	NOINV - 02.16.2025	03/01/2025		032725	142.05
					62849					
	Invoice: NOINV - 02.16.2025						WATER - ACCT #029756 - 3590 SOARING HEIGHTS WAY			
		142.05	0808-40-400-19-04-510704-				Water			
					64530	NOINV - 02.15.2025	03/01/2025		032725	197.75
					62850					
	Invoice: NOINV - 02.15.2025						WATER - ACCT #028567 - 3410 GOSSAMER/COTTON			
		197.75	0808-40-400-19-04-510704-				Water			
					64531	NOINV - 02.14.2025	03/01/2025		032725	105.35
					62851					
	Invoice: NOINV - 02.14.2025						WATER - ACCT #016937 - 9350 7TH STANDARD-LANDCS			
		105.35	0808-40-400-19-04-510704-				Water			
							CHECK	1022847 TOTAL:		2,208.60
1022848	03/27/2025	PRTD	761	PACE ANALYTICAL SERV	64538	2527B511798	03/12/2025		032725	2,135.40
					62858					
	Invoice: 2527B511798						WATER - BACTERLOGICAL TESTING			
		2,135.40	5002-40-400-20-00-510905-				Water Testing/Samples			
					64581	2527B511796	02/25/2025		032725	321.25
					62900					
	Invoice: 2527B511796						WATER - BACTERLOGICAL TESTING			
		321.25	5002-40-400-20-00-510905-				Water Testing/Samples			
							CHECK	1022848 TOTAL:		2,456.65
1022849	03/27/2025	PRTD	4	PACIFIC GAS & ELECTR	64797	2533157342-5 MAR 25	03/14/2025		032725	100.59
					63115					
	Invoice: 2533157342-5 MAR 25						ELECTRICAL CHARGES			
		100.59	0100-30-400-25-36-510707-				Power			
					64798	5731810588-9 MAR 25	03/14/2025		032725	76.90
					63116					
	Invoice: 5731810588-9 MAR 25						ELECTRICAL CHARGES			

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CHECK NO	CHK DATE	TYPE	VENDOR	NAME	VOUCHER	INVOICE	INV DATE	PO	WARRANT	NET
					DOCUMENT	INVOICE	DTL DESC			
					76.90	0100-30-400-25-52-510707-		Power		
					64799	9331257574-4 MAR 25	03/14/2025		032725	15,834.13
					63117					
Invoice: 9331257574-4 MAR 25							ELECTRICAL CHARGES			
					15,834.13	5002-40-400-20-00-510707-		Power		
					64800	5997224598-5 MAR 25	03/14/2025		032725	54.59
					63118					
Invoice: 5997224598-5 MAR 25							ELECTRICAL CHARGES			
					54.59	0812-40-400-19-04-510707-		Power		
					64801	5644249764-2 MAR 25	03/18/2025		032725	6.91
					63119					
Invoice: 5644249764-2 MAR 25							ELECTRICAL CHARGES			
					6.91	0100-40-400-19-04-510707-		Power		
					64802	0429781083-2 MAR 25	03/18/2025		032725	470.03
					63120					
Invoice: 0429781083-2 MAR 25							ELECTRICAL CHARGES			
					470.03	5004-40-500-30-01-510707-		Power		
					64803	4467176936-0 MAR 25	03/18/2025		032725	368.96
					63121					
Invoice: 4467176936-0 MAR 25							ELECTRICAL CHARGES			
					368.96	0811-40-400-19-04-510707-		Power		
					64804	5425506036-7 MAR 25	03/18/2025		032725	27.86
					63122					
Invoice: 5425506036-7 MAR 25							ELECTRICAL CHARGES			
					27.86	5000-40-400-21-00-510707-		Power		
					64805	0473316168-3 MAR 25	03/18/2025		032725	4.64
					63123					
Invoice: 0473316168-3 MAR 25							ELECTRICAL CHARGES			
					4.64	0100-40-400-19-04-510707-		Power		
					64807	2467227128-5 MAR 25	03/18/2025		032725	123.44
					63125					
Invoice: 2467227128-5 MAR 25							ELECTRICAL CHARGES			
					123.44	0100-40-400-19-04-510707-		Power		
					64808	2673746008-4 MAR 25	03/17/2025		032725	4.64
					63126					
Invoice: 2673746008-4 MAR 25							ELECTRICAL CHARGES			
					4.64	0100-20-200-14-00-510707-		Power		
					64809	1133277328-9 MAR 25	03/17/2025		032725	14.12
					63127					
Invoice: 1133277328-9 MAR 25							ELECTRICAL CHARGES			
					14.12	0100-20-200-15-00-510707-		Power		

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CHECK NO	CHK DATE	TYPE	VENDOR	NAME	VOUCHER	INVOICE	INV DATE	PO	WARRANT	NET
					DOCUMENT	INVOICE DTL DESC				
					64810	9935199881-2 MAR 25	03/19/2025		032725	95.41
					63128					
Invoice: 9935199881-2 MAR 25						ELECTRICAL CHARGES				
95.41 0100-40-400-19-04-510707-						Power				
					64811	4050510296-8 MAR 25	03/19/2025		032725	26.28
					63129					
Invoice: 4050510296-8 MAR 25						ELECTRICAL CHARGES				
26.28 5002-40-400-20-00-510707-						Power				
							CHECK	1022849 TOTAL:		17,208.50
1022850	03/27/2025	PRTD	11867	PACIFIC TIRE	64368	43606	03/06/2025		032725	145.00
					62691					
Invoice: 43606						POLICE-Alignment, dismount and mount #203				
145.00 0100-20-200-14-00-510300-						Vehicle Operations				
					64451	43621	03/07/2025		032725	27.68
					62771					
Invoice: 43621						STREETS #214 - REPAIR FLAT				
27.68 0100-40-400-19-02-510300-						Vehicle Operations				
					64593	43331	03/12/2025		032725	50.89
					62912					
Invoice: 43331						STREETS #415 - REPAIR FLAT				
50.89 0100-40-400-19-02-510300-						Vehicle Operations				
					64758	43521	03/21/2025		032725	27.68
					63076					
Invoice: 43521						STREETS - HOT BOX - REPARI FLAT				
27.68 0100-40-400-19-02-510204-						Equipment Repair				
					64760	44421	03/17/2025		032725	27.68
					63078					
Invoice: 44421						TRANSIT TE-26 REPAIR FLAT				
27.68 5003-40-140-12-00-510303-						Vehicle Operations- Tires				
					64773	43551	03/24/2025		032725	1,136.31
					63091					
Invoice: 43551						WASTE WATER #118 - 4 NEW TIRES				
1,136.31 5000-40-400-21-00-510300-						Vehicle Operations				
					64909	43559	03/24/2025		032725	827.50
					63224					
Invoice: 43559						POLICE-Lower control arms unit #162				
827.50 0100-20-200-14-00-510300-						Vehicle Operations				
							CHECK	1022850 TOTAL:		2,242.74

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CHECK NO	CHK DATE	TYPE	VENDOR	NAME	VOUCHER	INVOICE	INV DATE	PO	WARRANT	NET
					DOCUMENT		INVOICE DTL DESC			
1022851	03/27/2025	PRTD	1296	PATTERSON & SONS CON	64691	112219-715	02/19/2025	20250124	032725	4,860.10
					63009					
	Invoice: 112219-715						CITY MANAGER'S HALLWAY PROJECT			
		4,860.10	E GE00006.2 -50 -525 -0100							
			0100-60-400-25-40-580200-				Capital Prj.- Buildings & Imp.			
							CHECK 1022851 TOTAL:			4,860.10
1022852	03/27/2025	PRTD	6562	PEOPLEFACTS LLC	64441	2025020217	03/01/2025		032725	51.13
					62761					
	Invoice: 2025020217						Credit Report - PD & Monitoring Fee			
		51.13	0100-20-200-14-00-510115-				Recruitment			
							CHECK 1022852 TOTAL:			51.13
1022853	03/27/2025	PRTD	132	PHOENIX CARS LLC	64754	2025-S600-P003	03/24/2025		032725	710.31
					63072					
	Invoice: 2025-S600-P003						TRANSIT TE-22 COOLING PUMP			
		710.31	5003-40-140-12-00-510200-				Repairs & Maintenance			
							CHECK 1022853 TOTAL:			710.31
1022854	03/27/2025	PRTD	1118	PLACEWORKS, INC.	64444	COSH-02.0 - 4	02/28/2025		032725	2,903.25
					62764					
	Invoice: COSH-02.0 - 4						Prof Services: Lerdo Highway Design Charrette			
		2,903.25	0100-10-145-13-00-510400-				Professional Services			
					64445	COSH-01.0 - 5	02/28/2025		032725	46,833.24
					62765					
	Invoice: COSH-01.0 - 5						Prof Services: 2023 General Plan Update & EIR			
		46,833.24	0100-10-145-13-00-510400-				Professional Services			
							CHECK 1022854 TOTAL:			49,736.49
1022855	03/27/2025	PRTD	375	PLAYCORE GROUP, INC	64577	373247	03/13/2025	20250239	032725	3,375.86
					62896					
	Invoice: 373247						SKATE PARK - BIKE RACKS			
		3,375.86	E PK00009 -50 -540 -0308							
			0308-60-400-25-36-580300-				Capital Prj.- Other Imp.			
							CHECK 1022855 TOTAL:			3,375.86

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CHECK NO	CHK DATE	TYPE	VENDOR	NAME	VOUCHER	INVOICE	INV DATE	PO	WARRANT	NET
					DOCUMENT		INVOICE DTL DESC			
1022856	03/27/2025	PRTD	7815	PROFORCE LAW ENFORCE	64347 62671	569239	03/04/2025	20250157	032725	1,519.01
	Invoice: 569239						POLICE-Vest #292			
					1,519.01	0100-20-200-14-00-510001-		Departmental Supplies		
					64348 62672	569259	03/04/2025	20250144	032725	3,249.68
	Invoice: 569259						POLICE-DEF 40MM SMOKELESS PWDR EXACT IMPACT SPONG			
					3,249.68	0100-20-200-14-00-510001-		Departmental Supplies		
					64896 63211	569900	03/13/2025	20250154	032725	1,467.23
	Invoice: 569900						POLICE-Conceal Carrier #329			
					1,467.23	0100-20-200-14-00-510001-		Departmental Supplies		
							CHECK 1022856 TOTAL:			6,235.92
1022857	03/27/2025	PRTD	217	PUBLIC WORKS - COUNT	64759 63077	NOINV - 03.08.2025	02/12/2025		032725	115.32
	Invoice: NOINV - 03.08.2025						LANDFILLS CHARGES - FEBRUARY 2025			
					115.32	5001-40-400-22-00-510114-		Contract Services		
							CHECK 1022857 TOTAL:			115.32
1022858	03/27/2025	PRTD	13035	RACHEL ZERMENO	64731 63049	110NOINV03242025	03/24/2025		032725	64.50
	Invoice: 110NOINV03242025						Per Diem - Canva Create 2025			
					64.50	0100-10-110-65-00-510505-		Travel		
							CHECK 1022858 TOTAL:			64.50
1022859	03/27/2025	PRTD	991	RAVI PUDIPEDDI	64870 63185	NOINV - 03.26.2025.2	03/26/2025		032725	214.50
	Invoice: NOINV - 03.26.2025.2						ENGINEERING - CLSA/NALS CONFERENCE PER DIEM			
					214.50	0100-40-400-18-00-510505-		Travel		
							CHECK 1022859 TOTAL:			214.50
1022860	03/27/2025	PRTD	991	RAVI PUDIPEDDI	64815 63133	NOINV - 03.26.2025	03/25/2025		032725	180.00
	Invoice: NOINV - 03.26.2025						REIMBURSEMENT FOR RENEWAL OF ENGINEER LICENSE			
					180.00	0100-40-400-18-00-510501-		Training		
							CHECK 1022860 TOTAL:			180.00

City of Shafter
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CHECK NO	CHK DATE	TYPE	VENDOR	NAME	VOUCHER / DOCUMENT	INVOICE	INV DATE	PO	WARRANT	NET
							INVOICE DTL DESC			
1022861	03/27/2025	PRTD	276	RICHLAND CHEVROLET	64486 62806	167775	03/07/2025		032725	178.79
	Invoice: 167775						STREETS #214 - BLOCK			
					178.79	0100-40-400-19-02-510300-	Vehicle Operations			
							CHECK 1022861 TOTAL:			178.79
1022862	03/27/2025	PRTD	15380	RICK'S LOCK & KEY	64575 62894	0001291	03/14/2025		032725	140.00
	Invoice: 0001291						LEARNING CENTER - REKEY DOORS			
					140.00	5100-50-405-28-50-510205-	Building Repair & Maintenance			
							CHECK 1022862 TOTAL:			140.00
1022863	03/27/2025	PRTD	1355	ROBERT V JENSEN, INC	64761 63079	CL17591	03/16/2025		032725	240.24
	Invoice: CL17591						WASTE WATER - FUEL			
					240.24	0100-30-400-25-00-510001-	Departmental Supplies			
							CHECK 1022863 TOTAL:			240.24
1022864	03/27/2025	PRTD	264	RICHARD SALAZAR JR	64535 62855	2025-72	03/12/2025		032725	185.00
	Invoice: 2025-72						POLICE - INSTALL POWER TO NEW DESK			
					185.00	5100-50-405-28-14-510205-	Building Repair & Maintenance			
							CHECK 1022864 TOTAL:			185.00
1022865	03/27/2025	PRTD	1248	RT LAWRENCE CORPORAT	64796 63114	49595	02/28/2025		032725	700.00
	Invoice: 49595						Lockbox service Monthly fee, mail backs, charges			
					175.00	5000-40-400-21-00-510400-	Professional Services			
					175.00	5001-40-400-22-00-510400-	Professional Services			
					350.00	5002-40-400-20-00-510400-	Professional Services			
							CHECK 1022865 TOTAL:			700.00
1022866	03/27/2025	PRTD	1454	RUETTGERS & SCHULER	64570 62889	306.22.5	12/11/2024	20240364	032725	2,415.00
	Invoice: 306.22.5						SANTA FE WAY RESUFACING DESIGN			
					340.21	0200-60-400-19-02-580100-	Capital Prj.- Infrastructure			
					2,074.79	E ST00035 -20 -200 -0200 0200-60-400-19-02-580100-	Capital Prj.- Infrastructure			

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CHECK NO	CHK DATE	TYPE	VENDOR	NAME	VOUCHER	INVOICE	INV DATE	PO	WARRANT	NET
					DOCUMENT	INVOICE DTL DESC				
							CHECK	1022866 TOTAL:		2,415.00
1022867	03/27/2025	PRTD	885	SAMANTHA CALLAGY	64844	Per diem 3/24/25	03/24/2025		032725	50.00
					63162					
	Invoice: Per diem 3/24/25					POLICE-Per diem for DUI Detection Field Sobriety				
					50.00	0100-20-200-14-00-510505- Travel				
							CHECK	1022867 TOTAL:		50.00
1022868	03/27/2025	PRTD	13709	SAN JOAQUIN ENGINEER	64690	1178	03/01/2025	20250273	032725	3,767.50
					63008					
	Invoice: 1178					STREETS - RECONSTRUCTION PROJECT				
					3,767.50	E ST00038.1 -20 -200 -0204				
						0204-60-400-19-02-580100- Capital Prj.- Infrastructure				
							CHECK	1022868 TOTAL:		3,767.50
1022869	03/27/2025	PRTD	12390	SC SITE SERVICES LLC	64903	52116	03/20/2025		032725	1,569.00
					63218					
	Invoice: 52116					POLICE-Repeater quarterly bill April-June				
					1,569.00	0100-20-200-14-00-510100- Service Agreements				
							CHECK	1022869 TOTAL:		1,569.00
1022870	03/27/2025	PRTD	537	SEAN CAUDILLO	64850	Per diem 3/24/25	03/24/2025		032725	363.50
					63167					
	Invoice: Per diem 3/24/25					POLICE-Per diem Undercover Operations				
					363.50	0100-20-200-14-00-510505- Travel				
							CHECK	1022870 TOTAL:		363.50
1022871	03/27/2025	PRTD	12962	SEQUOIA EQUIPMENT CO	64493	NOINV - 02.28.2025	02/28/2025		032725	139.50
					62813					
	Invoice: NOINV - 02.28.2025					FINANCE CHARGES				
					69.75	0100-40-400-19-02-510001- Departmental Supplies				
					69.75	5002-40-400-20-00-510001- Departmental Supplies				
					64722	BAK-22291	03/19/2025		032725	107.65
					63040					
	Invoice: BAK-22291					STREETS - ANTIFREEZE				
					107.65	0100-40-400-19-02-510300- Vehicle Operations				
							CHECK	1022871 TOTAL:		247.15

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CHECK NO	CHK DATE	TYPE	VENDOR	NAME	VOUCHER	INVOICE	INV DATE	PO	WARRANT	NET
					DOCUMENT		INVOICE DTL DESC			
1022872	03/27/2025	PRTD	6355	SHAFTER AUTO BODY &	64887	000329	03/07/2025		032725	95.00
					63202					
Invoice: 000329							POLICE-Labor charge unit #180			
				95.00 0100-20-200-14-00-510300-			Vehicle Operations			
					64888	000330	03/07/2025	20250230	032725	5,150.33
					63203					
Invoice: 000330							POLICE-Body work unit# 180			
				5,150.33 0100-20-200-14-00-510300-			Vehicle Operations			
							CHECK 1022872 TOTAL:			5,245.33
1022873	03/27/2025	PRTD	15015	SHAFTER TRUE VALUE I	64532	2503-215187	03/12/2025		032725	6.39
					62852					
Invoice: 2503-215187							PARKS - VETERAN'S - WIRE ROPE CLIP			
				6.39 0100-30-400-25-33-510200-			Repairs & Maintenance			
					64533	2503-215000	03/11/2025		032725	30.80
					62853					
Invoice: 2503-215000							WASTE WATER - HILLMAN FASTNERS/SPR SNAP LINK			
				19.99 5000-40-400-21-00-510001-			Departmental Supplies			
				10.81 5000-40-400-21-00-510200-			Repairs & Maintenance			
					64534	2503-215059	03/11/2025		032725	9.63
					62854					
Invoice: 2503-215059							PARKS - VETERAN'S - ZINC QUICK LINK			
				9.63 0100-30-400-25-33-510200-			Repairs & Maintenance			
					64543	2503-215500	03/14/2025		032725	17.15
					62862					
Invoice: 2503-215500							PARKS - VETERAN'S - 3PC WOOD CHISEL SET			
				17.15 0100-30-400-25-33-510202-			Hardware & Tools			
					64549	2503-215467	03/14/2025		032725	87.14
					62868					
Invoice: 2503-215467							SHOP - HOG RING/FINE GRAPHITE/GARAGE DOOR LUBE			
				87.14 5100-50-405-28-00-510001-			Departmental Supplies			
					64550	2503-215183	03/12/2025		032725	54.19
					62869					
Invoice: 2503-215183							PARKS - VETERAN'S - THREADLOCKER RED/SPLIT KEY RIN			
				54.19 0100-30-400-25-33-510200-			Repairs & Maintenance			
					64551	2503-215182	03/12/2025		032725	22.29
					62870					
Invoice: 2503-215182							PARKS - FLIGHT - SS CONNECTOR/MPT CONNECTOR			
				22.29 0808-40-400-19-04-510200-			Repairs & Maintenance			
					64552	2503-215209	03/12/2025		032725	43.96
					62871					

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CHECK NO	CHK DATE	TYPE	VENDOR	NAME	VOUCHER	INVOICE	INV DATE	PO	WARRANT	NET
					DOCUMENT		INVOICE DTL DESC			
				Invoice: 2503-215209			WATER #118 - RAZORBACK LHRP SHOVEL			
					43.96	5002-40-400-20-00-510202-	Hardware & Tools			
					64553	2503-215161	03/12/2025	032725		16.08
					62872					
				Invoice: 2503-215161			STREETS #58 - MAGNET TORPEDO LEVEL			
					16.08	0100-40-400-19-02-510202-	Hardware & Tools			
					64554	2503-215162	03/12/2025	032725		100.06
					62873					
				Invoice: 2503-215162			PARKS - VETERAN'S - READY MIX/YEL ENAMEL			
					100.06	0100-30-400-25-33-510200-	Repairs & Maintenance			
					64556	2503-215483	03/14/2025	032725		13.93
					62875					
				Invoice: 2503-215483			PARKS - DOWNTOWN - GE 2PK 13W DAY A19 BULB			
					13.93	0100-30-400-25-51-510001-	Departmental Supplies			
					64586	2503-214148	03/07/2025	032725		20.44
					62905					
				Invoice: 2503-214148			PARKS - DOWNTOWN - ADHESIVE/WORK BOX/BX COVER			
					20.44	0100-30-400-25-51-510200-	Repairs & Maintenance			
					64587	2503-214170	03/07/2025	032725		12.32
					62906					
				Invoice: 2503-214170			PARKS - VETERAN'S - VALVE BOX COVER			
					12.32	0100-30-400-25-33-510200-	Repairs & Maintenance			
					64588	2503-214177	03/07/2025	032725		38.59
					62907					
				Invoice: 2503-214177			SHOP - GAS			
					38.59	5101-50-400-24-00-510001-	Departmental Supplies			
					64589	2503-214183	03/07/2025	032725		94.34
					62908					
				Invoice: 2503-214183			PARKS - DOWNTOWN - LED E26 BULB			
					94.34	0100-30-400-25-51-510200-	Repairs & Maintenance			
					64590	2503-214876	03/10/2025	032725		16.06
					62909					
				Invoice: 2503-214876			PARKS - FLIGHT - BARB INSERT/SEAL TAPE/TUBING			
					16.06	0808-40-400-19-04-510200-	Repairs & Maintenance			
					64632	2503-216429	03/19/2025	032725		45.01
					62951					
				Invoice: 2503-216429			WATER - VOLTAGE/GCFI TESTER			
					45.01	5002-40-400-20-00-510200-	Repairs & Maintenance			
					64698	2503-216591	03/20/2025	032725		21.44
					63016					
				Invoice: 2503-216591			WATER - GT 6" STL SHRUB RAKE			
					21.44	5002-40-400-20-00-510202-	Hardware & Tools			

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CHECK NO	CHK DATE	TYPE	VENDOR	NAME	VOUCHER	INVOICE	INV DATE	PO	WARRANT	NET
					DOCUMENT		INVOICE DTL DESC			
					64726	2503-216657	03/20/2025		032725	26.78
					63044					
Invoice: 2503-216657							PARKS - VETERAN'S - VALVE BOX COVER/TWIN BOWL CLEA			
				26.78 0100-30-400-25-00-510200-			Repairs & Maintenance			
					64780	2503-217638	03/25/2025		032725	23.58
					63098					
Invoice: 2503-217638							PARKS - VERSACUT 14' SAW CHAIN			
				23.58 0100-30-400-25-00-510202-			Hardware & Tools			
					64781	2503-217633	03/25/2025		032725	34.61
					63099					
Invoice: 2503-217633							SHOP - MM2PK HACK BLADE/SCRAPER SET/EDGE BLADE			
				34.61 5101-50-400-24-00-510202-			Hardware & Tools			
					64790	2503-217448	03/24/2025		032725	85.79
					63108					
Invoice: 2503-217448							STREETS - GAL PLUS WEED KILLER			
				85.79 0100-40-400-19-02-510001-			Departmental Supplies			
					64823	2503-217725	03/25/2025		032725	28.95
					63141					
Invoice: 2503-217725							STREETS - 110oz 50:1 FUEL/OIL			
				28.95 0100-40-400-19-02-510001-			Departmental Supplies			
					64824	2503-217801	03/26/2025		032725	41.78
					63142					
Invoice: 2503-217801							SHOP - GOOGONE/CARE KIT/STAIN MARKER/MAGIC ERASER			
				41.78 5101-50-400-24-00-510001-			Departmental Supplies			
					64825	2503-217823	03/26/2025		032725	31.27
					63143					
Invoice: 2503-217823							GOSSAMER GROVE - PT2x 12oz SAT WAL PAINT			
				31.27 0808-40-400-19-04-510200-			Repairs & Maintenance			
							CHECK 1022873 TOTAL:			922.58
1022874	03/27/2025	PRTD	14509	SHAFTER WASCO PUBLIS	64541	3688	03/06/2025		032725	507.50
					62860					
Invoice: 3688							COMMUNITY FACILITIES DISTRICT #0816 - INTENTION			
				507.50 0815-40-400-19-04-510104-			Advertising			
					64793	3705	03/20/2025		032725	223.30
					63111					
Invoice: 3705							EOT for Tentative Tract 7421			
				223.30 0100-10-145-13-00-510104-			Advertising			
							CHECK 1022874 TOTAL:			730.80

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CHECK NO	CHK DATE	TYPE	VENDOR	NAME	VOUCHER / DOCUMENT	INVOICE	INV DATE	PO	WARRANT	NET
1022875	03/27/2025	PRTD	1049	SIMPLOT AB RETAIL IN 62823	64503	501188294	02/27/2025	032725		1,487.38
Invoice: 501188294							STREETS - ROUNDUP/GOVEE			
					1,487.38	0100-40-400-19-02-510110-	Landscaping Services			
							CHECK 1022875 TOTAL:			1,487.38
1022876	03/27/2025	PRTD	12276	SOAPMAN OF KERN COUN 63010	64692	69543	03/19/2025	032725		481.47
Invoice: 69543							PARKS - NEUTRAL CLEANER/TOWEL			
					481.47	0100-30-400-25-00-510001-	Departmental Supplies			
							CHECK 1022876 TOTAL:			481.47
1022877	03/27/2025	PRTD	449	ST OF CA DEPT OF JUS 63066	64748	801699	03/05/2025	032725		653.00
Invoice: 801699							Live Scans; PD & LC			
					102.00	0100-20-200-14-00-510115-	Recruitment			
					128.00	0100-30-300-04-00-510115-	Recruitment			
					423.00	0100-00-000-00-00-205304-	Livescan Deposits			
							CHECK 1022877 TOTAL:			653.00
1022878	03/27/2025	PRTD	14779	STANDARD PLUMBING SU 62876	64557	YFZQ51	03/12/2025	032725		23.57
Invoice: YFZQ51							ANNEX - MAG TORPEDO/ANCHOR ZINC CD10			
					23.57	5100-50-405-28-00-510001-	Departmental Supplies			
					64558	YFZP77	03/12/2025	032725		4.28
					62877					
Invoice: YFZP77							POLICE - KEY KRAFTER			
					4.28	5100-50-405-28-14-510001-	Departmental Supplies			
					64560	YGDM84	03/13/2025	032725		39.01
					62879					
Invoice: YGDM84							STREETS - SS CLAMP/SOCKET ADPTR/MARKER SHARPI			
					39.01	0100-40-400-19-02-510200-	Repairs & Maintenance			
					64561	YGDQ13	03/13/2025	032725		18.21
					62880					
Invoice: YGDQ13							SHOP - HANDLE THRD/CLIP TENSION			
					18.21	5101-50-400-24-00-510200-	Repairs & Maintenance			
					64562	YGH751	03/14/2025	032725		43.95
					62881					
Invoice: YGH751							ALL PARKS - KLEIN KURVE WIRE STRIPR/ENRGZR MAX BAT			
					43.95	0100-30-400-25-00-510202-	Hardware & Tools			

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CHECK NO	CHK DATE	TYPE	VENDOR	NAME	VOUCHER	INVOICE	INV DATE	PO	WARRANT	NET
					DOCUMENT		INVOICE DTL DESC			
					64565	YGHN04	03/14/2025		032725	4.28
					62884					
Invoice: YGHN04							PARKS - VETERAN'S - KEYS			
				4.28 0100-30-400-25-33-510001-			Departmental Supplies			
					64576	YGBV10	03/12/2025		032725	37.55
					62895					
Invoice: YGBV10							PARKS - FLIGHT - TUBE BRAID/AIR FITTING/HOSE BARB			
				37.55 0808-40-400-19-04-510200-			Repairs & Maintenance			
					64591	YFZV71	03/12/2025		032725	10.71
					62910					
Invoice: YFZV71							PARKS - VETERAN'S - THREADLOCKER BLUE 6ML			
				10.71 0100-30-400-25-33-510200-			Repairs & Maintenance			
					64630	YGR845	03/19/2025		032725	30.02
					62949					
Invoice: YGR845							STREETS #58 - PICKUP TOOL 36'			
				30.02 0100-40-400-19-02-510202-			Hardware & Tools			
					64642	YGR648	03/19/2025		032725	23.58
					62961					
Invoice: YGR648							WATER - PLIERS HEX JAW 10IN			
				23.58 5002-40-400-20-00-510202-			Hardware & Tools			
					64697	YGTX81	03/20/2025		032725	20.35
					63015					
Invoice: YGTX81							SHOP - MSKG TAPE/WIRE BRUSH			
				20.35 5101-50-400-24-00-510001-			Departmental Supplies			
					64727	YGXW79	03/21/2025		032725	497.47
					63045					
Invoice: YGXW79							ALL PARKS - TRUFUEL 50:1 MIX 110oz			
				497.47 0100-30-400-25-00-510001-			Departmental Supplies			
					64728	YGXX23	03/21/2025		032725	32.16
					63046					
Invoice: YGXX23							ALL PARKS - BAR & CHAIN OIL 1GAL			
				32.16 0100-30-400-25-00-510001-			Departmental Supplies			
					64786	YGYX95	03/21/2025		032725	53.61
					63104					
Invoice: YGYX95							WATER - STEP LADDER			
				53.61 5002-40-400-20-00-510202-			Hardware & Tools			
					64787	YGYX32	03/21/2025		032725	24.66
					63105					
Invoice: YGYX32							PARKS - MANNEL - SAFETY GLASSES MIRROR			
				24.66 0100-30-400-25-30-510001-			Departmental Supplies			
					64788	YGYH46	03/21/2025		032725	-154.44
					63106					

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CHECK NO	CHK DATE	TYPE	VENDOR	NAME	VOUCHER	INVOICE	INV DATE	PO	WARRANT	NET
					DOCUMENT		INVOICE DTL DESC			
	Invoice: YGYH46						ALL PARKS -TRUFUEL			
					-154.44	0100-30-400-25-00-510001-	Departmental Supplies			
					64789	YHCJ13	03/24/2025	032725		25.73
					63107					
	Invoice: YHCJ13						WATER - HEX L-KEY SET STEL 22PC			
					25.73	5002-40-400-20-00-510202-	Hardware & Tools			
					64826	YGY109	03/21/2025	032725		4.14
					63144					
	Invoice: YGY109						STREETS - SPRAY RIG - COUPLING/SS CLAMP			
					4.14	0100-40-400-19-02-510200-	Repairs & Maintenance			
					64883	YGVY10	03/20/2025	032725		25.68
					63198					
	Invoice: YGVY10						POLICE-Substation keys			
					25.68	0100-20-200-14-00-510001-	Departmental Supplies			
					64884	YGHV63	03/14/2025	032725		51.46
					63199					
	Invoice: YGHV63						POLICE-Ebike tiedowns			
					51.46	0100-20-200-14-00-510001-FENT	Departmental Supplies			
					64885	YGD523	03/13/2025	032725		268.00
					63200					
	Invoice: YGD523						POLICE-Departmental supplies			
					268.00	0100-20-200-14-00-510001-	Departmental Supplies			
							CHECK 1022878 TOTAL:			1,083.98
1022879	03/27/2025	PRTD	560	STATE CONTROLLER	64704	FAUD-00004777	03/12/2025	032725		2,434.23
					63022					
	Invoice: FAUD-00004777						ANNUAL STREET REPORT 23/24 FY			
					2,434.23	0100-10-140-10-00-510402-	Accounting & Auditing Services			
							CHECK 1022879 TOTAL:			2,434.23
1022880	03/27/2025	PRTD	1337	SUPERIOR AG & AUTO I	64702	3061	03/10/2025	032725		18.18
					63020					
	Invoice: 3061						STREETS - SLOW MOVING VEHICLE SIGN METAL			
					18.18	0100-40-400-19-02-510001-	Departmental Supplies			
					64775	3102	03/21/2025	032725		205.53
					63093					
	Invoice: 3102						STREETS - FULL FACESHIELD/CARTRIDGE FILTER			
					205.53	0100-40-400-19-02-510001-	Departmental Supplies			
							CHECK 1022880 TOTAL:			223.71

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CHECK NO	CHK DATE	TYPE	VENDOR	NAME	VOUCHER	INVOICE	INV DATE	PO	WARRANT	NET
					DOCUMENT		INVOICE DTL DESC			
1022881	03/27/2025	PRTD	298	TAG/AMS, INC	64615	2894	03/13/2025		032725	95.00
					62934					
	Invoice: 2894						Random DOT PW			
				95.00 0100-40-400-19-02-510400-			Professional Services			
							CHECK 1022881 TOTAL:			95.00
1022882	03/27/2025	PRTD	30	TERMINIX INTERNATION	64470	457483530	03/10/2025		032725	152.00
					62790					
	Invoice: 457483530						ALL PW'S - PEST CONTROL SERVICES			
				152.00 5100-50-405-28-20-510100-			Service Agreements			
					64471	457489591	03/10/2025		032725	83.00
					62791					
	Invoice: 457489591						CITY HALL - ANNEX - PEST CONTROL SERVICES			
				83.00 5100-50-405-28-91-510100-			Service Agreements			
					64841	457483551	03/10/2025		032725	89.80
					63158					
	Invoice: 457483551						PEST CONTROL SERVICES			
				89.80 5100-50-405-28-90-510100-			Service Agreements			
					64843	457489101	03/10/2025		032725	125.00
					63160					
	Invoice: 457489101						PEST CONTROL SERVICES			
				125.00 5100-50-405-28-90-510100-			Service Agreements			
					64893	457488109	03/10/2025		032725	107.00
					63208					
	Invoice: 457488109						POLICE-Pest control services Mar 25			
				107.00 0100-20-200-14-00-510100-			Service Agreements			
							CHECK 1022882 TOTAL:			556.80
1022883	03/27/2025	PRTD	787	TETER, INC.	64720	61728	03/13/2025	20250277	032725	12,195.35
					63038					
	Invoice: 61728						POLICE SUBSTATION - DESIGN/DOCUMENT DEVELOPMENT			
				12,195.35 E PD00001 -20 -210 - 0100-60-200-14-00-580200-			Capital Prj.- Buildings & Imp.			
							CHECK 1022883 TOTAL:			12,195.35
1022884	03/27/2025	PRTD	293	THE GAS CO - SO CA G	64845	13769182026 MAR 25	03/19/2025		032725	1,040.73
					63161					
	Invoice: 13769182026 MAR 25						NATURAL GAS CHARGES			
				1,040.73 0100-20-200-15-00-510708-			Natural Gas			

City of Shafter
A/P CASH DISBURSEMENTS JOURNAL

CASH ACCOUNT: 0000-00-000-00-00-100010- Cash10755

CHECK NO	CHK DATE	TYPE	VENDOR	NAME	VOUCHER	INVOICE	INV DATE	PO	WARRANT	NET
					DOCUMENT		INVOICE DTL DESC			
					64856	17671633000 MAR 25	03/20/2025		032725	15.78
					63173					
Invoice: 17671633000 MAR 25							NATURAL GAS CHARGES			
					15.78 5101-50-400-24-00-510708-				Natural Gas	
					64858	17881633006 MAR 25	03/20/2025		032725	50.00
					63174					
Invoice: 17881633006 MAR 25							NATURAL GAS CHARGES			
					50.00 5101-50-400-24-00-510708-				Natural Gas	
					64859	08851631484 MAR 25	03/20/2025		032725	205.12
					63176					
Invoice: 08851631484 MAR 25							NATURAL GAS CHARGES			
					205.12 0100-30-400-25-55-510708-				Natural Gas	
					64861	04655616409 MAR 25	03/20/2025		032725	112.20
					63177					
Invoice: 04655616409 MAR 25							NATURAL GAS CHARGES			
					112.20 5100-50-405-28-91-510708-				Natural Gas	
					64871	02551630003 MAR 25	03/20/2025		032725	658.60
					63186					
Invoice: 02551630003 MAR 25							NATURAL GAS CHARGES			
					658.60 5100-50-405-28-90-510708-				Natural Gas	
					64872	01291631008 MAR 25	03/20/2025		032725	268.14
					63187					
Invoice: 01291631008 MAR 25							NATURAL GAS CHARGES			
					268.14 0100-20-200-14-00-510708-				Natural Gas	
					64873	01071606139 MAR 25	03/20/2025		032725	15.78
					63188					
Invoice: 01071606139 MAR 25							NATURAL GAS CHARGES			
					15.78 0100-30-400-25-52-510708-				Natural Gas	
					64874	15361630153 MAR 25	03/20/2025		032725	138.94
					63189					
Invoice: 15361630153 MAR 25							NATURAL GAS CHARGES			
					138.94 5100-50-405-28-00-510708-				Natural Gas	
					64875	06125858487 MAR 25	03/21/2025		032725	145.94
					63190					
Invoice: 06125858487 MAR 25							NATURAL GAS CHARGES			
					145.94 5101-50-400-24-00-510708-				Natural Gas	
					64876	10954207733 MAR 25	03/21/2025		032725	14.20
					63191					
Invoice: 10954207733 MAR 25							NATURAL GAS CHARGES			
					14.20 5002-40-400-20-00-510708-				Natural Gas	

City of Shafter
A/P CASH DISBURSEMENTS JOURNAL

CASH ACCOUNT: 0000-00-000-00-00-100010- Cash10755

CHECK NO	CHK DATE	TYPE	VENDOR	NAME	VOUCHER	INVOICE	INV DATE	PO	WARRANT	NET
					DOCUMENT		INVOICE DTL DESC			
							CHECK 1022884 TOTAL:			2,665.43
1022885	03/27/2025	PRTD	1067	THOMSON REUTERS	64892 63207	851677639	03/05/2025	032725		139.43
	Invoice: 851677639						POLICE-Evidence Code book			
				139.43	0100-20-200-14-00-510001-		Departmental Supplies			
							CHECK 1022885 TOTAL:			139.43
1022886	03/27/2025	PRTD	484	TIMOTHY KING	64285 62611	NOINV 3/3/25	03/03/2025	032725		74.00
	Invoice: NOINV 3/3/25						POLICE-Per diem for SLO OP			
				74.00	0100-20-200-14-00-510505-		Travel			
							CHECK 1022886 TOTAL:			74.00
1022887	03/27/2025	PRTD	12660	TRAFFIC MANAGEMENT I	64628 62947	06-114000	03/13/2025	032725		340.99
	Invoice: 06-114000						STREETS - SIGNS			
				340.99	0100-40-400-19-02-510001-		Departmental Supplies			
							CHECK 1022887 TOTAL:			340.99
1022888	03/27/2025	PRTD	11919	TRANSUNION RISK & AL	64359 62682	183429-202502-1	03/01/2025	032725		171.30
	Invoice: 183429-202502-1						POLICE-TLO Jan & Feb 25			
				171.30	0100-20-200-14-00-510150-		Software Subscription			
							CHECK 1022888 TOTAL:			171.30
1022889	03/27/2025	PRTD	303	TYACK'S TIRES	64499 62819	239624	02/12/2025	032725		429.00
	Invoice: 239624						STREETS #415 - WHEEL SWITCH/DISMOUNT & MOUNT			
				429.00	0100-40-400-19-02-510204-		Equipment Repair			
							CHECK 1022889 TOTAL:			429.00
1022890	03/27/2025	PRTD	294	UNIFIED FIELD SERVIC	64864 63181	01251187	02/05/2025	032725		41,578.17
	Invoice: 01251187						WELL #21 SITE DEVELOPMENT PROJECT - PAYMENT #19			
				41,578.17	E WA00015 -50 -525 - 5002-60-400-20-00-580100-		Capital Prj.- Infrastructure			

City of Shafter
A/P CASH DISBURSEMENTS JOURNAL

CASH ACCOUNT: 0000-00-000-00-00-100010- Cash10755

CHECK NO	CHK DATE	TYPE	VENDOR	NAME	VOUCHER / DOCUMENT	INVOICE / INVOICE DTL DESC	INV DATE	PO	WARRANT	NET
						CHECK 1022890 TOTAL:				41,578.17
1022891	03/27/2025	PRTD	9559	VARNER BROS INC	64508 62828	524606	03/04/2025	032725		52,696.42
	Invoice: 524606				52,696.42	5001-40-400-22-00-510114-	REFUSE - GOSSAMER GROVE REFUSE SERVICE - FEB 2025 Contract Services			
						CHECK 1022891 TOTAL:				52,696.42
1022892	03/27/2025	PRTD	14562	VATOS TACOS	64757 63075	1XV1-RYDQ-7DPM	03/24/2025	032725		6.96
	Invoice: 1XV1-RYDQ-7DPM				6.96	5003-40-140-12-00-510301-	TRANSIT DECALS NO FOOD OR DRINK Vehicle Operations - Supplies			
						CHECK 1022892 TOTAL:				6.96
1022893	03/27/2025	PRTD	7021	VERIZON WIRELESS	64323 62648	6107020963	02/26/2025	032725		3,657.54
	Invoice: 6107020963				290.91	5103-50-500-29-00-510701-	Verizon Wireless Acct. 05 - MDCs & Mobiles Communications			
					167.05	0100-20-200-15-00-510701-	Communications			
					1,635.02	0100-20-200-14-00-510701-	Communications			
					1,492.50	0100-20-200-14-00-510701-	Communications			
					28.20	0100-30-300-04-00-510701-	Communications			
					43.86	5003-40-140-12-00-510701-	Communications			
						CHECK 1022893 TOTAL:				3,657.54
1022894	03/27/2025	PRTD	1101	VESTIS GROUP, INC. (	64491 62811	2601705141	03/11/2025	032725		267.60
	Invoice: 2601705141				102.60	5100-50-405-28-90-510100-	CITY HALL - MATS AND TABLECLOTHS Service Agreements			
					82.50	0100-10-100-01-00-510001-	Departmental Supplies			
					82.50	0100-10-110-03-00-510001-	Departmental Supplies			
					64492 62812	2601705143	03/11/2025	032725		194.65
	Invoice: 2601705143				194.65	5100-50-405-28-90-510100-	CITY HALL - SANITIZER SERVICES/SOAP SERVICES Service Agreements			
					64574 62893	2601705975	03/13/2025	032725		497.95
	Invoice: 2601705975				29.36	0100-30-400-25-00-500502-	ALL PW'S - UNIFORMAL SERVICES Uniform & Equipment Allowance			
					7.42	5101-50-400-24-00-500502-	Uniform & Equipment Allowance			
					17.73	5101-50-400-24-00-510001-	Departmental Supplies			
					172.72	0100-40-400-19-02-500502-	Uniform & Equipment Allowance			
					1.82	5006-40-400-23-00-500502-	Uniform & Equipment Allowance			

City of Shafter
A/P CASH DISBURSEMENTS JOURNAL

CASH ACCOUNT: 0000-00-000-00-00-100010- Cash10755

CHECK NO	CHK DATE	TYPE	VENDOR	NAME	VOUCHER	INVOICE	INV DATE	PO	WARRANT	NET
					DOCUMENT		INVOICE DTL DESC			
						137.80 0100-30-400-25-00-510001-		Departmental Supplies		
						26.02 5000-40-400-21-00-500502-		Uniform & Equipment Allowance		
						102.55 5002-40-400-20-00-500502-		Uniform & Equipment Allowance		
						2.53 5101-50-400-24-00-500502-		Uniform & Equipment Allowance		
					64718	2601707957	03/20/2025	032725		286.10
					63036					
	Invoice: 2601707957						ALL PW'S - UNIFORMAL SERVICES			
						43.36 0100-30-400-25-00-500502-		Uniform & Equipment Allowance		
						7.42 5101-50-400-24-00-500502-		Uniform & Equipment Allowance		
						17.73 5101-50-400-24-00-510001-		Departmental Supplies		
						127.18 0100-40-400-19-02-500502-		Uniform & Equipment Allowance		
						1.82 5006-40-400-23-00-500502-		Uniform & Equipment Allowance		
						17.52 5000-40-400-21-00-500502-		Uniform & Equipment Allowance		
						68.54 5002-40-400-20-00-500502-		Uniform & Equipment Allowance		
						2.53 5101-50-400-24-00-500502-		Uniform & Equipment Allowance		
					64818	2601709045	03/25/2025	032725		267.60
					63136					
	Invoice: 2601709045						CITY HALL - MATS AND TABLECLOTHS			
						102.60 5100-50-405-28-90-510100-		Service Agreements		
						82.50 0100-10-100-01-00-510001-		Departmental Supplies		
						82.50 0100-10-110-03-00-510001-		Departmental Supplies		
					64819	2601709047	03/25/2025	032725		194.65
					63137					
	Invoice: 2601709047						CITY HALL - SANITIZER SERVICES/SOAP SERVICES			
						194.65 5100-50-405-28-90-510100-		Service Agreements		
							CHECK	1022894 TOTAL:		1,708.55
1022895	03/27/2025	PRTD	932	VITAL SIGNS	64472	42467	03/11/2025	032725		37.89
					62792					
	Invoice: 42467						SHOP - SIGNS			
						37.89 5101-50-400-24-00-510001-		Departmental Supplies		
							CHECK	1022895 TOTAL:		37.89
1022896	03/27/2025	PRTD	45	WAGEWORKS, INC	64857	INV7651309	03/24/2025	032725		202.25
					63175					
	Invoice: INV7651309						Admin & Compliance Fees			
						202.25 0100-10-135-09-00-510400-		Professional Services		
							CHECK	1022896 TOTAL:		202.25
1022897	03/27/2025	PRTD	792	WEST COAST DT SOLUTI	64432	2039	03/13/2025	20250256 032725		1,000.00
					62752					
	Invoice: 2039						PD Network Termination / Equipment Break Down			
						1,000.00 0100-20-200-14-00-510400-		Professional Services		

City of Shafter
A/P CASH DISBURSEMENTS JOURNAL

CASH ACCOUNT: 0000-00-000-00-00-100010- Cash10755

CHECK NO	CHK DATE	TYPE	VENDOR	NAME	VOUCHER	INVOICE	INV DATE	PO	WARRANT	NET
					DOCUMENT		INVOICE DTL DESC			
							CHECK 1022897 TOTAL:			1,000.00
1022898	03/27/2025	PRTD	9515	WILLIAMS CLEANING SY	64700 63018	616398	03/06/2025	032725		34.32
Invoice: 616398					34.32	0100-40-400-19-02-510130-	STREETS - GRAFFITI - OIL PUMP LANDA 10W 40 Graffiti Removal			
					64769 63087	58992	03/05/2025	20250249	032725	1,160.59
Invoice: 58992					1,160.59	0100-30-400-25-00-510204-	PARKS - PRESSURE WASHER REPAIR Equipment Repair			
							CHECK 1022898 TOTAL:			1,194.91
1022899	03/27/2025	PRTD	1341	WILLIAMS SCOTSMAN, I	64497 62817	9023273307	03/11/2025	20250205	032725	207.69
Invoice: 9023273307					207.69	0100-20-200-14-13-510602-	Temporary Police Department Substation Trailer Property Rental			
							CHECK 1022899 TOTAL:			207.69
1022900	03/27/2025	PRTD	13495	WINTER AUTOMOTIVE RE	64886 63201	2086	03/21/2025	032725		132.37
Invoice: 2086					132.37	0100-20-200-14-00-510300-	POLICE-Oil service unit #140 Vehicle Operations			
							CHECK 1022900 TOTAL:			132.37
1022901	03/27/2025	PRTD	1253	YESICA RUBIO	64848 63165	Per diem 3/24/25	03/24/2025	032725		50.00
Invoice: Per diem 3/24/25					50.00	0100-20-200-14-00-510505-	POLICE-Per diem for DUI Detection Field Sobriety Travel			
							CHECK 1022901 TOTAL:			50.00

NUMBER OF CHECKS 143 *** CASH ACCOUNT TOTAL *** 1,247,639.63

	COUNT	AMOUNT
TOTAL PRINTED CHECKS	139	1,040,168.98
TOTAL WIRE TRANSFERS	2	206,473.91
TOTAL EFT'S	2	996.74

*** GRAND TOTAL *** 1,247,639.63

City of Shafter
A/P CASH DISBURSEMENTS JOURNAL
JOURNAL ENTRIES TO BE CREATED
CLERK: 5292blopez

YEAR PER JNL / SRC ACCOUNT / EFF DATE JNL DESC REF 1 REF 2 REF 3	ACCOUNT DESC / LINE DESC	T	OB	DEBIT	CREDIT
2025 9 584					
APP 0100-00-000-00-00-205000-	Accts Payable			498,121.48	
03/27/2025 032725 032725	AP CASH DISBURSEMENTS JOURNAL				
APP 0000-00-000-00-00-100010-	Cash: Mission Bank Acct#10755				1,247,639.63
03/27/2025 032725 032725	AP CASH DISBURSEMENTS JOURNAL				
APP 5100-00-000-00-00-205000-	Accts Payable			11,631.88	
03/27/2025 032725 032725	AP CASH DISBURSEMENTS JOURNAL				
APP 5101-00-000-00-00-205000-	Accts Payable			1,021.51	
03/27/2025 032725 032725	AP CASH DISBURSEMENTS JOURNAL				
APP 5002-00-000-00-00-205000-	Accts Payable			101,047.90	
03/27/2025 032725 032725	AP CASH DISBURSEMENTS JOURNAL				
APP 5000-00-000-00-00-205000-	Accts Payable			5,560.28	
03/27/2025 032725 032725	AP CASH DISBURSEMENTS JOURNAL				
APP 5103-00-000-00-00-205000-	Accts Payable			4,799.38	
03/27/2025 032725 032725	AP CASH DISBURSEMENTS JOURNAL				
APP 5003-00-000-00-00-205000-	Accts Payable			2,301.63	
03/27/2025 032725 032725	AP CASH DISBURSEMENTS JOURNAL				
APP 5001-00-000-00-00-205000-	Accts Payable			57,741.01	
03/27/2025 032725 032725	AP CASH DISBURSEMENTS JOURNAL				
APP 5004-00-000-00-00-205000-	Accts Payable			1,219.02	
03/27/2025 032725 032725	AP CASH DISBURSEMENTS JOURNAL				
APP 8100-00-000-00-00-205000-	Accts Payable			176,794.48	
03/27/2025 032725 032725	AP CASH DISBURSEMENTS JOURNAL				
APP 0808-00-000-00-00-205000-	Accts Payable			4,078.55	
03/27/2025 032725 032725	AP CASH DISBURSEMENTS JOURNAL				
APP 0200-00-000-00-00-205000-	Accts Payable			5,109.53	
03/27/2025 032725 032725	AP CASH DISBURSEMENTS JOURNAL				
APP 5102-00-000-00-00-205000-	Accts Payable			165,459.80	
03/27/2025 032725 032725	AP CASH DISBURSEMENTS JOURNAL				
APP 0800-00-000-00-00-205000-	Accts Payable			1,091.39	
03/27/2025 032725 032725	AP CASH DISBURSEMENTS JOURNAL				
APP 0801-00-000-00-00-205000-	Accts Payable			467.74	
03/27/2025 032725 032725	AP CASH DISBURSEMENTS JOURNAL				
APP 0802-00-000-00-00-205000-	Accts Payable			935.48	
03/27/2025 032725 032725	AP CASH DISBURSEMENTS JOURNAL				
APP 0803-00-000-00-00-205000-	Accts Payable			623.65	
03/27/2025 032725 032725	AP CASH DISBURSEMENTS JOURNAL				
APP 0805-00-000-00-00-205000-	Accts Payable			467.74	
03/27/2025 032725 032725	AP CASH DISBURSEMENTS JOURNAL				
APP 0806-00-000-00-00-205000-	Accts Payable			623.65	
03/27/2025 032725 032725	AP CASH DISBURSEMENTS JOURNAL				
APP 0807-00-000-00-00-205000-	Accts Payable			1,247.31	
03/27/2025 032725 032725	AP CASH DISBURSEMENTS JOURNAL				
APP 0308-00-000-00-00-205000-	Accts Payable			201,781.13	
03/27/2025 032725 032725	AP CASH DISBURSEMENTS JOURNAL				
APP 0204-00-000-00-00-205000-	Accts Payable			3,817.50	
03/27/2025 032725 032725	AP CASH DISBURSEMENTS JOURNAL				
APP 0310-00-000-00-00-205000-	Accts Payable			762.90	

City of Shafter
A/P CASH DISBURSEMENTS JOURNAL
JOURNAL ENTRIES TO BE CREATED

YEAR PER JNL SRC ACCOUNT / EFF DATE	JNL DESC	REF 1	REF 2	REF 3	ACCOUNT DESC / LINE DESC	T	OB	DEBIT	CREDIT
03/27/2025	032725	032725			AP CASH DISBURSEMENTS JOURNAL				
APP 0812-00-000-00-00-205000-					Accts Payable			54.59	
03/27/2025	032725	032725			AP CASH DISBURSEMENTS JOURNAL				
APP 0811-00-000-00-00-205000-					Accts Payable			368.96	
03/27/2025	032725	032725			AP CASH DISBURSEMENTS JOURNAL				
APP 0815-00-000-00-00-205000-					Accts Payable			507.50	
03/27/2025	032725	032725			AP CASH DISBURSEMENTS JOURNAL				
APP 5006-00-000-00-00-205000-					Accts Payable			3.64	
03/27/2025	032725	032725			AP CASH DISBURSEMENTS JOURNAL				
					GENERAL LEDGER TOTAL			1,247,639.63	1,247,639.63
APP 0000-00-000-00-00-209001-					Due To 0100 - Gen Fund			498,121.48	
03/27/2025	032725	032725							
APP 0100-00-000-00-00-109000-					Due From Funds - Cash Pool				498,121.48
03/27/2025	032725	032725							
APP 0000-00-000-00-00-209046-					Due To 5100 - Facility Maint			11,631.88	
03/27/2025	032725	032725							
APP 5100-00-000-00-00-109000-					Due From Funds - Cash Pool				11,631.88
03/27/2025	032725	032725							
APP 0000-00-000-00-00-209047-					Due To 5101 - Vehicle Maint			1,021.51	
03/27/2025	032725	032725							
APP 5101-00-000-00-00-109000-					Due From Funds - Cash Pool				1,021.51
03/27/2025	032725	032725							
APP 0000-00-000-00-00-209038-					Due To 5002 - Water Operat			101,047.90	
03/27/2025	032725	032725							
APP 5002-00-000-00-00-109000-					Due From Funds - Cash Pool				101,047.90
03/27/2025	032725	032725							
APP 0000-00-000-00-00-209036-					Due To 5000 - Wastewtr Operat			5,560.28	
03/27/2025	032725	032725							
APP 5000-00-000-00-00-109000-					Due From Funds - Cash Pool				5,560.28
03/27/2025	032725	032725							
APP 0000-00-000-00-00-209049-					Due To 5103 - Info Tech			4,799.38	
03/27/2025	032725	032725							
APP 5103-00-000-00-00-109000-					Due From Funds - Cash Pool				4,799.38
03/27/2025	032725	032725							
APP 0000-00-000-00-00-209039-					Due To 5003 - Transit Operat			2,301.63	
03/27/2025	032725	032725							
APP 5003-00-000-00-00-109000-					Due From Funds - Cash Pool				2,301.63
03/27/2025	032725	032725							
APP 0000-00-000-00-00-209037-					Due To 5001 - Refuse Operat			57,741.01	
03/27/2025	032725	032725							
APP 5001-00-000-00-00-109000-					Due From Funds - Cash Pool				57,741.01
03/27/2025	032725	032725							
APP 0000-00-000-00-00-209040-					Due To 5004 - Telecom Operat			1,219.02	
03/27/2025	032725	032725							
APP 5004-00-000-00-00-109000-					Due From Funds - Cash Pool				1,219.02
03/27/2025	032725	032725							

City of Shafter
A/P CASH DISBURSEMENTS JOURNAL
JOURNAL ENTRIES TO BE CREATED

YEAR PER JNL SRC ACCOUNT	EFF DATE	JNL DESC	REF 1	REF 2	REF 3	ACCOUNT DESC / LINE DESC	T	OB	DEBIT	CREDIT
APP 0000-00-000-00-00-209054-	03/27/2025	032725	032725			Due To 8100 - RDA Oblig Retir			176,794.48	
APP 8100-00-000-00-00-109000-	03/27/2025	032725	032725			Due From Funds - Cash Pool				176,794.48
APP 0000-00-000-00-00-209032-	03/27/2025	032725	032725			Due To 0808 - LLMD - 001-2015			4,078.55	
APP 0808-00-000-00-00-109000-	03/27/2025	032725	032725			Due From Funds - Cash Pool				4,078.55
APP 0000-00-000-00-00-209002-	03/27/2025	032725	032725			Due To 0200 - Federal Grant			5,109.53	
APP 0200-00-000-00-00-109000-	03/27/2025	032725	032725			Due From Funds - Cash Pool				5,109.53
APP 0000-00-000-00-00-209048-	03/27/2025	032725	032725			Due To 5102 - Risk Management			165,459.80	
APP 5102-00-000-00-00-109000-	03/27/2025	032725	032725			Due From Funds - Cash Pool				165,459.80
APP 0000-00-000-00-00-209024-	03/27/2025	032725	032725			Due To 0800 - LLMD - 001-2002			1,091.39	
APP 0800-00-000-00-00-109000-	03/27/2025	032725	032725			Due From Funds - Cash Pool				1,091.39
APP 0000-00-000-00-00-209025-	03/27/2025	032725	032725			Due To 0801 - LLMD - 001-2005			467.74	
APP 0801-00-000-00-00-109000-	03/27/2025	032725	032725			Due From Funds - Cash Pool				467.74
APP 0000-00-000-00-00-209026-	03/27/2025	032725	032725			Due To 0802 - LLMD - 002-2005			935.48	
APP 0802-00-000-00-00-109000-	03/27/2025	032725	032725			Due From Funds - Cash Pool				935.48
APP 0000-00-000-00-00-209027-	03/27/2025	032725	032725			Due To Funds - 0803 - 003-2005			623.65	
APP 0803-00-000-00-00-109000-	03/27/2025	032725	032725			Due From Funds - Cash Pool				623.65
APP 0000-00-000-00-00-209029-	03/27/2025	032725	032725			Due To 0805 - LLMD - 001-2006			467.74	
APP 0805-00-000-00-00-109000-	03/27/2025	032725	032725			Due From Funds - Cash Pool				467.74
APP 0000-00-000-00-00-209030-	03/27/2025	032725	032725			Due To 0806 - LLMD - 001-2007			623.65	
APP 0806-00-000-00-00-109000-	03/27/2025	032725	032725			Due From Funds - Cash Pool				623.65
APP 0000-00-000-00-00-209031-	03/27/2025	032725	032725			Due To 0807 - LLMD - 002-2007			1,247.31	
APP 0807-00-000-00-00-109000-	03/27/2025	032725	032725			Due From Funds - Cash Pool				1,247.31
APP 0000-00-000-00-00-209060-	03/27/2025	032725	032725			Due To 0308 - Street Projects			201,781.13	
APP 0308-00-000-00-00-109000-	03/27/2025	032725	032725			Due From Funds - Cash Pool				201,781.13
APP 0000-00-000-00-00-209006-						Due To 0204 - TDA - Streets			3,817.50	

City of Shafter
A/P CASH DISBURSEMENTS JOURNAL
JOURNAL ENTRIES TO BE CREATED

YEAR PER JNL SRC ACCOUNT	EFF DATE	JNL DESC	REF 1	REF 2	REF 3	ACCOUNT DESC / LINE DESC	T	OB	DEBIT	CREDIT
	03/27/2025	032725	032725							
APP 0204-00-000-00-00-109000-						Due From Funds - Cash Pool				3,817.50
	03/27/2025	032725	032725							
APP 0000-00-000-00-00-209310-						Due To 0310 - Public Safety			762.90	
	03/27/2025	032725	032725							
APP 0310-00-000-00-00-109000-						Due From Funds - Cash Pool				762.90
	03/27/2025	032725	032725							
APP 0000-00-000-00-00-209055-						Due To 0812 - DTLL1-2021			54.59	
	03/27/2025	032725	032725							
APP 0812-00-000-00-00-109000-						Due From Funds - Cash Pool				54.59
	03/27/2025	032725	032725							
APP 0000-00-000-00-00-209035-						Due To 0811 - LLMD - 001-2009			368.96	
	03/27/2025	032725	032725							
APP 0811-00-000-00-00-109000-						Due From Funds - Cash Pool				368.96
	03/27/2025	032725	032725							
APP 0000-00-000-00-00-209058-						Due to 0815 - DT CFD			507.50	
	03/27/2025	032725	032725							
APP 0815-00-000-00-00-109000-						Due From Funds - Cash Pool				507.50
	03/27/2025	032725	032725							
APP 0000-00-000-00-00-209042-						Due To 5006 - Rail Operat			3.64	
	03/27/2025	032725	032725							
APP 5006-00-000-00-00-109000-						Due From Funds - Cash Pool				3.64
	03/27/2025	032725	032725							
						SYSTEM GENERATED ENTRIES TOTAL			1,247,639.63	1,247,639.63
						JOURNAL 2025/09/584 TOTAL			2,495,279.26	2,495,279.26

City of Shafter
A/P CASH DISBURSEMENTS JOURNAL
JOURNAL ENTRIES TO BE CREATED

FUND / ACCOUNT	YEAR	PER	JNL	EFF DATE	ACCOUNT DESCRIPTION	DEBIT	CREDIT
0000 Pooled Cash Fund	2025	9	584	03/27/2025			
0000-00-000-00-00-100010-					Cash: Mission Bank Acct#10755		1,247,639.63
0000-00-000-00-00-209001-					Due To 0100 - Gen Fund	498,121.48	
0000-00-000-00-00-209002-					Due To 0200 - Federal Grant	5,109.53	
0000-00-000-00-00-209006-					Due To 0204 - TDA - Streets	3,817.50	
0000-00-000-00-00-209024-					Due To 0800 - LLMD - 001-2002	1,091.39	
0000-00-000-00-00-209025-					Due To 0801 - LLMD - 001-2005	467.74	
0000-00-000-00-00-209026-					Due To 0802 - LLMD - 002-2005	935.48	
0000-00-000-00-00-209027-					Due To Funds - 0803 - 003-2005	623.65	
0000-00-000-00-00-209029-					Due To 0805 - LLMD - 001-2006	467.74	
0000-00-000-00-00-209030-					Due To 0806 - LLMD - 001-2007	623.65	
0000-00-000-00-00-209031-					Due To 0807 - LLMD - 002-2007	1,247.31	
0000-00-000-00-00-209032-					Due To 0808 - LLMD - 001-2015	4,078.55	
0000-00-000-00-00-209035-					Due To 0811 - LLMD - 001-2009	368.96	
0000-00-000-00-00-209036-					Due To 5000 - Wastewtr Operat	5,560.28	
0000-00-000-00-00-209037-					Due To 5001 - Refuse Operat	57,741.01	
0000-00-000-00-00-209038-					Due To 5002 - Water Operat	101,047.90	
0000-00-000-00-00-209039-					Due To 5003 - Transit Operat	2,301.63	
0000-00-000-00-00-209040-					Due To 5004 - Telecom Operat	1,219.02	
0000-00-000-00-00-209042-					Due To 5006 - Rail Operat	3.64	
0000-00-000-00-00-209046-					Due To 5100 - Facility Maint	11,631.88	
0000-00-000-00-00-209047-					Due To 5101 - Vehicle Maint	1,021.51	
0000-00-000-00-00-209048-					Due To 5102 - Risk Management	165,459.80	
0000-00-000-00-00-209049-					Due To 5103 - Info Tech	4,799.38	
0000-00-000-00-00-209054-					Due To 8100 - RDA Oblig Retir	176,794.48	
0000-00-000-00-00-209055-					Due To 0812 - DTLL1-2021	54.59	
0000-00-000-00-00-209058-					Due to 0815 - DT CFD	507.50	
0000-00-000-00-00-209060-					Due To 0308 - Street Projects	201,781.13	
0000-00-000-00-00-209310-					Due To 0310 - Public Safety	762.90	
					FUND TOTAL	1,247,639.63	1,247,639.63
0100 General Fund	2025	9	584	03/27/2025			
0100-00-000-00-00-109000-					Due From Funds - Cash Pool		498,121.48
0100-00-000-00-00-205000-					Accts Payable	498,121.48	
					FUND TOTAL	498,121.48	498,121.48
0200 Federal Grant	2025	9	584	03/27/2025			
0200-00-000-00-00-109000-					Due From Funds - Cash Pool		5,109.53
0200-00-000-00-00-205000-					Accts Payable	5,109.53	
					FUND TOTAL	5,109.53	5,109.53
0204 Tran. Dev. Act - Streets	2025	9	584	03/27/2025			
0204-00-000-00-00-109000-					Due From Funds - Cash Pool		3,817.50
0204-00-000-00-00-205000-					Accts Payable	3,817.50	
					FUND TOTAL	3,817.50	3,817.50

City of Shafter
A/P CASH DISBURSEMENTS JOURNAL
JOURNAL ENTRIES TO BE CREATED

FUND / ACCOUNT	YEAR	PER	JNL	EFF DATE	ACCOUNT DESCRIPTION	DEBIT	CREDIT
0308 State Grants Projects	2025	9	584	03/27/2025			
0308-00-000-00-00-109000-					Due From Funds - Cash Pool		201,781.13
0308-00-000-00-00-205000-					Accts Payable	201,781.13	
					FUND TOTAL	201,781.13	201,781.13
0310 Public Safety Impact Fees	2025	9	584	03/27/2025			
0310-00-000-00-00-109000-					Due From Funds - Cash Pool		762.90
0310-00-000-00-00-205000-					Accts Payable	762.90	
					FUND TOTAL	762.90	762.90
0800 LLMD - 001-2002	2025	9	584	03/27/2025			
0800-00-000-00-00-109000-					Due From Funds - Cash Pool		1,091.39
0800-00-000-00-00-205000-					Accts Payable	1,091.39	
					FUND TOTAL	1,091.39	1,091.39
0801 LLMD - 001-2005	2025	9	584	03/27/2025			
0801-00-000-00-00-109000-					Due From Funds - Cash Pool		467.74
0801-00-000-00-00-205000-					Accts Payable	467.74	
					FUND TOTAL	467.74	467.74
0802 LLMD - 002-2005	2025	9	584	03/27/2025			
0802-00-000-00-00-109000-					Due From Funds - Cash Pool		935.48
0802-00-000-00-00-205000-					Accts Payable	935.48	
					FUND TOTAL	935.48	935.48
0803 LLMD - 003-2005	2025	9	584	03/27/2025			
0803-00-000-00-00-109000-					Due From Funds - Cash Pool		623.65
0803-00-000-00-00-205000-					Accts Payable	623.65	
					FUND TOTAL	623.65	623.65
0805 LLMD - 001-2006	2025	9	584	03/27/2025			
0805-00-000-00-00-109000-					Due From Funds - Cash Pool		467.74
0805-00-000-00-00-205000-					Accts Payable	467.74	
					FUND TOTAL	467.74	467.74
0806 LLMD - 001-2007	2025	9	584	03/27/2025			
0806-00-000-00-00-109000-					Due From Funds - Cash Pool		623.65
0806-00-000-00-00-205000-					Accts Payable	623.65	
					FUND TOTAL	623.65	623.65

City of Shafter
A/P CASH DISBURSEMENTS JOURNAL
JOURNAL ENTRIES TO BE CREATED

FUND / ACCOUNT	YEAR	PER	JNL	EFF DATE / ACCOUNT DESCRIPTION	DEBIT	CREDIT
0807 LLMD - 002-2007	2025	9	584	03/27/2025		
0807-00-000-00-00-109000-				Due From Funds - Cash Pool		1,247.31
0807-00-000-00-00-205000-				Accts Payable	1,247.31	
				FUND TOTAL	1,247.31	1,247.31
0808 LLMD - 001-2015	2025	9	584	03/27/2025		
0808-00-000-00-00-109000-				Due From Funds - Cash Pool		4,078.55
0808-00-000-00-00-205000-				Accts Payable	4,078.55	
				FUND TOTAL	4,078.55	4,078.55
0811 LLMD - 001-2009	2025	9	584	03/27/2025		
0811-00-000-00-00-109000-				Due From Funds - Cash Pool		368.96
0811-00-000-00-00-205000-				Accts Payable	368.96	
				FUND TOTAL	368.96	368.96
0812 LLMD - 001-2021	2025	9	584	03/27/2025		
0812-00-000-00-00-109000-				Due From Funds - Cash Pool		54.59
0812-00-000-00-00-205000-				Accts Payable	54.59	
				FUND TOTAL	54.59	54.59
0815 CFD-0815	2025	9	584	03/27/2025		
0815-00-000-00-00-109000-				Due From Funds - Cash Pool		507.50
0815-00-000-00-00-205000-				Accts Payable	507.50	
				FUND TOTAL	507.50	507.50
5000 Wastewater Operations	2025	9	584	03/27/2025		
5000-00-000-00-00-109000-				Due From Funds - Cash Pool		5,560.28
5000-00-000-00-00-205000-				Accts Payable	5,560.28	
				FUND TOTAL	5,560.28	5,560.28
5001 Refuse Operations	2025	9	584	03/27/2025		
5001-00-000-00-00-109000-				Due From Funds - Cash Pool		57,741.01
5001-00-000-00-00-205000-				Accts Payable	57,741.01	
				FUND TOTAL	57,741.01	57,741.01
5002 Water Operations	2025	9	584	03/27/2025		
5002-00-000-00-00-109000-				Due From Funds - Cash Pool		101,047.90
5002-00-000-00-00-205000-				Accts Payable	101,047.90	
				FUND TOTAL	101,047.90	101,047.90
5003 Transit Operations	2025	9	584	03/27/2025		

City of Shafter
A/P CASH DISBURSEMENTS JOURNAL
JOURNAL ENTRIES TO BE CREATED

FUND / ACCOUNT	YEAR	PER	JNL	EFF DATE	ACCOUNT DESCRIPTION	DEBIT	CREDIT
5003-00-000-00-00-109000-					Due From Funds - Cash Pool		2,301.63
5003-00-000-00-00-205000-					Accts Payable	2,301.63	
					FUND TOTAL	2,301.63	2,301.63
5004 Telecommunications Operations	2025	9	584	03/27/2025			
5004-00-000-00-00-109000-					Due From Funds - Cash Pool		1,219.02
5004-00-000-00-00-205000-					Accts Payable	1,219.02	
					FUND TOTAL	1,219.02	1,219.02
5006 Rail Operations	2025	9	584	03/27/2025			
5006-00-000-00-00-109000-					Due From Funds - Cash Pool		3.64
5006-00-000-00-00-205000-					Accts Payable	3.64	
					FUND TOTAL	3.64	3.64
5100 Facility Maintenance	2025	9	584	03/27/2025			
5100-00-000-00-00-109000-					Due From Funds - Cash Pool		11,631.88
5100-00-000-00-00-205000-					Accts Payable	11,631.88	
					FUND TOTAL	11,631.88	11,631.88
5101 Vehicle Maintenance	2025	9	584	03/27/2025			
5101-00-000-00-00-109000-					Due From Funds - Cash Pool		1,021.51
5101-00-000-00-00-205000-					Accts Payable	1,021.51	
					FUND TOTAL	1,021.51	1,021.51
5102 Risk Management	2025	9	584	03/27/2025			
5102-00-000-00-00-109000-					Due From Funds - Cash Pool		165,459.80
5102-00-000-00-00-205000-					Accts Payable	165,459.80	
					FUND TOTAL	165,459.80	165,459.80
5103 Information Technology	2025	9	584	03/27/2025			
5103-00-000-00-00-109000-					Due From Funds - Cash Pool		4,799.38
5103-00-000-00-00-205000-					Accts Payable	4,799.38	
					FUND TOTAL	4,799.38	4,799.38
8100 RDA Obligation Retirement	2025	9	584	03/27/2025			
8100-00-000-00-00-109000-					Due From Funds - Cash Pool		176,794.48
8100-00-000-00-00-205000-					Accts Payable	176,794.48	
					FUND TOTAL	176,794.48	176,794.48

City of Shafter
A/P CASH DISBURSEMENTS JOURNAL
JOURNAL ENTRIES TO BE CREATED

FUND		DUE TO	DUE FR
0000	Pooled Cash Fund	1,247,639.63	
0100	General Fund		498,121.48
0200	Federal Grant		5,109.53
0204	Tran. Dev. Act - Streets		3,817.50
0308	State Grants Projects		201,781.13
0310	Public Safety Impact Fees		762.90
0800	LLMD - 001-2002		1,091.39
0801	LLMD - 001-2005		467.74
0802	LLMD - 002-2005		935.48
0803	LLMD - 003-2005		623.65
0805	LLMD - 001-2006		467.74
0806	LLMD - 001-2007		623.65
0807	LLMD - 002-2007		1,247.31
0808	LLMD - 001-2015		4,078.55
0811	LLMD - 001-2009		368.96
0812	LLMD - 001-2021		54.59
0815	CFD-0815		507.50
5000	Wastewater Operations		5,560.28
5001	Refuse Operations		57,741.01
5002	Water Operations		101,047.90
5003	Transit Operations		2,301.63
5004	Telecommunications Operations		1,219.02
5006	Rail Operations		3.64
5100	Facility Maintenance		11,631.88
5101	Vehicle Maintenance		1,021.51
5102	Risk Management		165,459.80
5103	Information Technology		4,799.38
8100	RDA Obligation Retirement		176,794.48
	TOTAL	1,247,639.63	1,247,639.63

** END OF REPORT - Generated by Brenda Lopez **

City of Shafter
DETAIL PROOF - FINAL REPORT
Pay Period 03/01/25 To 03/14/25

WARRANT: 032125 PAYROLL TYPE: BIWEEKLY CHECK DATE: 03/21/2025

Earnings-Deductions Proof Summaries

Total:	557,413.86	233,948.09	

Total Females:	55	Gross Pay:	164,625.25
Total Males:	84	Gross Pay:	394,165.78
Total Employees:	139	Gross Pay:	558,791.03

Total Pre-Notes: 0

Available Cash Balance after payroll: -3,111,715.37

Total Cash Requirements:

Total Employee Checks:	0.00
Total Employee ACH Transactions:	371,168.19
Total Vendor Checks this payroll:	0.00
Total Vendor Checks other payrolls:	0.00
Total Vendor Electronic Transfers this payroll:	0.00
Total Vendor Electronic Transfers other payrolls:	0.00
Total Vendor Telephone Transfers this payroll:	0.00
Total Vendor Telephone Transfers other payrolls:	0.00
Total Cash Required:	371,168.19

Payments to be Processed:

Total Telephone Transfers:	0.00

Remaining Payroll Liabilities:

Total Employee/Employer (Check type = No check):	35,644.56
Total Pay Escrow:	0.00
Total Escrow Balance:	0.00
Total Invoices this payroll:	384,549.20
Total Invoices other payrolls:	105,216.52
Total Checks/Invoices/EFT/Telephone transfers this payroll (deferred):	0.00
Total Checks/Invoices/EFT/Telephone transfers other payrolls (deferred):	0.00
Total Liabilities:	525,410.28

** END OF REPORT - Generated by Lety Lara **

APPROVED BY:

Report generated: 03/20/2025 08:45
User: 52921lara
Program ID: prpyddpf

OVERTIME REPORT FOR MARCH 2025

PyYrMonth	202503		
Department	**EmpName**	**Hours**	**OT Pay Amount**
Administrative Servi	GARCIA, REBECCA	6.25	$239
	GONZALEZ, JESSICA	0.55	$30
	GONZALES, OLGA	0.74	$42
	LOPEZ, BRENDA	0.07	$5
	RODRIGUEZ, VERONICA	6.00	$271
	NIETO, LUZ	8.00	$380
	LOPEZ, VICTORIA	6.00	$219
Administrative Services Sum		**27.61**	**$1,185**
Building	MATHIS, CASEY	0.25	$20
	MCMASTERS, PERRY	0.25	$14
	VELASQUEZ, ANGEL	1.06	$59
Building Sum		**1.56**	**$93**
Information Technol	ROGERS, MICHAEL	1.10	$62
Information Technology Sum		**1.10**	**$62**
Planning	VELASQUEZ, ANGEL	0.44	$25
Planning Sum		**0.44**	**$25**
Police	CAMACHO, RAMON	12.75	$824
	CAMACHO, RENE	12.00	$783
	CAUDILLO, SEAN	47.50	$4,499
	DAVALOS, EDGAR	54.00	$5,458
	DIAZ, ERIC	24.00	$2,573
	GOMEZ, KARLINA	24.50	$988
	GRAVES, LUCAS	7.00	$554
	KING, TIMOTHY	29.50	$2,406
	KINKADE, STORM	15.00	$1,387
	NOUSCH, ETHAN	73.00	$6,363
	OZAETA, RACHEL	24.50	$2,132
	PAILING, MELANIE	9.00	$474
	RIDDICK, NICKOLAS	34.00	$2,693
	RODRIGUEZ, ILIANA	8.50	$388
	SERJEANT, MALLORY	22.00	$1,672
	YORK, AMBER	6.00	$314
	YORK, JAMES	23.50	$2,259
	VALDIVIA, JORGE	76.50	$5,068
	RIVERA, SIMON	42.00	$2,881
	CEJUDO, CRISTIAN	42.50	$2,906
	CALLAGY, SAMANTHA	4.50	$323
	HERRERA, ARTURO	39.00	$2,493
	CASTILLO, MITCHELL	63.50	$4,326

Department	EmpName	Hours	OT Pay Amount
Police	RUBIO, YESICA	7.00	$440
	ROGERS, MICHAEL	4.40	$249
	LANUZA, JOSE	32.00	$2,082
	RODRIGUEZ, ANGEL	30.50	$1,984
	DENIS, JANNETE	6.00	$300
	VASQUEZ, DALIA	48.50	$3,017
	IBARRA, ENRIQUE	12.00	$744
	HERNANDEZ, MIA	13.50	$591
	GARCIA, ALFREDO	8.00	$495
	ARCHULETA, KEVIN	47.50	$4,136
	MEZA GARCIA, JESUS	22.00	$1,456
	HERRERA, JUVENAL	21.00	$1,378
	ENCINAS, CELINA	1.50	$45
	CHACON, ARMANDO	5.50	$219
	CHAIDEZ, ARMANDO	5.50	$219
	PEREZ, EDGAR	5.50	$219
Police Sum		**965.15**	**$71,339**
Public Works	ALDACO, JUAN	4.00	$240
	ALVIDREZ, NEHEMIAH	6.00	$287
	BROWN, MARK	2.25	$171
	CAMACHO, ISBOSETH	8.00	$397
	CASTRO, VICTOR	7.00	$372
	FLORES, DEREK	6.25	$340
	GONZALEZ, JESSICA	1.70	$90
	GONZALES, OLGA	2.26	$126
	IBARRA, MARCELINO	5.00	$307
	LARA, CARLOS	1.75	$83
	LOPEZ, BRENDA	0.43	$26
	PALLARES, ISMAEL	2.00	$132
	PENA, ROBERTO	4.75	$282
	RUIZ, DIEGO	12.00	$462
Public Works Sum		**63.39**	**$3,316**
Community Services	ALVAREZ, JOSE	7.00	$318
	YOSHIKAWA, PHILIP	5.50	$632
	CASTILLO, MITCHELL	3.50	$239
	MEZA GARCIA, JESUS	4.00	$265

Special Event Permit

Thank you for choosing to host an event in the City of Shafter!

Before you start, let's make sure you need this permit. If your event will have fewer than 50 attendees and does not need to close public streets, sidewalks, or parking lots, you don't need a Special Events Permit. Have a great event!

However, if you expect more than 50 people or you are going to use public streets, sidewalks, or parking lots, please fill out this form. This helps us coordinate resources, ensure public safety, and ensures you comply with the Shafter Municipal Code. We have tried to make it as painless as possible, and we are here to help! If you have any questions contact the Public Works Office at (661) 746-5004.

Here's what you need to know:

- You will need to submit your completed application at least 30 days before the event. This gives us time to review and approve your permit.
- An application fee of $25 is due after submittal and is non-refundable. (Other fees may apply.) A City staff member will contact you for payment.
- Events with more than 300 people at a time or serving alcohol require City Council approval.

Thank you again for hosting your event in Shafter—we can't wait to see it come to life!

Special Event Permit

Step 1 - Contact Information

Host Organization

(Host Organization is the organization accepting all financial responsibility for the event and providing the required insurance.)
Schoeppner shows

Untitled

Host Organization Website

Event Contact(s)

Untitled

Event Contact 1

Name
richard schoeppner

Phone

Email

(661) 733-7356 bearmntrider41@hotmail.com

Step 2 - Event Information

Event Details

Event Name
Shafter Cinco De Mayo Event- Carnival Rides

Event Description
Schoeppner Shows carnival is working with Shafter Cinco de Mayo committee on May 4th for there annual celebration. May 2nd and 3rd Schoeppner Shows will operate independently.

Untitled

Event Location
Mannel Park

Selecting an event location for this permit is not considered a facility reservation*. To complete a park reservation, visit the City of Shafter Parks Reservation webpage.*

Maximum Number of People Anticipated at a Time
5,000

Event Activities (Check all that apply)
Amplified Music/Speech

Event Set-Up Date
4/29/2025

Event Set-Up Time (Start and End time)
11am-9pm

Event Date
5/2/2025

Event Time (Start and End Time)
5pm-10pm

Event Tear-Down Date
5/6/2025

Event Tear-Down Time (Start and End Time)
11am-9pm

Facility Use Application

Declaration

1. Applicant is responsible for any damage to the facility, contents, or fixtures and is responsible for the cost of repairs and/or replacement of such at the City's discretion. All damages must be reported to the City at the conclusion of the event or the next business day.

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2. The facility must be left in a neat, clean and orderly condition. Failure to do so may result in cleaning costs being deducted from the security deposit. Security deposit refunds will be mailed 4

to 6 weeks after the event.

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3. It is understood that nothing shall be attached to the walls, ceiling, or any of the fixtures. Use of tape, staples, nails, glitter, etc. is prohibited.

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4. The City is in no way responsible for any personal injuries, property damages, or other liabilities that maybe incurred during the use of the facility.

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5. All General Liability Insurance Policies must include Endorsements and name "The City of Shafter, its officers, employees, city council members, agents, boards and commissions" as additionally insured.

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6. Payment of any and all application fees paid for the reservation process is non-refundable.

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7. I understand it is my responsibility to read and abide by the terms in the Facility Use Policy.

Initial
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Untitled

Step 3 - Hold Harmless Agreement

I certify and agree to indemnify and hold harmless the City of Shafter, its employees, city council members, agents, boards and commissions from and against any and all claims, liability loss, costs, damages, fees of attorneys, and other expenses which the City may sustain or incur by reason of, or in consequence of, the use of City streets and land, including but not limited to, sums paid on liability judgements in relation to use of land and streets.

Furthermore, I certify that I am the applicant or authorized agent and that the information filed is true and correct to the best of my knowledge. I understand that additional conditions of approval may be imposed under this application, and I agree to comply with any conditions that may be required.

Applicant Signature

Date
3/7/2025

Richard Schoeppner

Step 4 - Insurance Requirements

- Certificate of Insurance ("COI")
- Endorsement page

Minimum Insurance Coverage:
General: **$1,000,000 per occurrence** and **$2,000,000 general aggregate.**
If alcohol is present or sold: **$2,000,000 per occurrence** and **$4,000,000 general aggregate**
Coverage limits may be higher for higher risk activities and events.

Insurance certificates may be obtained by contacting homeowner/auto insurance companies and asking for event insurance or visiting online event insurance companies such as those listed below.

- Hub International: https://www.hubinternational.com
- Alliant Broker: Penny DeWitt-Holdren - Email: pdewitt@alliant.com (See City staff for assistance)

Friendly Reminders

1. All City noise regulations must be observed.
2. Parking must be in authorized parking spaces only.
3. Carefully observe Hours of Event, as stated on permit.
4. If indicated, comply with any additional conditions that may have been imposed as Conditions of Approval following review of your application for a Special Event Permit.

City Use Only

Public Works Review

Public Works Approval

Public Works Representative Name

Public Works Representative Title

Signature

Date

Police Department Review

Police Department Approval

Police Department Representative Name

Police Department Representative Title

Signature

Date

City Council Review

City Council Approval

Council Member Name

Council Member Title

Signature

Date

shafter ca
tent
Mannel Park
stage
talent parking
seating area
volley ball
carnival area inside arrows
Calloway St
Calloway St
Blake Ave
Mannel Ave
364 Mannel Ave
Shafter, CA 93263
View on Google Maps
Fresh Journey

shafter ca
Central Ave
Central Ave
Central Ave
Mannel Ave
Mannel Ave
Mannel Ave
Calloway St
carnival area inside red arrows
new light pole
new light pole
green circles car show
little tree
boxing
vendors
vendors
Styles
MapFab Yellow
Yellow No Stroke
Green Solid
Green No Fill
Blue Black
Radius: 0.006km / 0.004miles
New Map
Latest Maps
Keyboard shortcuts
Map data ©2025 Imagery ©2025 Airbus, CNES / Airbus, Maxar Technologies

Carnival (Cinco De Mayo) @ Mannel Park				
Dates	Description	HRS	Hours Used	Rate
4/29/2025	Set Up		4	$50
4/30/2025	Set Up		4	$50
5/01/2025	Carnival Open To Public		7	$90
5/02/2025	Carnival Open to Public (Cinco De Mayo)		7	$0
5/03/2025	Carnival Open to Public		7	$90
5/04/2025	Breakdown		4	$50
TOTAL PARK FEES				$330
SPECIAL EVENT FEE				$150
CARNIVAL LICENSE FEE $250/DAY X4				$1,000
Other Fees:		Unit Cost	Qty	
Public Works Director Application Review		$216.46	0.5	$108.23
Parks Foreman/set-up & closeout inspection		$104.11	2	$208.22
Water Use		$40	1	$40
		TOTAL:		**$2,166.45**

Special Event Permit

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However, if you expect more than 50 people or you are going to use public streets, sidewalks, or parking lots, please fill out this form. This helps us coordinate resources, ensure public safety, and ensures you comply with the Shafter Municipal Code. We have tried to make it as painless as possible, and we are here to help! If you have any questions contact the Public Works Office at (661) 746-5004.

Here's what you need to know:

- You will need to submit your completed application at least 30 days before the event. This gives us time to review and approve your permit.
- An application fee of $25 is due after submittal and is non-refundable. (Other fees may apply.) A City staff member will contact you for payment.
- Events with more than 300 people at a time or serving alcohol require City Council approval.

Thank you again for hosting your event in Shafter—we can't wait to see it come to life!

Special Event Permit

Step 1 - Contact Information

Host Organization

(Host Organization is the organization accepting all financial responsibility for the event and providing the required insurance.)
Shafter Chamber of Commerce Cinco de Mayo Committee

Untitled

Host Organization Website

Event Contact(s)

Untitled

Event Contact 1

Name
Deanna Rodriguez Root

Phone

Email

(661) 910-2797 shaftercinco@gmail.com

Event Contact 2

Name
Brandi Root

Phone
(661) 865-1194

Email
shaftercinco@gmail.com

Step 2 - Event Information

Event Details

Event Name
Shafter Cinco de Mayo Festival

Event Description
We have held this event for about 34 years plus. It has grown each year and we get participants and attendees from Shafter and surrounding towns, as well as throughout the San Joaquin Valley and beyond. Our committee is volunteer and non-profit. Sadly, this year we lost a committee member, Jose Chavez, a committee member for fourteen years. We love Jose, and he will be missed. The event promotes Shafter, It is good for business, and a lucrative fundraiser for community non-profits, such as churches and school organizations. We have a carnival which the children and families enjoy, and many other game activities put on by Shafter Recreation. Also, the local Boxing Club will be present. There are 20-25 food booths with a variety of delicious foods. Food- booth vendors are invited by invitation only. Due to the fact they have all necessary permits and are well aware of the strict County Environmental health guidelines they must follow. We also have about 20 plus variety craft, game, toy, business promotion and demonstration booths. After the Parade, from 11:30 AM on through the day, there is continuous entertainment beginning with a Mariachi, followed by Parade awards and the Grand Marshal presentation. Our local student Folklorico groups, and Professional Folklorico dancers put on a great show! As well as the Moonliterz Band ending the entertainment. This event is possible due to the generous donations from our business Sponsors, and the help from the community of Shafter. From our seniors and students making flowers, to our school organizations decorating the park, and Judges trailer in the very early morning of the event. Our local Police Dept. and Committee work well in keeping things safe and orderly. All Cinco de Mayo proceeds go to Shafter High Student Scholarships. This is a family day, which brings the community together and is enjoyed by all!

Untitled
Check here if your event requires a street, sidewalk, or parking closure.

Event Location
Downtown Parade / Mannel Park Festival

Selecting an event location for this permit is not considered a facility reservation*. To complete a park reservation, visit the City of Shafter Parks Reservation webpage.*

Maximum Number of People Anticipated at a Time
5,000

Event Activities (Check all that apply)
Amplified Music/Speech

Vendors

Attach Community Event Permit issued by Kern Public Health

Applicants who will have vendors or participants ("parties") present at the event or facility: Applicant must enter into a written and executed contract with each of the other parties. The contract must include an indemnification, defense, and hold harmless provision in favor of the City and its officers, officials, employees, and agents, and must cause the other parties to comply with the insurance requirements required of the Applicant hereunder. Applicant shall obtain evidence of insurance and endorsements from each of its other parties and provide a copy to City upon request.

Event Set-Up Date
5/2/2025

Event Set-Up Time (Start and End time)
9AM to 12 Noon

Event Date
5/3/2025

Event Time (Start and End Time)
6:30 AM to 6:00PM

Event Tear-Down Date
5/3/2025

Event Tear-Down Time (Start and End Time)
6:00PM to 8:00PM

Closure of Public Streets, Sidewalks, and Parking Lots (Encroachment)

Encroachment Details

Describe your requested closure of public streets, sidewalks, and/parking (For example, "closing the parking lot at the Green Hotel for a farmers market"):
For Downtown Parade the following streets will need to be closed :
W. Munzer and N, Shafter
Both sides of California & Munzer
Central Ave & Munzer
James St. & Central Ave- (Judges trailer will be located there)
California @ Court House
Big sides of Sunset @James Street
Richland Drive @ Shafter Ave

Closure Start Date
5/3/2025

Closure Start Time
8:30am

Closure End Date
5/3/2025

Closure End Time

Please submit a map or drawing of the encroachment and include exact dimensions.

For travel routes, include starting and ending points of the route, any proposed boundaries, and specific places for signs, cones, or barricades. Include staging areas where events will be set up.

Map/Drawing of Encroachment Location
Cinco De Mayo Parade Route (2).png

Materials and Services

Check all items requested from the City.
Cones
Traffic Delineators

Declaration

1. Applicant is responsible for any damage to the items noted above and is responsible for the cost of repairs and/or replacement of such at the City's discretion.
2. Unless otherwise stated through an approved request, please note the following:
   a. Items are not available during normal business hours of 8:00 am and 5:00 pm Monday through Friday.
   b. The City will provide the items requested subject to availability.
   c. All equipment must be set up, maintained, and removed by City employees exclusively.
3. The City of Shafter is in no way responsible for any personal injuries, property damage, or other liabilities that may incur during the use of said items.
4. The use of these items may also require City permits for Special Events and/or Encroachment in public right-of-way.

Indemnification

1. Applicant agrees that if this application is granted, applicant shall indemnify, defend, save and hold harmless the City of Shafter ("City"), and each of City's officials, officers, employees, city council members, agents, board members, commissioners, contractors and authorized volunteers (collectively "City Agents") against and from any and all suits, actions, damages, judgments, claims, demands, expenses (including actual out-of-pocket legal fees), losses, penalties, fines, liabilities, debts, costs and expenditures, including but not limited to, sums paid on liability judgements, and against any and all loss or liability which the City of Shafter or such City agents may suffer, or which may be recoverable from, or obtainable against the City of Shafter or such City agents, from loss, damage, or injury to persons or property in any manner proximately caused by, arising out of, allegedly arising out of, incident to, or connected to any acts, omissions, or misconduct in connection with this permit including but not limited to the use of any City streets, land, buildings, facilities, or as applicable, the placing, erection, maintenance or existence of encroachment.

Initial
DR

2. Applicant further agrees that upon the expiration of the permit for which this application is made, if granted, or upon the revocation thereof by the City, applicant will at his own cost and expense remove the same from the public property or right-of-way where the same is located, and restore said public property or right-of-way to the condition as nearly may be in which it was before the placing, erection, maintenance, or existence of said encroachment.

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3. Applicant shall submit a traffic control plan for both vehicular and pedestrian traffic for all work in

the public right-of-way. The plan and its controls shall follow the latest edition of the Manual of Uniform Traffic Control Devices (MUTCD).

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4. California Government Code Section 4216 requires an INQUIRY IDENTIFICATION NUMBER be assigned to every person planning to conduct an excavation in a Public Right-of-Way or Private Easement. If applicable, the applicant shall call the "USA" Regional Notification Center at 1-800-227-2600 a minimum of two (2) days prior to commencing that excavation. Pursuant to Title 12 of the Shafter Municipal Code, the undersigned herby applies for a permit to place, erect, and/or maintain an encroachment on public property right-of-way as therein defined.

Initial
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5. In the event that a homeowner intends to replace broken sidewalk within the public right-of-way in front of their residence, and/or install infill sidewalk that is not part of a development or planned improvements by the City, a no-fee encroachment permit may be approved and granted. Please coordinate with Staff to determine if a no-fee permit would be applicable for a portion of or the entire scope of any proposed improvements. Applicant must follow the City of Shafter's Subdivision Engineering & Design Manual. If the applicant fails to meet the requirements or excessive re-inspections are performed, the applicant will be charged a retro-active permit fee and re-inspection fees incurred.

Initial
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6. The following shall be in addition to the above indemnification and below acknowledgement for Furnished Goods: City of Shafter, its employees, city council members, agents, boards and commissions make NO WARRANTY of any kind, nature or description, express or implied, as to the quality and manufacture, safety or fitness for any particular purpose of any Equipment covered by this agreement.

Initial
DR

Step 3 - Hold Harmless Agreement

I certify and agree to indemnify and hold harmless the City of Shafter, its employees, city council members, agents, boards and commissions from and against any and all claims, liability loss, costs, damages, fees of attorneys, and other expenses which the City may sustain or incur by reason of, or in consequence of, the use of City streets and land, including but not limited to, sums paid on liability judgements in relation to use of land and streets.

Furthermore, I certify that I am the applicant or authorized agent and that the information filed is true and correct to the best of my knowledge. I understand that additional conditions of approval may be imposed

under this application, and I agree to comply with any conditions that may be required.

Applicant Signature **Date**
3/12/2025

Step 4 - Insurance Requirements

- Certificate of Insurance ("COI")
- Endorsement page

Minimum Insurance Coverage:
General: **$1,000,000 per occurrence** and **$2,000,000 general aggregate.**
If alcohol is present or sold: **$2,000,000 per occurrence** and **$4,000,000 general aggregate**
Coverage limits may be higher for higher risk activities and events.

Insurance certificates may be obtained by contacting homeowner/auto insurance companies and asking for event insurance or visiting online event insurance companies such as those listed below.

- Hub International: https://www.hubinternational.com
- Alliant Broker: Penny DeWitt-Holdren - Email: pdewitt@alliant.com (See City staff for assistance)

Friendly Reminders

1. All City noise regulations must be observed.
2. Parking must be in authorized parking spaces only.
3. Carefully observe Hours of Event, as stated on permit.
4. If indicated, comply with any additional conditions that may have been imposed as Conditions of Approval following review of your application for a Special Event Permit.

City Use Only

Public Works Review

Public Works Approval

Public Works Representative Name **Public Works Representative Title**

Signature **Date**

Police Department Review

Police Department Approval

Police Department Representative Name **Police Department Representative Title**

Signature **Date**

City Council Review

City Council Approval

Council Member Name **Council Member Title**

Signature **Date**

CITY OF
SHAFTER
Cinco de Mayo
Parade Route
CENTRAL VALLEY HWY
Kern County Superior Court - Shafter
County of Kern Administration Building
Veterans Hall
Police Station
Kern Fire
Shafter Library
Town Square
JAMES ST
CENTRAL AVE
PACIFIC AVE
POSO AVE
SUNSET AVE
CALIFORNIA AVE
MUNZER ST
N SHAFTER AVE
RICHLAND DR
Redwood Elementary
RJHS
N WALL ST
N GRANT ST
GOLDEN WEST AVE
ATLANTIC AVE
Shafter Agustic Center
Richland School District
N VALLEY ST
KARLA ST
MARK AVE
SHAW AVE
GOLDEN WEST AVE

CITY OF SHAFTER
CITY COUNCIL REPORT

MEETING DATE: April 1, 2025

DEPARTMENT: Yazmina Pallares, City Clerk

SUBJECT: CANCEL CITY COUNCIL MEETING OF APRIL 15, 2025

RECOMMENDATION

Council find the action is not defined as a “project” per Section 15378(b)(5) of the CEQA Guidelines; approve the cancellation of the regularly scheduled City Council meeting of April 15, 2025.

BACKGROUND

Construction work involving the installation of new A/C ducts in the Council Chamber is scheduled to take place in mid-April. The work is expected to be completed within 15 working days. While efforts were made to avoid disruptions to board meetings, Staff is proposing the cancelation of the regular City Council meeting on April 15, 2025 to allow the Contractor sufficient time to complete the installation.

Currently, there are no business matters requiring immediate action by the City Council at that meeting. A special meeting can be scheduled should business matters requiring immediate attention arise prior to the next regular council meeting on Tuesday, May 6, 2025.

FISCAL IMPACT

None.

CEQA ANALYSIS

The action is not defined as a “project” per Section 15378(b)(5) of the CEQA Guidelines because the action is the cancellation of a regularly scheduled City Council meeting and therefore, it is organizational and administrative activity that will not result in direct or indirect physical changes to the environment and not subject to CEQA.

APPROVED BY THE CITY ATTORNEY

Not Applicable

ATTACHMENTS

None

CONSENT CALENDAR

CITY OF SHAFTER
CITY COUNCIL REPORT

MEETING DATE: April 1, 2025

DEPARTMENT: Michael James, Public Works Director, Alex Gonzalez, Deputy Public Works Director

SUBJECT: ADOPTION OF FEDERAL HOUSING AND URBAN DEVELOPMENT FUNDING SECTION 3 COMPLIANCE PLAN

RECOMMENDATION

Council find the requested action is exempt from the California Environmental Quality Act; adopt the City of Shafter Section 3 Compliance Plan; and authorize the City Manager, subject to review by the City Attorney, to make minor updates to the plan, including incorporation of forms and certifications to implement the plan.

BACKGROUND

In 2023, Public Works staff successfully secured federal funding appropriations through Congressman David Valadao's office to resurface the existing travel lanes of Santa Fe Way between Los Angeles Avenue and Galpin Street. The funding awarded totals $2,000,000 and is being administered by the Department of Housing and Urban Development (HUD). A funding agreement with HUD was later approved by the Council and fully executed.

At its January 21, 2025 meeting, the Council authorized formal bidding for project construction. Among the requirements for a contractor awarded the project is compliance with a City "Section 3" Plan. Specifically, Section 3 of the Housing and Urban Development Act of 1968 requires that recipients of certain HUD funding provide, where applicable, job training, employment, and contracting opportunities to low- and very low-income individuals and businesses in their communities. Section 3 requires that HUD-funded construction projects actively provide job training, employment, and contracting opportunities for low-income community members. In essence, projects should endeavor to do the following:

- Prioritize Employment: City contractors must make efforts on applicable HUD-funded projects to ensure that low-income workers, especially those from HUD-assisted housing, provide a significant portion of labor hours. Prioritization is required for Section 3 workers and Targeted Section 3 workers (as defined in the Section 3 Plan)

- Encourage Contracting Opportunities: When appropriate, provide training opportunities and preferences to businesses that are owned or employ low-income individuals.
- Document Qualitative Efforts: Document qualitative efforts used to meet the Section 3 labor hour benchmarks. Qualitative measures include various outreach and training efforts to be made by the City and by contractors, and subcontractors awarded projects subject to Section 3 requirements.
- Maintain Accountability: Keep records and report labor contributions and contracting practices to ensure compliance.

This framework is designed to directly benefit economically disadvantaged individuals by creating local job and business opportunities.

Using HUD guidance, the City Attorney and Public Works Department developed a Section 3 Compliance Plan to be adopted by the Council and used with the bid documents for the Santa Fe Way project and any other future projects subject to Section 3 requirements. It is recommended that the Council adopt the plan as presented in this staff report. It is further recommended that the City Council authorize the City Manager, subject to review by the City Attorney, to make minor updates to the plan, including incorporation of forms and certifications to implement the plan.

FISCAL IMPACT

There is no direct fiscal impact associated with adoption of the Section 3 Compliance Plan. The plan is a federally required administrative document necessary to ensure compliance with the $2,000,000 HUD funding awarded for the Santa Fe Way resurfacing project.

Implementation of the plan may require additional staff time to administer reporting requirements, monitor contractor compliance, and maintain documentation; however, these responsibilities will be managed within existing staffing levels and resources. Any future projects subject to Section 3 requirements will similarly incorporate compliance efforts into project administration.

Adoption of the plan ensures continued eligibility for current and future HUD funding and supports the City's commitment to providing local economic opportunities for low-income individuals and businesses.

CEQA ANALYSIS

The action is not defined as a "project" per Section 15378(b)(2) of the CEQA Guidelines because the action is the approval of a Section 3 Compliance Plan required by law and therefore, it is considered general policy and procedure making and not subject to CEQA.

APPROVED BY THE CITY ATTORNEY

Yes

ATTACHMENTS

1. Section 3 Compliance Plan

City of Shafter
Section 3
Compliance Plan

Housing and Community Development Assistance

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B. PURPOSE OF THIS PLAN 2
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1. Overview of Section 3 Plan

A. SECTION 3 BACKGROUND

Section 3 is a provision of the Housing and Urban Development Act of 1968 (12 U.S.C. 1701u) that is regulated by the provisions of 24 CFR 75. The Section 3 regulations are intended to ensure that employment and other economic opportunities generated by certain United States Department of Housing and Urban Development (HUD) financial assistance will, to the greatest extent feasible, and consistent with existing federal, state and local laws and regulations, be directed to low- and very low-income persons, particularly those who are recipients of government assistance for housing, and to business concerns which provide economic opportunities to low- and very low-income persons.

B. PURPOSE OF THIS SECTION 3 PLAN

This Section 3 Plan sets forth the manner in which the City of Shafter (City) and its subrecipients, contractors and subcontractors will comply with HUD's Section 3 requirements in implementing the City's HUD funded program. By following this Section 3 Plan, the City will, to the greatest extent feasible, ensure that employment and other economic opportunities are directed to low- and very low-income persons (Section 3 workers and Targeted Section 3 workers) and to eligible businesses (Section 3 Businesses) and requires the same of its contractors.

The City will amend this Section 3 Plan, as necessary, to ensure continued compliance with HUD's requirements and to reflect updated Section 3 guidance and outreach strategies.

C. APPLICABILITY

This Section 3 Plan applies to City projects funded with housing and community development financial assistance received from HUD, including projects for housing rehabilitation, housing construction, and other public construction projects that exceed $200,000 or more from one or more HUD programs. Applicability is determined at the project level.

For projects funded with Lead and Hazard Control and Healthy Homes Programs, this Section 3 Plan applies to projects that exceed $100,000.

This Section 3 Plan also applies to projects that include multiple funding sources. Multiple funding source projects include, but are not limited to, projects that include housing and community development financial assistance for single or multiple recipients, and the Lead Hazard Control and Healthy Homes Program.

This Section 3 Plan **does not** apply to HUD public housing financial assistance.

Section 3 requirements **do not** apply to: 1) Material Supply Contracts - § 75.3(b), 2) Indian and Tribal Preferences - § 75.3(c), and 3) Other HUD assistance and other federal assistance not subject to Section 3 §75.3 (d). However, for financial assistance that is not subject to Section 3, the City will consider ways to support the purpose of Section 3.

2. Section 3 Coordinator

The City's Section 3 Coordinator serves as the central point of contact for Section 3 compliance for the City and its subrecipients, contractors and subcontractors supporting the program. Subrecipients, contractors, subcontractors and others are encouraged to reach out to the City's Section 3 Coordinator with questions regarding Section 3 compliance:

Coordinator: Alex Gonzalez, Deputy Public Works Director
agonzalez@shafter.com

3. Employment, Training, and Contracting Goals

A. IMPLEMENTATION OF SECTION 3

To the greatest extent feasible, and consistent with existing federal, state, and local laws and regulations, and this Section 3 Plan, the City will ensure that contracts for work in connection with Section 3 Projects are awarded to business concerns that furnish economic opportunities to Section 3 Workers residing within the metropolitan area (or nonmetropolitan county) in which the project is located.

Prior to commencement of work, contractors and subcontractors will be required to certify that they will follow the required prioritization of effort for Section 3 workers, Targeted Section 3 workers, and Section 3 business concerns as outlined below in Section C. Following completion of a Section 3 project, contractors and subcontractors will be required to certify that they followed the prioritization of effort requirements and will be required to complete the Cumulative Report (defined in Section 10(B)).

If the contractor or subcontractor do not meet the labor hour benchmarks, they must provide evidence that they have made qualitative efforts to assist low and very low-income persons with employment and training opportunities, as detailed in Section 5 and Section 7 of this Section 3 Plan.

B. LABOR HOUR BENCHMARKS

The City has established employment and training goals that subrecipients, contractors, and subcontractors should meet in order to comply with Section 3 requirements, as detailed in 24 CFR Part 75.19. The labor harbor benchmark goals are as follows:

1) Twenty-five (25) percent or more of the total number of labor hours worked by all workers on a Section 3 project are Section 3 workers;

   Section 3 Labor Hours/Total Labor Hours = 25%

And

2) Five (5) percent or more of the total number of labor hours worked by all workers on a Section 3 project are Targeted Section 3 workers, as defined at 24 CFR Part 75.21.

   Targeted Section 3 Labor Hours/Total Labor Hours = 5%*

* Targeted Section 3 Total Labor Hours of 5% are included in the calculation of Total Section 3 Labor Hours of 25% under (1) above.

HUD establishes and updates Section 3 benchmarks for Section 3 workers and/or Targeted Section 3 workers through a document published in the Federal Register, not less frequently than once every 3 years. Since the Section 3 benchmarks are subject to change every three years or sooner, the City will regularly review and, as needed, update this Section 3 Plan.

It is the responsibility of contractors to implement efforts to achieve Section 3 compliance. Any contractor that does not meet the Section 3 labor benchmarks must submit documentation to the City with its Section 3 Cumulative Report that demonstrates the qualitative measures, as detailed in Section 5 and 7 of this Section 3 Plan, undertaken to attempt to meet the Section 3 labor benchmarks.

C. CERTIFICATION OF PRIORITIZATION OF EFFORT FOR EMPLOYMENT, TRAINING, AND CONTRACTING

EMPLOYMENT AND TRAINING

For projects subject to Section 3, contractors and subcontractors must make best efforts to provide employment and training opportunities to Section 3 workers in the priority order listed below:

Provide employment and training opportunities to Section 3 workers within the metropolitan area (or nonmetropolitan county) in which the project is located in the priority order listed below:

1) Section 3 workers residing within the service area or the neighborhood of the project, and

2) Participants in YouthBuild programs.

Contractors and subcontractors will be required to certify that they will and have made best efforts to follow the prioritization of effort requirements prior to the beginning work and after work is completed.

CONTRACTING

For projects subject to Section 3, contractors and subcontractors must make best efforts to award contracts and subcontracts to business concerns that provide economic opportunities to Section 3 workers in the following order or priority:

1) Business concerns that provide economic opportunities to Section 3 workers residing within the metropolitan area (or nonmetropolitan county) in which assistance is located in the following order of priority (*where feasible*):

    a) Section 3 business concerns that provide economic opportunities to Section 3 workers residing within the service area or the neighborhood of the project; and

    b) YouthBuild programs.

Contractors and subcontractors will be required to certify that they will and have made best efforts to follow the prioritization of effort requirements prior to the beginning work and after work is completed.

4. Section 3 Eligibility and Certifications

Individuals and businesses that meet Section 3 criteria may seek Section 3 preference from the City or its contractors/subcontractors for training, employment, or contracting opportunities generated by HUD funded housing and community development financial assistance. To qualify as a Section 3 worker, Targeted Section 3 worker or a Section 3 business concern, each must self-certify that they meet the applicable criteria.

Businesses who misrepresent themselves as Section 3 business concerns and report false information to the City may have their contracts terminated as default and be barred from ongoing and future considerations for contracting opportunities.

A. SECTION 3 WORKER AND TARGETED SECTION 3 WORKER CERTIFICATION

A Section 3 worker seeking certification must submit self-certification documentation or other documentation acceptable to HUD, to the City, and to the contractor or subcontractor, that the person is a Section 3 worker or Targeted Section 3 worker as defined in 24 CFR Part 75. For the purposes of Section 3 worker eligibility, the City will use individual income rather than family/household income to determine eligibility. The income limits will be determined annually using the guidelines published at https://www.huduser.org/portal/datasets/il.html.

Section 3 Worker Preference - Persons seeking the Section 3 worker preference must demonstrate that they meet one or more of the following criteria currently or when hired within the past five years, as documented:

1) A low or very low-income resident (the worker's income for the previous or annualized calendar year is below the income limit established by HUD); or
2) Employed by a Section 3 business concern; or
3) A YouthBuild participant.

Targeted Section 3 Worker Preference- Persons seeking the Targeted Section 3 worker preference must demonstrate that they meet one or more of the following criteria:

1) Employed by a Section 3 business concern or
2) Currently meet or when hired met at least one of the following categories as documented within the past five years:
    a) Living within the service area or the neighborhood of the project, as defined in 24 CFR Part 75.5; or
    b) A YouthBuild participant.

Section 3 workers and Targeted Section 3 workers who are seeking preference in training and employment must submit the Section 3 Worker and Targeted Section 3 Worker Certification Form. Certification is subject to verification, with necessary documentation to be provided if requested by the City.

B. SECTION 3 BUSINESS CONCERN CERTIFICATION

For projects subject to Section 3, contractors and subcontractors will be required to make best efforts to award contracts and subcontracts to Section 3 business concerns.

Businesses that believe they meet the Section 3 Business requirements can self-register online in the HUD Business registry. Businesses may seek Section 3 Business Concern preference by demonstrating that it meets one or more of the following criteria:

1) At least 51 percent of the business is owned and controlled by low- or very low-income persons; or
2) At least 51 percent of the business is owned and controlled by current public housing residents or residents who currently live in Section 8-assisted housing; or
3) Over 75 percent of the labor hours performed for the business over the prior three-month period are performed by Section 3 workers.

Businesses that seek Section 3 preference shall certify, or demonstrate to the City, contractors or subcontractors, that they meet the definitions provided above. Businesses may demonstrate eligibility by submitting the Section 3 Business Concern Certification Form attached to this Section 3 Plan.

Section 3 Business Concern Certification Forms must be submitted at the time of bid/proposal. If the City previously approved the business concern to be Section 3 certified, then the certification can be submitted along with the bid, as long as the form is submitted within the prescribed expiration date, if any.

5. Compliance Activities- Qualitative Measures

The City, and its contractors and subcontractors have an obligation to provide employment and training opportunities for Section 3 workers and Targeted Section 3 workers when Section 3 requirements apply. HUD has provided a number of qualitative efforts that can be undertaken to assist all parties in enhancing Section 3 labor hour performance and in meeting the labor hour benchmarks, which include but are not limited to the following:

a. Engage in outreach efforts to generate job applicants who are Targeted Section 3 workers.

b. Provide training or apprenticeship opportunities.

c. Provide technical assistance to help Section 3 workers compete for jobs (e.g., resume assistance, coaching).

d. Provide or connect Section 3 workers with assistance in seeking employment including: drafting resumes, preparing for interviews, and finding job opportunities connecting residents to job placement services.

e. Hold one or more job fairs.

f. Provide or refer Section 3 workers to services supporting work readiness and retention (e.g., work readiness activities, interview clothing, test fees, transportation, child care).

g. Provide assistance to apply for/or attend community college, a four-year educational institution, or vocational/technical training.

h. Assist Section 3 workers in obtaining financial literacy training and/or coaching.

i. Engage in outreach efforts to identify and secure bids from Section 3 business concerns.

j. Provide technical assistance to help Section 3 business concerns understand and bid on contracts.

k. Divide contracts into smaller jobs to facilitate participation by Section 3 business concerns.

l. Provide bonding assistance, guaranties, or other efforts to support viable bids from Section 3 business concerns.

m. Promote the use of business registries designed to create opportunities for disadvantaged and small businesses.

n. Outreach, engagement, or referrals with the state one-stop system as defined in Section 121(e)(2) of the Workforce Innovation and Opportunity Act.

The City, and its contractors and subcontractors, and all other parties subject to the Section 3 requirements are required to fully document all qualitative efforts undertaken. In the event that either one or both of the labor hour benchmarks for Section 3 workers and Targeted Section 3 workers are not met, then documentation supporting the measures implemented to enhance Section 3 performance must be submitted to City.

Examples of documentation supporting the implementation of qualitative efforts might include: copies of direct mail solicitations, copies of internet and email outreach efforts, formal advertisements, flyer or brochures for meetings, sign-in lists for job fairs and other public meetings, agendas or meeting notes from meeting with contractors or businesses, or correspondence with Section 3 Business Concerns.

6. Assisting Contractors with Achieving Section 3 Goals

In an effort to assist contractors with meeting or exceeding the Section 3 goals, the City will endeavor to do one or more of the following:

1) Share Section 3 Plan with contractors and subcontractors and explain policies and procedures
2) Require contractors wishing to submit a bid/offer/proposal to attend a pre-bid meeting
3) Require contractor to sign the Section 3 Plan at pre-construction conference
4) Review Section 3 benchmarks and prioritization of effort with contractors and subcontractors to ensure that the goals are understood. It is not intended for contractors and subcontractors to terminate existing employees, but to make every effort feasible to meet Section 3 benchmark goals by utilizing existing qualified workforce and by considering qualified eligible Section 3 workers and Targeted Section 3 workers (per the prioritization of effort outlined in Section #3) before any other person, when hiring additional employees is needed to complete proposed work to be performed with the HUD program.

5) At the time of bid, require the contractor to present a list of the number of total labor hours, Section 3 worker labor hours, and Targeted Section 3 worker labor hours expected to be generated from the initial contract and a list of projected number of available positions, to include job descriptions and wage rates.

6) Maintain or obtain a local Section 3 worker/Targeted Section 3 worker database and provide the contractor with a list of interested and qualified Section 3 workers and Targeted Section 3 workers and contact information.

7) Inform contractors about the HUD Section 3 Opportunity Portal https://hudapps.hud.gov/OpportunityPortal/

8) Require contractors to notify Section 3 Coordinator of their interests regarding employment of Section 3 workers prior to hiring.

9) Encourage local business to register on the HUD Business Registry and direct contractors to the HUD Section 3 Business Registry https://www.hud.gov/section3businessregistry

10) Leverage the City's communication outlets (social media, website, etc.) to effectively communicate employment and contracting opportunities that arise.

11) Require contractors to submit a list of core employees (including administrative, clerical, planning and other positions pertinent to the construction trades) at the time of contact award.

7. Section 3 Outreach – Additional Qualitative Measures

A. OUTREACH EFFORTS FOR EMPLOYMENT AND TRAINING

In order to educate and inform workers and contractors, the City's Section 3 Coordinator will be prepared to provide training and technical assistance on a regular basis per program guidelines. Contractors and subcontractors should, to the greatest extent feasible:

1) Notify the Section 3 Coordinator when training opportunities are available

2) Provide information/handouts about Section 3 training opportunities to potential Section 3 workers and Targeted Section 3 workers

3) Conduct an annual training for Section 3 workers and Section 3 businesses

Contractors and subcontractors should employ several active strategies to notify Section 3 workers and Targeted Section 3 workers of Section 3 job opportunities, including:

1) Clearly indicating Section 3 eligibility on all job postings with the following statement: "This job is a Section 3 eligible job opportunity. We encourage applications from individuals that are low income and/or live in Public Housing and/or receive a Section 8 voucher";

2) Including the Section 3 Worker and Targeted Section 3 Worker Self-Certification Form in all job postings

3) Working with the Section 3 Coordinator to connect Section 3 worker and Targeted Section 3 workers in the City's database with opportunities and/or utilize the Section 3 Opportunity Portal to find qualified candidates

4) Establishing a current list of Section 3 eligible applicants

5) Contacting local community organizations and provide them with job postings for Section 3 eligible applicants; and

6) Coordinating a programmatic ad campaign, which results in widespread job posting across diverse ad networks including:

    a) Advertising job opportunities via social media, including LinkedIn and Facebook;

    b) Advertising job opportunities via flyer distributions and mass mailings and posting ad in common areas of housing developments and all public housing management offices

    c) Contacting resident councils, resident management corporations, and neighborhood community organizations to request their assistance in notifying residents of available training and employment opportunities

B. OUTREACH EFFORTS FOR CONTRACTING

When contracting opportunities arise in connection with the HUD program, the City will endeavor to employ one or more of the following strategies to notify Section 3 Business Concerns of Section 3 contracting opportunities, including but not limited to:

1) Add Section 3 language to all RFPs, procurement documents, bid offerings and contracts.

2) Coordinate mandatory pre-bid meetings to inform Section 3 Business Concerns of upcoming contracting opportunities. The Section 3 Coordinator will participate in these meetings to explain and answer questions related to Section 3 policy.

3) Advertise contracting opportunities in local community papers and notices that provide general information about the work to be contracted and where to obtain additional information.

4) Provide timely written notice of contracting opportunities to known Section 3 Business Concerns, providing sufficient time to to respond to bid invitations.

5) Require the prime contractor to publicize contracting opportunities for small businesses.

6) Coordinate with the City's Economic Development Department and other business assistance agencies and contractor associations to inform them of contracting opportunities and request their assistance in identifying Section 3 business concerns. This may include coordination with local community development organizations, business development agencies (Chamber of Commerce), and minority contracting associations.

7) Connect Section 3 business concerns with resources to support business development to assist in obtaining contracting opportunities (e.g., bonding and insurance assistance, etc.).

8) Encourage contractors to collaborate with the City as subcontract opportunities arise in an effort to notify eligible Section 3 business concerns about the contracting opportunities.

8. Section 3 Contracting Policy and Procedure

The provisions in this Section 3 Plan apply to procurements utilizing HUD funding subject to Section 3, and address requirements for making efforts to award contracts to Section 3 Business Concerns.

All contractors/businesses seeking Section 3 preference will be required, before submitting bids/proposals to the City to complete certifications, as appropriate. Such certifications shall be adequately supported with appropriate documentation as referenced in the Section 3 Business Concern Certification Form.

9. Section 3 Provisions/Contract Language

For procurements subject to Section 3, the City will include a provision in all of its contracts requiring contractors and subcontractors to meet the requirements of 24 CFR Part 75, and incorporating this Section 3 Plan into said contracts. In addition, contractors and subrecipients are required to include language in all Section 3 covered contracts or agreements requiring subcontractors to meet the provisions of 24 CFR Part 75.19 for housing and community development financial assistance.

The City will take appropriate actions upon finding that a contractor is in violation of 24 CFR Part 75 and will not knowingly contract with any contractor that has been found in violation of the Section 3 regulations. On a periodic basis the Section 3 Coordinator will audit the City's contractors for compliance with the minimum Section 3 requirements outlined in the Section 3 Plan.

For businesses, noncompliance with HUD's regulations in 24 CFR part 75 may result in sanctions, termination of this contract for default, and debarment or suspension from future HUD assisted contracts.

10. Reporting Requirements

For Section 3 covered contracts, contractors must submit the Section 3 Performance and Summary Report to the City's Section 3 Coordinator on a monthly basis, and the annual reporting requirement set forth in that form's instructions.

A. MONTHLY REPORTING

1) Contractors are required to submit monthly activity reports to the City's Section 3 Coordinator to the email address provided in Section 2 above with each progress payment request, or as may otherwise be specified in the contract documents.

B. ANNUAL REPORTING

1) Once a project is completed, contractors must submit a final Section 3 cumulative report for the program year ("Cumulative Report").
2) Upon the completion of a project, City's project Section 3 Coordinator will conduct a final review of the project's overall performance and compliance.
3) The City's Section 3 Coordinator will submit the Section 3 data as follows:

Funding Source	Report Submissions
Office of Community Planning and Development Programs	For Block Grant Assistance, HOME Funds, Housing Trust Funds, etc., Section 3 information will be submitted within the applicable closeout screens in IDIS, DRGR, or e-SNAPs as well as their annual reporting on the CAPER or APR.
Office of Lead Hazard Control and Health Homes Programs	For OLHCHH funding, information will bel reported for Section 3 activities within the Healthy Homes Grant Management System (HHGMS).

C. REPORTING ON PROJECTS WITH MULTIPLE FUNDING SOURCES

1) For Section 3 projects that include housing and community development financial assistance and other federal funding sources, the City and will report on the project as a whole and will identify the multiple associated sources of funding.

2) For projects assisted with funding from multiple sources of housing and community development assistance that exceed the thresholds of $200,000 and $100,000 for Lead Hazard Control and Healthy Homes Programs (LHCHH), the City will follow subpart C of Part 75 and will report to the applicable HUD program office, as prescribed by HUD. Note: LHCHH assistance is not included in calculating whether the assistance exceeds the $200,000 threshold. HUD housing and community development financial assistance is not included in calculating whether the assistance exceeds the LHCHH $100,000 threshold. Refer to chart in Appendix B.

11. Internal Section 3 Complaint Procedure

In an effort to resolve complaints generated due to non-compliance through an internal process, the City encourages submittal of such complaints to its Section 3 Coordinator as follows:

1) Complaints of non-compliance should be filed in writing and must contain the name of the complainant and brief description of the alleged violation of 24 CFR Part 75.

2) Complaints should be filed within twenty (20) calendar days after the complainant becomes aware of the alleged violation.

3) An investigation will be conducted if complaint is found to be valid. The City will conduct an informal, but thorough investigation affording all interested parties, if any, an opportunity to submit testimony and/or evidence pertinent to the complaint.

4) The City will provide written documentation detailing the findings of the investigation. The City will review the findings for accuracy and completeness before it is released to complainants. The findings will be made available promptly after the filing of a complaint. The City will endeavor to provide its findings within thirty (30) days after the filing of a complaint. If complainants wish to have their concerns considered outside of the City a complaint may be filed with:

The HUD program office responsible for the public housing financial assistance or the Section 3 project, or to the local HUD field office. These offices can be found through the HUD website, www.hud.gov/.

Complainants may be eligible to bring complaints under other federal laws. The U.S. Equal Employment Opportunity Commission (EEOC) is responsible for enforcing federal laws that make it illegal to discriminate against a job applicant or an employee because of the person's race, color, religion, sex (including pregnancy), national origin, age (40 or older), disability or genetic information (medical history or predisposition to disease). For more information about complainant rights, please contact EEOC at: www.EEOC.gov.

The Department of Labor Office of Federal Contract Compliance Programs (OFCCP) enforces, for the benefit of job seekers and wage earners, the contractual promise of affirmative action and equal employment opportunity required of those who do business with the Federal government. More information about the services they provide can be obtained at: http://www.dol.gov/ofccp/.

12. Appendices

APPENDIX A: DEFINITIONS

The terms *HUD, Public housing,* and *Public Housing Agency (PHA)* are defined in 24 CFR part 5.

The following definitions also apply to 24 CFR Part 75 HUD's Economic Opportunities for Low-and Very Low-Income Persons:

1937 Act means the United States Housing Act of 1937, 42 U.S.C. 1437 *et seq. activities related to Public Housing*

Contractor means any entity entering into a contract with:

(1) A recipient to perform work in connection with the expenditure of public housing financial assistance or for work in connection with a Section 3 project; or

(2) A subrecipient for work in connection with a Section 3 project.

Labor hours means the number of paid hours worked by persons on a Section 3 project or by persons employed with funds that include public housing financial assistance.

Low-income person means a person as defined in Section 3(b)(2) of the 1937 Act, at or below 80% AMI. Note that Section 3 worker eligibility uses individual income rather than family/household income.

Material supply contracts means contracts for the purchase of products and materials, including, but not limited to, lumber, drywall, wiring, concrete, pipes, toilets, sinks, carpets, and office supplies.

Professional services means non-construction services that require an advanced degree or professional licensing, including, but not limited to, contracts for legal services, financial consulting, accounting services, environmental assessment, architectural services, and civil engineering services.

Public housing financial assistance means assistance as defined in 24 CFR Part 75.3(a)(1).

Public housing project is defined in 24 CFR 905.108.

Recipient means any entity that receives directly from HUD public housing financial assistance or housing and community development assistance that funds Section 3 projects, including, but not limited to, any State, local government, instrumentality, PHA, or other public agency, public or private nonprofit organization.

Section 3 means Section 3 of the Housing and Urban Development Act of 1968, as amended (12 U.S.C. 1701u).

Section 3 business concern means:

(1) A business concern meeting at least one of the following criteria, documented within the last six-month period:

(i) It is at least 51 percent owned and controlled by low- or very low-income persons;

(ii) Over 75 percent of the labor hours performed for the business over the prior three-month period are performed by Section 3 workers; or

(iii) It is a business at least 51 percent owned and controlled by current public housing residents or residents who currently live in Section 8-assisted housing.

(2) The status of a Section 3 business concern shall not be negatively affected by a prior arrest or conviction of its owner(s) or employees.

(3) Nothing in this part shall be construed to require the contracting or subcontracting of a Section 3 business concern. Section 3 business concerns are not exempt from meeting the specifications of the contract.

Section 3 Coordinator is person tasked with overseeing all Section 3 responsibilities for the PHA/CD office.

Section 3 project means a project defined in 24 CFR Part 75.3(a)(2).

Section 3 worker means:

(1) Any worker who currently fits or when hired within the past five years fit at least one of the following categories, as documented:

(i) The worker's income for the previous or annualized calendar year is below the income limit established by HUD.

(ii) The worker is employed by a Section 3 business concern.

(iii) The worker is a YouthBuild participant.

(2) The status of a Section 3 worker shall not be negatively affected by a prior arrest or conviction.

(3) Nothing in this part shall be construed to require the employment of someone who meets this definition of a Section 3 worker. Section 3 workers are not exempt from meeting the qualifications of the position to be filled.

Section 8-assisted housing refers to housing receiving project-based rental assistance or tenant-based assistance under Section 8 of the 1937 Act.

Service area or the neighborhood of the project means an area within one mile of the Section 3 project or, if fewer than 5,000 people live within one mile of a Section 3 project, within a circle centered on the Section 3 project that is sufficient to encompass a population of 5,000 people according to the most recent U.S. Census.

Small PHA means a public housing authority that manages or operates fewer than 250 public housing units.

Subcontractor means any entity that has a contract with a contractor to undertake a portion of the contractor's obligation to perform work in connection with the expenditure of public housing financial assistance or for a Section 3 project.

Subrecipient has the meaning provided in the applicable program regulations or in 2 CFR 200.93.

Targeted Section 3 worker has the meanings provided in 24 CFR Part 75.11, 75.21, or 75.29, and does not exclude an individual that has a prior arrest or conviction.

Very low-income person means the definition for this term set forth in section 3(b)(2) of the 1937 Act (at or below 50% AMI).

YouthBuild programs refers to YouthBuild programs receiving assistance under the Workforce Innovation and Opportunity Act (29 U.S.C. 3226).

APPENDIX B: MULTIPLE FUNDING SOURCES - CHART

TYPE OF FINANCIAL ASSISTANCE	DEFINITIONS *TARGETED SECTION 3 WORKER	THRESHOLDS	PRIORITIZATION	REPORTING
Multiple Sources of Housing and Community Development *(single or multiple recipients)*	Must follow subpart C of Part 75	Exceeds $200,000 for Section 3 projects *LHCHHP exceeds $100,000	Must follow subpart C of Part 75	Must follow subpart C of Part 75 Must report on project as a whole and identify the multiple associated recipients Must report to the applicable HUD program office, as prescribed by HUD

CITY OF SHAFTER
CITY COUNCIL REPORT

MEETING DATE: April 1, 2025

DEPARTMENT: Randy Milligan, Police Chief

SUBJECT: REVIEW OF MILITARY EQUIPMENT USE POLICY AND UPDATED INVENTORY REPORT

RECOMMENDATION

Council find the action is not defined as a “project” per Section 15378(b)(5) of the CEQA Guidelines; review Ordinance No. 736, adopting a Military Equipment Use Policy, and review and approve a report of updated inventory of Military Equipment utilized by the Shafter Police Department pursuant to Assembly Bill 481 (“AB 481”).

BACKGROUND

Assembly Bill 481 (“AB 481”), codified at Government Code sections 7070 through 7075, requires the Shafter Police Department (“Department”) to obtain approval from the City Council for its military equipment use policy (“Policy”) to continue the use of previously acquired military equipment. The term “military equipment,” as used in AB 481, does not necessarily refer to equipment used by the military. Items deemed to be “military equipment” include, but are not limited to, unmanned aerial and ground vehicles, armored vehicles, command and control vehicles, pepper balls, less-lethal shotguns, less-lethal 40mm projectile launchers, long-range acoustic devices, and flashbangs.

The list of items considered “military equipment” by AB 481 is employed by many law enforcement agencies across the country as a best practice to enhance citizen and officer safety. Provided as an attachment to this staff report is the updated inventory list of military equipment that the department maintains, in accordance with Government Code Section 7072. The use of the military equipment identified on the inventory list is vital to the department’s mission and will continue to be strictly regulated through internal processes and oversight.

On May 3, 2022, the City Council approved Ordinance No. 736 adopting a Military Equipment Use Policy, in accordance with AB 481. A copy of the policy is attached for review. To continue using the equipment authorized by the policy, an Annual Report must be submitted to the City Council, which includes the following:

1. A summary of how the military equipment was used and its purpose.
2. A summary of any complaints or concerns received regarding military equipment.
3. The results of any internal audits, any information about policy violations**,** and any actions taken in response.

CONSENT CALENDAR

4. The total annual cost for each type of military equipment, including acquisition, personnel, training, transportation, maintenance, storage, upgrades**,** and other ongoing costs, along with the funding source for the next calendar year.
5. The quantity possessed for each type of military equipment.
6. If the law enforcement agency intends to acquire additional military equipment in the next year, the quantity sought for each type of military equipment.

The Shafter Police Department webpage will be utilized for distribution of any updates to the above materials as well as for this Annual Report. The department has utilized inventoried equipment for over twenty years, which has enabled officers to train, serve, and protect the citizens of Shafter.

FISCAL IMPACT

The cost of the current equipment is presently funded and included in the Fiscal Year budget for 2024/2025.

CEQA ANALYSIS

The action is not defined as a “project” per Section 15378(b)(5) of the CEQA Guidelines because the action is the approval and submittal of updated inventory of military equipment as required by law and therefore, it is an organizational and administrative activity that will not result in direct or indirect physical changes to the environment and is accordingly not subject to CEQA.

APPROVED BY THE CITY ATTORNEY

Not Applicable

ATTACHMENTS

1. 2024 Annual Military Equipment Report
2. Shafter Police Department Military Equipment Inventory
3. Military_Equipment (1)
4. Ordinance 736 Adopting Military Equipment Use Policy in Accordance with Assembly Bill 481

CITY OF SHAFTER

2025 – Annual Military Equipment Report,
Prepared Pursuant to Government Code § 7072

In accordance with Government Code section 7072, the Shafter Police Department hereby submits for City Council review and approval the following annual military equipment report.

1. **A summary of how the military equipment was used and the purpose of its use.**

All military equipment owned by the Department, which is detailed in Exhibit A to the Department's Military Equipment Use Policy, was used exclusively for the purposes designated by that Policy. In general, those purposes include use of specialized firearms to be used as precision weapons to address a threat with more precision and/or greater distances than a handgun, if present and feasible; use of noise flash diversionary devices to produce atmospheric over-pressure and brilliant white light and, as a result, can cause short-term (6 - 8 seconds) physiological/psychological sensory deprivation to give officers a tactical advantage; use of chemical agents and smoke canisters (by officers who are properly POST certified) to limit the escalation of conflict where employment of lethal force is prohibited or undesirable; use of projectile launch platforms and associated munitions to limit the escalation of conflict where employment of lethal force is prohibited or undesirable; and use of beanbag rounds and less lethal shotguns to limit conflict escalation and use of lethal force. In 2023, the only equipment used by the Department was Category 14 of Exhibit A, "Less Lethal Shotgun." Beanbag rounds were deployed to control one dangerous/combative individual. All other categorized equipment was used for yearly training and qualifications.

2. **A summary of any complaints or concerns received concerning the military equipment.**

The Department did not receive any complaints or citizen outreach concerning the Department's Military Equipment Use Policy or ongoing use of said equipment.

3. **The results of any internal audits, any information about violations of the military equipment use policy, and any actions taken in response.**

There were no violations of the Policy, and accordingly, no audits or actions took place in response.

4. **The total annual cost for each type of military equipment, including acquisition, personnel, training, transportation, maintenance, storage, upgrade, and other ongoing costs, and from what source funds will be provided for the military equipment in the calendar year following submission of the annual military equipment report.**

Costs associated with military equipment in 2024 included the use of associated ammunition, and qualifications and training for the officers (including overtime costs). These costs were accounted for in the City's 2024 budget.

5. **The quantity possessed for each type of military equipment.**

The quantity for each type of military equipment, is listed in Exhibit A to the Military Equipment Use Policy, available on the City's website and in person at the Department.

6. **If the law enforcement agency intends to acquire additional military equipment in the next year, the quantity sought for each type of military equipment.**

The Department plans to add equipment in 2025 and purchase two (two) additional Drones and four Pepperball Launchers.

EXHIBIT "A"

MILITARY EQUIPMENT INVENTORY

1. **Specialized Firearms and Ammunition (Equipment Category 10**)

   a. Description, quantity, capabilities, and purchase cost:

   Rifles: Guns that are fired from shoulder level, thereby have greater accuracy over a long distance.

   Colt LE 6920-5.56mm Patrol use, Quantity: 43, Cost: $870.46 per unit

   Remington Model 700 Bolt Action Rifle, Quantity: 1, Cost: Donated

   Ammunition: The Winchester USA .223R1, 55 grain cartridge is the primary training ammunition for the department. The Winchester .223 55 grain Ballistic Silvertip cartridge is the primary duty ammunition deployed during potential lethal encounters.

   Winchester USA 223 R1 Ammunition .223 55 grain full metal jacket, Quantity: Approx. 8,140 rounds, Cost: $369 per 500 round case.

   Winchester .223 55 grain Ballistic Silvertip, Quantity: Approx. 2,000 rounds, Cost: $227 per 200 round case.

   b. Purpose

   To be used as precision weapons to address a threat with more precision and/or greater distances than a handgun, if present and feasible.

   c. Authorized Use

   Only members that have successfully completed department rifle training are authorized to use a rifle. (Policy 313)

   d. Lifespan

   Rifle – 15 years

   Ammunition – Until expended

   e. Fiscal Impact

   Rifle annual maintenance - Approximately $50 for each rifle.

   Winchester USA 223R1 Ammunition – Annual cost $0-$2,000

   Winchester .223 55 grain Ballistic Silvertip Ammunition – Annual cost $0-$3,000

   f. Training

Prior to using a rifle, officers must be certified by POST instructors in the operation of the rifle. Additionally, all members that operate any rifle are required to pass a range qualification two times a year.

g. Legal and Procedural Rules

Use is established under Policy 313 of the Shafter Police Department. It is the policy of the Shafter Police Department to utilize rifles only for official law enforcement purposes, and pursuant to State and Federal law regarding the use of force.

2. **Noise Flash Diversionary Devices (Equipment Category 12**)

a. Description, quantity, capabilities, and purchase cost:

Distraction Devices: A distract device is ideal for distracting dangerous suspects during assaults, hostage rescue, room entry or other high-risk arrest situations.

Combined Tactical System, 7290 Low Roll Distraction Device, cost: Acquired from the MCCF closure, quantity: 14. A non-bursting, non-fragmenting, limited rolling device that produces a thunderous bang with an intense bright light. Ideal for distracting dangerous suspects during assaults, hostage rescue, room entry or other high-risk arrest situations

b. Purpose

To produce atmospheric over-pressure and brilliant white light and, as a result, can cause short-term (6 - 8 seconds) physiological/psychological sensory deprivation to give officers a tactical advantage.

c. Authorized Use

Diversionary Devices shall be used:

1. By officers who have been trained in their proper use.
2. In hostage and barricaded subject situations.
3. In high-risk warrant (search/arrest) services where there may be extreme hazards to officers or there is no response from suspects from announcements
4. During other high-risk situations where their use would enhance officer safety.
5. During training exercises.

d. Lifespan

Until used.

e. Fiscal Impact

No annual cost.

f. Training

Prior to use, officers must attend divisionary device training that is conducted by POST certified instructors.

g. Legal and Procedural Rules

It is the policy of the Department to utilize diversion devices only for official law enforcement purposes, and pursuant to State and Federal law regarding the use of force.

3. **Tear Gas (Equipment Category 12**)

a. Description, quantity, capabilities, and purchase cost:

Chemical Agent and Smoke Canisters: Canisters that contain chemical agents that are released when deployed.

a. Description, quantity, capabilities, and purchase cost Various Quantities of Chemical agent munitions, which are commonly referred to as "Tear gas," are used by the Department as a nonlethal tool to disperse rioting suspects and on barricaded suspects per Department Policy and applicable law. The Department uses chemical agents which are used by law enforcement across the United States: CS (2 Chlorobenzylidenemalononitrile) and OC (Oleoresin Capsicum). CS is an irritating agent and lachrymator (irritates the eyes and causes tears to flow). CS has been medically tested in the UK and US, specifically by the U.S. Army. There are no known allergic reactions to CS. OC was de-regulated in California in 1996, is endorsed by the FBI, and is available to civilians to legally possess (2.5 oz. or less). OC is an inflammatory agent which causes involuntary closure of eyes (open in 2-5 minutes) and respiratory inflammation (subsides in approximately 2 minutes).

Shafter Police Inventory:

Defense Technology (#1030) Flameless Tri-Chamber OC -8

Defense Technology (#1056) Aerosol OC Vapor - 15

Defense Technology 40 mm Muzzle Blast OC - 18

Defense Technology (#1063) SAF-Smoke White - 2

Combined Tactical Systems (#5210) White Smoke - 1

Defense Technology (#1090) Stinger Handball - 118

Defense Technology (#1027) Triple-Chaser SAF-Smoke - 4

Defense Technology (#1095) OC Stinger Handball - 10

Defense Technology (#1040) Instantaneous Blast OC – 9

Combined Tactical Systems (#5420) Lauchable Flameless Expulsion CN - 4

b. Purpose

To limit the escalation of conflict where employment of lethal force is prohibited or undesirable. Situations for use of the less lethal weapon systems may include but are not limited to:

i. Self-destructive, dangerous and or combative individuals.

ii. Riot/crowd control and civil unrest incidents.

iii. Circumstances where a tactical advantage can be obtained.

iv. Potentially vicious animals.

v. Training exercises or approved demonstrations.

c. Authorized Use

Only officers who have received POST certification in the use of chemical agents are authorized to use chemical agents.

d. Training

Sworn members utilizing chemical agent canisters are certified by POST less lethal and chemical agent instructors.

e. Lifespan

5 years from manufacturing dates

f. Fiscal Impact

No annual cost.

g. Legal and Procedural Rules

It is the policy of the Department to utilize chemical agents for official law enforcement purposes, and pursuant to State and Federal Law, including the Department's Use of Force Policy.

4. **Projectile Launch platforms and associated munitions (Equipment Category 14**)

a. Description, quantity, capabilities, and purchase cost:

40 MM Launchers and Rounds: 40MM LMT Launchers are utilized by Department personnel as a less lethal tool to launch impact rounds.

LEWIS MACHINE & TOOL CO., 40 MM MULTI-SHOT LAUNCHER, cost: Acquired by Shafter Modified Community Correctional Facility ("MCCF") closure, quantity: 2. The 40MM Multi-Shot launcher is a tactical Multi-Shot launcher.

DEFENSE TECHNOLOGY, 40MM LMT SINGLE SHOT LAUNCHER, cost: Acquired by MCCF closure, quantity: 3. Purchased 3 additional for $1,100 each. The 40MM Single Launcher is a tactical single-shot launcher.

DEFENSE TECHNOLOGY, 40MM EXACT IMPACT SPONGE, #6325, cost: Acquired by MCCF closure, quantity: 115. A less lethal 40mm lightweight plastic and foam projectile fired from a

single 40mm launcher with a rifled barrel. The 40mm Exact Impact Sponge Round provides accurate and effective performance when fired from the approved distance.

b. Purpose

To limit the escalation of conflict where employment of lethal force is prohibited or undesirable.

c. Authorized Use

Situations for use of the less lethal weapon systems may include, but are not limited to:

1. Self-destructive, dangerous and/or combative individuals.
2. Riot/crowd control and civil unrest incidents.
3. Circumstances where a tactical advantage can be obtained.
4. Potentially vicious animals.
5. Training exercises or approved demonstrations.

d. Training

Sworn members utilizing 40MM less lethal chemical agents or impact rounds are trained in there use by POST certified less lethal instructors.

e. Lifespan

20-25 years.

f. Fiscal Impact

No annual cost.

g. Legal and Procedural Rules

It is the policy of the Shafter Police Department to utilize the 40mm for official law enforcement purposes, and pursuant to State and Federal law, including those regarding the use of force.

5. **Bean Bag (Equipment Category 14**)

a. Description, quantity, capabilities, and purchase cost:

Less Lethal Shotgun: Less Lethal Shotgun is used to deploy the less lethal Safariland 12-gauge Drag #3027 Stabilized Beanbag Round.

REMINGTON LESS-LETHAL SHOTGUN, cost: Acquired from the MCCF Closure, quantity: 11. The Remington 870 Less Lethal Shotgun is used to deploy the less lethal Safariland 12-gauge Drag #3027 Stabilized Beanbag Round. The Safariland Beanbag Round can be used up to a distance of 75 feet. The range of the weapon system helps to maintain space between officers and a suspect reducing the immediacy of the threat which is a principle of De-escalation.

12-GAUGE Safariland BEANBAG ROUND, cost: $5 each, quantity: 35. A less lethal 2.4-inch 12-gauge shotgun round firing a ballistic fiber bag filled with 40 grams of lead shot

at a velocity of 270-290 feet per second (FPS). Safariland Beanbag rounds are discharged from a dedicated 12-gauge shotgun that is distinguishable by an orange butt stock and fore grip. This round provides accurate and effective performance when fired from the approved distance of not fewer than five (5) feet. Effectiveness depends on many variables, such as distance, clothing, stature, and the point where the projectile impacts.

b. Purpose

To limit the escalation of conflict where employment of lethal force is prohibited or undesirable.

c. Authorized Use

1. Self-destructive, dangerous and/or combative individuals.
2. Riot/crowd control and civil unrest incidents.
3. Circumstances where a tactical advantage can be obtained.
4. Potentially vicious animals.
5. Training exercises or approved demonstrations.

d. Lifespan

No expiration date

e. Fiscal Impact

Safariland Beanbag Round – Annual cost $300

f. Training

All officers are trained in the 12 gauge less lethal shotgun as a less lethal option by in-service training.

a. Legal and Procedural Rules

It is the policy of the department to utilize the less lethal shotgun for official law enforcement purposes, and pursuant to State and Federal law, including those regarding the Department's Use of Force Policy.

6. **Pepperball Launcher and associated munitions (Equipment Category 12**)

a. Description, quantity, capabilities, and purchase cost:

Pepperball Launchers and Projectiles: Pepperball Launcher is an air powered style rifle used to deploy the less lethal Pepperball projectiles, containing pava-powder, allowing Officers to maintain distance and enhance safety, de-escalate subject behavior while minimizing force, thus reducing liability.

Pepperball VKS Pro Launcher, cost: $1381 each / quantity: 2. The Pepperball Less Lethal Launcher is an air powered-style rifle that uses compressed air to launch Pepperball pava-powder filled projectiles, also known as pepperballs. The Pepperball pava-powder filled projectiles are small, frangible projectiles that burst upon impact releasing a pepper cloud irritant which rapidly disperses into the air to quickly incapacitate an attacker. Exposure

will cause an immediate reaction to the eyes, mouth, nose, throat, chest and skin. Pepperball projectiles can be used up to a distance of 150 feet. The range of the weapon system helps to maintain space between officers and a suspect reducing the immediacy of the threat, which is a principle of De-escalation. Pepperball launchers are distinguishable by a yellow buttstock, yellow hand guards and yellow magazine.

Pepperball INERT Powder Projectiles, cost: $323/each container (375 projectiles/per container), quantity: 2 containers. A 0.68 caliber training projectile filled with 3g grams of harmless, scented powder, launching at a velocity of 280-300 feet per second (FPS). INERT Projectiles are distinguishable by the exterior shell is half white and half purple in color. Pepperball projectiles are discharged from a dedicated Pepperball launcher. This projectile provides accurate and effective performance when fired from the approved distance 0 feet, per Pepperball. Effectiveness depends on many variables, such as distances, weather, clothing, stature, and the placement where the projectile impacts.

Pepperball LIVE Powder Projectiles, cost: $967/each container (375 projectiles/per container), quantity: 2 containers. A 0.68 caliber less lethal plastic projectile filled with 3g grams of 2% pava-powder, non-flammable, launching at a velocity of 280-300 feet per second (FPS). LIVE Projectiles are distinguishable by the exterior shell is half red and half white in color. Pepperball projectiles are discharged from a dedicated Pepperball launcher. This projectile provides accurate and effective performance when fired from the approved distance 0 feet, per Pepperball. Effectiveness depends on many variables, such as distances, weather, clothing, stature, and the placement where the projectile impacts.

Pepperball LIVE X Powder Projectiles, cost: $1,244/each container (375 projectiles/per container), quantity: 2 containers. A 0.68 caliber less lethal plastic projectile filled with 3g grams of 5% pava-powder, non-flammable, launching at a velocity of 280-300 feet per second (FPS). LIVE X Projectiles are distinguishable by the exterior shell is half red and half black in color. Pepperball projectiles are discharged from a dedicated Pepperball launcher. This projectile provides accurate and effective performance when fired from the approved distance 0 feet, per Pepperball. Effectiveness depends on many variables, such as distances, weather, clothing, stature, and the placement where the projectile impacts.

Pepperball GLASS BREAKER Solid Projectiles, cost: $273/each container (100 projectiles/per container), quantity: 1 container. A 0.68 caliber, less lethal, solid polymer projectile, weighing 3g grams, launching at a velocity of 280-300 feet per second (FPS). GLASS BREAKER Projectiles are distinguishable by the shell color being a solid off-white color. Pepperball projectiles are discharged from a dedicated Pepperball launcher. This projectile provides accurate and effective performance when fired from the approved distance 0 feet, per Pepperball. Effectiveness depends on many variables, such as distances, weather, and the placement where the projectile impacts. Not to be used on humans or animals.

b. Purpose

To provide an immediate option between verbal commands and more lethal alternatives, to de-escalate conflict and resolve situations with the least amount of force.

c. Authorized Use

6. Self-destructive, dangerous and/or combative individuals.
7. Riot/crowd control and civil unrest incidents.
8. Circumstances where a tactical advantage can be obtained.
9. Potentially vicious animals.
10. Training exercises or approved demonstrations.

d. Lifespan

Launchers – 10 years

Projectiles - 3 years

e. Fiscal Impact

Pepperball Launchers – Annual Maintenance Cost $50-100

Pepperball Projectiles – Annual cost $750

f. Training

All officers are trained in the Pepperball VKS Pro Launchers and variety of projectiles as a less lethal option by in-service training.

b. Legal and Procedural Rules
It is the policy of the department to utilize the less lethal, kinetic platforms and projectiles for official law enforcement purposes, and pursuant to State and Federal law, including those regarding the Department's Use of Force Policy.

7. **Unmanned Aerial Vehicles (Equipment Category 1**)

a. Description, quantity, capabilities, purchase cost, and life span

i. DJI Mavic 3 Thermal, quantity: 2. UAV that has a color and infrared camera as well as an audible speaker and light. Capable of video recording, weighs approx. 898 grams and has approximately 46 minutes of flight time. Cost: $6,566 each. Life span:3-5 years

a. Purpose
To be deployed when its view would assist officers or incident commanders with the following situations, which include but are not limited to:

i. major collision investigations.
ii. search for missing persons.
iii. natural disaster management.
iv. crime scene photography.
v. SWAT, tactical or other public safety and life preservation missions.
vi. In response to specific requests from local, state or federal fire authorities for fire response and/or prevention.

c. Authorized Use

Only assigned operators who have completed the required training shall be permitted to operate a UAV during approved missions.

d. Fiscal Impact

Annual maintenance and battery replacement cost is approximately $1,000.

e. Training

All Department UAS operators are licensed by the Federal Aviation Administration or operate under the authority of the FAA COA for the Bakersfield Police Department for UAS operation. In addition, each operator must attend regular 20-hour department training every month.

f. Legal and Procedural Rules

Use is established under, FAA Regulation 14 CFR Part 107, and the City of Bakersfield Police Department UAS policy. It is the policy of the BPD to utilize UAS only for official law enforcement purposes, and in a manner that respects the privacy of our community, pursuant to State and Federal law.

Military Equipment

710.1 PURPOSE AND SCOPE

The purpose of this policy "Policy" is to provide guidelines for the approval, acquisition, and reporting requirements of military equipment pursuant to Assembly Bill 481 ("AB 481"). (California Government Code § 7070; et seq.)

710.1.1 DEFINITIONS

Definitions related to this policy include (Government Code § 7070):

Governing body – The elected or appointed body that oversees the Department.

Military equipment – Includes but is not limited to the following:

- Unmanned, remotely piloted, powered aerial or ground vehicles.
- Mine-resistant ambush-protected (MRAP) vehicles or armored personnel carriers.
- High mobility multipurpose wheeled vehicles (HMMWV), two-and-one-half-ton trucks, five-ton trucks, or wheeled vehicles that have a breaching or entry apparatus attached.
- Tracked armored vehicles that provide ballistic protection to their occupants.
- Command and control vehicles that are either built or modified to facilitate the operational control and direction of public safety units.
- Weaponized aircraft, vessels, or vehicles of any kind.
- Battering rams, slugs, and breaching apparatuses that are explosive in nature. This does not include a handheld, one-person ram.
- Firearms and ammunition of .50 caliber or greater, excluding standard-issue shotguns and standard-issue shotgun ammunition.
- Specialized firearms and ammunition of less than .50 caliber, including firearms and accessories identified as assault weapons in Penal Code § 30510 and Penal Code § 30515, with the exception of standard-issue firearms.
- Any firearm or firearm accessory that is designed to launch explosive projectiles.
- Noise-flash diversionary devices and explosive breaching tools.
- Munitions containing tear gas or OC, excluding standard, service-issued handheld pepper spray.
- Area denial electroshock devices, microwave weapons, water cannons, long-range acoustic devices (LRADs), acoustic hailing devices, and sound cannons.
- Kinetic energy weapons and munitions.
- Any other equipment as determined by a governing body or a state agency to require additional oversight.

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710.2 POLICY

It is the Policy of the Shafter Police Department ("Department") that members of this Department comply with the provisions of AB 481 with respect to funding, acquisition and use of military equipment.

710.3 MILITARY EQUIPMENT COORDINATOR

The Chief of Police shalldesignate a member of this Department to act as the military equipment coordinator. The responsibilities of the military equipment coordinator include but are not limited to:

(a) Acting as liaison to the City Council for matters related to the requirements of this Policy.

(b) Identifying Department equipment that qualifies as military equipment in the current possession of the Department, or the equipment the Department intends to acquire that requires approval by the City Council.

(c) Conducting an inventory of all military equipment at least annually.

(d) Collaborating with any allied agency that may use military equipment within the jurisdiction of the Department.

(e) Preparing for, scheduling, and coordinating the annual community engagement meeting to include:

1. Publicizing the details of the meeting and
2. Preparing for public questions regarding the Department'sfunding, acquisition, and use of military equipment.

(f) Preparing the annual military equipment report for submission to the Chief of Police and ensuring that the report is made available on the Department website.

(g) Establishing the procedure for a person to register a complaint or concern, or how that person may submit a question about the use of a type of military equipment, and how the Department will respond in a timely manner.

710.4 MILITARY EQUIPMENT INVENTORY

The list of qualifying military equipment for the Department is attached to this Policy as Exhibit "A" and incorporated into the Policy by this reference.

See attachment: Shafter Police Department Military Equipment Inventory Revised 2024.pdf.docx

710.5 APPROVAL

The Chief of Police or the authorized designee shall obtain approval from the City Council by way of an ordinance adopting the policy. As part of the approval process, the Chief of Police or the authorized designee shall ensure the policy is submitted to the City Councilland is available on the Department website at least thirty (30) days prior to any public hearing concerning the Policy. The Policy must be approved by the City Council prior to engaging in any of the following:

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(a) Requesting military equipment made available pursuant to 10 USC § 2576(a).

(b) Seeking funds for military equipment, including but not limited to applying for a grant, soliciting or accepting private, local, state, or federal funds, in-kind donations, or other donations or transfers.

(c) Acquiring military equipment either permanently or temporarily, including by borrowing or leasing.

(d) Collaborating with another law enforcement agency in the deployment or other use of military equipment within the jurisdiction of this Department.

(e) Using any new or existing military equipment for a purpose, in a manner, or by a person not previously approved by the City Council.

(f) Soliciting or responding to a proposal for, or entering into an agreement with, any other person or entity to seek funds for, apply to receive, acquire, use, or collaborate in the use of military equipment.

(g) Acquiring military equipment through any means not provided above.

710.6 COORDINATION WITH OTHER JURISDICTIONS

Military equipment used by any other member this Department shall be approved for use in accordance with this Policy. Military equipment used by other jurisdictions that are providing mutual aid to the City of Shafter, or otherwise engaged in law enforcement operations in the City, shall comply with their respective military equipment use policies in rendering mutual aid or carrying out a law enforcement function related to a criminal matter under their investigation.

710.7 COMPLIANCE

Department members are bound to adhere to this Policy, in addition to state and local laws and ordinances when employing the use of military equipment at any time. Violations of the law or this Policy may result in criminal or administrative investigations and, or actions.

710.8 ANNUAL REPORT

Upon approval of this Policy, the Chief of Police or the authorized designee will submit a military equipment report to the City Council for each type of military equipment approved within one year of approval, and annually thereafter for as long as the military equipment is available for use.

The Chief of Police or the authorized designee should also make each annual military equipment report publicly available on the Department website for as long as the military equipment is available for use. The report shall include all information required by Government Code section 7072 for the preceding calendar year for each type of military equipment in Department inventory.

710.9 COMMUNITY ENGAGEMENT

Within 30 days of submitting and publicly releasing the annual report, the Department shall hold at least one well-publicized and conveniently located community engagement meeting, at which

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the Department should discuss the report and respond to public questions regarding the funding, acquisition, or use of military equipment.

710.10 COMPLAINT PROCESS

Members of the public may register complaints or concerns or submit questions about the use of each specific type of military equipment in this policy by any of the following means:

1. Via email to: (RMILLIGAN@SHAFTER.COM)

2. Via phone call to: (661) 746-8500

3. Via mail sent to:

Shafter Police Department

Attn: Military Equipment Use Coordinator

201 Central Valley Highway

The Department is committed to responding to complaints, concerns and/or questions received through any of the above methods in a timely manner.

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Attachments

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Shafter Police Department Military Equipment Inventory Revised 2024.pdf.docx

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ORDINANCE NO. 736

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF SHAFTER, CALIFORNIA ADOPTING A MILITARY EQUIPMENT USE POLICY, IN ACCORDANCE WITH ASSEMBLY BILL 481

WHEREAS, on September 30, 2021, Governor Newsom signed into law Assembly Bill ("AB") 481 to address the funding, acquisition, and use of military equipment, as that term is defined by Government Code section 7070(c); and,

WHEREAS, AB 481 requires adoption of a military use equipment policy ("Policy") by the City Council before the Shafter Police Department ("Department") may take action to request military equipment; seek funds (such as grants or in-kind donations) for acquiring military equipment; actually acquire military equipment, either permanently or temporarily by owning, borrowing, or leasing; collaborate with other law enforcement agencies to deploy or use military equipment in the agency's territorial jurisdiction; use new or existing military equipment in a manner not previously subject to AB 481's scope; solicit or respond to a proposal for, or enter into an agreement with, any person or entity to seek funds for, apply for, acquire, use, or collaborate in using military equipment; or to acquire military equipment through any other means not specifically detailed in the statute; and,

WHEREAS, in accordance with AB 481, the proposed Policy was made available on the Department website at least thirty (30) days prior to the public hearing by the City Council to adopt the Policy; and,

WHEREAS, in accordance with AB 481, the Policy is on the agenda as an open session item at a regular meeting of the City Council, and public comment on the item will be allowed in accordance with the Brown Act; and,

WHEREAS, this Ordinance will be reviewed by City Council at least annually, and based on an annual military equipment report that will be submitted to the City Council pursuant to AB 481.

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

SECTION 1. Incorporation of Recitals. The Recitals set forth above are incorporated herein, are made findings and determination of the City Council, and are an operative part of this Ordinance.

SECTION 2. Findings. Pursuant to Government Code section 7071(d)(1), as may be amended or renumbered from time to time, the City Council hereby makes the following findings in support of its adoption of the Policy:

A. The military equipment identified in the Policy is necessary because there is no reasonable alternative that can achieve the same objective of officer and civilian safety.

B. The proposed Policy will safeguard the public's welfare, safety, civil rights, and civil liberties.

C. If the Department purchases military equipment pursuant to the Policy, the equipment is reasonably cost effective compared to available alternatives that can achieve the same objective of officer and civilian safety.

D. Prior military equipment use complied with the military equipment use policy that was in effect at the time, or if prior uses did not comply with the accompanying military equipment use policy, corrective action has been taken to remedy nonconforming uses and ensure future compliance.

SECTION 3. Adoption of the Military Equipment Policy. The City Council hereby adopts the Military Equipment Use Policy, which are all attached hereto as Exhibit "A".

SECTION 4. CEQA Determination. The City Council finds that this ordinance is not subject to the requirements of the California Environmental Quality Act, pursuant to (Guidelines) Section 15060(c)(2) & (3) as there is no potential for physical changes to the environment as this ordinance implements a military use equipment policy in accordance with AB 481.

SECTION 5. Publication. This ordinance shall be published as provided in Government Code section 36933.

SECTION 6. Severability. If any section, subsection, subdivision, paragraph, sentence, clause or phrase of this ordinance, or any part thereof is for any reason held to be unconstitutional, such decision shall not affect the validity of the remaining portion of this ordinance or any part thereof. The City Council hereby declares that it would have passed each section, subsection, subdivision, paragraph, sentence, clause or phrase thereof, irrespective of the fact that any one or more section, subsection, subdivision, paragraph, sentence, clause or phrase be declared unconstitutional.

SECTION 7. Effective Date. This Ordinance shall be effective upon the commencement of the thirty-first (31st) day following the adoption date.

PASSED AND ADOPTED this 3rd day of May, 2022.

Cathy L. Prout, Mayor

ATTEST:

Yazmina Pallares, City Clerk

APPROVED AS TO FORM:

Marco Martinez, City Attorney

Exhibit "A"
[Insert AB 481 Policy]

Military Equipment Use Policy

710.1 PURPOSE AND SCOPE

The purpose of this policy "Policy" is to provide guidelines for the approval, acquisition, and reporting requirements of military equipment pursuant to Assembly Bill 481 ("AB 481"). (California Government Code § 7070; et seq.)

710.1.1 DEFINITIONS

Definitions related to this Policy include those provided in Government Code7070, and as follows:

Governing body – City of Shafter City Council ("City Council").

Military equipment – Includes but is not limited to the following:

- Unmanned, remotely piloted, powered aerial or ground vehicles.
- Mine-resistant ambush-protected ("MRAP") vehicles or armored personnel carriers.
- High mobility multipurpose wheeled vehicles ("HMMWV"), two-and-one-half-ton trucks, five-ton trucks, or wheeled vehicles that have a breaching or entry apparatus attached.
- Tracked armored vehicles that provide ballistic protection to their occupants.
- Command and control vehicles that are either built or modified to facilitate the operational control and direction of public safety units.
- Weaponized aircraft, vessels, or vehicles of any kind.
- Battering rams, slugs, and breaching apparatuses that are explosive in nature. This does not include a handheld, one-person ram.
- Firearms and ammunition of .50 caliber or greater, excluding standard-issue shotguns and standard-issue shotgun ammunition.
- Specialized firearms and ammunition of less than .50 caliber, including firearms and accessories identified as assault weapons in Penal Code section 30510 and Penal Code section 30515, with the exception of standard-issue firearms.
- Any firearm or firearm accessory that is designed to launch explosive projectiles.
- Noise-flash diversionary devices and explosive breaching tools.
- Munitions containing tear gas or OC, excluding standard, service-issued handheld pepper spray.
- TASER® Shockwave, microwave weapons, water cannons, and long-range acoustic devices (LRADs).
- Kinetic energy weapons and munitions.
- Any other equipment as determined by the City Council to require additional oversight.

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710.2 POLICY

It is the Policy of the Shafter Police Department ("Department") that members of this Department comply with the provisions of AB 481 with respect to funding, acquisition and use of military equipment.

710.3 MILITARY EQUIPMENT COORDINATOR

The Chief of Police shalldesignate a member of this Department to act as the military equipment coordinator. The responsibilities of the military equipment coordinator include but are not limited to:

(a) Acting as liaison to the City Council for matters related to the requirements of this Policy.

(b) Identifying Department equipment that qualifies as military equipment in the current possession of the Department, or the equipment the Department intends to acquire that requires approval by the City Council.

(c) Conducting an inventory of all military equipment at least annually.

(d) Collaborating with any allied agency that may use military equipment within the jurisdiction of the Department.

(e) Preparing for, scheduling, and coordinating the annual community engagement meeting to include:

1. Publicizing the details of the meeting and
2. Preparing for public questions regarding the Department'sfunding, acquisition, and use of military equipment.

(f) Preparing the annual military equipment report for submission to the Chief of Police and ensuring that the report is made available on the Department website.

(g) Establishing the procedure for a person to register a complaint or concern, or how that person may submit a question about the use of a type of military equipment, and how the Department will respond in a timely manner.

710.4 MILITARY EQUIPMENT INVENTORY

The list of qualifying military equipment for the Department is attached to this Policy as Exhibit "A" and incorporated into the Policy by this reference.

See attachment: SHAFTER POLICE MILITARY EQUIPMENT INVENTORY.pdf

710.5 APPROVAL

The Chief of Police or the authorized designee shall obtain approval from the City Council by way of an ordinance adopting the policy. As part of the approval process, the Chief of Police or the authorized designee shall ensure the policy is submitted to the City Councilland is available on the Department website at least thirty (30) days prior to any public hearing concerning the Policy. The Policy must be approved by the City Council prior to engaging in any of the following:

(a) Requesting military equipment made available pursuant to 10 USC § 2576(a).

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(b) Seeking funds for military equipment, including but not limited to applying for a grant, soliciting or accepting private, local, state, or federal funds, in-kind donations, or other donations or transfers.

(c) Acquiring military equipment either permanently or temporarily, including by borrowing or leasing.

(d) Collaborating with another law enforcement agency in the deployment or other use of military equipment within the jurisdiction of this Department.

(e) Using any new or existing military equipment for a purpose, in a manner, or by a person not previously approved by the City Council.

(f) Soliciting or responding to a proposal for, or entering into an agreement with, any other person or entity to seek funds for, apply to receive, acquire, use, or collaborate in the use of military equipment.

(g) Acquiring military equipment through any means not provided above.

710.6 COORDINATION WITH OTHER JURISDICTIONS

Military equipment used by any other member this Department shall be approved for use in accordance with this Policy. Military equipment used by other jurisdictions that are providing mutual aid to the City of Shafter, or otherwise engaged in law enforcement operations in the City, shall comply with their respective military equipment use policies in rendering mutual aid or carrying out a law enforcement function related to a criminal matter under their investigation.

710.7 COMPLIANCE

Department members are bound to adhere to this Policy, in addition to state and local laws and ordinances when employing the use of military equipment at any time. Violations of the law or this Policy may result in criminal or administrative investigations and, or actions.

710.8 ANNUAL REPORT

Upon approval of this Policy, the Chief of Police or the authorized designee will submit a military equipment report to the City Council for each type of military equipment approved within one year of approval, and annually thereafter for as long as the military equipment is available for use.

The Chief of Police or the authorized designee should also make each annual military equipment report publicly available on the Department website for as long as the military equipment is available for use. The report shall include all information required by Government Code section 7072 for the preceding calendar year for each type of military equipment in Department inventory.

710.9 COMMUNITY ENGAGEMENT

Within 30 days of submitting and publicly releasing the annual report, the Department shall hold at least one well-publicized and conveniently located community engagement meeting, at which the Department should discuss the report and respond to public questions regarding the funding, acquisition, or use of military equipment.

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710.10 COMPLAINT PROCESS

Members of the public may register complaints or concerns or submit questions about the use of each specific type of military equipment in this policy by any of the following means:

1. Via email to: (RMILLIGAN@SHAFTER.COM)

2. Via phone call to: (661) 746-8500

3. Via mail sent to:

Shafter Police Department

Attn: Military Equipment Use Coordinator

201 Central Valley Highway

The Department is committed to responding to complaints, concerns and/or questions received through any of the above methods in a timely manner.

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Attachments

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SHAFTER POLICE MILITARY EQUIPMENT INVENTORY.pdf

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EXHIBIT "A"

MILITARY EQUIPMENT INVENTORY

1. **Specialized Firearms and Ammunition (Equipment Category 10)**

   a. Description, quantity, capabilities, and purchase cost:

   Rifles: Guns that are fired from shoulder level, thereby have greater accuracy over a long distance.

   Colt LE 6920-5.56mm Patrol use, Quantity: 23, Cost: $870.45 per unit

   Colt A3-5.56mm Patrol use, Quantity: 5, Cost: $870.45 per unit

   Remington Model 700 Bolt Action Rifle, Quantity: 1, Cost: Donated

   Ammunition: The Winchester USA .223R1, 55 grain cartridge is the primary training ammunition for the department. The Winchester .223 55 grain Ballistic Silvertip cartridge is the primary duty ammunition deployed during potential lethal encounters.

   Winchester USA 223 R1 Ammunition .223 55 grain full metal jacket, Quantity: Approx. 20,500 rounds, Cost: $369 per 500 round case.

   Winchester .223 55 grain Ballistic Silvertip, Quantity: Approx. 3,300 rounds, Cost: $227 per 200 round case.

   b. Purpose

   To be used as precision weapons to address a threat with more precision and/or greater distances than a handgun, if present and feasible.

   c. Authorized Use

   Only members that have successfully completed department rifle training are authorized to use a rifle. (Policy 313)

   d. Lifespan

   Rifle – 15 years

   Ammunition – Until expended

   e. Fiscal Impact

   Rifle annual maintenance - Approximately $50 for each rifle.

   Winchester USA 223R1 Ammunition – Annual cost $0-$2,000

   Winchester .223 55 grain Ballistic Silvertip Ammunition – Annual cost $0-$3,000

   f. Training

Prior to using a rifle, officers must be certified by POST instructors in the operation of the rifle. Additionally, all members that operate any rifle are required to pass a range qualification two times a year.

g. Legal and Procedural Rules

Use is established under Policy 313 of the Shafter Police Department. It is the policy of the Shafter Police Department to utilize rifles only for official law enforcement purposes, and pursuant to State and Federal law regarding the use of force.

2. **Noise Flash Diversionary Devices (Equipment Category 12)**

a. Description, quantity, capabilities, and purchase cost:

Distraction Devices: A distract device is ideal for distracting dangerous suspects during assaults, hostage rescue, room entry or other high-risk arrest situations.

Combined Tactical System, 7290 Low Roll Distraction Device, cost: Acquired from the MCCF closure, quantity: 16. A non-bursting, non-fragmenting, limited rolling device that produces a thunderous bang with an intense bright light. Ideal for distracting dangerous suspects during assaults, hostage rescue, room entry or other high-risk arrest situations

b. Purpose

To produce atmospheric over-pressure and brilliant white light and, as a result, can cause short-term (6 - 8 seconds) physiological/psychological sensory deprivation to give officers a tactical advantage.

c. Authorized Use

Diversionary Devices shall be used:

1. By officers who have been trained in their proper use.
2. In hostage and barricaded subject situations.
3. In high-risk warrant (search/arrest) services where there may be extreme hazards to officers or there is no response from suspects from announcements
4. During other high-risk situations where their use would enhance officer safety.
5. During training exercises.

d. Lifespan

Until used.

e. Fiscal Impact

No annual cost.

f. Training

Prior to use, officers must attend divisionary device training that is conducted by POST certified instructors.

g. Legal and Procedural Rules

It is the policy of the Department to utilize diversion devices only for official law enforcement purposes, and pursuant to State and Federal law regarding the use of force.

3. **Tear Gas (Equipment Category 12)**

a. Description, quantity, capabilities, and purchase cost:

Chemical Agent and Smoke Canisters: Canisters that contain chemical agents that are released when deployed.

a. Description, quantity, capabilities, and purchase cost Various Quantities of Chemical agent munitions, which are commonly referred to as "Tear gas," are used by the Department as a nonlethal tool to disperse rioting suspects and on barricaded suspects per Department Policy and applicable law. The Department uses chemical agents which are used by law enforcement across the United States: CS (2 Chlorobenzylidenemalononitrile) and OC (Oleoresin Capsicum). CS is an irritating agent and lachrymator (irritates the eyes and causes tears to flow). CS has been medically tested in the UK and US, specifically by the U.S. Army. There are no known allergic reactions to CS. OC was de-regulated in California in 1996, is endorsed by the FBI, and is available to civilians to legally possess (2.5 oz. or less). OC is an inflammatory agent which causes involuntary closure of eyes (open in 2-5 minutes) and respiratory inflammation (subsides in approximately 2 minutes).

Shafter Police Inventory:

Defense Technology (#1030) Flameless Tri-Chamber OC -10

Defense Technology Direct Impact Marking round - 15

Defense Technology (#1056) Aerosol OC Vapor - 16

Defense Technology 40 mm Muzzle Blast OC - 18

Defense Technology (#1063) SAF-Smoke White - 5

Combined Tactical Systems (#5210) White Smoke - 2

Defense Technology (#1090) Stinger Handball - 142

Defense Technology (#1027) Triple-Chaser SAF-Smoke - 7

Defense Technology (#1095) OC Stinger Handball - 22

Defense Technology (#1040) Instantaneous Blast OC – 9

Combined Tactical Systems (#5420) Lauchable Flameless Expulsion CN - 5

b. Purpose

To limit the escalation of conflict where employment of lethal force is prohibited or undesirable. Situations for use of the less lethal weapon systems may include but are not limited to:

i. Self-destructive, dangerous and or combative individuals.

ii. Riot/crowd control and civil unrest incidents.

iii. Circumstances where a tactical advantage can be obtained.

iv. Potentially vicious animals.

v. Training exercises or approved demonstrations.

c. Authorized Use

Only officers who have received POST certification in the use of chemical agents are authorized to use chemical agents.

d. Training

Sworn members utilizing chemical agent canisters are certified by POST less lethal and chemical agent instructors.

e. Lifespan

5 years from manufacturing dates

f. Fiscal Impact

No annual cost.

g. Legal and Procedural Rules

It is the policy of the Department to utilize chemical agents for official law enforcement purposes, and pursuant to State and Federal Law, including the Department's Use of Force Policy.

4. **Projectile Launch platforms and associated munitions (Equipment Category 14)**

a. Description, quantity, capabilities, and purchase cost:

40 MM Launchers and Rounds: 40MM LMT Launchers are utilized by Department personnel as a less lethal tool to launch impact rounds.

LEWIS MACHINE & TOOL CO., 40 MM MULTI-SHOT LAUNCHER, cost: Acquired by Shafter Modified Community Correctional Facility ("MCCF") closure, quantity: 2. The 40MM Multi-Shot launcher is a tactical Multi-Shot launcher.

DEFENSE TECHNOLOGY, 40MM LMT SINGLE SHOT LAUNCHER, cost: Acquired by MCCF closure, quantity: 5. The 40MM Single Launcher is a tactical single shot launcher.

DEFENSE TECHNOLOGY, 40MM EXACT IMPACT SPONGE, #6325, cost: Acquired by MCCF closure, quantity: 115. A less lethal 40mm lightweight plastic and foam projectile fired from a single 40mm launcher with a rifled barrel. The 40mm Exact Impact Sponge Round provides accurate and effective performance when fired from the approved distance.

b. Purpose

To limit the escalation of conflict where employment of lethal force is prohibited or undesirable.

c. Authorized Use

Situations for use of the less lethal weapon systems may include, but are not limited to:

1. Self-destructive, dangerous and/or combative individuals.
2. Riot/crowd control and civil unrest incidents.
3. Circumstances where a tactical advantage can be obtained.
4. Potentially vicious animals.
5. Training exercises or approved demonstrations.

d. Training

Sworn members utilizing 40MM less lethal chemical agents or impact rounds are trained in there use by POST certified less lethal instructors.

e. Lifespan

20-25 years.

f. Fiscal Impact

No annual cost.

g. Legal and Procedural Rules

It is the policy of the Shafter Police Department to utilize the 40mm for official law enforcement purposes, and pursuant to State and Federal law, including those regarding the use of force.

5. **Bean Bag (Equipment Category 14)**

a. Description, quantity, capabilities, and purchase cost:

Less Lethal Shotgun: Less Lethal Shotgun is used to deploy the less lethal Safariland 12-gauge Drag #3027 Stabilized Beanbag Round.

REMINGTON LESS-LETHAL SHOTGUN, cost: Acquired from the MCCF Closure, quantity: 11. The Remington 870 Less Lethal Shotgun is used to deploy the less lethal Safariland 12-gauge Drag #3027 Stabilized Beanbag Round. The Safariland Beanbag Round can be used up to a distance of 75 feet. The range of the weapon system helps to maintain space between officers and a suspect reducing the immediacy of the threat which is a principle of De-escalation.

12-GAUGE Safariland BEANBAG ROUND, cost: $5 each, quantity: 95. A less lethal 2.4-inch 12-gauge shotgun round firing a ballistic fiber bag filled with 40 grams of lead shot at a velocity of 270-290 feet per second (FPS). Safariland Beanbag rounds are discharged from a dedicated 12-gauge shotgun that is distinguishable by an orange butt stock and fore grip. This round provides accurate and effective performance when fired from the approved distance of not fewer than five (5) feet. Effectiveness depends on many variables, such as distance, clothing, stature, and the point where the projectile impacts.

b. Purpose

To limit the escalation of conflict where employment of lethal force is prohibited or undesirable.

c. Authorized Use

1. Self-destructive, dangerous and/or combative individuals.
2. Riot/crowd control and civil unrest incidents.
3. Circumstances where a tactical advantage can be obtained.
4. Potentially vicious animals.
5. Training exercises or approved demonstrations.

d. Lifespan

No expiration date

e. Fiscal Impact

Safariland Beanbag Round – Annual cost $300

f. Training

All officers are trained in the 12 gauge less lethal shotgun as a less lethal option by in-service training.

a. Legal and Procedural Rules

It is the policy of the department to utilize the less lethal shotgun for official law enforcement purposes, and pursuant to State and Federal law, including those regarding the Department's Use of Force Policy.

CERTIFICATE OF GOVERNING BODY'S ACTION

STATE OF CALIFORNIA)
) ss.
COUNTY OF KERN)

I, Yazmina Pallares, City Clerk of the City of Shafter, California, DO HEREBY CERTIFY THAT the foregoing Ordinance No. 736, had its first reading on April 19, 2022, and had its second reading on May 3, 2022, and was passed by the following vote:

AYES:	Alvarado, Espinoza, Givens, Lopez, and Prout.
NOES:	None.
ABSENT:	None.
ABSTAINING:	None.

Dated: May 3, 2022

SEAL

Yazmina Pallares, City Clerk

CITY OF SHAFTER
CITY COUNCIL REPORT

MEETING DATE: April 1, 2025

DEPARTMENT: Randy Milligan, Police Chief

SUBJECT: ELECTRONIC CITATION (E-CITE), RELATED SOFTWARE AND PRINTER PURCHASE

RECOMMENDATION

Council find the action is not defined as a “project” per Section 15378(b)(4) of the CEQA Guidelines; approve the expenditure for electronic citation (e-cite) per the quote provided by Crossroads Software, Inc. for $39,600 and printer purchase from Barcodes for $11,742.96 for a total cost of $51,342.96

BACKGROUND

Currently, Shafter Police Officers utilize citation booklets to hand-write traffic citations and cite and release offenders for various crimes. The Kern County Superior Court recently evolved into an electronic process for criminal complaints, forcing a transition to electronic filing. It will just be a matter of time before traffic citations are treated similarly.

The Police Department has been considering transitioning to e-cites to increase efficiency in the cite and release process. Moving to an e-cite system will make the citation writing process much faster and more accurate, with features such as barcode reading and drop lists for common selections while utilizing the officer's already-issued iPhone. Transitioning to e-cites will assist patrol personnel and the Records Division in electronically processing citations for court.

Police Staff contacted other agencies for feedback and attended a Crossroads product demonstration. They were impressed with the system's features and capabilities and noted that it was very user-friendly.

Based on this and the testimonials provided by users from local law enforcement agencies, the Police Department recommends an e-cite system with Crossroads Software, Inc. for the amount of $39,600 and the purchase of ten Zebra ZQ521 printers from Barcodes in the amount of $11,742.96.

The Police Department will absorb an annual maintenance and support subscription of $2,900 in the department budget.

FISCAL IMPACT

CONSENT CALENDAR

Approval of this item will require a budget adjustment of $51,342.96 from the General Fund. This amount will be covered by reallocating unspent personnel appropriations resulting from temporary vacancies in currently budgeted positions. These funds were previously authorized but not expended due to delayed hiring and do not represent additional expenditures beyond the adopted budget.

CEQA ANALYSIS

The action is not defined as a “project” per Section 15378(b)(4) of the CEQA Guidelines because the action is the approval to purchase electronic citation software and printers therefore, it is the creation of a governmental funding mechanism or other fiscal activity that does not involve any commitment to a specific project that can result in a potentially significant impact and not subject to CEQA.

APPROVED BY THE CITY ATTORNEY

Not Applicable

ATTACHMENTS

1. Crossroads eCite System Cost Proposal - Shafter
2. Barcodes Printer Quote

Crossroads Software Inc
407 W Imperial Hwy Ste H # 378
Brea, CA 92821 US
+1 7149906433
kkalberg@crossroadssoftware.com
www.crossroadssoftware.com

Quote

ADDRESS
Shafter Police Department 201 Central Valley Hwy Shafter, CA 93263

SHIP TO
Shafter Police Department 201 Central Valley Hwy Shafter, CA 93263

QUOTE #	DATE	EXPIRATION DATE
1328	01/22/2025	01/31/2026

ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
eCitation System	eCitation System (mobile and desktop apps and sync service) - Site License Includes project management and training One-time	1	36,600.00	36,600.00
Court Export Module	Court Export Module One-time	1	2,200.00	2,200.00
RMS Export Module	Interface to Output Citation Records to RMS (RIMS) One-time	1	3,900.00	3,900.00
Maintenance and Support-e-Citation	Annual Maintenance and Support (includes upgrades to new versions as they become available) Recurring-annually	1	2,900.00	2,900.00
Agency Discount	Agency Discount (small agency)	1	-6,000.00	-6,000.00

Please remit your payment to the following:
407 W Imperial Hwy STE H #378
Brea, CA 92821

SUBTOTAL	39,600.00
TAX	0.00
TOTAL	**$39,600.00**

Accepted By

Accepted Date

Barcodes
a levata company

Quote

Account #	Quote Date	Quote #
1112090632	3/18/2025	Q1887841

Trustpilot 'EXCELLENT' 1000+ Reviews

Bill To:
Shafter Police Department
201 Central Valley Highway
Shafter CA 93263
United States

Ship To:
Shafter Police Department
201 Central Valley Highway
Shafter CA 93263
United States

Remit To:
Barcodes LLC
PO Box 95637
Chicago, IL 60694-5637
1-800-351-9962

Item Description	UoM	Qty	Unit Price	Total
Mobile Printers, Zebra ZQ521, Direct Thermal Printer, Media Width 4.45/113mm, English/Latin Fonts, Bluetooth 4.1, Standard Battery, US/ Canada Certs	EA	10	$779.00	$7,790.00
Zebra OneCare, Essential, Purchased Within 30 Days Of Printer, 3 Day TAT Available in NA and Mexico Only 5 Day TAT EMEA APAC, ZQ511, ZQ521, 3 Years, Comprehensive	EA	10	$190.00	$1,900.00
Cables, Connectors, and Adapters, Zebra, Kit, Accessory, QLN/ZQ5/ZQ6, AC Adapter, US (Type A) Cord	EA	10	$70.00	$700.00
Receipt Paper, Zebra Z-Select 4000D 3.2 mil, Receipt, Paper, 4in x 81ft (101.6mm x 24.7m), Direct Thermal, Z-Select 4000D 3.2 mil, High Performance Coated, 0.75" (19.1mm) core, 81/roll, 36/box, Plain	EA	3	$189.00	$567.00

Subtotal	$10,957.00
Sales Tax	$656.63
Shipping	$129.33
Total	$11,742.96

THIS QUOTE IS SUBJECT TO THE TERMS LISTED AT https://www.barcodesinc.com/support/client-terms.htm ("TERMS"), AND CREATES A LEGALLY BINDING AGREEMENT WITH Barcodes Inc. (OR ITS APPLICABLE SUBSIDIARY) UNLESS A SEPARATE, PREEXISTING, WRITTEN AGREEMENT IS IN FORCE WITH Barcodes Inc. OR ITS APPLICABLE SUBSIDIARY.

Price does not include shipping unless specified. Price Only Valid for quantity printed. Prices are only valid through the quote expiration date. Barcodes Inc. TRUESUPPORT AND SERVICES NOTICE: The Customer acknowledges that if declining any of the quoted Barcodes Inc. TrueSupport or Barcodes Inc. Services (such as staging, kitting, and installation), they will be charged for ANY support that they require through Barcodes Inc. at our hourly rates. If Barcodes Inc.'s TrueSupport or Services options are not listed on this quotation, please inquire for pricing.

Quote prepared by
Christi Melendez
E : cmelendez@barcodesinc.com
P : (312) 546-4690

Quote Reference #
Q1887841

Expires: 4/17/2025

Barcodes
a levata company

Quote

Account #	Quote Date	Quote #
1112090632	3/18/2025	Q1887841

Trustpilot 'EXCELLENT' 1000+ Reviews

Device as a Service (DaaS) subscription option: A monthly DaaS subscription payment option is available for your consideration. Please contact your Barcodes Account Manager for a DaaS estimate and additional details.

THIS QUOTE IS SUBJECT TO THE TERMS LISTED AT https://www.barcodesinc.com/support/client-terms.htm ("TERMS"), AND CREATES A LEGALLY BINDING AGREEMENT WITH Barcodes Inc. (OR ITS APPLICABLE SUBSIDIARY) UNLESS A SEPARATE, PREEXISTING, WRITTEN AGREEMENT IS IN FORCE WITH Barcodes Inc. OR ITS APPLICABLE SUBSIDIARY.

Price does not include shipping unless specified. Price Only Valid for quantity printed. Prices are only valid through the quote expiration date. Barcodes Inc. TRUESUPPORT AND SERVICES NOTICE: The Customer acknowledges that if declining any of the quoted Barcodes Inc. TrueSupport or Barcodes Inc. Services (such as staging, kitting, and installation), they will be charged for ANY support that they require through Barcodes Inc. at our hourly rates. If Barcodes Inc.'s TrueSupport or Services options are not listed on this quotation, please inquire for pricing.

Quote prepared by

Christi Melendez

E : cmelendez@barcodesinc.com

P : (312) 546-4690

Quote Reference #

Q1887841

Expires: 4/17/2025

CITY OF SHAFTER
CITY COUNCIL REPORT

MEETING DATE: April 1, 2025

DEPARTMENT: Alex Gonzalez, Deputy Public Works Director

SUBJECT: ZERKER ROAD RECONSTRUCTION PHASE IV - DESIGN AND ENGINEERING SERVICES

RECOMMENDATION

Council find the project is exempt from the California Environmental Quality Act; authorize a budget amendment to ST00038.2 of $56,000 from the Transportation Development Act fund; approve a proposal from Provost & Pritchard Consulting Group in the amount of $56,000 for design services related to the Zerker Road Reconstruction Phase IV Project; and authorize the Public Works Director to issue a Notice of Award and Notice to Proceed to Provost & Pritchard Consulting Group.

BACKGROUND

The City of Shafter has secured funding to continue reconstructing Zerker Road to better withstand current traffic. The next phase, "Phase IV", would occur between an existing rail service spur crossing near GMC Roofing and approximately 600 linear feet past the intersection with New Kapittel Court. The primary funding source is the Federal Regional Surface Transportation Program (RSTP), which totals $646,269, specifically programmed in the Federal Fiscal Year 2025-2026.

Due to limited City staff time, Public Works Staff requested a proposal from Provost & Pritchard Consulting Group to complete the design and engineering services required to develop construction plans, specifications, and cost estimates. They later submitted a proposal totaling $56,000, which has been reviewed and determined to be reasonable for the scope of work.

FISCAL IMPACT

ST00038.2 currently has $731,000 in funding allocated to construction and bidding, which includes the awarded RSTP federal funding and required local match. No funding was originally allocated for design services for this project. A design services agreement with Provost & Pritchard developed by Public Works shall not exceed $56,000. Funding for this design phase will be provided through Transportation Development Act (TDA) funds. The current programed awarded RSTP federal funding and local match will be used to support the subsequent construction phase of the project.

CEQA ANALYSIS

CONSENT CALENDAR

This project is categorically exempt from the California Environmental Quality Act (CEQA) per Section 15301 (Class 1 – Existing Facilities) of the CEQA Guidelines because the project is the reconstruction of an existing segment of Zerker Road within the existing right-of-way that involves no expansion of existing use.

APPROVED BY THE CITY ATTORNEY

Not Applicable

ATTACHMENTS

1. Provost & Pritchard Proposal - Zerker Rd

RUETTGERS & SCHULER CIVIL ENGINEERS | PROVOST & PRITCHARD

1518 Mill Rock Way, Suite 100, Bakersfield, CA 93311-1351 • Tel: (661) 616-5900
www.provostandpritchard.com

March 26, 2025

Alex Gonzalez
City of Shafter
336 Pacific Avenue
Shafter, CA 93263

Subject: **Engineering and Land Surveying Services for Zerker Road Reconstruction East of the Existing Railroad Crossing, Shafter, California**

Dear Alex Gonzalez:

Thank you for the opportunity to submit this proposal to provide civil engineering services for the subject project. This proposal discusses our understanding of the project, recommends a scope of services together with associated fees, deliverables and approximate schedules, sets forth our assumptions and discusses other services that may be of interest as the project proceeds.

PROJECT UNDERSTANDING.

We understand that the City of Shafter requesting plans be developed for the reconstruction of Zerker Road from the railroad crossing to approximately 600 LF southeast of the intersection of Zerker Road and New Kapittel Court.

SCOPE OF SERVICES

Our proposed scope of work for this proposal is segregated into three phases, described below.

PHASE SUR: SURVEY

- Topographic site survey of all existing facilities within City Right of Way from the Railroad crossing east to the limits of the project.
- Basemap
    - Obtain historic files from the City within the limits of the project
    - Prepare cad basemap from topo survey and historic information from the City

PHASE PRE: PRELIMINARY DESIGN

- City field meeting and roadway review and marking
    - Review Zerker Road with city staff and mark out areas of demolition and replacement
    - Measure roadway widths for estimating purposes
- Prepare 65% plans for road rehabilitation and reconstruct, including the following:
    - Street improvements
    - Typical Sections
    - Sign and Striping
        - Maintain existing conditions and determine if any improvements are needed
- Prepare special provisions/specifications/contract as needed
- Prepare quantity and cost estimate
- Submit to City staff for review and comment

PHASE FD: FINAL DESIGN

- Prepare final plans for road widening and improvements, including the following:
  - Street reconstruct
  - Typical sections
  - Sign and Striping
- Prepare final construction cost estimate
- Prepare final special provisions/specifications/contract
- Coordinate with City staff regarding final design

PROFESSIONAL FEES

Provost & Pritchard Consulting Group will perform the services in these Phases on a time and materials basis, in accordance with our Standard Fee Schedule in effect at the time services are rendered. These fees will be invoiced monthly as they are accrued, and our total fees, reimbursable expenses, will not exceed our estimate of $56,000 without additional authorization.

PROPOSED FEE	
PHASE	ESTIMATED FEE
Phase SUR	$4,000
Phase PRE	$38,000
Phase FD	$14,000
Total Estimated Fee:	**$56,000**

The line items shown above are estimates and are not intended to limit billings for any given Task. Required task effort may vary up or down from the line item estimates shown, however total billings will not exceed the total shown without additional authorization. If the scope changes materially from that described above, as a result of because of design changes requested by the Owner, we will prepare a revised estimate of our fees for your approval before we proceed.

SCHEDULE

Once we receive an executed copy of this Proposal together with the signed Agreement, and are authorized to proceed, we will prepare a schedule for review and approval by the City for the submittal of 65% plans by May 23, 2025.

ADDITIONAL SERVICES

The following services are not included in this proposal, however, these and others can be provided at additional cost, upon request.

- Bidding and Construction Support

TERMS AND CONDITIONS

Please provide a standard City of Shafter agreement for our review and execution. This proposal is valid for 30 days from the date above.

Respectfully,
Provost & Pritchard Consulting Group

Ian Parks, RCE 58155
Principle Engineer

PROVOST&PRITCHARD
CONSULTING GROUP

External Use

STANDARD FEE SCHEDULE - Effective 1/1/2025

This schedule supersedes previously published fee schedules as of the effective date.

Multi-year contracts are subject to any subsequent changes in these rates.

	Fee Range
ENGINEERING STAFF:	
Assistant Engineer	$ 121.00 - $ 149.00
Associate Engineer	$ 142.00 - $ 172.00
Senior Engineer	$ 180.00 - $ 217.00
Principal Engineer	$ 227.00 - $ 287.00
Associate Structural Engineer	$ 142.00 - $ 172.00
Senior Structural Engineer	$ 180.00 - $ 216.00
Principal Structural Engineer	$ 226.00 - $ 266.00
Assistant Electrical,I&C Engineer	$ 128.00 $ 156.00
Associate Electrical,I&C Engineer	$ 163.00 $ 192.00
Senior Electrical,I&C Engineer	$ 202.00 $ 242.00
SPECIALISTS:	
Assistant Specialist	$ 101.00 - $ 121.00
Associate Specialist	$ 126.00 - $ 156.00
Senior Specialist	$ 163.00 - $ 201.00
Principal Specialist	$ 211.00 - $ 271.00
Assistant Biologist	$ 102.00 - $ 117.00
Associate Biologist	$ 122.00 - $ 149.00
Senior Biologist	$ 156.00 - $ 178.00
Principal Biologist	$ 186.00 - $ 226.00
Assistant Geologist/Hydrogeologist	$ 111.00 - $ 136.00
Associate Geologist/Hydrogeologist	$ 137.00 - $ 165.00
Senior Geologist/Hydrogeologist	$ 176.00 - $ 206.00
Principal Geologist/Hydrogeologist	$ 216.00 - $ 256.00
Principal Tunneling Consultant	$ 251.00 - $ 281.00
PLANNING STAFF	
Assistant Planner	$ 103.00 - $ 123.00
Associate Planner	$ 130.00 - $ 151.00
Senior Planner	$ 158.00 - $ 186.00
Principal Planner	$ 194.00 - $ 224.00
TECHNICAL STAFF:	
Assistant Technician	$ 90.00 - $ 107.00
Associate Technician	$ 114.00 - $ 138.00
Senior Technician	$ 144.00 - $ 172.00
CONSTRUCTION SERVICES:	
Associate Construction Manager	$ 140.00 - $ 160.00
Senior Construction Manager	$ 167.00 - $ 191.00
Principal Construction Manager	$ 201.00 - $ 231.00
Construction Inspector (PW)	$ 175.00 - $ 220.00
Construction Inspector - OT (PW)	$ 225.00 - $ 270.00
Construction Inspector - Dbl OT (PW)	$ 250.00 - $ 295.00
SUPPORT STAFF:	
Administrative Assistant	$ 80.00 - $ 100.00
Project Administrator	$ 94.00 - $ 120.00
Senior Project Administrator	$ 128.00 - $ 210.00
Intern	$ 70.00 - $ 85.00
SURVEYING SERVICES:	
Assistant Surveyor	$ 116.00 - $ 146.00
Licensed Surveyor	$ 166.00 - $ 206.00

		Prev. Wage (1)	Prev Wage OT (1)
1 Man Survey Crew	$ 205.00	$ 245.00	$ 270.00
2 Man Survey Crew	$ 315.00	$ 345.00	$ 370.00

(Field Work not including survey equipment billed at individual standard rate plus vehicle as appropriate)

EXPERT WITNESS / GIS TRAINING: As quoted.

TRAVEL TIME (for greater than 1 hour from employee's base office): $95/hr (unless the individual's rate is less)

PROJECT COSTS:

Mileage	IRS value + 15%
Outside Consultants	Cost + 15%
Direct Costs	Cost + 15%

(1) Prevailing wage rates shown for San Joaquin, Stanislaus, Merced, Madera, Fresno, Tulare, Kings, and Kern Counties, other counties as quoted.

(2) Overtime for Construction Services prevailing wage will be calculated at 125% of the standard prevailing wage rate

CITY OF SHAFTER
CITY COUNCIL REPORT

MEETING DATE: April 1, 2025

DEPARTMENT: Alex Gonzalez, Deputy Public Works Director

SUBJECT: NOTICE OF COMPLETION 2024 RESIDENTIAL STREET IMPROVEMENT PROJECT - ST00021.24

RECOMMENDATION

Council find that the action is not defined as a “project” under CEQA, as defined in Section 15378(b)(5) of the CEQA Guidelines: accept the public improvements completed for the 2024 Residential Street Improvement Project (#ST00021.24); approve an appropriation of Transportation Development Act funds totaling $19,645.07 to the project; and authorize the Deputy Public Works Director to file a notice of completion and acceptance of work for said improvements.

BACKGROUND

On September 3, 2024, the Council authorized the award of a contract to Westrock LLC dba Westrock General Engineering to complete street improvements along several residential streets including West Euclid Avenue, Oleander Avenue, Tamara Way, Bree Drive, Acacia Avenue, Redwood Drive, South Valley Street, West Ash Avenue, and Rosalee Avenue. The project involved full-depth pavement reconstruction and concrete improvements including curb, gutter, sidewalk, and wheelchair ramps to enhance the reliability and safety of the roadway and pedestrian pathways. Public Works Staff field-approved the project effective January 13, 2025.

FISCAL IMPACT

The total cost of the 2024 Residential Street Improvement Project, including materials testing and bidding expenses, was $719,645.07. The project was primarily funded with $700,000 in Transportation Development Act (TDA) funds. The final cost slightly exceeded the approved budget by $19,645.07, representing less than 3% of the total project cost. Available TDA funds are sufficient to cover the overage.

CEQA ANALYSIS

The action is not defined as a “project” per Section 15378(b)(5) of the CEQA Guidelines because the action is approval of a notice of completion and acceptance of work for a project that has already been environmentally cleared and therefore, it is organizational and administrative activity that will not result in direct or indirect physical changes to the environment and not subject to CEQA.

APPROVED BY THE CITY ATTORNEY

Not Applicable

CONSENT CALENDAR

ATTACHMENTS

1. Notice of Completion, 2024 Residential Street Improvement Project

RECORDING REQUESTED BY, FOR THE BENEFIT OF, AND WHEN RECORDED MAIL TO:

CITY CLERK
CITY OF SHAFTER
336 PACIFIC AVENUE
SHAFTER, CALIFORNIA 93263

ABOVE SPACE FOR RECORDER'S USE
NO RECORDING FEE PURSUANT TO GOVT CODE 27383
NO DOCUMENTARY TRANSFER TAX PURSUANT TO CALIFORNIA REVENUE & TAXATION CODE 11922
"EXEMPT FROM THE FEE PER GC 27388.1 (A)(1)
PAYMENT OF RECORDING FEES EXPRESSLY EXEMPTED BY LAW."

NOTICE OF COMPLETION
AND ACCEPTANCE OF WORK

NOTICE IS HEREBY GIVEN that work has been completed on that certain project for the construction of "**2024 RESIDENTIAL STREET IMPROVEMENT PROJECT**" in the City of Shafter on **JANUARY 13, 2025,** and that said project was authorized for acceptance by this Agency on **APRIL 1, 2025.** The undersigned Agency owns the following interest in the public improvements installed: own, operate, maintain, repair, and replace public street improvements including curb, gutter, sidewalk, wheelchair ramps, grading, paving improvements, and traffic striping across several residential streets including W Euclid Ave, Oleander Ave, Tamara Way, Bree Dr, Acacia Ave, Redwood Dr, S Valley St, W Ash Ave, and Rosalee Ave in the City of Shafter, County of Kern.

The contractor on said project was **WESTROCK LLC DBA WESTROCK GENERAL ENGINEERING.** Refer to the approved plans for all information relating to said project.

The address of the undersigned Agency is Shafter City Hall, 336 Pacific Avenue, Shafter, California 93263.

CITY OF SHAFTER

_____ _____
Alex Gonzalez, P.E. Date
City of Shafter, Deputy Public Works Director – Capital Projects

ATTEST:

_____
Yazmina Pallares, City Clerk

I certify under the Penalty of Perjury under the laws of the State of California that the foregoing is true and correct.

_____
Alex Gonzalez, P.E
City of Shafter, Deputy Public Works Director – Capital Projects

Executed on _____ at Shafter, California.

DRAFT

CITY OF SHAFTER
CITY COUNCIL REPORT

MEETING DATE: April 1, 2025

DEPARTMENT: Alex Gonzalez, Deputy Public Works Director

SUBJECT: STRINGHAM PARK AMENITIES (#PK00007) – NOTICE OF COMPLETION AND ACCEPTANCE OF WORK

RECOMMENDATION

Council find that the action is not defined as a “project” under CEQA, as defined in Section 15378(b)(5) of the CEQA Guidelines: accept the public improvements completed for the Stringham Park Amenities (#PK00007); authorize a budget amendment of $13,132.47 from the City's General Fund; and authorize the Deputy Public Works Director to file a notice of completion and acceptance of work for said improvements.

BACKGROUND

On November 21, 2023, the Council authorized the award of a contract to Proffitt Construction Inc., dba Superior Construction, to complete public improvements at Stringham Park. This project was funded mainly by a grant through the Clean California Grant Program. This project included constructing a 19-stall parking lot with future EV charger stalls and installing one shade structure, two playgrounds, a new irrigation system for improved water efficiency, and landscaping to enhance the park's appearance. Public Works Staff approved the project effective January 13, 2025.

FISCAL IMPACT

The total cost of the Stringham Park Amenities Project, including materials testing and bidding expenses, is $1,063,132.47. The project was primarily funded through a $656,250 grant from the Clean California Program. The City’s original General Fund contribution was $393,750, resulting in an approved project budget of $1,050,000.

The final cost exceeded the approved budget by $13,132.47, or approximately 1.2%. This minor variance is proposed to be covered by available General Fund appropriations. If necessary, a budget amendment may be processed to ensure proper project closeout and accounting.

The additional cost reflects final construction and project-related expenses and remains within a reasonable range for a project of this scope.

CEQA ANALYSIS

The action is not defined as a “project” per Section 15378(b)(5) of the CEQA Guidelines because the action is approval of a notice of completion and acceptance of work for a

project that has already been environmentally cleared and therefore, it is organizational and administrative activity that will not result in direct or indirect physical changes to the environment and not subject to CEQA.

APPROVED BY THE CITY ATTORNEY

No

ATTACHMENTS

1. Notice of Completion - Stringham Park Amenities

RECORDING REQUESTED BY, FOR THE BENEFIT OF, AND WHEN RECORDED MAIL TO:

CITY CLERK
CITY OF SHAFTER
336 PACIFIC AVENUE
SHAFTER, CALIFORNIA 93263

ABOVE SPACE FOR RECORDER'S USE
NO RECORDING FEE PURSUANT TO GOVT CODE 27383
NO DOCUMENTARY TRANSFER TAX PURSUANT TO CALIFORNIA REVENUE & TAXATION CODE 11922
"EXEMPT FROM THE FEE PER GC 27388.1 (A)(1)
PAYMENT OF RECORDING FEES EXPRESSLY EXEMPTED BY LAW."

NOTICE OF COMPLETION
AND ACCEPTANCE OF WORK

NOTICE IS HEREBY GIVEN that work has been completed on that certain project for the construction of "**STRINGHAM PARK AMENITIES**" in the City of Shafter on **JANUARY 13, 2025,** and that said project was authorized for acceptance by this Agency on **APRIL 1, 2025.** The undersigned Agency owns the following interest in the public improvements installed: own, operate, maintain, repair, and replace public park improvements including curb, gutter, sidewalk, wheelchair ramps, grading, paving improvements, traffic striping and signage, park lighting, irrigation, drainage, play equipment, shade structure, and site electrical. Project is located within Stringham Park in the City of Shafter, County of Kern.

The contractor on said project was **PROFFITT CONSTRUCTION INC., DBA SUPERIOR CONSTRUCTION.** Refer to the approved plans for all information relating to said project.

The address of the undersigned Agency is Shafter City Hall, 336 Pacific Avenue, Shafter, California 93263.

CITY OF SHAFTER

_____ _____
Alex Gonzalez, P.E. Date
City of Shafter, Deputy Public Works Director – Capital Projects

ATTEST:

_____
Yazmina Pallares, City Clerk

I certify under the Penalty of Perjury under the laws of the State of California that the foregoing is true and correct.

_____
Alex Gonzalez, P.E
City of Shafter, Deputy Public Works Director – Capital Projects

Executed on _____ at Shafter, California.

DRAFT

CITY OF SHAFTER
CITY COUNCIL REPORT

MEETING DATE: April 1, 2025

DEPARTMENT: Alex Gonzalez, Deputy Public Works Director

SUBJECT: VETERANS PARK SOCCER FIELD LIGHTING PROJECT NOTICE OF COMPLETION

RECOMMENDATION

Council find that the action is not defined as a “project” under CEQA, as defined in Section 15378(b)(5) of the CEQA Guidelines: accept the public improvements completed for the Veterans Park Soccer Field Lighting Project (#PK00012); and authorize the Deputy Public Works Director to file a notice of completion and acceptance of work for said improvements.

BACKGROUND

On July 16, 2024, the Council authorized the award of a contract to Innovative Engineering Systems, Inc., dba Agilitech, to complete public improvements at Veterans Park. This project included the installation of six sports lights and associated electrical servicing to expand the park's use during nighttime hours. The Public Works Staff approved the project effective November 15, 2024.

FISCAL IMPACT

The total cost of the Veterans Park Soccer Field Lighting Project, including design, materials testing, and bidding expenses, amounted to $754,475.82. The project was funded, with $500,000 provided through the American Rescue Plan Act (ARPA). An additional $300,000 was allocated from the City’s General Fund. The project was completed within the approved budget of $800,000. Ultimately, the project was funded with $737,351.55 in ARPA funds and only $17,124.27 in General funds to expend the ARPA funds that we had available.

CEQA ANALYSIS

The action is not defined as a “project” per Section 15378(b)(5) of the CEQA Guidelines because the action is approval of a notice of completion and acceptance of work for a project that has already been environmentally cleared and therefore, it is organizational and administrative activity that will not result in direct or indirect physical changes to the environment and not subject to CEQA.

APPROVED BY THE CITY ATTORNEY

No

ATTACHMENTS

1. Notice of Completion - Veterans Park Soccer Field Lighting

RECORDING REQUESTED BY, FOR THE BENEFIT OF, AND WHEN RECORDED MAIL TO:

CITY CLERK
CITY OF SHAFTER
336 PACIFIC AVENUE
SHAFTER, CALIFORNIA 93263

ABOVE SPACE FOR RECORDER'S USE
NO RECORDING FEE PURSUANT TO GOVT CODE 27383
NO DOCUMENTARY TRANSFER TAX PURSUANT TO CALIFORNIA REVENUE & TAXATION CODE 11922
"EXEMPT FROM THE FEE PER GC 27388.1 (A)(1)
PAYMENT OF RECORDING FEES EXPRESSLY EXEMPTED BY LAW."

NOTICE OF COMPLETION
AND ACCEPTANCE OF WORK

NOTICE IS HEREBY GIVEN that work has been completed on that certain project for the construction of "**VETERANS PARK SOCCER FIELD LIGHTING PROJECT**" in the City of Shafter on **NOVEMBER 15, 2024,** and that said project was authorized for acceptance by this Agency on **APRIL 1, 2025.** The undersigned Agency owns the following interest in the public improvements installed: own, operate, maintain, repair, and replace public park sports lighting including poles, luminaires, conduits, controls, and conductors. Project is located within Veteran's Park in the City of Shafter, County of Kern.

The contractor on said project was **INNOVATIVE ENGINEERING SYSTEMS, INC., DBA AGILITECH.** Refer to the approved plans for all information relating to said project.

The address of the undersigned Agency is Shafter City Hall, 336 Pacific Avenue, Shafter, California 93263.

CITY OF SHAFTER

_____ _____
Alex Gonzalez, P.E. Date
City of Shafter, Deputy Public Works Director – Capital Projects

ATTEST:

_____
Yazmina Pallares, City Clerk

I certify under the Penalty of Perjury under the laws of the State of California that the foregoing is true and correct.

_____
Alex Gonzalez, P.E
City of Shafter, Deputy Public Works Director – Capital Projects

Executed on _____ at Shafter, California.

DRAFT

CITY OF SHAFTER
CITY COUNCIL REPORT

MEETING DATE: April 1, 2025

DEPARTMENT: Marcos Torres, Deputy Public Works Director

SUBJECT: TRAFFIC SIGNAL CONTROL CABINET UPGRADE AND INSTALLATION OF BATTERY BACKUP EQUIPMENT

RECOMMENDATION

Council find the requested action is exempt from the California Environmental Quality Act; accept and approve a cost proposal for the replacement of a traffic controller and installation of battery backup equipment submitted by Loop Electric, Inc. in the amount of $54,810; and authorize the Public Works Director to award a construction contract for said services for an amount not to exceed $60,000.

BACKGROUND

Last year, Public Works Staff started an initiative to replace outdated traffic signal control cabinets throughout the City to enhance reliability and reduce repair and maintenance costs. The next scheduled upgrade is the intersection of Lerdo Highway and Beech Avenue, which includes installing a modern traffic signal controller with battery backup equipment to ensure the signal remains operational during power outages, thereby improving traffic safety and reducing disruptions. The Public Works Department also plans to install battery backups at two other locations, Lerdo Highway at Carver Street and Lerdo Highway at Zerker Road.

Loop Electric, Inc., the City's on-call contractor for traffic signal repairs and troubleshooting, submitted a cost proposal of $54,810 to complete the planned work. An appropriate budget to fund this proposal plus contingencies is $60,000.

FISCAL IMPACT

No budget action is required at this time. The requested budget can ben funded within existing Streets Division operations funds.

CEQA ANALYSIS

This project is categorically exempt from the California Environmental Quality Act (CEQA) per Section 15302 (Class 2 – Replacement or Reconstruction) and Section 15303 (Class 3 – New Construction or Conversion of Small Structures) of the CEQA Guidelines because the project is the replacement of outdated traffic signal control cabinets throughout the City located at the same site as the cabinets replaced and will have substantially the same purpose and capacity as the cabinets replaced as well as the installation of battery backup systems at two locations, which is the installation of small new equipment.

CONSENT CALENDAR

APPROVED BY THE CITY ATTORNEY

Not Applicable

ATTACHMENTS

1. Loop Electric Proposal

LOOP ELECTRIC INC.
7040 Downing Avenue • Bakersfield, CA 93308 • 661-588-0577 • FAX 661-588-2230 Lic. #496032

March 20th, 2025

From: Craig Lindsley

To: City of Shafter
Attn: Eric Vasquez

Cost Proposal

Project: City of Shafter Install Traffic Signal Controllers and Battery Backup Systems

Lerdo Highway at Beech Street: Replace existing traffic signal controller & cabinet.

Lump Sum $28,500.00

Lerdo Highway at Beech Street: Install Battery Backup System.

Lump Sum $8770.00

Lerdo Highway at Carver Street: Install Battery Backup System.

Lump Sum $8770.00

Lerdo Highway at Zerker Road: Install Battery Backup System.

Lump Sum $8770.00

Union Contractor IBEW 428 / Southern Cal. Laborers Union / No minority status
Bond Rate 1% if required / Small Business Certified #0007733
DIR Certified 1000002630

Includes

1. **Insurance – Liability $2 million per occurrence $4 million aggregate. Automobile $1 million. Workers comp. Any other requirements to be paid by the General Contractor.**
2. **Traffic control for our work**

Exclusions

1. **Permits & Fees**
2. **Portable message signs if required**

CITY OF SHAFTER
CITY COUNCIL REPORT

MEETING DATE: April 1, 2025

DEPARTMENT: Alex Gonzalez, Deputy Public Works Director

SUBJECT: COMMUNITY FACILITIES DISTRICT NO. 0816, AUTHORIZING THE LEVY OF SPECIAL TAXES ORDINANCE ADOPTION

RECOMMENDATION

Council find the action is not defined as a "project" under CEQA; read by title only and waive second reading, and adopt Ordinance No. 765 (the “Ordinance”), an Ordinance of the City Council of the City of Shafter, California, acting as the legislative body of Community Facilities District No. 0816 (“CFD No. 0816”), authorizing the levy of special taxes within such community facilities district.

BACKGROUND

On March 18, 2025, the City successfully completed the formation of CFD No. 0816. At that time, the City Council waived the first reading and introduced the Ordinance. The City Council must now adopt the Ordinance in order to complete the authorization to impose the levy of special taxes in CFD No. 0816. The Ordinance will be adopted following the second reading proposed for action this evening.

FISCAL IMPACT

The authorization to levy the special taxes within CFD No. 0816 provides a funding mechanism for the public services that will be necessary to serve the expected development within CFD No. 0816.

CEQA ANALYSIS

This action has been reviewed per the authority and criteria contained in the California Environmental Quality Act (CEQA), the State and local CEQA Guidelines, and the City's environmental regulations. The City, acting as the lead agency, determined that the resolutions are not subject to CEQA pursuant to Sections 15060(c)(2), 15060(c)(3), and 15061(b)(3) of the State CEQA Guidelines, because it will not result in a direct or reasonably foreseeable indirect physical change to the environment as there is no possibility that the action would result in a significant environmental impact, and because it does not constitute a “project” as defined in Section 15378 of the State CEQA Guidelines, California Code of Regulations, Title 14, Chapter 3.

APPROVED BY THE CITY ATTORNEY

Yes

ATTACHMENTS

1. CFD No. 0816 - Ordinance Authorizing Levy of Special Taxes
2. Exhibit A - Rate and Method of Apportionment

ORDINANCE NO. 765

ORDINANCE OF THE CITY COUNCIL OF THE CITY OF SHAFTER ACTING IN ITS CAPACITY AS THE LEGISLATIVE BODY OF THE CITY OF SHAFTER COMMUNITY FACILITIES DISTRICT NO. 0816, COUNTY OF KERN, STATE OF CALIFORNIA, AUTHORIZING THE LEVY OF A SPECIAL TAX IN SUCH COMMUNITY FACILITIES DISTRICT

WHEREAS, the City Council of the City of Shafter, California (the "City Council"), has initiated proceedings, held a public hearing, conducted an election and received a favorable vote from the qualified electors authorizing the levy of special taxes in a community facilities district, all as authorized pursuant to the terms and provisions of the "Mello-Roos Community Facilities Act of 1982," being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California (the "Act"). This community facilities district shall hereinafter be referred to as the City of Shafter Community Facilities District No. 0816, County of Kern, State of California (the "District").

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

Section 1. Incorporation of Recitals. The Recitals set forth above are incorporated herein, are made findings and determination of the City Council, and are an operative part of this Ordinance.

Section 2. Special Taxes. This City Council does, by the passage of this Ordinance, authorize the levy of special taxes on taxable properties located in the District pursuant to the Rate and Method of Apportionment as set forth in Exhibit "A" attached hereto and incorporated herein by this reference (the "Rate and Method").

Section 3. Annual Levy of Special Taxes. This City Council, acting in its capacity as the legislative body of the District, is hereby further authorized, by resolution, to annually determine the special tax to be levied within the District for the then current tax year or future tax years; provided, however, the special tax to be levied shall not exceed the maximum special tax authorized to be levied pursuant to the Rate and Method.

Section 3. Manner of Collection. The special taxes herein authorized to be levied, to the extent possible, shall be collected in the same manner as ad valorem property taxes or in such other manner as this City Council shall determine, including without limitation, direct billing of the affected property owners, and shall be subject to the same penalties, procedure, sale and lien priority in any case of delinquency as applicable for ad valorem taxes. Any special taxes that may not be collected on the County of Kern tax roll shall be collected through a direct billing procedure by the Treasurer of the City of Shafter, acting for and on behalf of the District.

Section 4. Special Tax Lien. The special taxes authorized to be levied shall be secured by the lien imposed pursuant to Sections 3114.5 and 3115.5 of the Streets and Highways Code of the State of California, which lien shall be a continuing lien to secure each levy of the

special tax, shall attach to all non-exempt real property in the District and shall continue in force and effect until the lien is canceled in accordance with law or until collection of the special tax by the legislative body ceases.

Section 5. Effective Date. This Ordinance shall be effective thirty (30) days after its adoption. Within fifteen (15) days after its adoption, the City Clerk shall cause this Ordinance, or a summary of it, to be published in a newspaper of general circulation in the City of Shafter.

The foregoing Ordinance was introduced and the title thereof read at the regular meeting of the City Council the 18th day of March 2025 and by unanimous vote of the Council members present, further reading was waived.

PASSED, APPROVED, AND ADOPTED this 1st day of April, 2025.

_____

Chad Givens, Mayor Date

ATTEST:

_____

Yazmina Pallares, City Clerk Date

APPROVED AS TO FORM:

_____

Marco A Martinez, City Attorney Date

EXHIBIT "A"

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX FOR THE CITY OF SHAFTER COMMUNITY FACILITIES DISTRICT NO. 0816

CITY OF SHAFTER
COMMUNITY FACILITIES DISTRICT NO. 0816
RATE AND METHOD OF APPORTIONMENT

A Special Tax shall be levied on all Taxable Property within the boundaries of the City of Shafter Community Facilities District No. 0816 ("CFD No. 0816") and collected each Fiscal Year commencing in Fiscal Year 2025/2026 according to the tax liability determined by the City Council, through the application of the rate and method of apportionment of the Special Tax set forth below. All Taxable Property shall be taxed to the extent and in the manner herein provided.

1. Definitions

"Accessory Dwelling Unit" or **"ADU"** means all Assessor's Parcels of Residential Property for which a Building Permit(s) has been issued for an "Accessory Dwelling Unit" as defined in in California Government Code Section 66313(a), as may be amended from time to time, that is accessory to a primary Unit. The ADU may be located on the same Assessor's Parcel as the primary Unit or on a separate Assessor's Parcel. For purposes of clarification, where an ADU and primary Unit are on the same Assessor's Parcel, the ADU located on such Assessor's Parcel is considered a separate Unit from the primary Unit on such Assessor's Parcel for purposes of the Special Tax and both Units will be taxed. Should an Assessor's Parcel contain only an ADU, such Assessor's Parcel will be taxed as a Unit.

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

"Administrative Expenses" means the actual or estimated costs incurred by the City, acting for and on behalf of CFD No. 0816 as the administrator thereof, to determine, levy and collect the Special Taxes, including a reasonable allocation of salaries of City employees and a proportionate amount of the City's general administrative overhead related thereto, and the fees of consultants and legal counsel providing services related to the administration of the CFD; the costs of collecting installments of the Special Taxes; and any other costs required to administer the CFD as determined by the City.

"Annual Tax Escalation Factor" On July 1, 2026 for Fiscal Year 2026/2027 and on each subsequent July 1 for the Fiscal Year then commencing, the Maximum Special Tax rates for all Assessor's Parcels of Taxable Property shown under Section 3 shall be increased annually by the percentage increase in the Consumer Price Index (All Items) Los Angeles-Long Beach-Anaheim, CA, (1982-84 = 100) since the beginning of the preceding Fiscal Year provided however, that any such annual increase shall not exceed four percent (4%).

"Approved Property" means a Lot included in a Final Subdivision Map that was recorded prior to March 1 preceding the Fiscal Year in which the Special Tax is being levied, and that have not been issued a building permit on or prior to June 1 preceding the Fiscal Year in which the Special Tax is being levied.

"Assessor" means the Assessor of the County of Kern.

"Assessor's Parcel" means a lot or parcel shown on an Assessor's Parcel Map with an assigned Assessor's Tax Number.

"Assessor's Parcel Map" means an official map of the Assessor designating parcel(s) by Assessor's Tax Number(s).

"Assessor's Tax Number" means the number assigned to an Assessor's Parcel by the County for purposes of identification.

"Base Year" means Fiscal Year ending June 30, 2025.

"Building Permit" means a permit for new construction issued by the City for new construction of a residential or non-residential building on an Assessor's Parcel for purposes of this definition, "Building Permit" shall not include permits for construction or installation of retaining walls, utility improvements, or other such improvements not intended for human use.

"CFD" or "CFD No. 0816" means the City of Shafter Community Facilities District No. 0816, County of Kern, State of California.

"CFD Administrator" means an official of the City, or designee thereof, responsible for determining the Special Tax Requirement and preparing the annual Special Tax roll.

"City" means the City of Shafter, California.

"City Council" means the City Council of the City of Shafter which acts as the legislative body for CFD No. 0816 under the Act.

"County" means the County of Kern, California.

"Developed Property" means for each Fiscal Year, commencing with Fiscal Year 2025-2026, each Assessor's Parcel, for which a Building Permit for new construction was issued, prior to June 1 of the previous Fiscal Year.

"Exempt Property" means an Assessor's Parcel that is not classified as Taxable Property. Exempt Property is not subject to the Special Tax.

"Final Subdivision Map" means a subdivision of property creating single family residential buildable Lots by recordation of a final subdivision map or parcel map pursuant to the Subdivision Map Act (California Government Code Section 66410 et seq.), or recordation of a condominium plan pursuant to California Civil Code 4285, that creates individual Lots for which building permits may be issued without further subdivision and is recorded prior to June 1 preceding the Fiscal Year in which the Special Tax is being levied.

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

"Land Use Class" means any of the classes listed in Section 3 below.

"Lot" means an individual lot, identified and numbered on a recorded Final Subdivision Map, on which a building permit has been or is permitted to be issued for construction of one or more Dwelling Units without further subdivision of the lot and for which no further subdivision of the lot is anticipated.

"Maintenance" means the labor, material, administration, personnel, equipment and utilities necessary to maintain park, landscaping, parkways, trails, median islands, public lighting, street lights, including repair and replacement of recreational facilities, trees,

plant material, sod, irrigation systems, weed control and other abatements, signs, monuments, and associated appurtenant facilities.

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

"Maximum Special Tax" means the greatest amount of Special Tax, determined in accordance with Section 3 below, which may be levied in any Fiscal Year on any Assessor's Parcel.

"Owners Association" means a homeowners association or property owners association that provides services to, and collects assessments, fees, dues, or charges from, property within the CFD.

"Owners Association Property" means any property within the boundaries of the CFD that is owned in fee or through easement by an Owners Association, not including any such property that is located directly under a residential structure.

"Non-Residential Property" means any Assessor's Parcel, or portion of an Assessor's Parcel, of Developed Property in the CFD for which a building permit(s) was issued for non-residential use.

"Public Property" means any property within the boundaries of CFD No. 0816, the ownership of which is transferred to a public agency, and is used for rights-of-way or any other purpose and is owned by, or irrevocably offered for dedication to the federal government, the State of California, the County, the City or any other public agency where the public agency has officially agreed to accept the offer of dedication; provided however that any property owned by a public agency and leased to a private entity and subject to taxation under Section 53340.1 of the Act shall be taxed and classified in accordance with its use.

"Reserve Fund" means a fund that shall be maintained for the CFD for each Fiscal Year to provide necessary cash flow for the first six months of each Fiscal Year, delinquencies in the payment of Special Taxes, reserve capital to cover repair and replacement costs, and a reasonable buffer to prevent large variations in annual Special Tax levies.

"Residential Property" means all Assessor's Parcels of Developed Property for which a Building Permit has been issued for purposes of constructing one or more residential Units.

"Special Tax" means any special tax authorized to be levied within CFD No. 0816 pursuant to the Act and this Rate and Method of Apportionment to fund the Special Tax Requirement.

"Special Tax Requirement" means that amount required in any Fiscal Year for the CFD to: (i) pay for the Maintenance Requirement; (ii) pay for Administrative Expenses; (iii) pay any amounts required to establish or replenish the Reserve Fund; (iv) pay for reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous Fiscal Year; less (v) a credit for funds available to reduce the annual Special Tax levy.

"State" means the State of California.

"Taxable Property" means all of the Assessor's Parcels within the boundaries of CFD No. 0816 that are classified as Developed Property or Approved Property. Taxable Property does not include Welfare Exempt Property.

"Tax-Exempt Property" means an Assessor's Parcel not subject to the Special Tax. Tax-Exempt Property includes: (i) Public Property, or (ii) Owner Association Property, or (iii) Assessor's Parcels with public or utility easements making impractical their utilization for other than the purposes set forth in the easement.

"Unit" means (i) for Residential Property, an individual single family detached or attached residential unit or an individual apartment unit, (ii) for Mobile Home Property, an individual mobile home, and (iii) an ADU. The number of Units assigned to each Assessor's Parcel may be determined by (i) referencing Assessor's data, (ii) site surveys and physical unit counts, and/or (iii) other research by the CFD Administrator.

"Welfare Exempt Property" means, in any Fiscal Year, all Assessor's Parcels within the boundaries of CFD No. 0816 that (a) have been granted a welfare exemption by the County under subdivision (g) of Section 214 of the Revenue and Taxation Code indicated in the Assessor's data finalized as of January 1 of the previous Fiscal Year, and (b) are exempt from the Special Tax pursuant to Section 53340(c) of the Act.

2. Land Use Classification

Each Fiscal Year, each Assessor's Parcel within the boundaries of CFD No. 0816 shall be classified as Taxable Property, Public Property or Exempt Property. Each Assessor's Parcel of Taxable Property shall be classified as based on Section 3A and B below.

3. Maximum Special Tax Rates

A. Developed Property

TABLE 1
Fiscal Year 2025/2026
Maximum Special Tax Rates for Developed Property

Land Use Class	Description	Maximum Special Tax
1	Residential Property	$553.00 per Unit
2	Non-Residential Property	$2,480.00 per Acre

B. Approved Property

The Maximum Special Tax for Approved Property shall be $553.00 per Lot.

Escalation of Maximum Special Tax

Each Fiscal Year following the Base Year, the Maximum Special Tax shall be increased in accordance with the Annual Tax Escalation Factor and otherwise adjusted as provided in this rate and method of apportionment.

Multiple Land Use Classes

In some instances, an Assessor's Parcel of Developed Property may contain more than one Land Use Class. The Maximum Special Tax levied on an Assessor's Parcel shall be the sum of the Maximum Special Taxes for all Land Use Classes located on that Assessor's Parcel. For an Assessor's Parcel that contains both Residential Property and Non-Residential Property, the Acreage of such Assessor's Parcel shall be allocated to each type of property based on the amount of acreage designated for each Land Use Class as determined by reference to the site plan approved for such Assessor's Parcel. The CFD Administrator's allocation to each type of property shall be final.

4. Method of Apportionment

For each Fiscal Year, commencing Fiscal Year 2025/2026, the CFD Administrator shall determine the Special Tax Requirement and calculate the Special Tax so that the amount of Special Taxes equals the Special Tax Requirement. The Special Tax shall be levied on Taxable Property each Fiscal Year as follows:

Step 1: The special tax shall be levied proportionally on each Assessor's Parcel of Developed Property up to 100% of the applicable Maximum Special Tax;

Step 2: If additional monies are needed to satisfy the Special Tax Requirement after the first step has been completed, the Special Tax shall be levied Proportionately on each Assessor's Parcel of Approved Property at up to 100% of the Maximum Special Tax for Approved Property. No Special Tax shall be levied on Exempt Property.

5. Collection of Special Taxes

Collection of the Special Tax shall be by the County in the same manner as ordinary ad valorem property taxes are collected and the Special Tax shall be subject to the same penalties and the same lien priority in the case of delinquency as ad valorem taxes; provided, however, that the City Council may provide for other means of collecting the Special Tax if necessary to meet its financial obligations, including direct billings to the property owners.

6. Administrative Changes and Appeals

Any taxpayer subject to the Special Tax and who claims the amount of the Special Tax levied on his or her Assessor's Parcel is in error shall first consult with the CFD Administrator regarding such error not later than twelve (12) months after first having paid the first installment of the Special Tax that is disputed. If following such consultation, the CFD Administrator determines that an error has occurred, the CFD Administrator may recommend changing the amount of the Special Tax levied on such Assessor's Parcel. If following such consultation and action, if any by the CFD Administrator, the landowner believes such error still exists, such person may file a written notice with the City Manager or designee of the City appealing the amount of the Special Tax levied on such Assessor's Parcel. Upon the receipt of such notice, the City Manager or designee may establish such

procedures as deemed necessary to undertake the review of any such appeal. The City Manager or designee thereof shall interpret this Rate and Method of Apportionment and make determinations relative to the administration of the Special Tax and any landowner appeals. The decision of the City Manager or designee shall be final and binding as to all persons.

Interpretations may be made by Resolution of the City Council for purposes of clarifying any vagueness or ambiguity as it relates to the Special Tax, the Rate and Method of Apportionment, the classification of properties, or any definition applicable to CFD No. 0816.

7. Term of Special Tax

The Special Tax shall be levied annually in perpetuity, unless terminated earlier by a super majority of the City Council.

8. Prepayment of Special Tax

The Special Tax may not be prepaid.

CITY OF SHAFTER
CITY COUNCIL REPORT

MEETING DATE: April 1, 2025

DEPARTMENT: Clarisa Olaguez, Associate Planner

SUBJECT: EXTENSION OF TIME FOR TENTATIVE TRACT MAP NO. 7421

RECOMMENDATION

City Council find the action has already complied with the California Environmental Quality Act; conduct a public hearing and adopt Resolution No. 3014, a Resolution of the City Council of the City of Shafter, approving a two (2) year extension of time for Tentative Tract Map No. 7421 located east of Community Drive and north of Eagle Creek Drive, subject to the conditions approved by the City Council on March 21, 2023, to now expire on March 21, 2027. **See Exhibit 2** for Resolution No. 3014.

BACKGROUND

On January 17, 2025, the current property owner, Lennar Homes of California, LLC submitted an application for a two-year extension of time request to extend the time to record a final map for Tentative Tract Map No. 7421 (**Exhibit "A"**). The City Council approved Tentative Tract Map No. 7421 on March 21, 2023, by Resolution No. 2906 (**Exhibit 1**). The project site is located near the intersection of Eagle Creek Drive and Community Drive. More generally, the project is located between the Friant/Kern Canal and Beardsley Canal, west of California State Highway 99, and north of Seventh Standard Road and proposes to subdivide 18.40 gross acres into 97 single-family residential lots ranging in size from 4,000 square feet to 7,000 square feet. The subject property is zoned for Specific Plan; and is approved for residential development within the Gossamer Grove Specific Plan.

PROJECT ANALYSIS:

The tentative map is currently set to expire on March 21, 2025. The owner would like additional approval time for the map to have sufficient time to submit an application for the Final Map in the near future. As two more two-year discretionary extension of time is allowed by the City's Subdivision Ordinance and the Subdivision Map Act for this tract. Approval of the requested two-year extension would result in Tentative Tract Map No. 7421 expiring on March 21, 2027.

If the map has still not been recorded by the new expiration date, the map approval will expire, and the map will be considered null and void. The applicant would thereafter need to submit a new tentative map application for any undeveloped and unrecorded phases of the tract.

Staff believe the eventual recordation and development of the approved subdivision would be beneficial to the community by increasing the housing supply. The Shafter Planning Commission unanimously recommended that the City Council approve the extension of time. Staff recommends that the City Council approve the requested two-year extension of time to file a final map for Tentative Tract Map No. 7421.

FISCAL IMPACT

There is no fiscal impact directly resulting from the approval of this tentative tract map extension. Indirectly, this approval may expedite the development of this residential project. Development of residential projects typically results in increased one-time building-related revenues and annual property tax revenues. These revenues are generally offset by the increased ongoing costs of providing services to the newly developed properties.

CEQA ANALYSIS

The residential project is exempt from the California Environmental Quality Act, i.e., exempt from the requirements of Division 13 (commencing with Section 21000) of the Public Resources Code, pursuant to California Government Code §65457. The project is within the scope of the Program Environmental Impact Report (EIR) that was certified for the 2005 City of Shafter General Plan Update and related actions (SCH No. 2004101029). The certified Program EIR adequately describes the activity of the residential development proposed in Tentative Tract Map No. 7421 as adopted in the Gossamer Grove (previously the Coberly West) Specific Plan. Therefore, no additional CEQA analysis or documentation is required for the extension of time.

APPROVED BY THE CITY ATTORNEY

Not Applicable

ATTACHMENTS

1. Exhibit 1 - Resolution 2906 with conditions
2. Exhibit 2 - Resolution No. 3014
3. Exhibit A of Exhibit 2 - TTM No. 7421

RESOLUTION NO. 2906

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SHAFTER APPROVING TENTATIVE TRACT NO. 7421, AS DEPICTED IN ATTACHMENT "A"

WHEREAS, Lennar Homes of California, Inc., 8080 N. Palm Avenue, Suite 110, Fresno, CA 93711, submitted a tentative tract map application to the City of Shafter to subdivide approximately 18.40 acres (gross) into 97 single-family residential lots within the adopted Gossamer Grove Specific Plan (previously the Coberly West Specific Plan); and

WHEREAS, Lennar Homes of California, Inc., 8080 N. Palm Ave., Suite 110, Fresno, CA 93711, is requesting approval of Tentative Tract No. 7421 on that certain property in the City of Shafter as shown in Attachment "A"; and

WHEREAS, the high-speed rail footprint as it is currently planned by the California High-Speed Rail Authority, goes through the north and easterly portion of the proposed tract and, as a result, the infrastructure on that side of the tract is likely to be affected (See Exhibit 4). The infrastructure (e.g. utilities) required to support this tract is not designed to be plugged or reconfigured in a way that would facilitate the continuation of required infrastructure for the lots on that side of the tract; and

WHEREAS, The City, as required by the Subdivision Map Act, sent an agency notification to the High-Speed Rail Authority and no comments were submitted to Staff; and

WHEREAS, the applicant has been made aware that the high-speed rail footprint goes through a portion of the property; and

WHEREAS, the Planning Commission did, on February 14, 2023, approve Resolution No. 23-421; a resolution of the Planning Commission of the City of Shafter recommending that the City Council approve Tentative Tract No. 7421 with conditions of approval; and

WHEREAS, the City Council, through the City Clerk, did set Tuesday, March 21, 2023, at the hour of 6:00 p.m. in the Council Chambers of City Hall, 336 Pacific Avenue, Shafter, California, as the time and place for a public hearing before said City Council on said proposal, and notice of the public hearing was given in the manner provided in Title Sixteen of the Shafter Municipal Code; and

WHEREAS, the project is exempt from the California Environmental Quality Act, i.e., exempt from the requirements of Division 13 (commencing with Section 21000) of the Public Resources Code, pursuant to California Government Code §65457; and

WHEREAS, the project is within the scope of the Program Environmental Impact Report (EIR) that was certified for the 2005 City of Shafter General Plan Update and related actions (SCH No. 2004101029) pursuant to Resolution No. 05-1738; and

WHEREAS, the certified Program EIR adequately describes the activity of the residential development proposed in Tentative Tract No. 7421; and

WHEREAS, the facts presented in the staff report and evidence at the above referenced public hearing support the findings contained in this resolution; and

WHEREAS, at said public hearing held on March 21, 2023, the proposed tentative tract map was duly heard and considered, and the City Council found as follows:

1. All required public notices have been given. Hearing notices regarding the proposed project were mailed to property owners within 300 feet of the project area, the mineral rights owner, and published in a local newspaper of general circulation at least 10 days prior to the hearing.

2. The proposed tentative tract map is only proposing residential development consistent with the Gossamer Grove Specific Plan. Therefore, the project is exempt from the California Environmental Quality Act, i.e., exempt from the requirements of Division 13 (commencing with Section 21000) of the Public Resources Code, pursuant to California Government Code §65457. The project is within the scope of the Program Environmental Impact Report (EIR) that was certified for the Gossamer Grove (previously the Coberly West) Specific Plan in 2005 (SCH No. 2004101029). The certified Program EIR adequately describes the activity of the residential development proposed in Tentative Tract No. 7421 as adopted in the Gossamer Grove Specific Plan.

3. The City Council finds the proposed subdivision is in substantial conformity with the Subdivision Map Act and with Title 16 (Subdivision Ordinance) of the Shafter Municipal Code. The proposed lots are in substantial conformance with the provisions of the Gossamer Grove Specific Plan and all lots have adequate and proper access to public streets, sanitary sewer, water lines, fire hydrants, drainage structures and utilities.

4. The attached Conditions of Approval are deemed necessary for the safety and welfare of the community and to ensure reasonable surface access is provided for oil and gas exploration and production within the Gossamer Grove Specific Plan.

5. Urban services are available for the proposed development. The project is within an area to be served by all necessary utilities and waste disposal systems. Improvements proposed as part of the project will deliver utilities to the individual lots or parcels to be created.

6. The proposed subdivision (Tentative Tract No. 7421), together with the provisions for its design and improvement, is consistent with the City of Shafter General Plan. The proposed lots are consistent with the Gossamer Grove Specific Plan. Proposed road improvements are consistent with the Circulation Program. The overall design of the project, as conditioned, is consistent with the goals and policies of all elements of the General Plan.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Shafter, in a regular session assembled on the 21st day of March, 2022, hereby approves Tentative Tract Map No. 7421, as described above and shown in Attachment "A", with conditions of approval as provided in Attachment "B".

PASSED AND ADOPTED THIS 21st DAY OF MARCH, 2023.

Chad Givens, Mayor

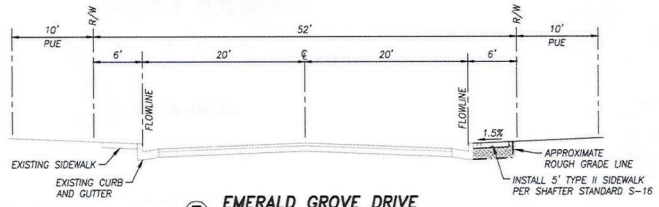
ATTEST:

Yazmina Pallares, City Clerk

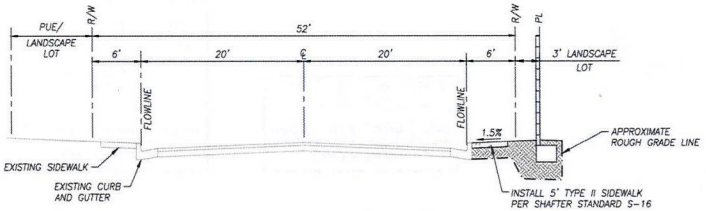
Exhibit A - TENTATIVE TRACT NO. 7421

TENTATIVE TRACT NO. 7421

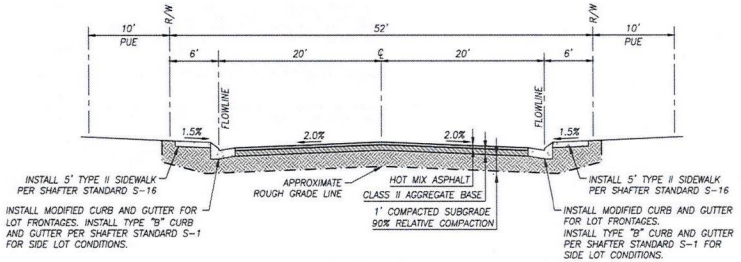
MERGER AND RE-SUBDIVISION OF LOT 172 OF TRACT MAP NO. 7332, PHASE 2 RECORDED JULY 28, 2020, IN BOOK 64 OF MAPS, PAGES 67 THROUGH 78, IN THE OFFICE OF THE KERN COUNTY RECORDER AND THE REMAINDER OF LOT 84 OF TRACT MAP NO. 7314, PHASE 1 RECORDED MARCH 26, 2019, IN BOOK 63 OF MAPS, PAGES 48 THROUGH 54, IN THE OFFICE OF THE KERN COUNTY RECORDER, AS SHOWN ON TRACT NO. 7319, PHASE 3 RECORDED JULY 8, 2021, IN BOOK 65 OF MAPS, PAGES 4 THROUGH 6, IN THE OFFICE OF THE KERN COUNTY RECORDER, LOCATED IN THE NORTH HALF OF SECTION 31, TOWNSHIP 28 SOUTH, RANGE 27 EAST, M.D.M., IN THE CITY OF SHAFTER, COUNTY OF KERN, STATE OF CALIFORNIA.
SEPTEMBER 2022



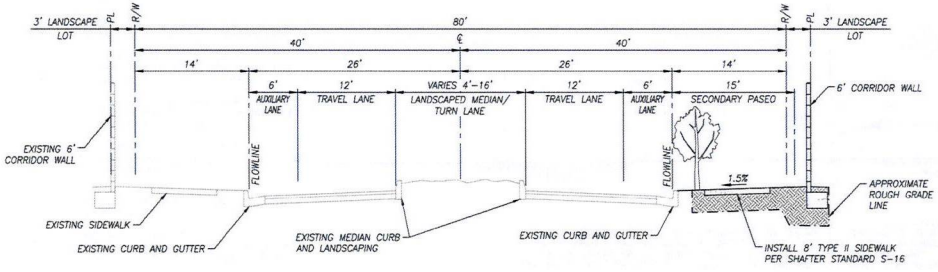
(F) EMERALD GROVE DRIVE
LOOKING NORTH AT LOT 97
NTS



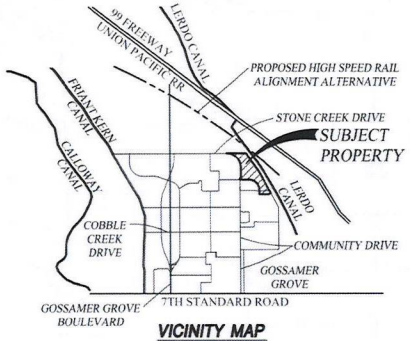
(C) EAGLE CREEK DRIVE & EMERALD GROVE DRIVE
LOOKING NORTH AND WEST
NTS



(B) LOCAL STREET
NTS

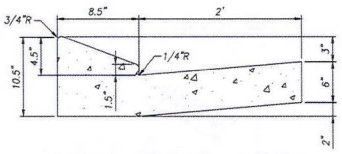


(A) COMMUNITY DRIVE & STONE CREEK DRIVE (COLLECTOR) CROSS SECTION
LOOKING NORTH AND WEST
NTS

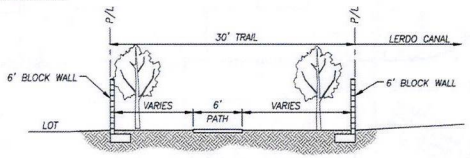


VICINITY MAP
NOT TO SCALE

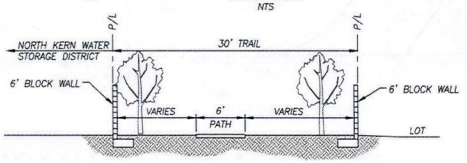
TABLE A	
NON-BUILDABLE LETTER LOTS	
LETTER	**AREA**
A – LANDSCAPE/NATURE TRAIL/PUE/PE	2.23 AC
B – LANDSCAPE/PUE/PE	8,124 SF



MODIFIED CURB AND GUTTER
DIMENSION ARE IN INCHES
NTS



(E) NATURE TRAIL ALONG LERDO CANAL
LOOKING NORTH
NTS



(D) NATURE TRAIL ALONG NORTH KERN WATER STORAGE DISTRICT
LOOKING EAST
NTS

GENERAL NOTES:

ALL LOTS ARE TO HAVE A 10' PUBLIC UTILITIES EASEMENT (PUE).

ALL LOTS ARE TO HAVE A PEDESTRIAN EASEMENT (PE) VARYING FROM 1' TO 9'.

WINDROW LANDSCAPING IS TO BE CONTAINED WITHIN THE PUBLIC UTILITIES EASEMENT (PUE).

ALL NATURE TRAILS, PRIMARY PASEOS AND SECONDARY PASEOS TO BE IN ACCORDANCE WITH THE GOSSAMER GROVE SPECIFIC PLAN AND THE CITY OF SHAFTER STANDARDS.

ALL PROPOSED STREETS SHALL BE IRREVOCABLE OFFERS OF DEDICATION TO THE CITY OF SHAFTER, UNLESS OTHERWISE NOTED.

SUBDIVISION TO BE SERVED BY DUAL WATER SYSTEM FOR BOTH POTABLE RESIDENTIAL WATER AND NON-POTABLE WATER FOR LANDSCAPING. NON-POTABLE WATER TO BE PROVIDED BY OILDALE MUTUAL WATER COMPANY AT A LATER DATE. NO WELLS CURRENTLY EXIST ON PROPERTY.

DRAINAGE FROM THE PROJECT SITE WILL BE DIRECTED TO AN OFFSITE REGIONAL BASIN LOCATED IN THE SOUTH PORTION OF LOT LINE ADJUSTMENT NO. 18-67 PER DOCUMENT NO. 218076247 OF KERN COUNTY OFFICIAL RECORDS, RECORDED JUNE 19, 2018.

THERE ARE NO FUTURE SIGNALS.

EASEMENTS:

1. WATER PIPELINE EASEMENT IN FAVOR OF OILDALE MUTUAL WATER COMPANY PER DOCUMENT NO. 0209017742 OF OFFICIAL RECORDS, RECORDED FEBRUARY 9, 2009.
2. EASEMENT FOR STREET AND PUBLIC UTILITY PURPOSES IN FAVOR OF THE CITY OF SHAFTER PER DOCUMENT NO. 221104649 OF OFFICIAL RECORDS, RECORDED JUNE 3, 2021.
3. WATER PIPELINE EASEMENT IN FAVOR OF OILDALE MUTUAL WATER COMPANY PER DOCUMENT NO. 221175820 OF OFFICIAL RECORDS, RECORDED SEPTEMBER 16, 2021. (THAT PORTION OF SAID EASEMENT WITHIN LOT 52 TO BE ABANDONED BY SEPARATE DOCUMENT PRIOR TO RECORDATION OF TRACT NO. 7421 FINAL MAP. THE EXISTING FACILITIES, WITHIN SAID EASEMENT, WILL BE CONTAINED WITHIN LOTS 'A' AND 'B' AND THE RIGHT-OF-WAY OF SPRING MANOR DRIVE AND RIVERFAWN COURT.)
4. EASEMENT FOR STREET AND PUBLIC UTILITY PURPOSES IN FAVOR OF THE CITY OF SHAFTER PER TRACT NO. 7332, PHASE 2, BOOK 64 OF MAPS, PAGES 67 THROUGH 78, KCR.

TOTAL SITE DATA:

LOT SIZES:	
PA-2 LDR	4,000-7,000 S.F. MINIMUM PER THE GOSSAMER GROVE SPECIFIC PLAN
NUMBER OF LOTS	99
NUMBER OF BUILDABLE LOTS	97
NUMBER OF LANDSCAPE LOTS	2
AREAS GROSS	18.40 ACRES GROSS
AREAS NET	13.39 ACRES NET
NET DENSITY:	
PA-2 LDR: 97 LOTS / 13.39 ACRES NET / 7.2 DU/AC	4-7.5 DU/AC PER THE GOSSAMER GROVE SPECIFIC PLAN
EXISTING USE	AGRICULTURE
PROPOSED USE	SINGLE FAMILY RESIDENTIAL
EXISTING/PROPOSED ZONING	GOSSAMER GROVE SPECIFIC PLAN
EXISTING/PROPOSED LAND USE DESIGNATION:	PA-2 LDR
ASSESSOR PARCEL NUMBERS	482-370-06 & 482-370-08
WATER	OILDALE MUTUAL WATER COMPANY
SEWER	CITY OF SHAFTER/NORTH OF THE RIVER
ELECTRICITY	PACIFIC GAS & ELECTRIC
GAS	SOUTHERN CALIFORNIA GAS COMPANY
TELEPHONE	AT&T
CABLE	CHARTER COMMUNICATIONS (SPECTRUM)
FIBER	CITY OF SHAFTER
SCHOOL DISTRICTS:	
ELEMENTARY	NORRIS SCHOOL DISTRICT
JR. HIGH	NORRIS SCHOOL DISTRICT
HIGH SCHOOL	KERN COUNTY HIGH SCHOOL DISTRICT

OWNER:
LENNAR HOMES OF CALIFORNIA, INC.
8080 N. PALM AVE., STE. 110
FRESNO, CA 93711
(559) 447-3400

SUBDIVIDER:
LENNAR HOMES OF CALIFORNIA, INC.
8080 N. PALM AVE., STE. 110
FRESNO, CA 93711
(559) 447-3400

MINERAL RIGHTS OWNERS:
LERDO LAND COMPANY
P.O. BOX 1444
BAKERSFIELD, CA 93302

PROFESSIONAL LAND SURVEYOR KRISTIE M. ACHEE P.L.S. 8189 STATE OF CALIFORNIA

PROJECT SURVEYOR:

12/01/2022
KRISTIE M. ACHEE, P.L.S. 8189 — DATE

BY:

5080 CALIFORNIA AVE., STE. 220 TEL: (661) 616-2600
BAKERSFIELD, CA 93309 WWW.QKINC.COM

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SHEET 1 OF 6

TENTATIVE TRACT NO. 7421

MERGER AND RE-SUBDIVISION OF LOT 172 OF TRACT MAP NO. 7332, PHASE 2 RECORDED JULY 28, 2020, IN BOOK 64 OF MAPS, PAGES 67 THROUGH 78, IN THE OFFICE OF THE KERN COUNTY RECORDER AND THE REMAINDER OF LOT 84 OF TRACT MAP NO. 7314, PHASE 1 RECORDED MARCH 26, 2019, IN BOOK 63 OF MAPS, PAGES 48 THROUGH 54, IN THE OFFICE OF THE KERN COUNTY RECORDER, AS SHOWN ON TRACT NO. 7319, PHASE 3 RECORDED JULY 8, 2021, IN BOOK 65 OF MAPS, PAGES 4 THROUGH 6, IN THE OFFICE OF THE KERN COUNTY RECORDER, LOCATED IN THE NORTH HALF OF SECTION 31, TOWNSHIP 28 SOUTH, RANGE 27 EAST, M.D.M., IN THE CITY OF SHAFTER, COUNTY OF KERN, STATE OF CALIFORNIA.
SEPTEMBER 2022

LEGEND:

( )R1	RECORD PER TRACT NO. 6761 RECORDED IN BOOK 59 OF MAPS, PAGES 42-45, K.C.R., OR CALCULATED THEREFROM.
( )R2	RECORD PER TRACT NO. 7314, PHASE 1, RECORDED IN BOOK 63 OF MAPS, PAGES 48-54, K.C.R., OR CALCULATED THEREFROM.
( )R3	RECORD PER TRACT NO. 7332, PHASE 2 RECORDED IN BOOK 64 OF MAPS, PAGES 67-78, K.C.R., OR CALCULATED THEREFROM.
( )R4	RECORD PER TRACT NO. 7319, PHASE 2 RECORDED IN BOOK 65 OF MAPS, PAGES 1-3, K.C.R., OR CALCULATED THEREFROM.
( )R5	RECORD PER TRACT NO. 7319, PHASE 3 RECORDED IN BOOK 65 OF MAPS, PAGES 4-6, K.C.R., OR CALCULATED THEREFROM.
( )R6	RECORD PER DOCUMENT NO. 221104649, O.R., OR CALCULATED THEREFROM.
DOC.	DOCUMENT
K.C.R.	KERN COUNTY RECORDER
O.R.	OFFICIAL RECORD
- - - -	SECTION LINE/MID-SECTION LINE
———	SUBDIVISION BOUNDARY

EASEMENTS:

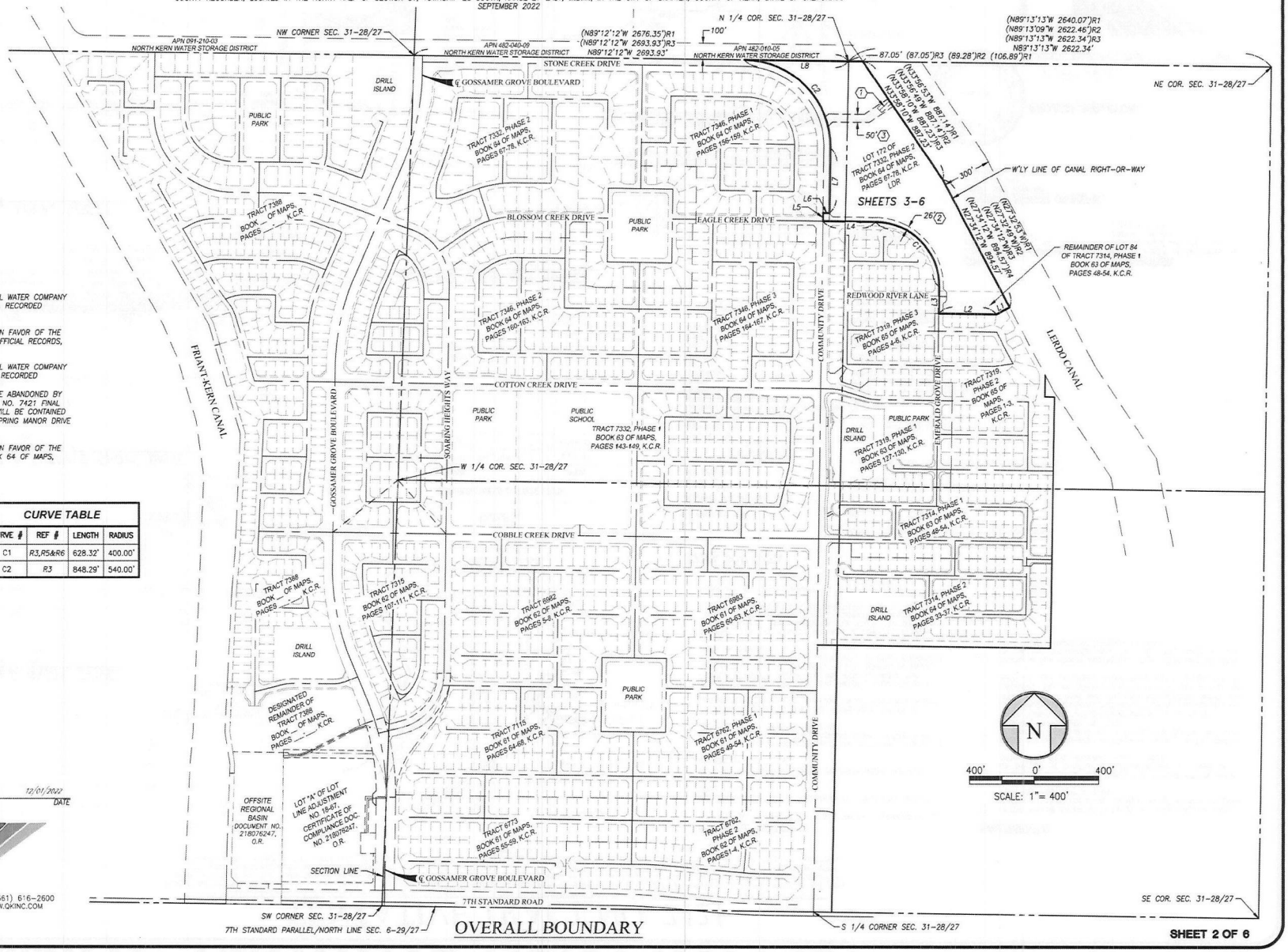
1. WATER PIPELINE EASEMENT IN FAVOR OF OILDALE MUTUAL WATER COMPANY PER DOCUMENT NO. 0209017742 OF OFFICIAL RECORDS, RECORDED FEBRUARY 9, 2009. (40' X 86')
2. EASEMENT FOR STREET AND PUBLIC UTILITY PURPOSES IN FAVOR OF THE CITY OF SHAFTER PER DOCUMENT NO. 221104649 OF OFFICIAL RECORDS, RECORDED JUNE 3, 2021.
3. WATER PIPELINE EASEMENT IN FAVOR OF OILDALE MUTUAL WATER COMPANY PER DOCUMENT NO. 221175820 OF OFFICIAL RECORDS, RECORDED SEPTEMBER 16, 2021. (50' WIDE)
   (THAT PORTION OF SAID EASEMENT WITHIN LOT 52 TO BE ABANDONED BY SEPARATE DOCUMENT PRIOR TO RECORDATION OF TRACT NO. 7421 FINAL MAP. THE EXISTING FACILITIES, WITHIN SAID EASEMENT, WILL BE CONTAINED WITHIN LOTS 'A' AND 'B' AND THE RIGHT-OF-WAY OF SPRING MANOR DRIVE AND RIVERFAWN COURT.)
4. EASEMENT FOR STREET AND PUBLIC UTILITY PURPOSES IN FAVOR OF THE CITY OF SHAFTER PER TRACT NO. 7332, PHASE 2, BOOK 64 OF MAPS, PAGES 67 THROUGH 78, KCR.

LINE TABLE

LINE #	REF #	BEARING	DISTANCE
L1	R4&R5	N62°27'11"E	92.51
L2	R4&R5	N89°11'48"W	356.00
L3	R5&R6	N00°48'12"E	164.50
L4	R3,R5&R6	N89°11'48"W	326.61
L5	R3	N00°48'12"E	50.00
L6	R3	N89°11'48"W	40.00
L7	R3	N00°48'12"E	405.21
L8	R3	N89°12'12"W	545.91

CURVE TABLE

CURVE #	REF #	LENGTH	RADIUS
C1	R3,R5&R6	628.32'	400.00'
C2	R3	848.29'	540.00'



PROFESSIONAL LAND SURVEYOR
KRISTIE M. ACHEE
P.L.S. 8189
STATE OF CALIFORNIA

PROJECT SURVEYOR:

12/01/2022
KRISTIE M. ACHEE, P.L.S. 8189 DATE

BY:

5080 CALIFORNIA AVE., STE. 220 TEL: (661) 616-2600
BAKERSFIELD, CA 93309 WWW.QKINC.COM

SHEET 2 OF 6

TENTATIVE TRACT NO. 7421

MERGER AND RE-SUBDIVISION OF LOT 172 OF TRACT MAP NO. 7332, PHASE 2 RECORDED JULY 28, 2020, IN BOOK 64 OF MAPS, PAGES 67 THROUGH 78, IN THE OFFICE OF THE KERN COUNTY RECORDER AND THE REMAINDER OF LOT 84 OF TRACT MAP NO. 7314, PHASE 1 RECORDED MARCH 26, 2019, IN BOOK 63 OF MAPS, PAGES 48 THROUGH 54, IN THE OFFICE OF THE KERN COUNTY RECORDER, AS SHOWN ON TRACT NO. 7319, PHASE 3 RECORDED JULY 8, 2021, IN BOOK 65 OF MAPS, PAGES 4 THROUGH 6, IN THE OFFICE OF THE KERN COUNTY RECORDER, LOCATED IN THE NORTH HALF OF SECTION 31, TOWNSHIP 28 SOUTH, RANGE 27 EAST, M.D.M., IN THE CITY OF SHAFTER, COUNTY OF KERN, STATE OF CALIFORNIA.
SEPTEMBER 2022

LEGEND:

- K.C.R. KERN COUNTY RECORDER
- NATURE TRAIL, PASEO AND LANDSCAPE EASEMENT
- PROPOSED DIRECTION OF STREET FLOW
- SHEET DIVISION
- SUBDIVISION BOUNDARY
- (XXX) TOTAL BUILDABLE LOTS

PROFESSIONAL LAND SURVEYOR KRISTIE M. ACHEE P.L.S. 8189 STATE OF CALIFORNIA

PROJECT SURVEYOR:

12/01/2022
KRISTIE M. ACHEE, P.L.S. 8189 DATE

BY:

N

150' 0' 150'

SCALE: 1"= 150'

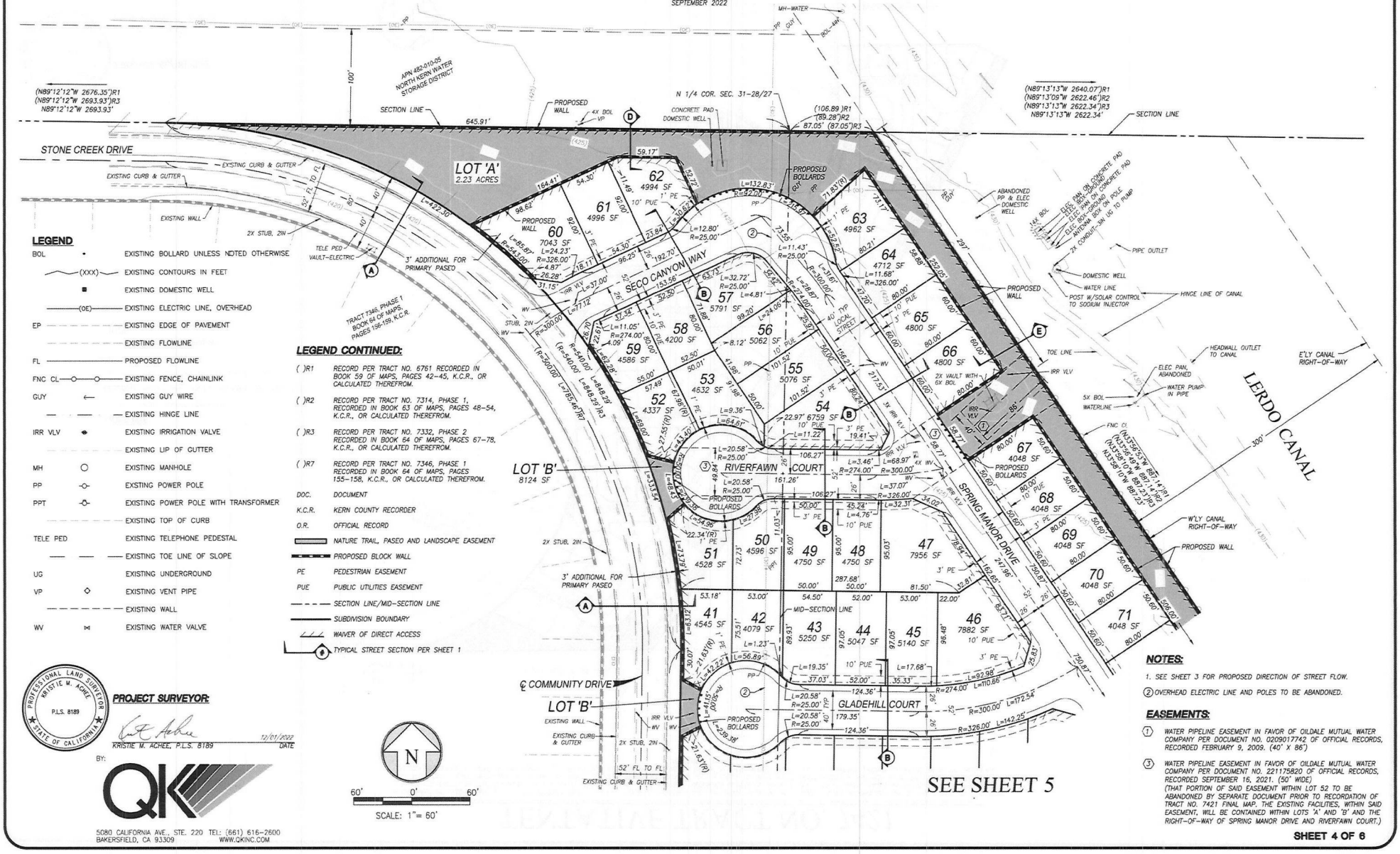
LOT & STREET OVERVIEW

5080 CALIFORNIA AVE., STE. 220 TEL: (661) 616-2600
BAKERSFIELD, CA 93309 WWW.QKINC.COM

SHEET 3 OF 6

TENTATIVE TRACT NO. 7421

MERGER AND RE-SUBDIVISION OF LOT 172 OF TRACT MAP NO. 7332, PHASE 2 RECORDED JULY 28, 2020, IN BOOK 64 OF MAPS, PAGES 67 THROUGH 78, IN THE OFFICE OF THE KERN COUNTY RECORDER AND THE REMAINDER OF LOT 84 OF TRACT MAP NO. 7314, PHASE 1 RECORDED MARCH 26, 2019, IN BOOK 63 OF MAPS, PAGES 48 THROUGH 54, IN THE OFFICE OF THE KERN COUNTY RECORDER, AS SHOWN ON TRACT NO. 7319, PHASE 3 RECORDED JULY 8, 2021, IN BOOK 65 OF MAPS, PAGES 4 THROUGH 6, IN THE OFFICE OF THE KERN COUNTY RECORDER, LOCATED IN THE NORTH HALF OF SECTION 31, TOWNSHIP 28 SOUTH, RANGE 27 EAST, M.D.M., IN THE CITY OF SHAFTER, COUNTY OF KERN, STATE OF CALIFORNIA.
SEPTEMBER 2022



LEGEND

BOL	EXISTING BOLLARD UNLESS NOTED OTHERWISE
(XXX)	EXISTING CONTOURS IN FEET
	EXISTING DOMESTIC WELL
(OE)	EXISTING ELECTRIC LINE, OVERHEAD
EP	EXISTING EDGE OF PAVEMENT
	EXISTING FLOWLINE
FL	PROPOSED FLOWLINE
FNC CL	EXISTING FENCE, CHAINLINK
GUY	EXISTING GUY WIRE
	EXISTING HINGE LINE
IRR VLV	EXISTING IRRIGATION VALVE
	EXISTING LIP OF GUTTER
MH	EXISTING MANHOLE
PP	EXSTING POWER POLE
PPT	EXISTING POWER POLE WITH TRANSFORMER
	EXISTING TOP OF CURB
TELE PED	EXISTING TELEPHONE PEDESTAL
	EXISTING TOE LINE OF SLOPE
UG	EXISTING UNDERGROUND
VP	EXISTING VENT PIPE
	EXISTING WALL
WV	EXISTING WATER VALVE

LEGEND CONTINUED:

( )R1	RECORD PER TRACT NO. 6761 RECORDED IN BOOK 59 OF MAPS, PAGES 42-45, K.C.R., OR CALCULATED THEREFROM.
( )R2	RECORD PER TRACT NO. 7314, PHASE 1, RECORDED IN BOOK 63 OF MAPS, PAGES 48-54, K.C.R., OR CALCULATED THEREFROM.
( )R3	RECORD PER TRACT NO. 7332, PHASE 2 RECORDED IN BOOK 64 OF MAPS, PAGES 67-78, K.C.R., OR CALCULATED THEREFROM.
( )R7	RECORD PER TRACT NO. 7346, PHASE 1 RECORDED IN BOOK 64 OF MAPS, PAGES 155-158, K.C.R., OR CALCULATED THEREFROM.
DOC.	DOCUMENT
K.C.R.	KERN COUNTY RECORDER
O.R.	OFFICIAL RECORD
	NATURE TRAIL, PASEO AND LANDSCAPE EASEMENT
	PROPOSED BLOCK WALL
PE	PEDESTRIAN EASEMENT
PUE	PUBLIC UTILITIES EASEMENT
	SECTION LINE/MID-SECTION LINE
	SUBDIVISION BOUNDARY
	WAIVER OF DIRECT ACCESS
(#)	TYPICAL STREET SECTION PER SHEET 1

PROFESSIONAL LAND SURVEYOR — KRISTIE M. ACHEE — P.L.S. 8189 — STATE OF CALIFORNIA

PROJECT SURVEYOR:

KRISTIE M. ACHEE, P.L.S. 8189 — 12/01/2022 DATE

BY:

5080 CALIFORNIA AVE., STE. 220 TEL: (661) 616-2600
BAKERSFIELD, CA 93309 WWW.QKINC.COM

N

60' 0' 60'

SCALE: 1"= 60'

NOTES:

1. SEE SHEET 3 FOR PROPOSED DIRECTION OF STREET FLOW.
2. OVERHEAD ELECTRIC LINE AND POLES TO BE ABANDONED.

EASEMENTS:

1. WATER PIPELINE EASEMENT IN FAVOR OF OILDALE MUTUAL WATER COMPANY PER DOCUMENT NO. 0209017742 OF OFFICIAL RECORDS, RECORDED FEBRUARY 9, 2009. (40' X 86')
3. WATER PIPELINE EASEMENT IN FAVOR OF OILDALE MUTUAL WATER COMPANY PER DOCUMENT NO. 221175820 OF OFFICIAL RECORDS, RECORDED SEPTEMBER 16, 2021. (50' WIDE)
(THAT PORTION OF SAID EASEMENT WITHIN LOT 52 TO BE ABANDONED BY SEPARATE DOCUMENT PRIOR TO RECORDATION OF TRACT NO. 7421 FINAL MAP. THE EXISTING FACILITIES, WITHIN SAID EASEMENT, WILL BE CONTAINED WITHIN LOTS 'A' AND 'B' AND THE RIGHT-OF-WAY OF SPRING MANOR DRIVE AND RIVERFAWN COURT.)

SHEET 4 OF 6

TENTATIVE TRACT NO. 7421

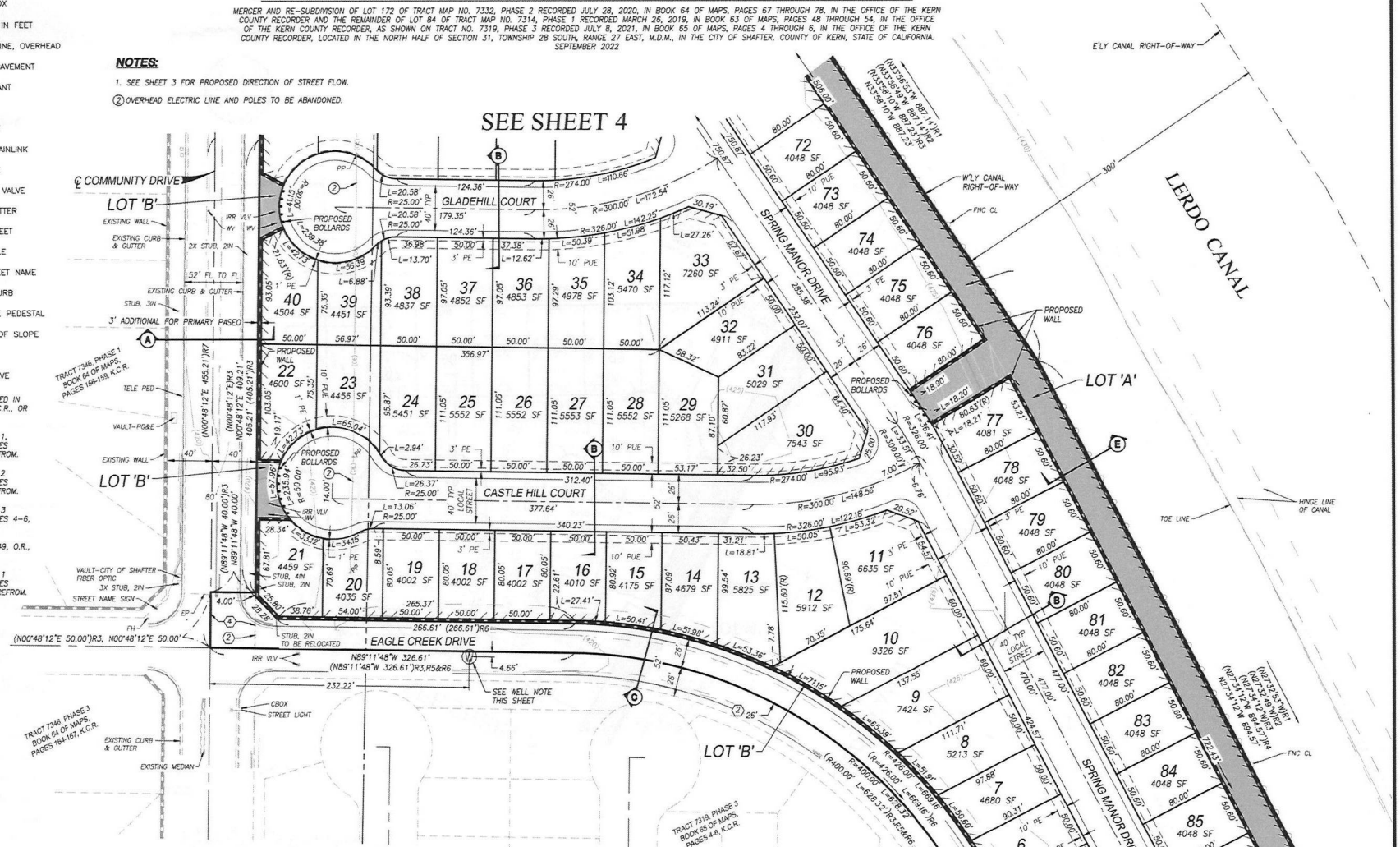
MERGER AND RE-SUBDIVISION OF LOT 172 OF TRACT MAP NO. 7332, PHASE 2 RECORDED JULY 28, 2020, IN BOOK 64 OF MAPS, PAGES 67 THROUGH 78, IN THE OFFICE OF THE KERN COUNTY RECORDER AND THE REMAINDER OF LOT 84 OF TRACT MAP NO. 7314, PHASE 1 RECORDED MARCH 26, 2019, IN BOOK 63 OF MAPS, PAGES 48 THROUGH 54, IN THE OFFICE OF THE KERN COUNTY RECORDER, AS SHOWN ON TRACT NO. 7319, PHASE 3 RECORDED JULY 8, 2021, IN BOOK 65 OF MAPS, PAGES 4 THROUGH 6, IN THE OFFICE OF THE KERN COUNTY RECORDER, LOCATED IN THE NORTH HALF OF SECTION 31, TOWNSHIP 28 SOUTH, RANGE 27 EAST, M.D.M., IN THE CITY OF SHAFTER, COUNTY OF KERN, STATE OF CALIFORNIA.
SEPTEMBER 2022

LEGEND

BOL — EXISTING BOLLARD UNLESS NOTED OTHERWISE
CBOX — EXISTING CHRISTY BOX
(XXX) — EXISTING CONTOURS IN FEET
(OE) — EXISTING ELECTRIC LINE, OVERHEAD
EP — EXISTING EDGE OF PAVEMENT
FH — EXISTING FIRE HYDRANT
EXISTING FLOWLINE
FL — PROPOSED FLOWLINE
FNC CL — EXISTING FENCE, CHAINLINK
EXISTING HINGE LINE
IRR VLV — EXISTING IRRIGATION VALVE
EXISTING LIP OF GUTTER
EXISTING LIGHT, STREET
PP — EXSTING POWER POLE
EXISTING SIGN, STREET NAME
EXISTING TOP OF CURB
TELE PED — EXISTING TELEPHONE PEDESTAL
EXISTING TOE LINE OF SLOPE
EXISTING WALL
WV — EXISTING WATER VALVE
( )R1 — RECORD PER TRACT NO. 6761 RECORDED IN BOOK 59 OF MAPS, PAGES 42-45, K.C.R., OR CALCULATED THEREFROM.
( )R2 — RECORD PER TRACT NO. 7314, PHASE 1, RECORDED IN BOOK 63 OF MAPS, PAGES 48-54, K.C.R., OR CALCULATED THEREFROM.
( )R3 — RECORD PER TRACT NO. 7332, PHASE 2 RECORDED IN BOOK 64 OF MAPS, PAGES 67-78, K.C.R., OR CALCULATED THEREFROM.
( )R5 — RECORD PER TRACT NO. 7319, PHASE 3 RECORDED IN BOOK 65 OF MAPS, PAGES 4-6, K.C.R., OR CALCULATED THEREFROM.
( )R6 — RECORD PER DOCUMENT NO. 221104649, O.R., OR CALCULATED THEREFROM.
( )R7 — RECORD PER TRACT NO. 7346, PHASE 1 RECORDED IN BOOK 64 OF MAPS, PAGES 155-158, K.C.R., OR CALCULATED THEREFROM.
DOC. — DOCUMENT
K.C.R. — KERN COUNTY RECORDER
O.R. — OFFICIAL RECORD
NATURE TRAIL, PASEO AND LANDSCAPE EASEMENT
PROPOSED BLOCK WALL
PE — PEDESTRIAN EASEMENT
PUE — PUBLIC UTILITIES EASEMENT
SECTION LINE/MID-SECTION LINE
SUBDIVISION BOUNDARY
WAIVER OF DIRECT ACCESS
(#) — TYPICAL STREET SECTION PER SHEET 1

NOTES:

1. SEE SHEET 3 FOR PROPOSED DIRECTION OF STREET FLOW.
2. OVERHEAD ELECTRIC LINE AND POLES TO BE ABANDONED.



PROJECT SURVEYOR:

PROFESSIONAL LAND SURVEYOR — KRISTIE M. ACHEE — P.L.S. 8189 — STATE OF CALIFORNIA

KRISTIE M. ACHEE, P.L.S. 8189 — 12/01/2022 DATE

BY:

QK

5080 CALIFORNIA AVE., STE. 220 TEL: (661) 616-2600
BAKERSFIELD, CA 93309 WWW.QKINC.COM

N

60' 0' 60'

SCALE: 1"= 60'

WELL:

(W) NATURAL GAS CORPORATION OF CALIFORNIA "KAISER LERDO" 1, A.P.I. NO. 029-78467, (1,000 FEET SOUTH AND 2,535 FEET WEST FROM THE NE CORNER SEC. 31-28/27) PLUGGED & ABANDONED DRY HOLE JUNE 1986

EASEMENTS:

(2) EASEMENT FOR STREET AND PUBLIC UTILITY PURPOSES IN FAVOR OF THE CITY OF SHAFTER PER DOCUMENT NO. 221104649 OF OFFICIAL RECORDS, RECORDED JUNE 3, 2021.

(4) EASEMENT FOR STREET AND PUBLIC UTILITY PURPOSES IN FAVOR OF THE CITY OF SHAFTER PER TRACT NO. 7332, PHASE 2, BOOK 64 OF MAPS, PAGES 67 THROUGH 78, KCR.

SHEET 5 OF 6

TENTATIVE TRACT NO. 7421

MERGER AND RE-SUBDIVISION OF LOT 172 OF TRACT MAP NO. 7332, PHASE 2 RECORDED JULY 28, 2020, IN BOOK 64 OF MAPS, PAGES 67 THROUGH 78, IN THE OFFICE OF THE KERN COUNTY RECORDER AND THE REMAINDER OF LOT 84 OF TRACT MAP NO. 7314, PHASE 1 RECORDED MARCH 26, 2019, IN BOOK 63 OF MAPS, PAGES 48 THROUGH 54, IN THE OFFICE OF THE KERN COUNTY RECORDER, AS SHOWN ON TRACT NO. 7319, PHASE 3 RECORDED JULY 8, 2021, IN BOOK 65 OF MAPS, PAGES 4 THROUGH 6, IN THE OFFICE OF THE KERN COUNTY RECORDER, LOCATED IN THE NORTH HALF OF SECTION 31, TOWNSHIP 28 SOUTH, RANGE 27 EAST, M.D.M., IN THE CITY OF SHAFTER, COUNTY OF KERN, STATE OF CALIFORNIA.
SEPTEMBER 2022

LEGEND

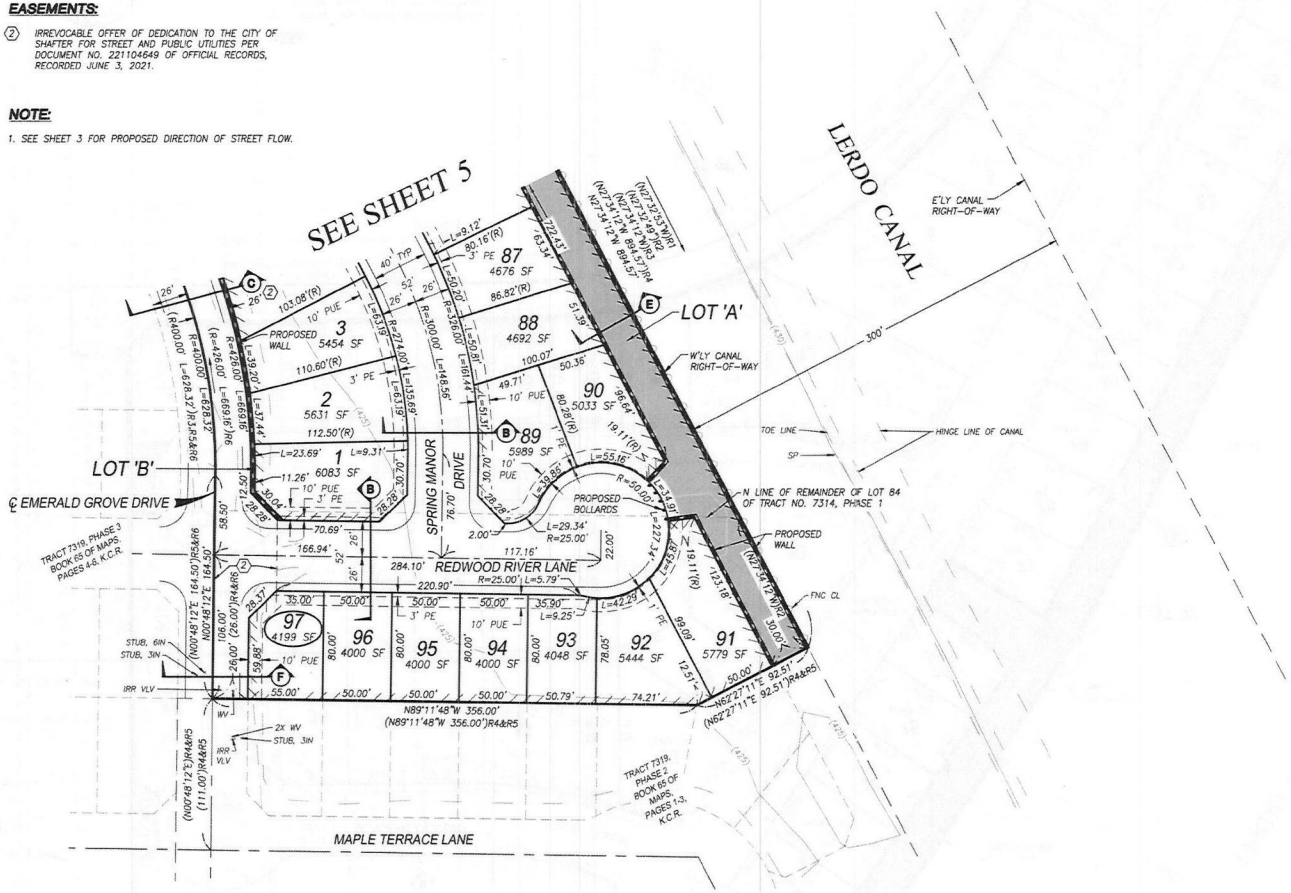
- (XXX) — EXISTING CONTOURS IN FEET
- FL — PROPOSED FLOWLINE
- FNC CL — EXISTING FENCE, CHAINLINK
- — EXISTING HINGE LINE
- IRR VLV — EXISTING IRRIGATION VALVE
- SP — EXISTING STAND PIPE
- — EXISTING TOE LINE OF SLOPE
- WV — EXISTING WATER VALVE
- ( )R1 — RECORD PER TRACT NO. 6761 RECORDED IN BOOK 59 OF MAPS, PAGES 42-45, K.C.R., OR CALCULATED THEREFROM.
- ( )R2 — RECORD PER TRACT NO. 7314, PHASE 1, RECORDED IN BOOK 63 OF MAPS, PAGES 48-54, K.C.R., OR CALCULATED THEREFROM.
- ( )R3 — RECORD PER TRACT NO. 7332, PHASE 2 RECORDED IN BOOK 64 OF MAPS, PAGES 67-78, K.C.R., OR CALCULATED THEREFROM.
- ( )R4 — RECORD PER TRACT NO. 7319, PHASE 2 RECORDED IN BOOK 65 OF MAPS, PAGES 1-3, K.C.R., OR CALCULATED THEREFROM.
- ( )R5 — RECORD PER TRACT NO. 7319, PHASE 3 RECORDED IN BOOK 65 OF MAPS, PAGES 4-6, K.C.R., OR CALCULATED THEREFROM.
- ( )R6 — RECORD PER DOCUMENT NO. 221104649, O.R., OR CALCULATED THEREFROM.
- DOC. — DOCUMENT
- K.C.R. — KERN COUNTY RECORDER
- O.R. — OFFICIAL RECORD
- NATURE TRAIL, PASEO AND LANDSCAPE EASEMENT
- PROPOSED BLOCK WALL
- PE — PEDESTRIAN EASEMENT
- PUE — PUBLIC UTILITIES EASEMENT
- SECTION LINE/MID-SECTION LINE
- SUBDIVISION BOUNDARY
- WAIVER OF DIRECT ACCESS
- (XXX) — TOTAL BUILDABLE LOTS
- (#) — TYPICAL STREET SECTION PER SHEET 1

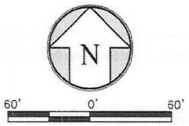
EASEMENTS:

(2) IRREVOCABLE OFFER OF DEDICATION TO THE CITY OF SHAFTER FOR STREET AND PUBLIC UTILITIES PER DOCUMENT NO. 221104649 OF OFFICIAL RECORDS, RECORDED JUNE 3, 2021.

NOTE:

1. SEE SHEET 3 FOR PROPOSED DIRECTION OF STREET FLOW.





PROFESSIONAL LAND SURVEYOR — KRISTIE M. ACHEE — P.L.S. 8189 — STATE OF CALIFORNIA

PROJECT SURVEYOR:

KRISTIE M. ACHEE, P.L.S. 8189 — 12/01/2021 DATE

BY:

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BAKERSFIELD, CA 93309 WWW.QKINC.COM

SHEET 6 OF 6

Exhibit "B"

CONDITIONS OF APPROVAL
TENTATIVE TRACT NO. 7421

GENERAL

1. The owner(s) or project proponents (hereinafter referred to as "Developer"), solely at their cost and expense, shall defend, indemnify and hold harmless the City of Shafter (hereinafter referred to as "City"), its agents, legislative bodies, officers and employees regarding any legal or administrative action, claim or proceeding concerning approval of Tentative Tract No. 7421 and/or related actions including, without limitation, actions taken or not taken with respect to the California Environmental Quality Act (hereinafter referred to as "CEQA"); or, at its election and in the alternative, shall relinquish such approval. Developer shall assume the defense of the City in any such legal or administrative action, claim or proceeding with legal counsel paid for in the entirety by Developer, but subject to the City's reasonable approvals. Developer shall also reimburse the City, its agents, legislative bodies, officers and employees for any judgments, amounts paid in settlements, court costs and attorneys' fees which the City, its agents, legislative bodies, officers and employees may be required to pay or otherwise pay as a result of such action, claim, or proceeding. The City may, at its sole discretion, participate at its own expense in the defense of any such action, claim or proceeding, but such participation shall not relieve Developer's obligations under these conditions of approval (hereinafter referred to as "Conditions").

2. The developer/applicant or the developer/applicant's engineer shall submit a list of all contractors and/or subcontractors performing work on this project to the City Administrative Services Department and such contractors and subcontractors shall obtain valid business licenses to do business and/or work in the City of Shafter.

3. The following disclosure shall be given as part of transfer of properties: "All your real property is near property used for agricultural operations, you may be subject to inconveniences or discomforts arising from such operations on any 24-hour basis. Said discomforts may include, but not be limited to equipment noises, odors from manure or other chemicals, and dust or smoke. The City has determined that the use of real property for agricultural operations is a high priority and favored use to the City and Kern County and will not be considered a nuisance for those inconveniences or discomforts arising from agricultural operations, provided such operations are consistent with accepted customs, standards, and laws."

4. Until all portions of the tentative tract have been developed, all vacant and undeveloped land, not being actively farmed, shall be maintained in a weed-free and clean manner by the developer/applicant/property owner. Should said property not be so maintained, the City shall notify property owner that the property is to be cleaned within thirty (30) days of receipt of said notice. If property owner does not comply within the required time frame, City may then clear the land and bill the property owner for expenses incurred.

5. Unless a final map is recorded, this tentative tract shall expire twenty-four (24) months from the date of approval by the City Council, unless an extension is granted by the City Council. Should an extension be requested, Developer, not less than sixty (60) days prior to the expiration date, shall submit to the City, the applicable processing fees and a completed application requesting an extension of the map approval in accordance with the provisions of City Code and the Subdivision Map Act. PLEASE NOTE: This will be the only notice given for the above specific expiration date. The applicant is responsible for initiating an extension request.

6. All construction and development shall be consistent with the City of Shafter Gossamer Grove Specific Plan and Tract No. 7421.

PLANNING

7. Prior to initiating any grading or earthmoving within Tentative Tract No. 7421, the developer shall provide the City of Shafter Planning Department with written confirmation from the San Joaquin Valley Air Pollution Control District that the proposed development is in compliance with the requirements of the District's Rule 9510.

8. The developer/applicant shall be required to permanently maintain all landscaping, except for landscaping included in the Landscape and Lighting Maintenance District, including the replacement of any trees or shrubs that do not survive.

9. Approved street names are as follows: Community Drive, Eagle Creek Drive, Emerald Grove Drive, Seco Canyon Way, Riverfawn Court, Gladehill Court, Castle Hill Court, Redwood River Lane, and Spring Manor Drive.

10. Approved access shall be provided for each lot in accordance with City standards.

11. All roof-mounted air conditioning equipment shall be located on the rear portion of the roof ridge line in such a manner as to be screened as much as practical from view from public streets.

12. With the exception of model houses, as provided in Section 3.080, Chapter 3, Title 16 (Subdivision Ordinance) of the Shafter Municipal Code, no building permit shall be issued by the City of Shafter until Tract No. 7421 has been recorded pursuant to the requirements of Title 16 (Subdivision Ordinance) and Title 17 (Zoning Ordinance) of the Shafter Municipal Code.

13. If Condition No. 138 is initiated by the developer and executed by the City of Shafter, no building permit shall be issued until wet utilities have been installed, an all-weather surface roadway is completed on the subject property, and survey stakes or other form of temporary documentation will be provided for, and approved by the Building and Safety Inspector, to verify building location. Missing stakes or other temporary documentation will result in delays in inspection schedule.

14. All existing dry hole, idle, and active oil wells, as identified by the California Department of Conservation/Division of Oil, Gas, and Geothermal Resources (CDC-DOGGR), shall be plotted as details on the final map.

15. The following note shall appear on the final map and all grading and construction plans:

    a. If during grading or construction, any plugged, abandoned, or unrecorded oil or gas wells are uncovered or damaged, the California Department of Conservation/Division of Oil, Gas, and Geothermal Resources (CDC-DOGGR) shall be contacted to inspect and approve any remediation required.

    b. If any abandoned water wells are located within the development or discovered during excavation or grading, the Kern County Public Health Department - Environmental Health Services Program must be contacted to obtain information for the proper permitting and destruction procedures.

16. During grading operations, all activity shall be restricted to periods of low wind to reduce dust emissions. Verification of compliance will be the responsibility of the City of Shafter Building Inspection Division.

17. The developer of Tract No. 7421 shall comply with all San Joaquin Valley Unified Air Pollution Control District (SJVUAPCD) requirements while grading and developing the site. It is the developer's responsibility to contact the SJVUAPCD to determine with which requirements/rules the developer must comply.

18. The recommendations of the archaeological and traffic studies shall be implemented by the developer during construction and development of Tentative Tract No. 7421.

19. The following avoidance and minimization measures recommended in the biological assessment, prepared by QK and dated October 7, 2022, shall be implemented by the developer during construction and development:
    a. Project construction activities should be limited to daylight hours.
    b. All food-related trash items such as wrappers, cans, bottles, and food scraps should be disposed of in securely closed containers
    c. Pets should not be permitted on the Project site during construction.
    d. Prior to the initiation of ground disturbing activities, a qualified biologist should conduct a species-specific awareness training session with all personnel that will be working on the Project site. The training session should consist of a brief presentation by persons knowledgeable in San Joaquin kit fox biology and legislative protection to explain endangered species concerns to personnel involved in the Project. The training session should include the following: a description of the species that could potentially be found on the Project site and their habitat needs; an explanation of the status of the species and their protection under the Endangered Species Act(s); and a list of measures being taken to reduce impacts to the species during project construction and implementation. A fact sheet conveying this information should be prepared for distribution to the previously referenced people and anyone else who may enter the Project site.

e. A pre-construction survey should be conducted 14 to 30 days prior to ground breaking to ensure that no special-status species have moved onto the Project site and could be subject to Project-related impacts.
f. Project-related vehicles should observe a daytime speed limit of 20-mph throughout the Project site.
g. It is highly recommended that all equipment staged at the Project site be checked every morning to ensure no special-status species have taken refuge in the equipment overnight.
h. To prevent inadvertent entrapment of special-status species or other animals during construction of the Project, all excavated, steep-walled holes or trenches more than 2-feet deep should be covered at the close of each working day by plywood or similar materials. If trenches cannot be closed, one or more escape ramps constructed of earthen-fill or wooden planks shall be installed.
i. Some special-status species, such as kit fox and burrowing owls, are attracted to den-like structures such as pipes and may enter stored pipes becoming trapped or injured. All pipes, culverts, or similar structures with a diameter of 3 inches or greater that are stored at the Project site for one or more overnight periods shall be thoroughly inspected for special-status species before the pipe is subsequently buried, capped, or otherwise used or moved in any way. If a special-status species is discovered inside a pipe, that section of pipe shall not be moved until the USFWS and CDFW have been consulted. If necessary, and under the direct supervision of the agency approved biologist, the pipe may be moved once to remove it from the path of activity, until the fox has escaped.
j. The USFWS and CDFW should immediately be notified if a dead, injured, or entrapped San Joaquin kit fox is found. Work in the immediate area should be temporarily halted until further notice from USFWS and CDFW. Any entrapped San Joaquin kit fox shall be permitted to escape.
k. Pre-construction clearance survey of the project area and a 100-foot buffer of the project area shall be conducted no more than 14 days prior to the start of ground disturbance activities. If more than 30 days lapse between the time of the pre-construction survey and the start of ground-disturbing activities, another pre-construction survey must be completed. If known kit fox dens are found in the project area, a no work zone of 100-feet radius will be observed. Potential or atypical dens will require a 50-foot radius no work zone. Natal dens within the project area will require USFWS and CDFW consultation.
l. If burrowing owls are present on the construction sites (within 250-feet of the construction sites) during the breeding season (April 15 through July 15), and appear to be engaged in nesting behavior, a fenced buffer shall be installed according to standard recommendations (CDFW 1995) between the nesting site or active burrow and any earthmoving activity or other potential disturbance.
m. Should active nests for tree nesting species be observed, avoidance measures may be required to ensure that nest abandonment does not occur. Typically, avoidance buffers are required by CDFW and USFWS up to 500 feet for raptor nests and up to 250 feet for other bird nests to avoid "take" (i.e., disturbance causing nest abandonment, or death). A biological monitor shall be present to monitor any nests present when work is conducted within the respective standard avoidance buffer areas.

20. Tract Map No. 7421 shall be subject to Development Agreement No. 15-13, as adopted by Ordinance No. 669 for traffic impact fees, or as it may be amended by the City Council.

21. All utilities shall be designed and constructed in such a way as to allow for them to be extended into any future residential development areas north, west, or south of Tract 7421 with minimal disruption to residents within the Gossamer Grove development.

22. The drive approaches on the following lots shall be installed as specified:
    a. *Lot 11 – southeast corner of lot on Spring Manor Drive*
    b. *Lot 12 - west side of lot on Castle Hill Court*
    c. *Lot 29 – west side of lot on Castle Hill Court*
    d. *Lot 30 - northeast corner of lot on Spring Manor Drive*
    e. *Lot 33 – southeast corner of lot on Spring Manor Drive*
    f. *Lot 34 - west side of lot on Gladehill Court*
    g. *Lot 46 - west side of lot on Gladehill Court*
    h. *Lot 54 - northeast corner of lot on Spring Manor Drive*
    i. *Lot 57 – southeast corner of lot on Spring Manor Drive*
    j. *Lot 58 - west side on Seco Canyon Way*
    k. *Lot 59 – east side on Seco Canyon Way*
    l. *Lot 60 – east side on Seco Canyon Way*
    m. *Lot 88 – north side on Spring Manor Drive*
    n. *Lot 89 – east side on Redwood River Lane*
    o. *Lot 97 – east side on Red River Lane*

BUILDING

23. Prior to issuing a certificate of occupancy for any building, building address(es) shall be permanently installed and be clearly visible from the street.

24. No final inspection or issuance of a certificate of occupancy shall be approved for any lot until all required improvements have been completed by the developer/applicant and accepted by the City.

25. Developer shall pay all development fees and impact fees adopted by the City in effect at the time of issuance of any building permits.

26. Developers shall comply with the latest California Building Code, Mechanical Code, Plumbing Code, Electrical Code, Fire Code and all other applicable codes, ordinances, regulations, and development standards in effect at the time of issuance of relative permits.

27. Prior to issuance of each building permit for houses within Tentative Tract 7421, developer shall submit a site plan to the City Planning Department for review and approval. The site plan shall reference the floor plan layout and building elevations, for each of the single-family residences to be constructed within Tentative Tract 7421.

28. Private drives constructed of Portland cement concrete shall be constructed at a minimum width of 16 feet from the edge of public roadway pavement to the garage of each home.

29. A landscaping plan, including design of a permanent irrigation system, shall be submitted to and approved by the Planning Director. Said approved landscape and irrigation plan shall be implemented prior to receiving a final inspection for any house constructed within the subdivision. All landscaping is subject to the requirements for landscaping contained herein these conditions and with City Standards. Landscaping shall include an irrigation system for both the front-yard and the street side-yard (where applicable) provided the street side-yard is not obscured from sight from an adjacent street by fencing, for each lot within the subdivision. Landscaping shall comply with current State guidelines for residential landscaping.

30. Fiber Optic Installation for Dwelling Units: Owner agrees to install in each dwelling unit the following fiber optic requirements:

    a. Install a dedicated City Fiber Enclosure adjacent to the other utility enclosures or a Common Communication Enclosure (collectively "Utility Enclosure") for the proposed communications utilities (phone, cable, fiber, etc.). The enclosure type shall be Benner-Nawman 14326W-UL or as approved by the City. The Utility Enclosure may face the garage exterior or interior and shall include one 120-volt, 15-amp convenience receptacle mounted inside the enclosure on either side wall with the outlets facing horizontally. The receptable power shall be protected by a ground fault circuit interrupter (GFCI).

    b. Install a wireless-transparent 28-30 inch or 42-inch Structured Media Enclosure ("Media Enclosure") of type Legrand 30" ENP3050 or 42" ENP4250, Leviton 30" 49605-30W, Primex Verge 30" P3000 or 42" P4200 or as approved by the City in a master bedroom closet wall or a laundry room wall furthest from the water supply and maintain a minimum 48-inch horizontal clearance between and 24-inch clearance above any metallic appliances or accessories. The enclosure shall include one 120-volt, 15-amp convenience receptacle located inside the enclosure.

    c. Install a conduit pathway from the Utility Enclosure to the Media Enclosure with a minimum of one (1) 1-inch diameter non-metallic, flexible conduit which shall maintain a minimum 36-inch bend radius and protrude a minimum of 6-inches into the enclosures. The conduit shall be marked with orange Tyvek or plastic tags, labeled "City Fiber Use Only" and "661-746-5000", tie wrapped to the conduit in plain view within the enclosures.

    d. Install a continuous conduit without breaks or couplings from the existing City Fiber Distribution Enclosure located in the right-of-way ("Distribution Enclosure") to the bottom side of the Utility Enclosure. The conduit shall be installed a minimum of 36-inches below grade, protrude a minimum of 12-inches into the Utility Enclosure, be orange in color, and be factory labeled "City of Shafter 661-746-5000". If the conduit does not have an integrated tracer wire, a continuous external #12 AWG solid-conductor tracer wire with high-density polyethylene insulation rated for direct burial shall be installed along with the conduit leaving a minimum 15-feet of slack coiled in the Distribution Enclosure and 3-feet of slack coiled in the Utility Enclosure. The conduit and tracer wire shall be inspected by a City of Shafter Public Works Department representative before shading and backfilling.

i. After backfilling, the conduit shall be mandrel tested between the Distribution Enclosure and the Utility Enclosure. All conduits 1/2-inch or larger shall require mule tape or equivalent installed. Mule tape shall be slack (no tension) and fastened to the plug or cap. Innerducts and Microducts shall have the pull string completely removed before being tested with a ball bearing. The testing process shall be witnessed by a City of Shafter Public Works Department representative.

ii. Couplings shall be used to repair damaged or short conduit only if approved by the City. Conduit couplings shall be an air-tight, water-tight, push-on compression fitting approved by the City. Tracer wire couplings shall be an air-tight, water-tight, twist or compression connector approved by the City. Coupling integrity shall be inspected by a City of Shafter Public Works Department representative.

e. Category 6 Unshielded Twisted Pair (CAT 6 UTP) cable (or as approved by the City) shall be installed according to industry standards and the requirements below and shall not be pinched, stapled, bent sharply, or crossing any sharp, unprotected edges:

i. Install minimum of three (3) cables from the Utility Enclosure to the Media Enclosure.

ii. Install the following connection points terminated to a CAT 6-rated 8P8C (RJ-45) jack within a single-gang low voltage wall box, using the ANSI/TIA-568 T568A termination standard:

1. Minimum of two (2) connection points to every entertainment center, kitchen, master bedroom, kitchenette, office, den, etc.

iii. Install one (1) or more Wi-Fi Access Point (WAP) ceiling mounting locations (as approved by the City) on each floor such that no exterior wall is more than 30-feet from any WAP mounting location. Each WAP mounting location shall include a single-gang, low voltage wall box through which a single CAT 6 UTP cable with a minimum three (3) feet of slack shall be terminated with a CAT 6-rated 8P8C (RJ-45) plug for connecting to a WAP.

ENGINEERING

31. Developer shall remove and replace any existing public or private improvements that may become damaged during any phase of construction, as required by the City Engineer. The contractor working within the public right-of-way shall obtain an encroachment permit from the City Engineer prior to commencing any such work.

32. Developer shall relocate and/or install all necessary infrastructure to provide utilities to the proposed project.

33. A ten (10) foot public utility easement, as shown on the tentative map, shall be provided in the front of all lots and on the street side of all corner lots as requested by the utility companies and the City Engineer. Width may be reduced to 8 feet with City Engineer approval. Easements shall be granted with the final map.

34. Pedestrian easements shall be provided wherever sidewalks and other public walking paths are to be constructed outside the proposed public rights-of-way. The minimum width of the pedestrian easements shall be one (1) foot.

35. Easements to be given to the City or any other public utility agency for, sewer, water, storm drain, electrical, or any other utility or similar purpose shall not cross private property without prior approval of the City Engineer.

36. Any above-ground utility cabinets or facilities to be located within the road right-of-way or public utility easement shall be permitted only upon approval by the City Engineer. Such approval will be made in writing, upon written request of the applicant and/or the affected utility company.

37. Any obstructions including utilities, irrigation lines, etc., shall be removed and/or relocated, if necessary, at the expense of the developer.

38. No final inspection shall be approved until all required improvements have been completed by the applicant and accepted by the City.

39. All new utilities shall be underground service.

40. Prior to the issuance of a Certificate of Occupancy on any lot of Tract No. 7421, all required improvements shall be completed and accepted by the City of Shafter. Required improvements shall be those improvements necessary to provide adequate City Services to the subject lot as determined by the City Engineer.

41. All improvements shall be complete within one (1) year from the date of filing of the final map for the development, unless a time extension is granted by the City Engineer. Timing of improvements shall be subject to approval of the City Engineer.

42. Type and location of centralized mail delivery units shall be determined by the postal service. If the postal service requires special easements for the placement of the delivery units, then said easements shall be shown on the final map.

43. All road, landscaping, trail, sidewalk, block wall, and paseo improvements, required by and consistent with Tentative Tract 7421 and the Gossamer Grove Specific Plan, shall be constructed by the developer and approved by the City of Shafter prior to recordation of the final map or shall be included as a public improvement in the subdivision improvement agreement. Wall plans, materials, and dimensions shall be consistent with the requirements of the Gossamer Grove Specific Plan and Tentative Tract 7421 and shall be approved by the City of Shafter prior to construction. Timing of improvements shall be subject to approval of the City Engineer.

44. Developer shall place the entire subdivision within a new or add to an existing Landscape/Lighting Maintenance District prior recordation of the final map and prior to acceptance of improvements by the City of Shafter. The maintenance district shall be set-up to cover the cost of street lighting, drainage basin maintenance, landscaping

maintenance, and park maintenance, as well as all administrative costs associated with the City of Shafter's management of the District.

a. The developer shall be required to cover the cost of street lighting, maintain all landscaping, park maintenance, including the replacement of any trees or shrubs that do not survive, within public right-of-way and landscape easements for a period of one (1) year after final inspection of the landscape improvements, or until such time as the maintenance district is formed, whichever shall occur last.

b. Developer shall be fully responsible for the formation, and formation cost of the Landscape/Lighting District, as directed by the City Engineer.

c. Developer shall be fully responsible for paying the cost of water for all landscaping and electricity for the street lights until such time as the maintenance district is formed.

45. Engineered plans and building permits are required for all block walls greater than 6-feet in height.

46. Developer shall design and install a system of conduits, terminal enclosures, distribution enclosures, splice enclosures, connection points, and hand holes for a fiber optic network to each buildable lot within the development. Design and material specifications are available from the City of Shafter. Plans shall be submitted and approved by the City of Shafter, prior to recordation of the final map, showing the proposed utility trench and all appurtenant hardware. The design shall include the following minimum specifications:

a. A combination of fiber optic conduits shall minimally include 4" SDR-11 HDPE, 2" SDR-11 HDPE, 7-Way bundled HPDE innerduct with attached tracer wire, and direct-bury HDPE Microduct with attached tracer wire. Fiber optic conduits may be joint trenched with other utility company pipes and/or conduits.

b. All underground fiber optic conduits, innerduct bundles, Microducts, etc. shall be factory-labeled "City of Shafter 661-746-5000". Conduits shall be identified by a permanent marking, with the address number of the residence they serve, within the distribution enclosures.

c. All underground fiber optic conduit paths shall have tracer wire. If the conduit does not have an integrated tracer wire, a continuous external #12 AWG solid-conductor tracer wire with high-density polyethylene insulation rated for direct burial shall be installed along with the conduit leaving a minimum 15-feet of slack coiled in the endpoint enclosures.

d. The ends of all fiber optic conduits, innerducts, and Microducts shall be plugged or capped to prevent dirt, debris, or foreign objects from entering.

e. After backfill and compaction, all conduits shall be checked for obstructions, and re-excavated and repaired or replaced as required. Conduits 1/2-inch or larger shall require mule tape or equivalent installed. Mule tape shall have a minimum 2' slack

at each end which shall be fastened to a tie-off loop on the inside of the plug or cap. Mule tape tie-off and tension check to be witnessed shall be witnessed by a City of Shafter Public Works Department representative. Innerducts and Microducts shall be mandrel tested while being witnessed by a City of Shafter Public Works Department representative.

f. A combination of underground utility enclosures shall minimally include 36"W x 60"L x 36"D polymer concrete enclosures with dual torsion covers, 36"W x 36"L x 24-36"D and 24"W x 36"L x 24-36"D High Density Polyethylene (HDPE) enclosures.

g. All underground utility enclosures shall be factory-stamped "City Fiber".

47. Prior to construction, all improvement plans and landscaping plans shall be approved by the City of Shafter.

48. The side-yard fences along public streets shall consist of a masonry block retaining wall, or other material as approved by the City Engineer, topped with a wooden fence. Sufficient area behind the sidewalk shall be provided to accommodate the installation of community mailboxes, where required by the US Postal Service.

49. The final subdivision map proposed for recordation shall be in substantial conformance with the approved tentative map.

50. The final subdivision map shall be drawn to tie the project to the existing monuments in Seventh Standard Road.

ENGINEERING: GRADING & DRAINAGE

51. Prior to review of any required improvement plans, both a drainage/hydrology study and a grading plan shall be submitted to and approved by the City Engineer. A master grading plan covering Tentative Tract 7421 shall be submitted and approved. Future development plans shall be based upon the approved master plan. Any deviation from the approved master plan will require the approval of the City Engineer.

52. The drainage/hydrology study and hydraulic analysis for the project shall be performed by a registered civil engineer and submitted to the City Engineer for review and approval. The study shall demonstrate that any potential run-off will not impact surrounding properties. The study shall focus on the project property and any affected adjacent properties.

53. A soils report, prepared by a registered civil engineer shall be submitted along with the grading plan. Soils report shall be performed in compliance with the latest edition of California Building Code, Chapter 18. In addition, all site grading, earthwork and building design shall be performed in accordance with the recommendations of the soils report.

54. A grading permit shall be obtained from the City prior to commencement of any grading activity.

55. Prior to issuance of a building permit, the developer shall file a "Rough Grade Certificate" with the City in accordance with the City Engineering Design Standards. Rough Grade Certificate shall be accompanied by certified soil compaction test data from an acceptable materials testing company and a certificate that the rough grade is in substantial conformance with the approved grading plan and Chapter 33 of the California Building Code. Developer to obtain "Rough Grade Certificate" form from the City.

56. Prior to final approval, acceptance of work, or issuance of Certificate of Occupancy, the developer's engineer shall file a "Final Grade Certificate" stating that all required grading has been done in accordance with the approved grading plan. Developer to obtain "Final Grade Certificate" form from the City.

57. The location and frequency of soils compaction testing shall be per the City Engineer. Soils compaction testing shall be provided by the developer/owner.

58. Minimum slopes across any flat surface shall be 1%. For slopes less than 1%, surface drainage shall be channeled into a concrete v-gutter, curb and gutter, underground storm drain, or similar drainage structure.

59. All building pads shall provide a minimum of 2% slope away from each house to an earth swale, and a minimum of 1% from the highest point in the swale to the street. A four-inch landscape drain may be used to replace the earth swale. The minimum pad height shall be twelve (12) inches above the adjacent curb.

60. Street side corner lots shall not have their side yard slope (finish grade to back of sidewalk) exceed 4 horizontal: 1 vertical. If maximum slope is exceeded, side yard shall be retained in an approved manner.

61. Wood retaining structures shall not be approved. Developer shall use masonry, keystone, concrete, or other approved material.

62. Engineered off-site drainage plans for Tentative Tract 7421 shall be submitted to and approved by the City of Shafter prior to recordation of the final map. The approved drainage facilities shall be constructed and approved by the City of Shafter prior to issuance of building permits.

63. All storm drain pipes and manholes shall be installed with the street paving. Catch basin shall be installed per city standards.

64. Drainage Basin:

    a. Developer shall utilize the existing drainage basin constructed on Lot 3 of Tract No. 6761. Developer shall provide calculations showing estimated storm flows from Tract 7421 are consistent with previous studies the developer used to size storm drain outfalls that Tract No. 7421 will utilize.

b. All covenants, conditions, and restrictions contained within the document entitled "Statement of Covenants Affecting Land Development for Temporary Storm Drainage Facilities on Lot 3 of Tract Map No. 6761," Document No. 0216047535 recorded 4/18/2016 are in effect.

65. The number and location of cross gutters allowed, if any, will be determined during the grading and drainage review process. The minimum grade for allowed cross gutters shall be 0.6%.

66. Grading onto adjacent property shall not be done without written permission from the adjacent property owner.

67. The Office of the City Engineer shall be notified 24 hours in advance of the placement of any fill material.

68. Fill and/or import material shall be subject to the approval of the soils engineer.

69. Developer is responsible for the grading of lot pad areas to within 0.1-foot of the design elevations.

70. All areas in the site on which structures are to be placed must be compacted to 90% relative density, for a minimum distance of 5-feet in all directions from the foundations of the structure.

71. All fill material shall be moisture conditioned to at least 2% above optimum moisture and compacted to 90% relative density, as determined by test methods referenced in California Building Code, appendix Chapter 33, Section 3305, and so certified by test and report from the soils engineer.

72. The design engineer shall exercise sufficient supervisory control during grading operations to ensure compliance with the plans, specifications, and code within his purview.

73. The placement of fill shall be in 6-inch maximum lifts, compacted with heavy compaction equipment approved by the City Engineer, unless specifically recommended otherwise in the preliminary soils report.

74. Compaction in proposed pavement areas should be per City standards and should extend to a minimum distance of 2-feet beyond the outside edges of pavement.

75. All cut and fill slopes shall not be steeper than 2 horizontal to 1 vertical.

76. All fill areas to be cleared of all vegetation and other unsuitable materials for a structural fill and the areas shall be scarified to a depth of 6-inches, unless specifically noted otherwise in the preliminary soils report.

77. All slopes in excess of three (3) feet shall be prepared and maintained to control against erosion.

78. Grading work shall be supervised as engineered grading in accordance with Chapter 33 of the California Building Code.

79. During grading, reasonable searching should be performed for concealed subsurface obstructions. All abandoned subsurface obstructions should be removed. If terminus of any abandoned piping is outside the project limits, the piping should be removed within the project and properly capped at the project boundary.

80. Developer's attention is directed to the provisions of SJVAPCD's Regulation VIII - Fugitive PM 10 Prohibitions, which requires the submission of a Dust Control Plan for certain construction projects. Developer shall comply with all applicable SJVAPCD rules and regulations including the submission of a Dust Control Plan as may be applicable. Current SJVAPCD rules and regulations are available online at http://www.valleyair.org/rules/1ruleslist.htm.

81. It shall be the Developer's responsibility to prevent a dust nuisance from originating from the site of the work as a result of his operations. Preventative measures to be taken by the Contractor shall include but shall not be limited to the following:

    a. Water shall be applied to all unpaved areas as required to prevent the surface from becoming dry enough to permit dust formation.

    b. Paved surfaces over which vehicular traffic is permitted to travel shall be kept free of dirt.

    c. Temporary suspension of the work, either as a result of order by the Engineer or as a result of conditions beyond the control of the Contractor shall not relieve the Contractor from his responsibility for dust control as set forth herein.

82. Any temporary drainage basin serving the subdivision shall be surrounded with a chain link fence.

83.

ENGINEERING: WATER/FIRE

84. The developer shall install two water systems for the project together with such equipment, pipeline, and facilities, including individual water services, as may be necessary to ensure the development has a minimum supply of water for the purposes of the development including fire protection. One water system shall be developed exclusively for drinking or domestic water service. The other shall be for irrigation of lawns, parks, and common landscape area and be provided by either existing or new wells. Developer shall submit water improvement plans to the City Engineer and Oildale Mutual Water Company for review and approval. Developer shall construct the public water system in accordance with Subdivision Engineering Design Manual for the subject property. The dual water system shall be constructed by the developer and approved by the City of Shafter and Oildale Mutual Water Company prior to recordation of the final map.

85. To the greatest extent possible, above ground air-vac or air release valves required by Oildale Mutual Water Company shall be located in public landscaping or entrances to natural trail areas and not along residential property frontages. This requirement is subject to the approval of Oildale Mutual Water.

86. To the greatest extent possible, wet utilities (sewer, water, storm drain) shall be installed between the flowlines on all streets.

87. Fire protection shall be provided per Kern County Fire Department Standards for the type of development. A Certificate of Approval shall be obtained by the applicant from the Kern County Fire Department. Evidence of this Certificate of Approval shall be provided to the City prior to acceptance of the water system by the City.

88. Prior to installation, all water improvement plans shall be reviewed and approved by the Kern County Fire Department.

89. Water line size, location and materials shall be subject to the approval of the City Engineer. Minimum water line size shall be in accordance with the Subdivision and Engineering Design Manual.

90. Whenever possible, the water system shall be looped to minimize dead ends.

91. Separate dual water services shall be installed for each residential property.

92. No permanent structures shall be constructed over proposed or existing utility easements.

93. Prior to issuance of a building permit, water mains and fire hydrants to be installed by applicant shall be completed, tested, and accepted (UFC 10.502, 10.503).

94. The developer shall provide AWWA approved fire hydrants that comply with Kern County Development Standards (Clow 850 or equivalent).

95. The required fire hydrants shall be placed a maximum of 660 feet apart throughout the tract for firefighting purposes. Final hydrant locations shall be approved by Kern County Fire prior installation.

96. The developer shall install reflective markers to identify hydrant locations pursuant to California Health and Safety Code 13060.

97. The required fire hydrants shall provide a minimum fire flow of 500 gallons per minute for one hour at 20 psi residual pressure.

98. The water system for the required fire hydrants shall be looped, if practicable.

99. The developer shall install the required water, access and street signs prior to issuance of any building permit.

100. A fire flow test shall be performed and approved by the Kern County Fire Department prior to issuance of any building permit and before any Certificates of Occupancy are issued. The Kern County Fire Department shall be contacted for a fire flow test and approval prior to the commencement of construction.

ENGINEERING: SEWER

101. No properties shall be served by a septic system.

102. Developer shall install a sewer system for the development together with such materials, pipelines, manholes, and individual services for the purposes of the development. Developer shall submit sewer improvement plans to the City Engineer for review and approval prior to recordation of the final map. Developer shall construct the public sewer system in accordance with the Shafter Subdivision Engineering Design Manual for the subject property.

103. Sewer line size, location, slope and materials shall be subject to the approval of the City Engineer. Minimum sewer line size, location, slope and materials shall also be in accordance with the Subdivision and Engineering Design Manual.

104. Tie-ins to existing sewer mains, manholes, or other structures shall be constructed as directed by the City Engineer.

105. Sewer pipelines and manholes shall be installed within the proposed street paving of the development.

106. Separate sewer services shall be installed for each property. At no time shall sewer be joint trenched with water.

107. Sewer lines shall not be permitted in easements between the backyards or side-yards of residential lots.

108. No permanent structures shall be constructed over proposed or existing utility easements.

ENGINEERING: STREET & TRAFFIC

109. Developer shall construct and provide right-of-way for all streets, curb, gutter, cross gutter, drainage facilities, sidewalks, walls, landscaping, street lights, drive approaches, intersections, and other related improvements consistent with Tentative Tract 7421 and the Gossamer Grove Specific Plan. Developer shall submit street improvement plans prepared by a registered civil engineer to the City Engineer for review and approval and shall include: Preliminary soils report, preliminary engineer's estimate of construction costs; and plan check and inspection fees.

110. Additional rights of way easements or dedications necessary for street and/or public utility improvements located outside the tract boundary shall be granted to the City of Shafter prior to map recordation.

111. The drawings shall include all proposed public street pavement, curb, gutter, driveways, street lights, cross gutter, catch basins, striping, signage, traffic signals, and sidewalks along the perimeter of all streets adjacent to or within the project site. Said improvements shall be constructed as per the street improvement plans approved by the City Engineer in a manner consistent with the Subdivision and Engineering Design Manual.

112. All local streets shall be developed as full-width streets in accordance with standards and specifications of the Gossamer Grove Specific Plan and the City of Shafter, as approved by the City Engineer. All local streets shall be fifty-two (52) feet full right-of-way with forty (40) feet flowline to flowline.

113. Additional Street Requirements:

    a. Developer intends to continue to use a modified 4.5-inch wedge shaped curb along home frontages similar to City of Fresno Standard P-9. City of Shafter agrees to the use of this 4.5-inch wedge shaped curb provided developer supplies a slip form for a 4.5-inch wedge shaped curb that is consistent with the City of Shafter standard 6-inch curb. Final dimensions are subject to City of Shafter approval. This modified curb shall be used on residential lot frontages only.

114. Should a street transition to another street with a ninety (90) degree turn occur, that transition shall be a street knuckle and shall be shown on the final tract map and in the street improvement plans.

115. Cul-de-sac and street knuckle dimensions and radii to conform to the Subdivision and Engineering Design Manual and/or as approved by the City Engineer. The use of off-set cul-de-sacs is approved provided they meet the requirements of the City of Shafter.

116. Street signs shall be installed per City standards as required by the City Engineer.

117. During construction, the developer shall maintain the project, including all adjacent streets in a dust free condition. This condition applies at all times including weekends, evenings, and night time hours. During construction operations, cleanup of soil from the public roadways shall be required, if deemed necessary, by the City Engineer.

118. All utilities proposed under paving shall be installed prior to paving. Cover over utilities shall be at a depth as approved by the City Engineer.

119. Driveway approaches shall be constructed in a manner consistent with the requirements for residential approaches as set forth in the City's Subdivision and Engineering Design Manual or as permitted by the City Engineer.

120. Sidewalk, including curb, shall be five (5) feet wide and shall be placed behind the curb, or as specified by the Gossamer Grove Specific Plan. Transitions at intersections and wheelchair ramps shall be provided and installed per the City's Subdivision and Engineering Design Manual.

121. Monument and monument covers shall be set per City Standards.

122. Temporary turnarounds, if required, including right-of-way, shall be granted, designed, and installed per the Subdivision and Engineering Design Standards.

123. Property line locations shall be marked with a chiseled line on the top of curb for all property lines. The location of all sewer laterals shall be indicated on the top or face of curb with a stamped "S".

124. Street lighting shall be installed in accordance with the City Engineering and Subdivision Design Manual as directed by the City Engineer. Developer shall coordinate with Pacific Gas & Electric to ensure that the street lights are established under the LS-2A rate schedule.

125. Secondary access easements shall be provided at the request of the City Engineer. Within any given phase of development, secondary access easements and improvements shall be provided in a manner approved by the City Engineer. Access roads shall be twelve (12) feet in width and shall consist of three (3) inches of Class II aggregate base over six (6) inches of native material compacted to 90% relative maximum density.

126. A waiver of direct access shall be dedicated and shown on the final map as follows:
    a. Lots 1-10, west side against Emerald Grove Drive and/or Eagle Creek Drive
    b. Lots 13-21, south side against Emerald Grove Drive and/or Eagle Creek Drive.
    c. Lots, 21, 22, 40, 41, 51,52, 59, 60, west side against Lot B.
    d. Lot 57, north line along Seco Canyon Way
    e. Lot 54, south line along Riverfawn Court
    f. Lot 47, east line along Spring Manor Drive
    g. Lot 46, east line along Spring Manor Drive
    h. Lot 33, north line along Gladehill Court.
    i. Lot 30, south line along Castle Hill Court
    j. Lot 11, north line along Castle Hill Court,
    k. Lot 1, south line along Redwood River Lane
    l. Lot 89, west line along Spring Manor Grove
    m. Lots 91 through 97, south line along tract boundary
    n. Lot 97, west line along the Emerald Grove Drive.
    o. Along the full perimeter of Lot A except where Lot A touches Emerald Grove Drive, Stone Creek Drive, Seco Canyon Way, Spring Manor Drive, Red River Lane, and the north tract boundary of Tract 7319-Phase 2

ENGINEERING: LANDSCAPING

127. Electrical Source for Landscaping:

    a. Developer shall supply and install landscaping electrical services to power any and all required timers, solinoids, pumps, motorized equipment. Cabinets and meter pedestals shall be approved by the City of Shafter. Developer shall contract with Pacific, Gas & Electric the location of each pedestal and make all arrangements for them to deliver power at each location.

128. Water Source for Landscaping:

a. Landscaping water service point of connection shall be approved by the City Engineer. Water source shall be from the non-potable water system installed with the tract.

129. Landscaping Enclosure:

a. Landscaping timers, electrical service fuses, breakers, etc., shall be installed within a commercial grade landscaping enclosure.

b. Commercial grade landscaping enclosure shall be installed within the dedicated landscaping area adjacent to the water source and/or electrical source.

c. Commercial grade landscaping enclosure shall be installed on a concrete foundation poured onto a minimum of six (6) inches of native subgrade compacted to 90% (or in accordance with manufacturer's recommendations, whichever is more stringent).

d. The City of Shafter Subdivision and Design Manual requires a 110-volt duplex electrical service within the enclosure.

130. The developer shall comply with all requirements for grading and erosion control, including the prevention of sedimentation or potential damage to off-site property.

131. Sleeves shall be placed under the proposed paving for landscape piping or low voltage electrical per the City Engineer.

132. Natural trails proposed for Tract 7421 shall have tread path composed of a minimum of six (6) feet wide decomposed granite or some other ADA compliant surfacing. Path of natural trail shall gently meander between the walls in a manner approved by the City. Trail grade shall be 0.50 ft higher than landscape grade. Cross slope in the tread path shall not exceed ADA standards. Grade from the tread path to the landscaped grade shall not exceed 4:1

133. Natural Trails shall be lit to an average foot-candle of 0.5 foot-candle. The purpose is to provide a minimum amount of light for usage at night. Natural trails may be lit with a combination of pole mounted lights, bollards, or similar devices. Wall mounted lights will be prohibited. Pole mounted lights shall not direct light into the residential lots or structures. Lighting shall be located near the natural trail edges so as to not be obscured by landscaping, proposed or future.

134. Landscaping within the natural trails shall be approved by the City. Separate plan sets shall be provided for Natural Trail landscaping in a manner similar to public landscaping along arterials, collectors, or other public areas. Plans shall show locations of water and electrical services necessary to serve the landscaping and lighting needs of these areas.

135. Natural trails shall be equipped with a minimal quantity of benches, trash receptacles, water fountains, picnic tables, etc. Details shall be worked out with the City during Natural trail plan approval.

136. Fencing constructed along the Lerdo Canal boundary shall be masonry wall. Height shall be 6 foot minimum.

137. Bollards or other effective obstruction shall be placed where the natural trails touch public street improvements. Bollards shall also be required at the ends of culdesacs where openings in the masonry are proposed.

138. Developer shall deed the public landscaping lots and public trail lots (Lots A & B) to the City of Shafter within 60 days of Notice of Completion for Tract 7421.

ENGINEERING: SUBDIVISION IMPROVEMENT AGREEMENT

139. The developer shall furnish the City of Shafter acceptable security to guarantee the construction of public improvements in accordance with all applicable provisions of the City of Shafter Municipal Code and the State Subdivision Map Act. The developer may enter into a subdivision improvement agreement with the City of Shafter for public improvements that are not completed at the time of Final Map approval.

CERTIFICATE OF GOVERNING BODY'S ACTION

STATE OF CALIFORNIA)
) ss.
COUNTY OF KERN)

I, Yazmina Pallares, City Clerk of the City of Shafter, California, DO HEREBY CERTIFY that the above Resolution 2906, a Resolution of the City Council of the City of Shafter, was duly passed and adopted at a Regular Meeting held on the 21st day of March 2023, by the following vote:

AYES:	Alvarado, Espinoza, Givens, and Prout.
NOES:	None.
ABSENT:	Olvera.
ABSTAINING:	None.

DATED: March 21, 2023

(SEAL)

City Clerk of the City of Shafter

RESOLUTION NO. 3014

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SHAFTER APPROVING A TWO (2) YEAR EXTENSION OF TIME FOR TENTATIVE TRACT MAP NO. 7421 LOCATED NEAR THE INTERSECTION OF EAGLE CREEK DRIVE AND COMMUNITY DRIVE, NORTH OF SEVENTH STANDARD, WITHIN THE CITY OF SHAFTER

WHEREAS, on January 17, 2025, Lennar Homes of California, Inc, the property owners, requested approval of an extension of time to record a final map on that certain property in the City of Shafter as shown on attached Exhibit "A". The extension of time request was submitted prior to the expiration of the map and is being considered within the 60-day time period allowed by the Subdivision Map Act; and

WHEREAS, Tentative Tract Map No. 7421, as illustrated in Exhibit "A", proposing to subdivide 18.40 gross acres into 97 single-family residential parcels, was approved by the City Council on March 21, 2023, per Resolution No. 2906; and

WHEREAS, Tentative Tract Map No. 7421 is exempt from the California Environmental Quality Act, i.e., exempt from the requirements of Division 13 (commencing with section 21000) of the Public Resources Code, pursuant to California Government Code §65457; and

WHEREAS, Tentative Tract No. 7421 is within the scope of the Program Environmental Impact Report (EIR) that was certified for the 2005 City of Shafter General Plan Update and related actions (SCH No. 2004101029) pursuant to Resolution No. 05-1738; and

WHEREAS, the certified program EIR and Addendum adequately describes the activity of the residential development proposed in Tentative Tract No. 7421 as adopted in the amended Gossamer Grove Specific Plan (previously Heritage Ranch Specific Plan) under Ordinance No. 699; and

WHEREAS, Tentative Tract Map No. 7421 was approved with a condition requiring the final map to be recorded within two years; and

WHEREAS, Title 16, Section 4.080.B of the City Municipal Code (Subdivision Ordinance) and Government Code §66452.6(e) allow the City Council to approve extensions of time for approved, or conditionally approved, tentative subdivision maps if the request is received prior to the expiration date of the map; and

WHEREAS, the City of Shafter has historically approved subdivision map extensions of time in two-year intervals; and

WHEREAS, the Planning Commission did, on March 11, 2025, approve Resolution No. 25-457, a resolution of the Planning Commission of the City of Shafter recommending that the City Council approve a two-year extension of time for Tentative Tract Map No. 7421, subject to the conditions approved by the City Council on March 21, 2023 (Resolution No. 2906), to expire on March 21, 2027; and

EXHIBIT 2

WHEREAS, the City Council through the City Clerk, did set Tuesday, April 1, 2025 at the hour of 6:00 p.m. in the City Council Chambers of City Hall, 336 Pacific Avenue, Shafter, California, as the time and place for a public hearing before said City Council on said proposal, and notice of the public hearing was given in the manner provided in Title Sixteen of the Shafter Municipal Code; and

WHEREAS, at said City Council meeting held on April 1, 2025, the proposed extension of time for Tentative Tract Map No. 7421 was duly presented and considered and the City Council determined that Tentative Tract Map No. 7421 is eligible to receive a two-year extension of time for recordation of the final map.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Shafter, in a regular session assembled on the 1st day of April, 2025, resolved to approve a two-year extension of time for Tentative Tract Map No. 7421 (Exhibit "A") located near the intersection of Eagle Creek Drive and Community Drive. More generally, the project is located between the Friant/Kern Canal and Beardsley Canal, west of California State Highway 99, and north of Seventh Standard Road, subject to the conditions approved by the City Council on March 21, 2023 (Resolution No. 2906), to expire on March 21, 2027.

PASSED AND ADOPTED THIS 1st DAY OF APRIL, 2025.

_____
Chad Givens, Mayor

ATTEST

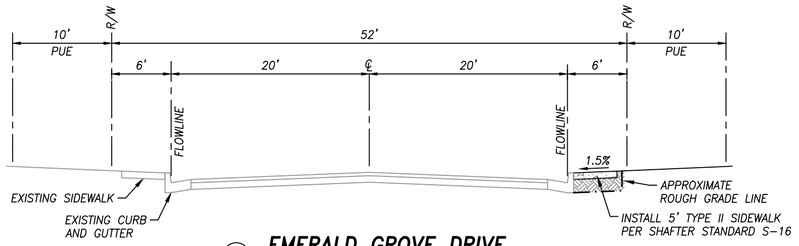
_____
Yazmina Pallares, City Clerk

APPROVED AS TO FORM:

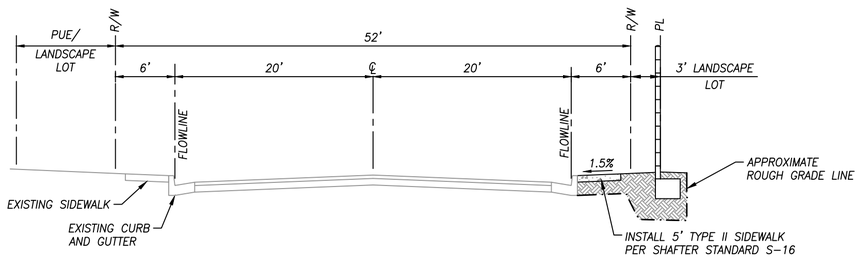
_____
Marco A. Martinez, City Attorney

TENTATIVE TRACT NO. 7421

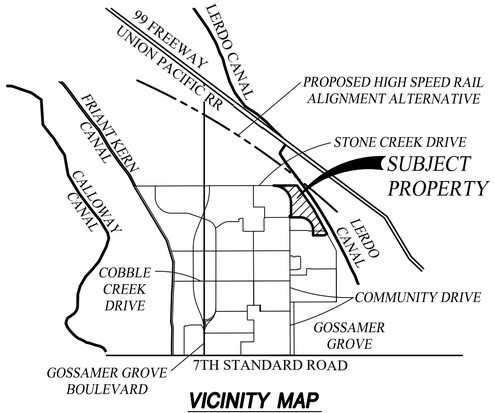
MERGER AND RE-SUBDIVISION OF LOT 172 OF TRACT MAP NO. 7332, PHASE 2 RECORDED JULY 28, 2020, IN BOOK 64 OF MAPS, PAGES 67 THROUGH 78, IN THE OFFICE OF THE KERN COUNTY RECORDER AND THE REMAINDER OF LOT 84 OF TRACT MAP NO. 7314, PHASE 1 RECORDED MARCH 26, 2019, IN BOOK 63 OF MAPS, PAGES 48 THROUGH 54, IN THE OFFICE OF THE KERN COUNTY RECORDER, AS SHOWN ON TRACT NO. 7319, PHASE 3 RECORDED JULY 8, 2021, IN BOOK 65 OF MAPS, PAGES 4 THROUGH 6, IN THE OFFICE OF THE KERN COUNTY RECORDER, LOCATED IN THE NORTH HALF OF SECTION 31, TOWNSHIP 28 SOUTH, RANGE 27 EAST, M.D.M., IN THE CITY OF SHAFTER, COUNTY OF KERN, STATE OF CALIFORNIA.
SEPTEMBER 2022



(F) EMERALD GROVE DRIVE
LOOKING NORTH AT LOT 97
NTS



(C) EAGLE CREEK DRIVE & EMERALD GROVE DRIVE
LOOKING NORTH AND WEST
NTS



VICINITY MAP
NOT TO SCALE

TABLE A	
NON-BUILDABLE LETTER LOTS	
LETTER	**AREA**
A – LANDSCAPE/NATURE TRAIL/PUE/PE	2.23 AC
B – LANDSCAPE/PUE/PE	8,124 SF

GENERAL NOTES:

ALL LOTS ARE TO HAVE A 10' PUBLIC UTILITIES EASEMENT (PUE).

ALL LOTS ARE TO HAVE A PEDESTRIAN EASEMENT (PE) VARYING FROM 1' TO 9'.

WINDROW LANDSCAPING IS TO BE CONTAINED WITHIN THE PUBLIC UTILITIES EASEMENT (PUE).

ALL NATURE TRAILS, PRIMARY PASEOS AND SECONDARY PASEOS TO BE IN ACCORDANCE WITH THE GOSSAMER GROVE SPECIFIC PLAN AND THE CITY OF SHAFTER STANDARDS.

ALL PROPOSED STREETS SHALL BE IRREVOCABLE OFFERS OF DEDICATION TO THE CITY OF SHAFTER, UNLESS OTHERWISE NOTED.

SUBDIVISION TO BE SERVED BY DUAL WATER SYSTEM FOR BOTH POTABLE RESIDENTIAL WATER AND NON-POTABLE WATER FOR LANDSCAPING. NON-POTABLE WATER TO BE PROVIDED BY OILDALE MUTUAL WATER COMPANY AT A LATER DATE. NO WELLS CURRENTLY EXIST ON PROPERTY.

DRAINAGE FROM THE PROJECT SITE WILL BE DIRECTED TO AN OFFSITE REGIONAL BASIN LOCATED IN THE SOUTH PORTION OF LOT LINE ADJUSTMENT NO. 18-67 PER DOCUMENT NO. 218076247 OF KERN COUNTY OFFICIAL RECORDS, RECORDED JUNE 19, 2018.

THERE ARE NO FUTURE SIGNALS.

EASEMENTS:

(1) WATER PIPELINE EASEMENT IN FAVOR OF OILDALE MUTUAL WATER COMPANY PER DOCUMENT NO. 0209017742 OF OFFICIAL RECORDS, RECORDED FEBRUARY 9, 2009.

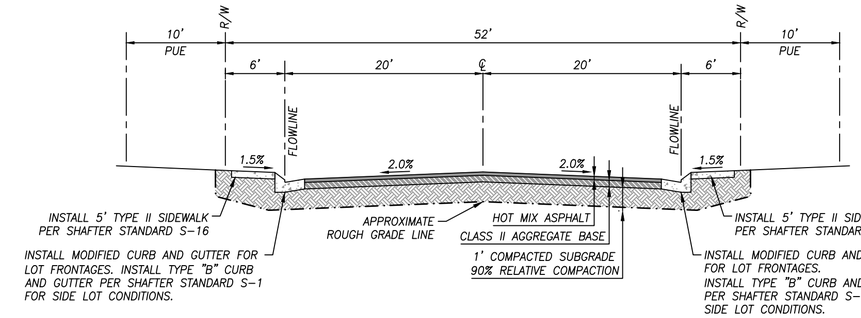
(2) EASEMENT FOR STREET AND PUBLIC UTILITY PURPOSES IN FAVOR OF THE CITY OF SHAFTER PER DOCUMENT NO. 221104649 OF OFFICIAL RECORDS, RECORDED JUNE 3, 2021.

(3) WATER PIPELINE EASEMENT IN FAVOR OF OILDALE MUTUAL WATER COMPANY PER DOCUMENT NO. 221175820 OF OFFICIAL RECORDS, RECORDED SEPTEMBER 16, 2021.
(THAT PORTION OF SAID EASEMENT WITHIN LOT 52 TO BE ABANDONED BY SEPARATE DOCUMENT PRIOR TO RECORDATION OF TRACT NO. 7421 FINAL MAP. THE EXISTING FACILITIES, WITHIN SAID EASEMENT, WILL BE CONTAINED WITHIN LOTS 'A' AND 'B' AND THE RIGHT-OF-WAY OF SPRING MANOR DRIVE AND RIVERFAWN COURT.)

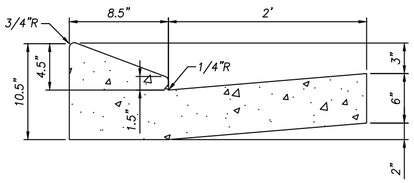
(4) EASEMENT FOR STREET AND PUBLIC UTILITY PURPOSES IN FAVOR OF THE CITY OF SHAFTER PER TRACT NO. 7332, PHASE 2, BOOK 64 OF MAPS, PAGES 67 THROUGH 78, KCR.

TOTAL SITE DATA:

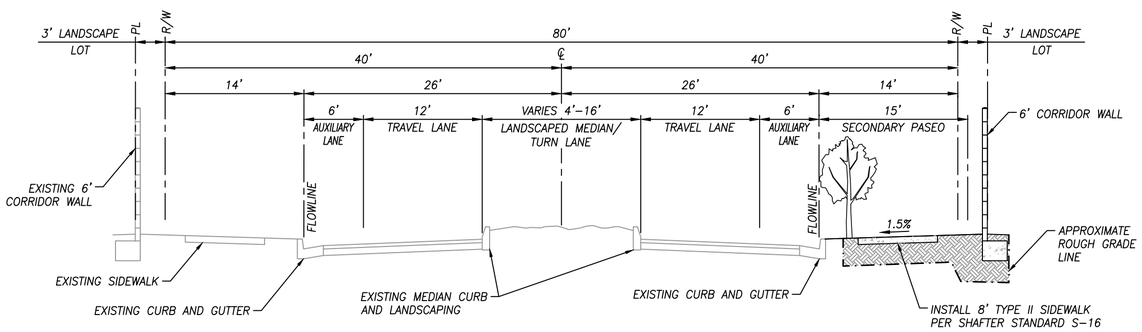
LOT SIZES:	
PA-2 LDR	4,000-7,000 S.F. MINIMUM PER THE GOSSAMER GROVE SPECIFIC PLAN
NUMBER OF LOTS	99
NUMBER OF BUILDABLE LOTS	97
NUMBER OF LANDSCAPE LOTS	2
AREAS GROSS	18.40 ACRES GROSS
AREAS NET	13.39 ACRES NET
NET DENSITY:	
PA-2 LDR: 97 LOTS / 13.39 ACRES NET / 7.2 DU/AC	4-7.5 DU/AC PER THE GOSSAMER GROVE SPECIFIC PLAN
EXISTING USE	AGRICULTURE
PROPOSED USE	SINGLE FAMILY RESIDENTIAL
EXISTING/PROPOSED ZONING	GOSSAMER GROVE SPECIFIC PLAN
EXISTING/PROPOSED LAND USE DESIGNATION:	PA-2 LDR
ASSESSOR PARCEL NUMBERS	482-370-06 & 482-370-08
WATER	OILDALE MUTUAL WATER COMPANY
SEWER	CITY OF SHAFTER/NORTH OF THE RIVER
ELECTRICITY	PACIFIC GAS & ELECTRIC
GAS	SOUTHERN CALIFORNIA GAS COMPANY
TELEPHONE	AT&T
CABLE	CHARTER COMMUNICATIONS (SPECTRUM)
FIBER	CITY OF SHAFTER
SCHOOL DISTRICTS:	
ELEMENTARY	NORRIS SCHOOL DISTRICT
JR. HIGH	NORRIS SCHOOL DISTRICT
HIGH SCHOOL	KERN COUNTY HIGH SCHOOL DISTRICT



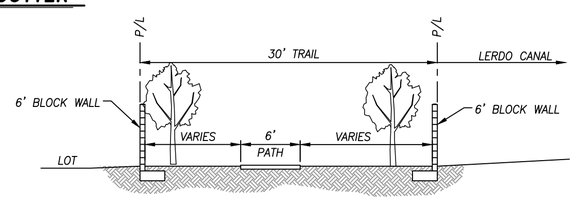
(B) LOCAL STREET
NTS



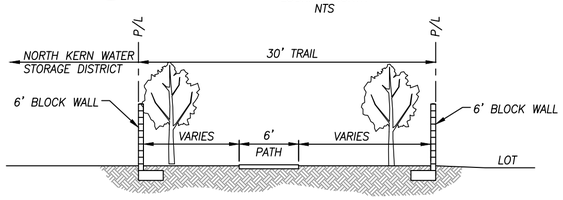
MODIFIED CURB AND GUTTER
DIMENSION ARE IN INCHES
NTS



(A) COMMUNITY DRIVE & STONE CREEK DRIVE (COLLECTOR) CROSS SECTION
LOOKING NORTH AND WEST
NTS



(E) NATURE TRAIL ALONG LERDO CANAL
LOOKING NORTH
NTS



NATURE TRAIL ALONG NORTH KERN WATER STORAGE DISTRICT
(D)
LOOKING EAST
NTS

OWNER:

LENNAR HOMES OF CALIFORNIA, INC.
8080 N. PALM AVE., STE. 110
FRESNO, CA 93711
(559) 447-3400

SUBDIVIDER:

LENNAR HOMES OF CALIFORNIA, INC.
8080 N. PALM AVE., STE. 110
FRESNO, CA 93711
(559) 447-3400

MINERAL RIGHTS OWNERS:

LERDO LAND COMPANY
P.O. BOX 1444
BAKERSFIELD, CA 93302

PROFESSIONAL LAND SURVEYOR
KRISTIE M. ACHEE
P.L.S. 8189
STATE OF CALIFORNIA

PROJECT SURVEYOR:

KRISTIE M. ACHEE, P.L.S. 8189 — 12/01/2022
DATE

BY:

5080 CALIFORNIA AVE., STE. 220 TEL: (661) 616-2600
BAKERSFIELD, CA 93309 WWW.QKINC.COM

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TENTATIVE TRACT NO. 7421

MERGER AND RE-SUBDIVISION OF LOT 172 OF TRACT MAP NO. 7332, PHASE 2 RECORDED JULY 28, 2020, IN BOOK 64 OF MAPS, PAGES 67 THROUGH 78, IN THE OFFICE OF THE KERN COUNTY RECORDER AND THE REMAINDER OF LOT 84 OF TRACT MAP NO. 7314, PHASE 1 RECORDED MARCH 26, 2019, IN BOOK 63 OF MAPS, PAGES 48 THROUGH 54, IN THE OFFICE OF THE KERN COUNTY RECORDER, AS SHOWN ON TRACT NO. 7319, PHASE 3 RECORDED JULY 8, 2021, IN BOOK 65 OF MAPS, PAGES 4 THROUGH 6, IN THE OFFICE OF THE KERN COUNTY RECORDER, LOCATED IN THE NORTH HALF OF SECTION 31, TOWNSHIP 28 SOUTH, RANGE 27 EAST, M.D.M., IN THE CITY OF SHAFTER, COUNTY OF KERN, STATE OF CALIFORNIA.

SEPTEMBER 2022

LEGEND:

- ( )R1 — RECORD PER TRACT NO. 6761 RECORDED IN BOOK 59 OF MAPS, PAGES 42–45, K.C.R., OR CALCULATED THEREFROM.
- ( )R2 — RECORD PER TRACT NO. 7314, PHASE 1, RECORDED IN BOOK 63 OF MAPS, PAGES 48–54, K.C.R., OR CALCULATED THEREFROM.
- ( )R3 — RECORD PER TRACT NO. 7332, PHASE 2 RECORDED IN BOOK 64 OF MAPS, PAGES 67–78, K.C.R., OR CALCULATED THEREFROM.
- ( )R4 — RECORD PER TRACT NO. 7319, PHASE 2 RECORDED IN BOOK 65 OF MAPS, PAGES 1–3, K.C.R., OR CALCULATED THEREFROM.
- ( )R5 — RECORD PER TRACT NO. 7319, PHASE 3 RECORDED IN BOOK 65 OF MAPS, PAGES 4–6, K.C.R., OR CALCULATED THEREFROM.
- ( )R6 — RECORD PER DOCUMENT NO. 221104649, O.R., OR CALCULATED THEREFROM.
- DOC. — DOCUMENT
- K.C.R. — KERN COUNTY RECORDER
- O.R. — OFFICIAL RECORD
- — — — SECTION LINE/MID-SECTION LINE
- ——— SUBDIVISION BOUNDARY

EASEMENTS:

1. WATER PIPELINE EASEMENT IN FAVOR OF OILDALE MUTUAL WATER COMPANY PER DOCUMENT NO. 0209017742 OF OFFICIAL RECORDS, RECORDED FEBRUARY 9, 2009. (40' X 86')
2. EASEMENT FOR STREET AND PUBLIC UTILITY PURPOSES IN FAVOR OF THE CITY OF SHAFTER PER DOCUMENT NO. 221104649 OF OFFICIAL RECORDS, RECORDED JUNE 3, 2021.
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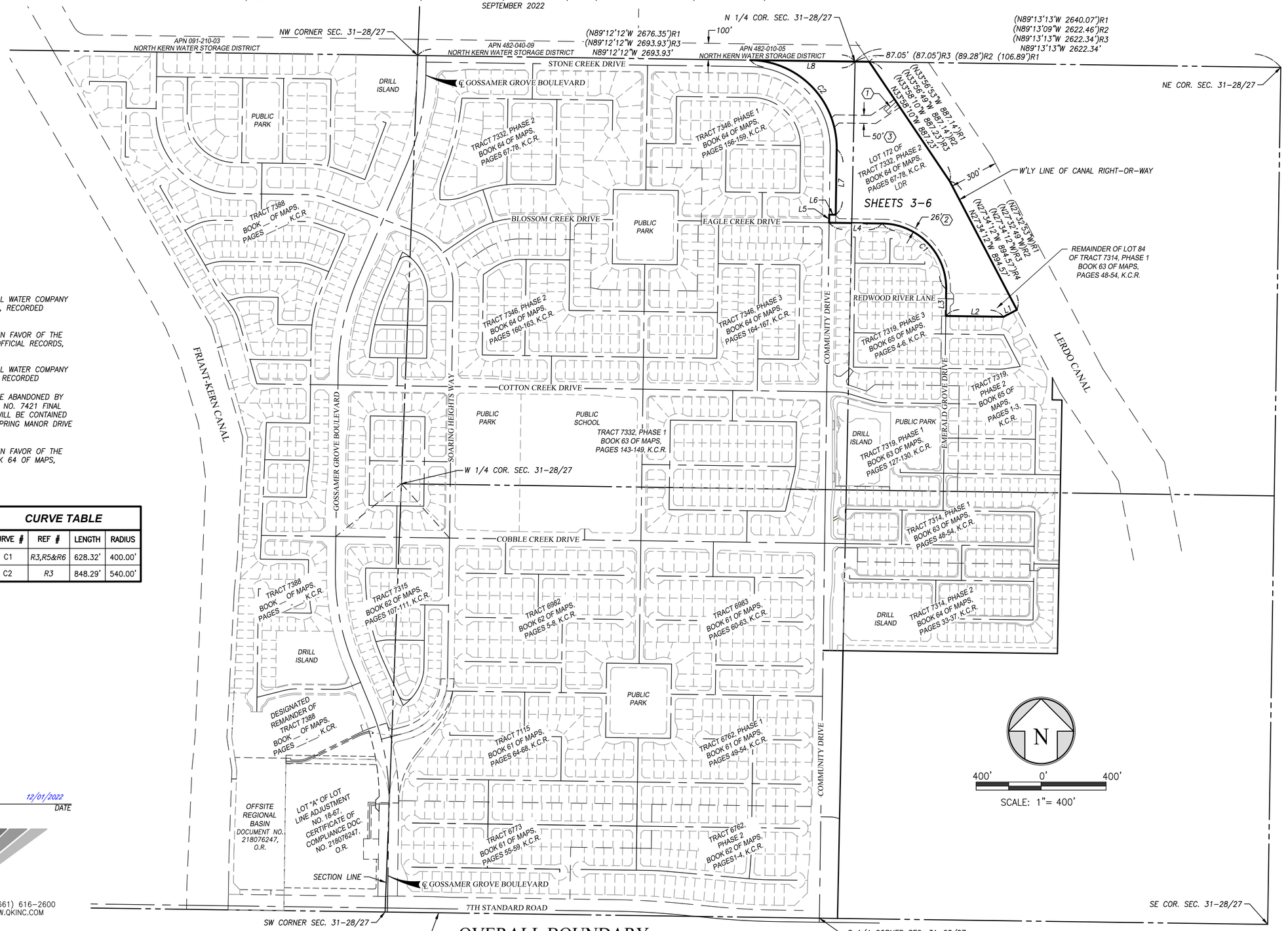
4. EASEMENT FOR STREET AND PUBLIC UTILITY PURPOSES IN FAVOR OF THE CITY OF SHAFTER PER TRACT NO. 7332, PHASE 2, BOOK 64 OF MAPS, PAGES 67 THROUGH 78, KCR.

LINE TABLE

LINE #	REF #	BEARING	DISTANCE
L1	R4&R5	N62°27'11"E	92.51
L2	R4&R5	N89°11'48"W	356.00
L3	R5&R6	N00°48'12"E	164.50
L4	R3,R5&R6	N89°11'48"W	326.61
L5	R3	N00°48'12"E	50.00
L6	R3	N89°11'48"W	40.00
L7	R3	N00°48'12"E	405.21
L8	R3	N89°12'12"W	645.91

CURVE TABLE

CURVE #	REF #	LENGTH	RADIUS
C1	R3,R5&R6	628.32'	400.00'
C2	R3	848.29'	540.00'



OVERALL BOUNDARY

PROFESSIONAL LAND SURVEYOR — KRISTIE M. ACHEE — P.L.S. 8189 — STATE OF CALIFORNIA

PROJECT SURVEYOR:

KRISTIE M. ACHEE, P.L.S. 8189 — 12/01/2022 DATE

BY:

5080 CALIFORNIA AVE., STE. 220 TEL: (661) 616-2600
BAKERSFIELD, CA 93309 WWW.QKINC.COM

TENTATIVE TRACT NO. 7421

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SEPTEMBER 2022

LEGEND:

- K.C.R. — KERN COUNTY RECORDER
- NATURE TRAIL, PASEO AND LANDSCAPE EASEMENT
- PROPOSED DIRECTION OF STREET FLOW
- SHEET DIVISION
- SUBDIVISION BOUNDARY
- (XXX) TOTAL BUILDABLE LOTS

PROFESSIONAL LAND SURVEYOR
KRISTIE M. ACHEE
P.L.S. 8189
STATE OF CALIFORNIA

PROJECT SURVEYOR:

KRISTIE M. ACHEE, P.L.S. 8189 — 12/01/2022 DATE

BY:

QK

5080 CALIFORNIA AVE., STE. 220 TEL: (661) 616-2600
BAKERSFIELD, CA 93309 WWW.QKINC.COM

N

150' 0' 150'

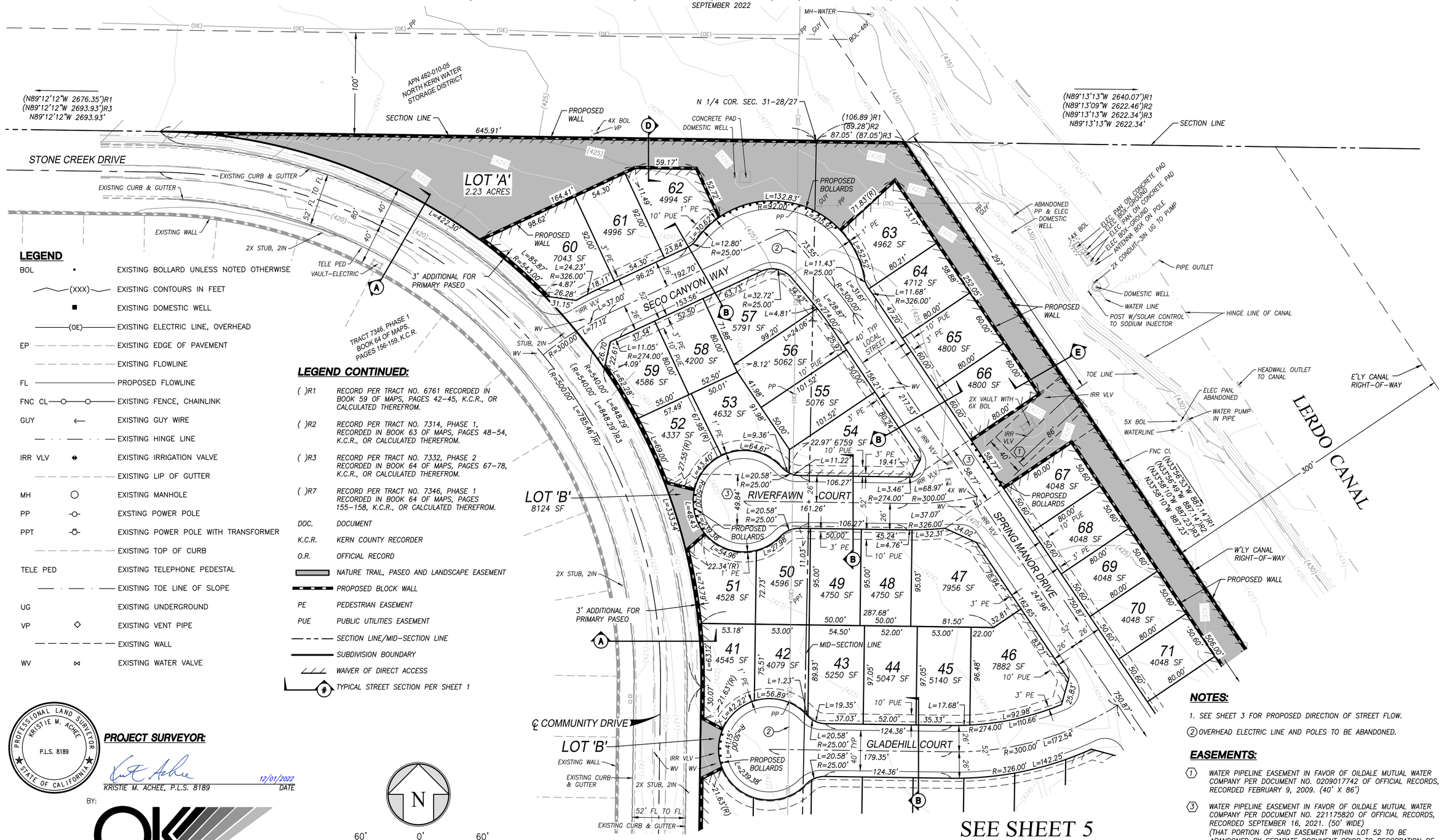
SCALE: 1"= 150'

LOT & STREET OVERVIEW

TENTATIVE TRACT NO. 7421

MERGER AND RE-SUBDIVISION OF LOT 172 OF TRACT MAP NO. 7332, PHASE 2 RECORDED JULY 28, 2020, IN BOOK 64 OF MAPS, PAGES 67 THROUGH 78, IN THE OFFICE OF THE KERN COUNTY RECORDER AND THE REMAINDER OF LOT 84 OF TRACT MAP NO. 7314, PHASE 1 RECORDED MARCH 26, 2019, IN BOOK 63 OF MAPS, PAGES 48 THROUGH 54, IN THE OFFICE OF THE KERN COUNTY RECORDER, AS SHOWN ON TRACT NO. 7319, PHASE 3 RECORDED JULY 8, 2021, IN BOOK 65 OF MAPS, PAGES 4 THROUGH 6, IN THE OFFICE OF THE KERN COUNTY RECORDER, LOCATED IN THE NORTH HALF OF SECTION 31, TOWNSHIP 28 SOUTH, RANGE 27 EAST, M.D.M., IN THE CITY OF SHAFTER, COUNTY OF KERN, STATE OF CALIFORNIA.

SEPTEMBER 2022



LEGEND

BOL	•	EXISTING BOLLARD UNLESS NOTED OTHERWISE
	(XXX)	EXISTING CONTOURS IN FEET
	■	EXISTING DOMESTIC WELL
	(OE)	EXISTING ELECTRIC LINE, OVERHEAD
EP		EXISTING EDGE OF PAVEMENT
		EXISTING FLOWLINE
FL		PROPOSED FLOWLINE
FNC CL	-O-O-	EXISTING FENCE, CHAINLINK
GUY	←	EXISTING GUY WIRE
		EXISTING HINGE LINE
IRR VLV	⊕	EXISTING IRRIGATION VALVE
		EXISTING LIP OF GUTTER
MH	○	EXISTING MANHOLE
PP	-o-	EXSTING POWER POLE
PPT	-o-	EXISTING POWER POLE WITH TRANSFORMER
		EXISTING TOP OF CURB
TELE PED		EXISTING TELEPHONE PEDESTAL
		EXISTING TOE LINE OF SLOPE
UG		EXISTING UNDERGROUND
VP	◇	EXISTING VENT PIPE
		EXISTING WALL
WV	⋈	EXISTING WATER VALVE

LEGEND CONTINUED:

( )R1	RECORD PER TRACT NO. 6761 RECORDED IN BOOK 59 OF MAPS, PAGES 42-45, K.C.R., OR CALCULATED THEREFROM.
( )R2	RECORD PER TRACT NO. 7314, PHASE 1, RECORDED IN BOOK 63 OF MAPS, PAGES 48-54, K.C.R., OR CALCULATED THEREFROM.
( )R3	RECORD PER TRACT NO. 7332, PHASE 2 RECORDED IN BOOK 64 OF MAPS, PAGES 67-78, K.C.R., OR CALCULATED THEREFROM.
( )R7	RECORD PER TRACT NO. 7346, PHASE 1 RECORDED IN BOOK 64 OF MAPS, PAGES 155-158, K.C.R., OR CALCULATED THEREFROM.
DOC.	DOCUMENT
K.C.R.	KERN COUNTY RECORDER
O.R.	OFFICIAL RECORD
	NATURE TRAIL, PASEO AND LANDSCAPE EASEMENT
	PROPOSED BLOCK WALL
PE	PEDESTRIAN EASEMENT
PUE	PUBLIC UTILITIES EASEMENT
	SECTION LINE/MID-SECTION LINE
	SUBDIVISION BOUNDARY
	WAIVER OF DIRECT ACCESS
#	TYPICAL STREET SECTION PER SHEET 1

NOTES:

1. SEE SHEET 3 FOR PROPOSED DIRECTION OF STREET FLOW.
2. OVERHEAD ELECTRIC LINE AND POLES TO BE ABANDONED.

EASEMENTS:

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PROFESSIONAL LAND SURVEYOR
KRISTIE M. ACHEE
P.L.S. 8189
STATE OF CALIFORNIA

PROJECT SURVEYOR:

KRISTIE M. ACHEE, P.L.S. 8189 — 12/01/2022 DATE

BY:

5080 CALIFORNIA AVE., STE. 220 TEL: (661) 616-2600
BAKERSFIELD, CA 93309 WWW.QKINC.COM

N

60' 0' 60'

SCALE: 1"= 60'

TENTATIVE TRACT NO. 7421

MERGER AND RE-SUBDIVISION OF LOT 172 OF TRACT MAP NO. 7332, PHASE 2 RECORDED JULY 28, 2020, IN BOOK 64 OF MAPS, PAGES 67 THROUGH 78, IN THE OFFICE OF THE KERN COUNTY RECORDER AND THE REMAINDER OF LOT 84 OF TRACT MAP NO. 7314, PHASE 1 RECORDED MARCH 26, 2019, IN BOOK 63 OF MAPS, PAGES 48 THROUGH 54, IN THE OFFICE OF THE KERN COUNTY RECORDER, AS SHOWN ON TRACT NO. 7319, PHASE 3 RECORDED JULY 8, 2021, IN BOOK 65 OF MAPS, PAGES 4 THROUGH 6, IN THE OFFICE OF THE KERN COUNTY RECORDER, LOCATED IN THE NORTH HALF OF SECTION 31, TOWNSHIP 28 SOUTH, RANGE 27 EAST, M.D.M., IN THE CITY OF SHAFTER, COUNTY OF KERN, STATE OF CALIFORNIA.
SEPTEMBER 2022

LEGEND

BOL	•	EXISTING BOLLARD UNLESS NOTED OTHERWISE
CBOX	■	EXISTING CHRISTY BOX
	(XXX)	EXISTING CONTOURS IN FEET
	(OE)	EXISTING ELECTRIC LINE, OVERHEAD
EP		EXISTING EDGE OF PAVEMENT
FH		EXISTING FIRE HYDRANT
		EXISTING FLOWLINE
FL		PROPOSED FLOWLINE
FNC CL		EXISTING FENCE, CHAINLINK
		EXISTING HINGE LINE
IRR VLV		EXISTING IRRIGATION VALVE
		EXISTING LIP OF GUTTER
		EXISTING LIGHT, STREET
PP		EXSTING POWER POLE
		EXISTING SIGN, STREET NAME
		EXISTING TOP OF CURB
TELE PED		EXISTING TELEPHONE PEDESTAL
		EXISTING TOE LINE OF SLOPE
		EXISTING WALL
WV		EXISTING WATER VALVE

( )R1 RECORD PER TRACT NO. 6761 RECORDED IN BOOK 59 OF MAPS, PAGES 42-45, K.C.R., OR CALCULATED THEREFROM.

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DOC. DOCUMENT

K.C.R. KERN COUNTY RECORDER

O.R. OFFICIAL RECORD

NATURE TRAIL, PASEO AND LANDSCAPE EASEMENT

PROPOSED BLOCK WALL

PE PEDESTRIAN EASEMENT

PUE PUBLIC UTILITIES EASEMENT

SECTION LINE/MID-SECTION LINE

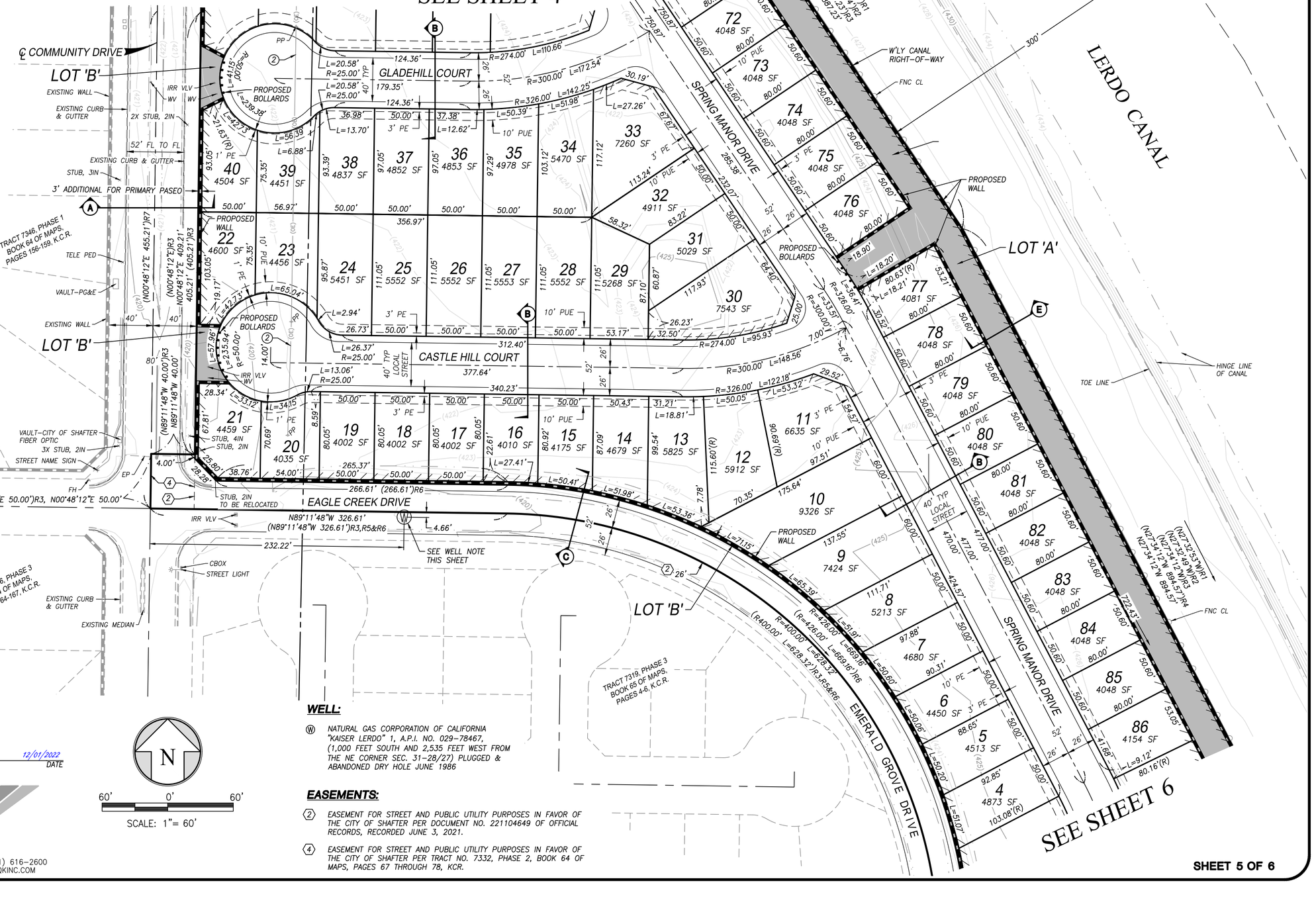
SUBDIVISION BOUNDARY

WAIVER OF DIRECT ACCESS

(#) TYPICAL STREET SECTION PER SHEET 1

NOTES:

1. SEE SHEET 3 FOR PROPOSED DIRECTION OF STREET FLOW.
2. OVERHEAD ELECTRIC LINE AND POLES TO BE ABANDONED.



PROJECT SURVEYOR:

PROFESSIONAL LAND SURVEYOR
KRISTIE M. ACHEE
P.L.S. 8189
STATE OF CALIFORNIA

12/01/2022
KRISTIE M. ACHEE, P.L.S. 8189 DATE

BY:

QK
5080 CALIFORNIA AVE., STE. 220 TEL: (661) 616-2600
BAKERSFIELD, CA 93309 WWW.QKINC.COM

N

60' 0' 60'
SCALE: 1"= 60'

WELL:

Ⓦ NATURAL GAS CORPORATION OF CALIFORNIA "KAISER LERDO" 1, A.P.I. NO. 029-78467, (1,000 FEET SOUTH AND 2,535 FEET WEST FROM THE NE CORNER SEC. 31-28/27) PLUGGED & ABANDONED DRY HOLE JUNE 1986

EASEMENTS:

(2) EASEMENT FOR STREET AND PUBLIC UTILITY PURPOSES IN FAVOR OF THE CITY OF SHAFTER PER DOCUMENT NO. 221104649 OF OFFICIAL RECORDS, RECORDED JUNE 3, 2021.

(4) EASEMENT FOR STREET AND PUBLIC UTILITY PURPOSES IN FAVOR OF THE CITY OF SHAFTER PER TRACT NO. 7332, PHASE 2, BOOK 64 OF MAPS, PAGES 67 THROUGH 78, KCR.

SHEET 5 OF 6

TENTATIVE TRACT NO. 7421

MERGER AND RE-SUBDIVISION OF LOT 172 OF TRACT MAP NO. 7332, PHASE 2 RECORDED JULY 28, 2020, IN BOOK 64 OF MAPS, PAGES 67 THROUGH 78, IN THE OFFICE OF THE KERN COUNTY RECORDER AND THE REMAINDER OF LOT 84 OF TRACT MAP NO. 7314, PHASE 1 RECORDED MARCH 26, 2019, IN BOOK 63 OF MAPS, PAGES 48 THROUGH 54, IN THE OFFICE OF THE KERN COUNTY RECORDER, AS SHOWN ON TRACT NO. 7319, PHASE 3 RECORDED JULY 8, 2021, IN BOOK 65 OF MAPS, PAGES 4 THROUGH 6, IN THE OFFICE OF THE KERN COUNTY RECORDER, LOCATED IN THE NORTH HALF OF SECTION 31, TOWNSHIP 28 SOUTH, RANGE 27 EAST, M.D.M., IN THE CITY OF SHAFTER, COUNTY OF KERN, STATE OF CALIFORNIA.
SEPTEMBER 2022

LEGEND

- (XXX) EXISTING CONTOURS IN FEET
- FL PROPOSED FLOWLINE
- FNC CL EXISTING FENCE, CHAINLINK
- EXISTING HINGE LINE
- IRR VLV EXISTING IRRIGATION VALVE
- SP EXISTING STAND PIPE
- EXISTING TOE LINE OF SLOPE
- WV EXISTING WATER VALVE

( )R1 RECORD PER TRACT NO. 6761 RECORDED IN BOOK 59 OF MAPS, PAGES 42–45, K.C.R., OR CALCULATED THEREFROM.

( )R2 RECORD PER TRACT NO. 7314, PHASE 1, RECORDED IN BOOK 63 OF MAPS, PAGES 48–54, K.C.R., OR CALCULATED THEREFROM.

( )R3 RECORD PER TRACT NO. 7332, PHASE 2 RECORDED IN BOOK 64 OF MAPS, PAGES 67–78, K.C.R., OR CALCULATED THEREFROM.

( )R4 RECORD PER TRACT NO. 7319, PHASE 2 RECORDED IN BOOK 65 OF MAPS, PAGES 1–3, K.C.R., OR CALCULATED THEREFROM.

( )R5 RECORD PER TRACT NO. 7319, PHASE 3 RECORDED IN BOOK 65 OF MAPS, PAGES 4–6, K.C.R., OR CALCULATED THEREFROM.

( )R6 RECORD PER DOCUMENT NO. 221104649, O.R., OR CALCULATED THEREFROM.

DOC. DOCUMENT

K.C.R. KERN COUNTY RECORDER

O.R. OFFICIAL RECORD

NATURE TRAIL, PASEO AND LANDSCAPE EASEMENT

PROPOSED BLOCK WALL

PE PEDESTRIAN EASEMENT

PUE PUBLIC UTILITIES EASEMENT

SECTION LINE/MID-SECTION LINE

SUBDIVISION BOUNDARY

WAIVER OF DIRECT ACCESS

(XXX) TOTAL BUILDABLE LOTS

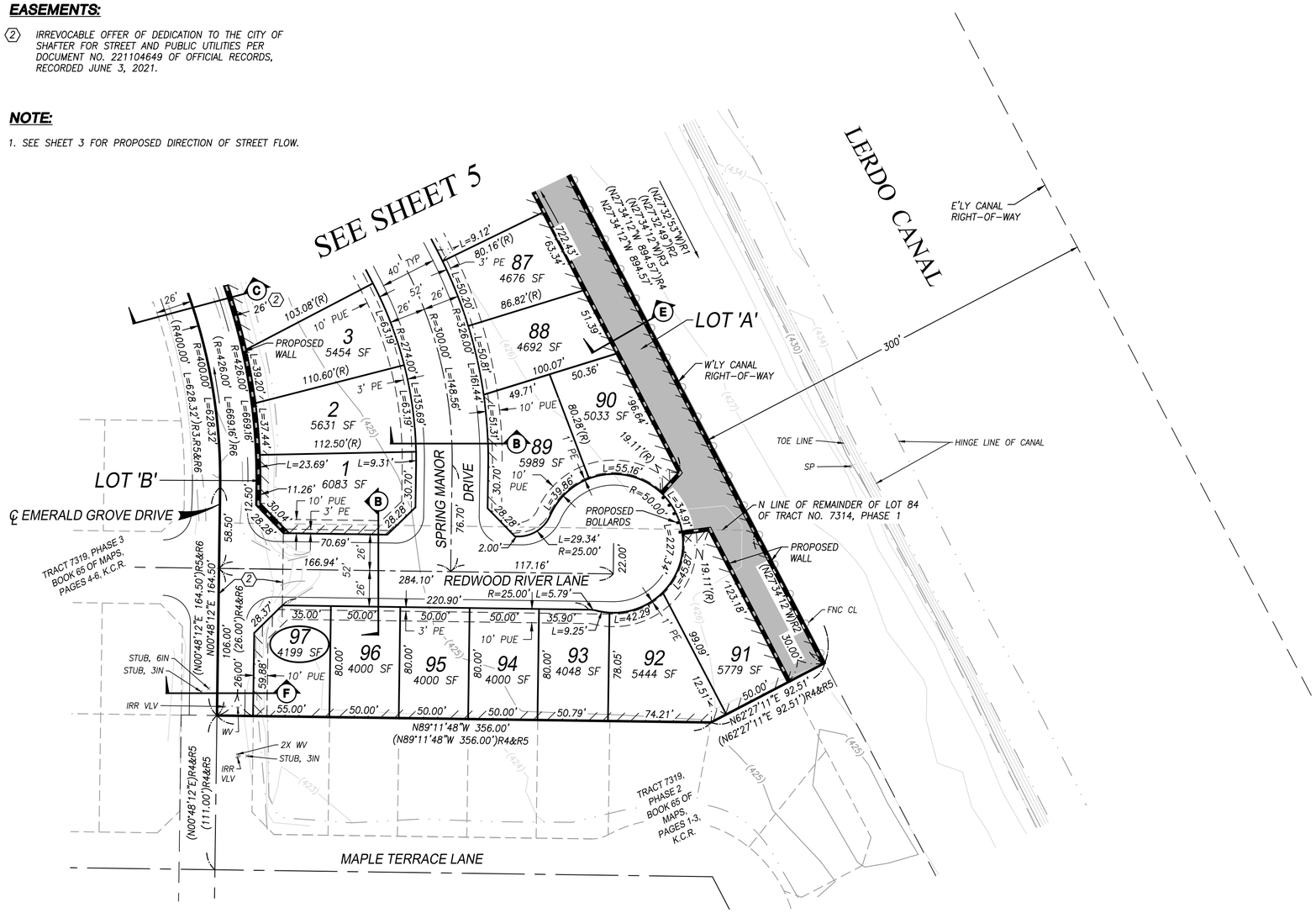
(#) TYPICAL STREET SECTION PER SHEET 1

EASEMENTS:

(2) IRREVOCABLE OFFER OF DEDICATION TO THE CITY OF SHAFTER FOR STREET AND PUBLIC UTILITIES PER DOCUMENT NO. 221104649 OF OFFICIAL RECORDS, RECORDED JUNE 3, 2021.

NOTE:

1. SEE SHEET 3 FOR PROPOSED DIRECTION OF STREET FLOW.



SCALE: 1"= 60'

PROFESSIONAL LAND SURVEYOR — KRISTIE M. ACHEE — P.L.S. 8189 — STATE OF CALIFORNIA

PROJECT SURVEYOR:

KRISTIE M. ACHEE, P.L.S. 8189 — 12/01/2022 DATE

BY:

5080 CALIFORNIA AVE., STE. 220 TEL: (661) 616-2600
BAKERSFIELD, CA 93309 WWW.QKINC.COM

CITY OF SHAFTER
CITY COUNCIL REPORT

MEETING DATE: April 1, 2025

DEPARTMENT: Rogelio Sanchez, Finance Director

SUBJECT: ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR) FOR FISCAL YEAR 2023-2024

RECOMMENDATION

Council find the action is not defined as a "Project" pursuant to Section 15378(b)(4) of the CEQA Guidelines; accept the Annual Comprehensive Financial Report (ACFR), Federal Single Audit, and SAS 114 letter, for the year ended June 30, 2024. Note: The Final ACFR will be uploaded on Monday, March 31, 2025, and will be available at at https://www.shafter.com/153/Financial-Reports.

BACKGROUND

The Annual Comprehensive Financial Report (ACFR) for Fiscal Year 2023-24 has been completed and audited by the City's independent auditors, Lance, Soll & Lunghard, LLP (LSL). The City received an unqualified audit opinion, commonly referred to as a "clean opinion," indicating that the financial statements comply with Generally Accepted Accounting Principles (GAAP).

City Staff included a copy of the ACFR, and a representative from LSL will provide an overview of the audit results and address any questions from the City Council or the public. However, due to delay in finalization, the ACFR will be uploaded to the City's Financial Reports webpage on Monday, March 31, 2025. The report can be accessed at https://www.shafter.com/153/Financial-Reports.

The Letter of Transmittal and Management's Discussion and Analysis (MD&A) sections of the ACFR offer key financial insights, including summaries, year-over-year comparisons, and analysis of City operations for the fiscal year ending June 30, 2024. These sections should be reviewed alongside the basic financial statements to provide context and a deeper understanding of the financial results.

The Audit Opinion is located on pages 1 and 2 of the ACFR. As noted, the City received an unqualified opinion. However, due to timing constraints, the ACFR was not submitted to the Government Finance Officers Association (GFOA) for consideration in the Excellence in Financial Reporting Award program this year.

The Single Audit Compliance Report, required for entities that expend over $1,000,000 in federal funds, was also completed. This report ensures compliance with federal program requirements under the Office of Management and Budget (OMB) Circular A-

133. Any identified deficiencies, along with recommended corrective actions, are detailed within the Single Audit Report. A copy of this report is attached.

Additionally, the auditors have provided the Statement on Auditing Standards (SAS) 114 Letter, which communicates key audit matters to those charged with governance. This letter addresses topics such as significant audit findings, any difficulties encountered, corrected and uncorrected misstatements, and any disagreements with management. The auditors will be available via Zoom during the City Council meeting to present this letter and answer questions.

The ACFR, including the Management's Discussion and Analysis (MD&A) section, provides an in-depth financial analysis of the City's operations and is attached for review.

FISCAL IMPACT

There is no direct fiscal impact associated with the presentation of the Annual Comprehensive Financial Report (ACFR). The costs related to the audit and preparation of the ACFR were previously budgeted in the City's Finance Department expenditures for Fiscal Year 2023-24.

CEQA ANALYSIS

The action is not defined as a "project" per Section 15378(b)(4) of the CEQA Guidelines because the action is the acceptance of a comprehensive financial report and therefore, it is the creation of a governmental funding mechanism or other fiscal activity that does not involve any commitment to a specific project that can result in a potentially significant impact and not subject to CEQA.

APPROVED BY THE CITY ATTORNEY

No

ATTACHMENTS

None

ANNUAL COMPREHENSIVE FINANCIAL REPORT

2023-2024

"Expanding Dreams, Realizing Possibilities"

CITY OF SHAFTER, CALIFORNIA

Annual Comprehensive Financial Report

For the Year Ended June 30, 2024

Prepared by Finance Department

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CITY OF SHAFTER, CALIFORNIA

Annual Comprehensive Financial Report

For the Year Ended June 30, 2024

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Annual Comprehensive Financial Report

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336 Pacific Avenue, Shafter, California 93263

March 27, 2025

Honorable Mayor
Members of the City Council
Citizens of the
City of Shafter

Annual Comprehensive Financial Report (ACFR) Submission
The Annual Comprehensive Financial Report (ACFR) of the City of Shafter (City) for the fiscal year ended June 30, 2024, is hereby submitted. The accuracy, completeness, and fairness of this report, including all disclosures, are the responsibility of the City. To ensure reliable financial reporting, the City of Shafter has implemented a comprehensive internal control framework designed to safeguard assets against loss, theft, or misuse while ensuring the preparation of financial statements in accordance with Generally Accepted Accounting Principles (GAAP). Recognizing that the cost of internal controls should not outweigh their benefits, this framework provides reasonable—not absolute—assurance against material misstatement. Management asserts that, to the best of its knowledge and belief, this financial report is complete and reliable in all material respects.

Independent Audit
The City's financial statements have been audited by LSL, LLP (LSL). The objective of this independent audit was to obtain reasonable assurance that the City's financial statements for the fiscal year ended June 30, 2024, are free from material misstatement. The audit involved evaluating evidence supporting financial disclosures, assessing accounting principles and significant estimates, and reviewing overall financial statement presentation. Based on this audit, the independent auditor issued an unmodified opinion, concluding that the City's financial statements are fairly presented in conformity with GAAP. The independent auditor's report is included as the first component of the financial section of this report.

The City's financial audit is also part of a broader, federally mandated Single Audit, designed to meet federal grantor agency requirements. This audit evaluates both financial statement accuracy and compliance with legal and regulatory requirements, particularly regarding federal award administration. The results of this audit are available in the City's separately issued Single Audit Report.

Management's Discussion and Analysis (MD&A)
GAAP requires management to provide a narrative introduction, overview, and analysis to accompany the financial statements in the form of a Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The MD&A immediately follows the independent auditor's report.

Profile of the City of Shafter
The City of Shafter is located in the southern San Joaquin Valley in Kern County, California. This primarily rural region is heavily invested in agriculture and oil and gas production. Founded in 1913 and incorporated in 1938, Shafter became a Charter City in 1995. Covering approximately 38.82 square miles, it serves a population of approximately 22,226. Shafter operates under a Council-Manager government structure, with a five-member City Council elected at large for staggered four-year terms. Council elections are held in November of even-numbered years.

The City provides a range of essential services, including police protection, refuse collection, water and wastewater services, rail operations, infrastructure maintenance, and recreational programs. Fire protection is contracted through Kern County, and ambulance services are provided by a private contractor. This report encompasses all fund types and account groups related to the City of Shafter and the Successor Agency to the Shafter Community Development Agency.

Several other governmental entities operate within Shafter's city limits, including the State of California, Kern County, and various local districts. These entities, such as the Kern High School District, Richland School District, and Shafter Recreation and Park District, are legally separate and not considered component units of the City. For additional details on the reporting entity, see Note 1 to the financial statements.

Financial Planning and Budgeting

The annual budget is the cornerstone of the City's financial planning and control. Each department submits budget requests to the City Manager, who collaborates with the Finance Director to develop a proposed budget. Shafter prioritizes sustainable budgeting, ensuring that ongoing expenditures do not exceed conservatively estimated revenues. The City Manager presents the proposed budget to the City Council by June 1st, and the Council adopts the final budget by June 30th. The City Manager has the authority to transfer funds between departments, while supplemental appropriations require Council approval and certification of available funds. Budget-to-actual comparisons for each governmental fund are included in the Required Supplementary Information (RSI) section of this report.

Factors Affecting Financial Condition

The City of Shafter maintains a strong financial position, with recurring revenues consistently exceeding recurring expenditures and sufficient fund balances to cover liabilities and maintain prudent reserves. This stability results from long-term financial planning, conservative fiscal policies, and proactive economic development initiatives that have fostered business growth.

The City's general fund balance is structured to cover outstanding pension liabilities, post-employment benefit obligations, contingent commitments, and strategic capital improvements while maintaining a healthy reserve. In 2018, the City made a significant supplemental payment to CalPERS to improve the funded status of its pension plans and mitigate the impact of a reduction in the CalPERS assumed earnings rate to 7.00%.

Shafter's revenue structure is heavily reliant on sales tax, with a significant portion generated by a small number of businesses, particularly in the oil services sector. To mitigate this concentration risk, the City Council has adopted a Fund Balance Policy requiring a minimum unassigned fund balance of 50% of the following year's general fund operating expenditures. Current fund balance levels exceed this threshold. Additionally, portions of the general fund balance are assigned for one-time strategic projects and payments toward unfunded liabilities, excluding them from minimum fund balance calculations.

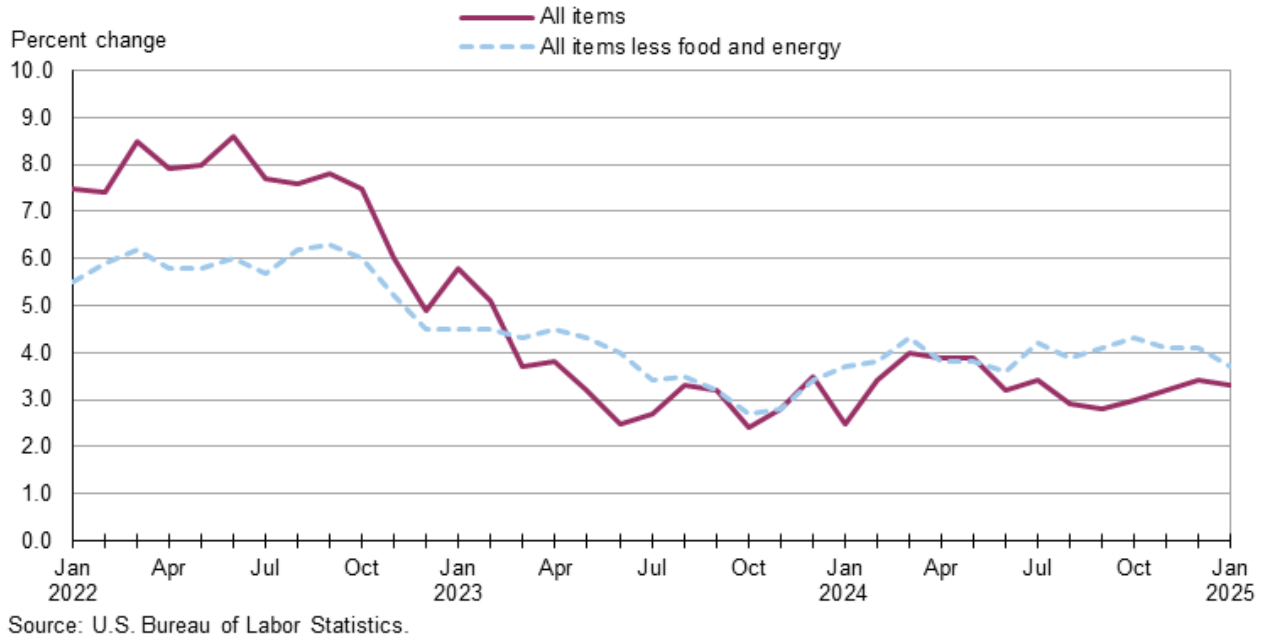
Economic Outlook

The City of Shafter continues to navigate economic challenges, including inflationary pressures and the potential for a recession. While the worst effects of the COVID-19 pandemic appear to be behind us, economic uncertainty remains. The Consumer Price Index (CPI-U) for the Los Angeles, CA area, the closest published measure for Shafter, reflects ongoing inflation concerns.

The City anticipates revenue and expenditure growth due to continued development; however, fluctuations in economic conditions could impact Shafter's primary revenue source—sales tax. The City's Sales Tax Consultants have revised their fiscal year 2024-25 forecast, projecting a $4.5 million decrease compared to initial budget estimates.

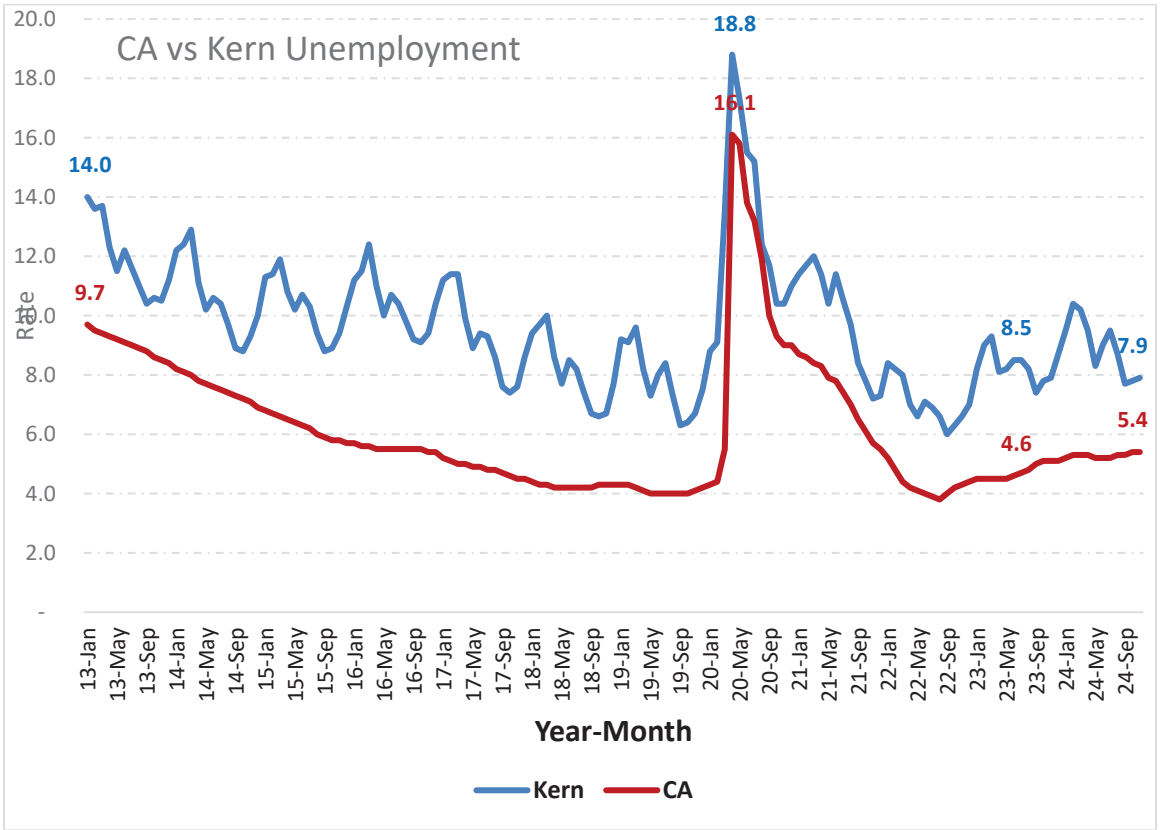
By maintaining strong financial policies and strategic planning, the City of Shafter remains well-positioned to manage economic fluctuations while continuing to provide high-quality services to its residents and businesses.

Chart 1. Over-the-year percent change in CPI-U, Los Angeles-Long Beach-Anaheim, CA, January 2022–January 2025



Source: U.S. Bureau of Labor Statistics.

Source: https://www.bls.gov/regions/west/news-release/consumerpriceindex_losangeles.htm



Unemployment Rate Historical Trend (California vs Kern County):
(Source: US Bureau of Labor Statistics)

There is no reliable data source available to measure the specific unemployment rate in the City of Shafter. However, the City's economic development efforts have successfully created thousands of new jobs in recent years, primarily in logistics, warehousing, and the oil and gas sectors. These job opportunities continue to benefit Shafter's unemployed workforce.

One potential risk to local employment is the prolonged drought conditions in California. The State is implementing stringent groundwater accounting and reporting requirements, which will likely reduce groundwater pumping to sustainable levels. Both the oil and gas industry and the agricultural sector—key components of Shafter's economy—rely heavily on water access. These restrictions, once fully implemented, may have significant economic repercussions.

Another factor influencing local employment and tax revenues is the volatility of oil prices. While oil prices have risen amid recent inflationary trends, the State of California has consistently taken regulatory actions that limit fossil fuel production. Kern County, for example, has faced challenges in obtaining new drilling permits. Despite strong demand for crude oil and refined products, economic benefits from the fossil fuel industry within California may continue to decline unless policies supporting new drilling permits and reversing the phaseout of existing operations are enacted.

5-Year Price per Barrel of Crude Oil

Source: https://tradingeconomics.com/commodity/brent-crude-oil

Review of Shafter's Housing Market
Shafter's housing market has remained robust, reflecting broader state and national trends.

Over the past year, the national housing market has shown significant strength, with median home prices rising by 4.7% between 2023 and 2024 and a projected 2.3% increase by June 2025. In California, home prices saw a 7.2% annual increase, while Kern County experienced a 5.4% rise. Shafter outpaced the county's growth, with an impressive 6.9% increase in median home prices.

Housing inventory in Shafter's historical core has remained limited for several years. However, recent development activity has helped alleviate some of this pressure. The addition of 176 building lots and the progress of three new housing developments at various price points have expanded housing options. Another residential tract is set to break ground in mid-2025, further contributing to the city's growth.

In Southeast Shafter, near Bakersfield, the Gossamer Grove development by Lennar Homes continues to shape the local housing landscape. Since sales began in 2016, the project—planned for 3,432 single-family homes—has been advancing at an annual build-out rate of 200 to 300 units. This development has been a key driver of Shafter's population growth, rising home prices, and total assessed valuation. Additionally, two neighboring projects, Marcona Preserve and Mission Lakes, are fully entitled, further supporting future expansion.

Shafter's population grew by 4.3% over the past year, making it one of the fastest-growing communities in Kern County and among the fastest in California. This growth underscores the city's desirability and economic strength, positioning Shafter for continued success in the coming years.

As we move forward, we remain committed to fostering a thriving community and ensuring sustainable, well-planned development that supports our residents and economy.

Economic History:
The Shafter Community Development Agency activated in 1989 was a valuable wide-ranging tool to spur economic development. That changed in 2012 when the State of California passed legislation dissolving all redevelopment agencies. With no further State-facilitated tools available, the City focused internally on growing its economic development program and maintaining an environment where businesses can be successful. With this focus and in conjunction with City leadership and planning, assets were put in place to facilitate the development of a strong and diverse local business community.

Agriculture and energy have historically been the economic anchors for Shafter, with 40% of the total workforce employed in some area of agriculture. However, as the geographical center of California located between the major I5 and 99 Freeways, Shafter became attractive to the logistics and distribution industry. Paramount Logistics Park was developed on 1,624 acres bordering the mainline BNSF Railroad tracks, and is now known as Wonderful Industrial Park.

Target Corporation (NYSE: TGT) was the first to come to Shafter with their 1.95 million square foot warehouse distribution center in 2002. In 2008, Williams-Sonoma DTC (NYSE:WSM), a California sales company that includes the West Elm and Pottery Barn brands, located their West Coast internet and catalog sales offices in the City of Shafter. In 2012, Williams Sonoma expanded their operations in Shafter by increasing both square footage and employment, and then completed a second expansion in 2017. Cemex Construction also opened a regional sales facility in the City of Shafter in 2008 and then expanded their local operation in 2012 by consolidating their southern California operations into Shafter.

In 2012, two major corporations constructed new facilities in Shafter. MI Swaco, a division of Schlumberger Limited (NYSE:SLB) built and occupied a new 50,000 square foot facility on 10 acres to provide oil related services and supplies. Baker Hughes Incorporated (NYSE:BHI) completed 200,000 square feet of buildings for their new corporate campus on 70 acres in the City of Shafter. Weatherford International (NYSE:WFT), another oil services related company, completed construction in 2013 of a new manufacturing facility on 10 acres. These energy sector companies had business to business retail sales components, purchased rail services from the City, and provided hundreds of jobs.

Between 2013 and 2015 industrial growth in Shafter continued as Wonderful Real Estate Development brought several new businesses into the Wonderful Industrial Park (formerly the Paramount Logistics Park). Ross Stores, Inc. (NASDAQ:ROST), an S&P 500, Fortune 500, and Nasdaq 100 company, constructed a 1.7 million square foot distribution facility. FedEx (NYSE:FDX) completed a 210,000 square foot transportation facility on 22 acres focused on supporting the Ross project and other neighboring businesses. American Tire Distributors, Inc. expanded their operations from a 200,000 square foot rental property to a newly constructed 1 million square foot building that serves as their West Coast Distribution Center. Bakersfield Pipe and Supply, Inc. completed construction on a 30-acre parcel that houses their pipe fabrication, retail sales, and distribution business. These projects grew the local job base and established the City of Shafter's position as a logistical hub for goods movement in California.

The years 2016 and 2017 brought several substantial industrial projects to the City of Shafter. MRC Global (NYSE: MRC) developed a new 80,000 square foot pipe processing and sales facility located on 14 acres within the Wonderful Industrial Park. Outside of the Wonderful Industrial Park, JS Ag Packaging, Inc. a retailer of agricultural packaging products completed a 70,000 square foot facility on 24.19 acres in the Eastern portion of the City.

In 2017, the City completed a new container yard facility adjacent to the city owned railroad track to support the long-standing inland port vision. This facility can provide an organized and secure location to exchange import and export equipment and has strengthened Shafter's position as a key location for logistics and warehousing in central California.

In 2018 and 2019, business and industrial development growth continued with Essendant (NASDQ:ESND), a leading national wholesale distributor of workplace essentials and S&P 600 company, opening a new 405,000 square foot logistics and distribution facility. Ross Stores, Inc. (NASDAQ:ROST) expanded their facility by adding another 1.0 million square foot distribution warehouse, Performance Food Group (NYSE:PFGC) expanded their cold storage facility, and Alliance Ready Mix constructed their California central valley headquarters in Shafter.

In 2020, Amazon began constructing a one million square foot multi-level fulfillment center to Shafter in the Wonderful Industrial Park as a compliment to their existing facility near Meadows Field Airport in north Bakersfield. The Shafter facility will be a soft goods distribution center focusing on clothing, books, and miscellaneous household items. Construction has been completed and Amazon will commence daily operations by November 1, 2022. Amazon will provide approximately 1,200 new jobs at this facility.

In 2021, Walmart (NYSE:WMT), the world's largest company by revenue and employment, completed construction and began operations of a state of the art, fully automated 600,000 square foot cold storage facility. This project showcases cutting edge technology and provides over one hundred STEM-focused jobs for the four hundred positions.

Since 2017, the evolving economic climate in the State of California focused on alternative energy and away from petroleum products adversely affected some Shafter based operations and caused their closures. However, in each case, a new industrial operation has taken over those facilities, confirming Shafter's attraction.

In July 2017, Baker Hughes was acquired by GE and their services related to oil production were phased out. Their property was purchased by a Southern California developer to be converted into a multi-tenant industrial complex. MI Swaco closed their operation in October 2020 because of a continued downturn in the oil industry. In August 2021, R.L. Environmental Inc. leased that location to provide various oilfield and environment services, including oilwell shutdowns. In March 2021, Weatherford closed their operation and sold their property to Scelzi Enterprises, a nationally known truck bed manufacturer based in Fresno. Scelzi's expansion into Shafter will create 150 new jobs and establish a new centralized supply and distribution base.

The diversification of Shafter's economy continues with the population expected to grow from the current 22,000 residents to 30,000 by 2030. Starbucks opened their first Shafter location in June 2022 and produced an exceptional first year. Countryside Car Wash began construction on the first ever drive through car wash in the City of Shafter with an expected completion being September 2024. On the same property lies new developments for quick service restaurants at both north end and south end portions of the property. Shafter Parks & Recreation District should break ground in late-2024 on a multi-acre community sports park on the City's main highway that will provide indoor and outdoor facilities for multiple youth sports. The park will be a catalyst for the sports tourism business in Shafter as the host of tournaments for soccer, baseball, softball, basketball, volleyball, and other recreational pursuits. The adjacent City-owned land on Lerdo Highway is also a potential retail/hotel location. The Lerdo Highway properties east of the future sports park are all being envisioned to be major commercial and housing developments within the next 20 years.

In 2024, Rexco Development constructed a 1,000,000+ square foot shell ready for a tenant adjacent to the Wonderful Industrial Park with the desired tenant being another Fortune 500 company supplementing the logistics effort in the area. Wonderful Real Estate Development team has started submitting plans to expand the industrial park west of Santa Fe Hwy with the goal of this expansion being slightly bigger than the logistic hub's current footprint.

Local developers continue to market land parcels as future sites for retail shopping centers with various new tenants, including major grocery stores and national retailers as potential tenants. Plans for the site adjacent to the Gossamer Grove housing development are finalizing and being reviewed. Commercial real estate brokers and Shafter's Economic Development Division are actively marketing individual properties to lease or sell as future sites for restaurant, recreation, and retail use.

Existing local businesses in Shafter will also benefit from the synergy of additional options and attractions. With a focus on also expanding the industrial, manufacturing, and medical services areas, Shafter will continue creating diversified sources of revenue and jobs. The plan is to establish business retention and expansion programs to help strengthen the local business community of Shafter and promote entrepreneurship.

City staff continuously share the story of Shafter at multiple conferences, events, trade shows, and much more. This effort is an investment made by the city in economic development to spur economic growth and introduce new developments to the city and region.

Becoming a nationally recognized logistics and distribution hub has been a positive affirmation of the City of Shafter's business development strategy and pro-business environment. The results are rising local revenue from increased sales tax and property taxes, as well as more local and regional job opportunities. Shafter's location in the geographical center of California and open-for-business rail operation is drawing increasing attention as a solution for supply chain issues plaguing the rail and trucking operations out of the Ports of Long Beach and Oakland.

With Shafter's prime geographical location in the Central Valley and land availability, the city has the potential to introduce major retailers and major development uses foreign to Kern County. This potential is being recognized and acted on for increasing the quality of life, quality of place, and quality of opportunity here in Shafter.

The City of Shafter has invested millions of dollars over the past decade into roads, water wells, sewer capacity, railroads, and a fiber optic network to provide the infrastructure businesses require. Collaboration with local business support agencies, both private and public, will ensure the City of Shafter continues to grow and thrive to the benefit of local businesses and residents. The community Shafter has built and continues to grow is being widely recognized by national brands and other cities.

The City of Shafter is currently rebranding and the major idea is Shafter becoming the "Place to Be." Shafter has been and will continue to change the narrative of being a "pass-through" community to now being a destination. This narrative is being emphasized in this rebranding process and in all economic development efforts.

Enterprise funds. All enterprise functions of the City are expected to cover their full share of direct and indirect costs. To ensure financial sustainability, the City conducted a rate analysis for Water, Wastewater, and Refuse utilities, resulting in a five-year series of rate adjustments. The first increase took effect on July 1, 2017.

These rate adjustments provide the necessary funding to keep pace with rising operational costs, new regulatory requirements for wastewater treatment and recycling, water treatment expenses to maintain clean drinking water, and essential capital improvements..

Shafter Education Partnership.
The Shafter Education Partnership, including the Shafter Library & Learning Center, was reorganized this year under Community Services along with the Shafter Aquatic Center and downtown revitalization. These projects are diverse, however, they can all be considered part of the community infrastructure of Shafter. Some areas of the City organization have responsibility for infrastructure that is crucial for safety and survival. For example, the removal of waste, the provision of clean water, and enforcing the law to protect residents from violence. Libraries, public pools, and a vibrant downtown are infrastructure of a different kind. They enable a community to thrive. The City is increasingly focused on community infrastructure and this reorganization is evidence of that.

1. **Shafter Library & Learning Center:** The centerpiece of the City's educational initiatives, the Shafter Library & Learning Center, has a mission to nurture discovery, learning, and connection in the community. Established through a series of developments since 2014, it now offers:

    - o A full-service library
    - o Educational programming including classes, author visits, and science demonstrations
    - o Partnerships with institutions like Bakersfield College for additional classes and services
    - o Five-day-a-week operations with extended hours
    - o In 2024 the Center averaged 925 visitors attending classes or programs and 1,944 book circulations per month.
    - o "Scoutmobile," our mobile library (new in 2024), supports outreach at public events and provides library services to outlying areas.

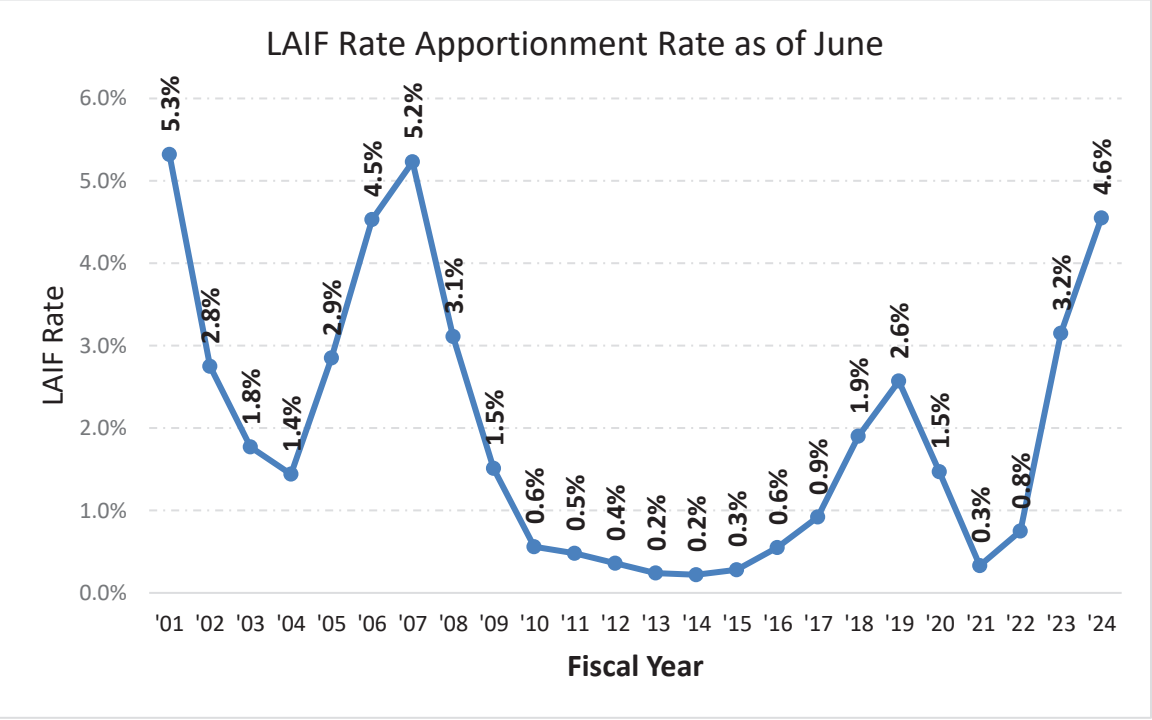
2. **Shafter Aquatic Center:** Reopening under City management in 2025, the Aquatic Center will support youth competition, recreation, and fitness opportunities for residents.

3. **Downtown Revitalization:** The City's efforts to revitalize downtown Shafter are in the early stages. They include:

    - Downtown events like First Fridays and the Shafter Farmers Market
    - Community and business engagement to develop and implement the downtown component of the City's strategic plan

Together, these initiatives represent a substantial investment in the growth of individual residents, families, and connections across the community.

Cash and investment policies and practice. The City continues to maintain an Investment Policy, which is submitted annually to the City Council, along with quarterly Treasurer's Reports reporting investment activity and portfolio balances during the fiscal year. The goals of the policy are to invest public funds in a manner which will provide in this order: security, liquidity, and return; while conforming to all State and local statutes governing the investment of public funds. In 2017 the city implemented investment management software from Clearwater Analytics to improve the City's management and reporting of investments.
Cash temporarily idle during the year was invested in demand deposits, certificates of deposit, Local Agency Investment Fund of the State of California (LAIF), California Cooperative Liquid Assets Securities System (California CLASS), Corporate Bonds and obligations of the U.S. Treasury.



Source: https://www.treasurer.ca.gov/pmia-laif/historical/quarterly.asp

The City's investment portfolio follows the City's investment policy. The safety and liquidity policy objectives were placed above rates of return considerations in making deposits and investments. Accordingly, deposits were either insured by federal depository insurance, collateralized or backed by the full faith of the federal government. For additional information see Note 2 to the financial statements.

Pension and other post-employment benefits. The City of Shafter provides pension benefits for its safety and non-safety employees in separate plans managed by the California Public Employees Retirement System (CalPERS). The City of Shafter is subject to the Public Employees' Pension Reform Act of 2013 (PEPRA) which imposes a lower pension benefit level and mandated employee cost sharing on new members. Each year a CalPERS actuary calculates the amount of the annual contribution that the City of Shafter must make to the pension plan to ensure that the plan will be able to fully meet its obligations to retired employees on a timely basis. This payment is calculated as a percentage of payroll and remitted to CalPERS with each payroll cycle. As a matter of policy, the City of Shafter fully funds each year's annual required contribution to the pension plans as determined by the actuary.

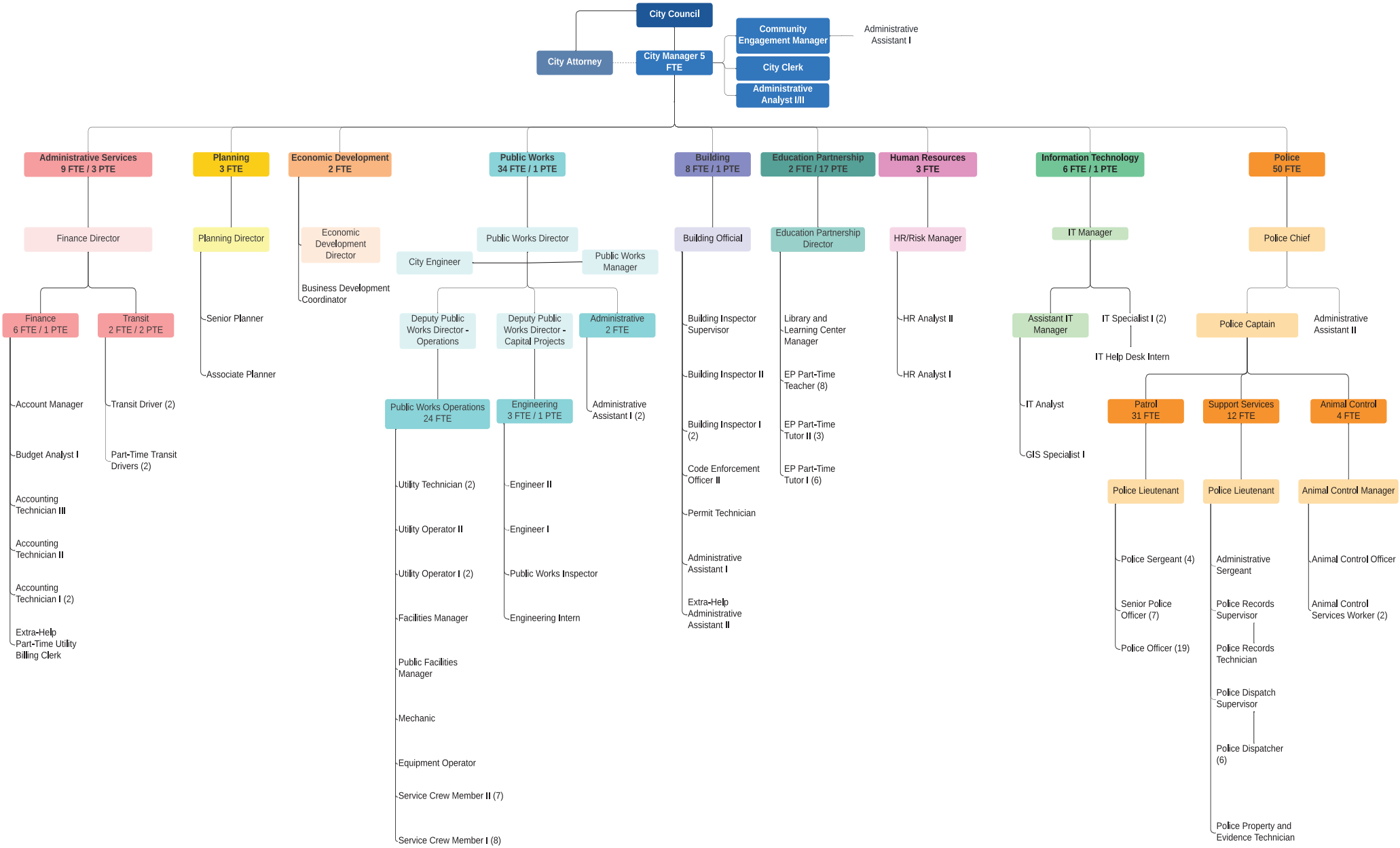
Respectfully submitted,

Rogelio Sánchez Ruiz

Finance Director

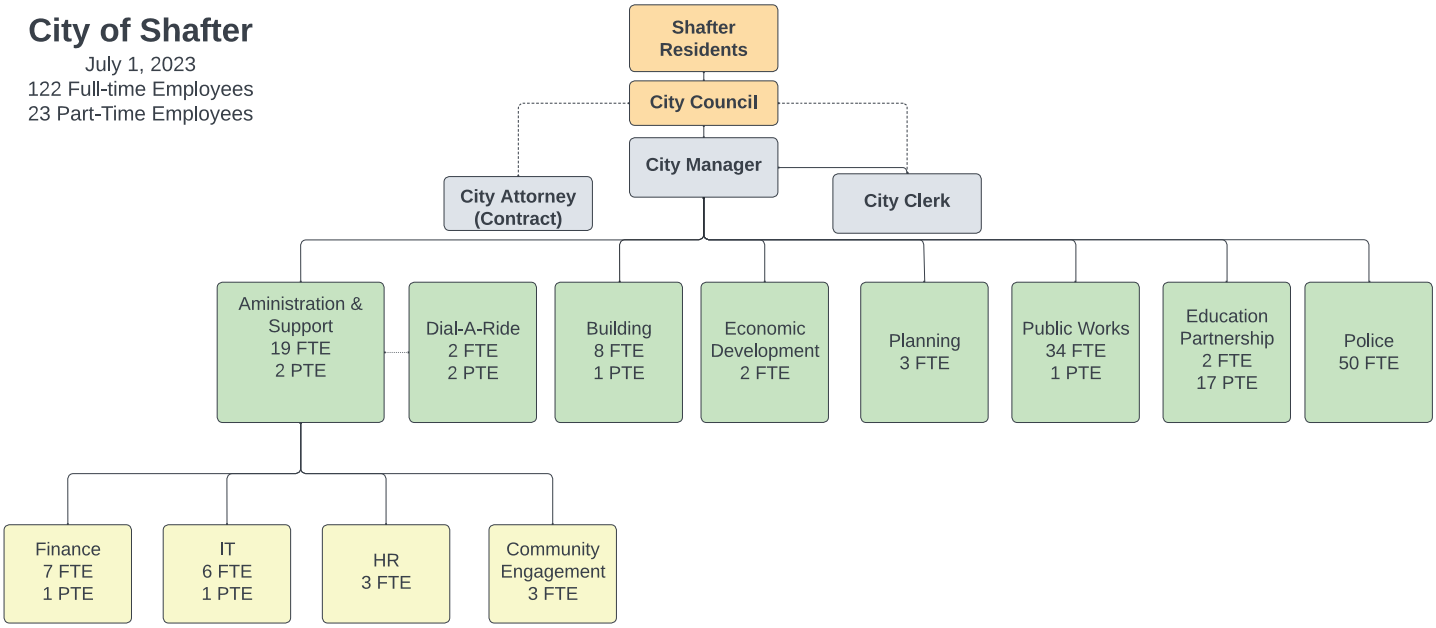
City of Shafter Organizational Chart
July 1, 2023

122 Full-Time Employees
23 Part-Time/Extra-Help Employees



City of Shafter

July 1, 2023
122 Full-time Employees
23 Part-Time Employees



INDEPENDENT AUDITORS' REPORT

To the Honorable Mayor and Members of the City Council
City of Shafter, 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 Shafter, California (the "City"), as of and for the year ended June 30, 2024, 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, 2024, 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 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 Auditor's 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.

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.

Auditor's 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 auditor's 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 generally accepted auditing standards 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 generally accepted auditing standards 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 management's discussion and analysis, budgetary comparison information, and required pension and other postemployment benefits schedules, as listed on 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 auditing standards generally accepted in the United States of America, 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.

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 accompanying combining and individual fund financial statements and schedules ("supplementary information") 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 auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

To the Honorable Mayor and Members of the City Council
City of Shafter, California

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 27, 2025, 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.

LSL, LLP

Irvine, California
March 27, 2025

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As management of the City of Shafter, we offer readers of the City of Shafter's Annual Comprehensive Financial Report (ACFR) this narrative overview and analysis of the financial activities of the City of Shafter for the fiscal year ended June 30, 2024. We encourage readers to consider the information presented here in conjunction with the additional information presented in the letter of transmittal, financial statements and notes to the financial statements.

FINANCIAL HIGHLIGHTS FOR FISCAL YEAR 2023-2024

- Assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of Resources at the close of the fiscal year by $232.35 million.

- Total net position increased by $15.63 million in the fiscal year 2024. The net position for governmental activities increased by $17.55 million while the net position for business type activities decreased by -$1.91 million.

- On June 30, 2024, the governmental funds had a combined ending fund balance of $126.96 million. Approximately 22.88% of this amount ($29.05 million) is unassigned.

- The general fund has an unassigned fund balance of $30.80 million. This amount is 112.88% of total general fund operating expenditures of $27.30 million less a one-time capital outlay of $2.06 million.

- Year-end general fund revenue collections totaled $37.13 million, which was 99.77% of the final budget estimate of $37.20 million. Tax receipts exceeded estimates by $1.89 million or 7.06%. Licenses, Permits, and Fees collections exceeded estimates by $567,633 or 45.06%. Internal transfers were $0.69 million below the final budget. Interest income came in higher by $3.83 million compared to the budget due to higher cash reserves being invested during FY 23/24.

- All proprietary funds had operating losses, which resulted in a reduction of unrestricted net position in all major proprietary funds. The telecommunications fund shows a modest positive operating income, but only because the labor cost was shifted to the Information Technology internal service fund on a temporary basis until the fiber optic business improves. Both Water and Wastewater funds had significant increases in labor costs compared to the previous year. Increases in labor costs are the result of salary increases related to market adjustments and increases in repairs and maintenance. The Water Fund had a $1.56 million operating loss, while the Wastewater Fund had a $0.55 million operating loss.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis introduces the reader to the City of Shafter's basic financial statements. The City of Shafter's basic financial statements consist of three components:1) government-wide financial statements; 2) fund financial statements and, 3) notes to the financial statements. This report also contains supplemental information to help the reader develop a full understanding of the City's financial activities.

Government-Wide Financial Statements

The government-wide financial statements include the ***Statement of Net Position*** and the ***Statement of Activities and Changes in Net Position***. These statements are intended to provide a reader with a broad overview of the City's finances. They are presented in a manner that is similar to private-sector business.

The ***Statement of Net Position*** presents information on all the City's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference between the two reported as net position. Increases and decreases in net position that occur over time may serve as an indicator of the City's financial position.

The ***Statement of Activities and Changes in Net Position*** presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported using the ***Accrual Basis of Accounting***. Changes are reported as soon as the underlying event causing the changes occurs, regardless of the timing of the related cash flows. Therefore, revenue and expenses are reported in this statement for some items that will only result in cash flows in future fiscal years, such as revenues related to uncollected taxes or earned but unused employee leave.

Both of the government-wide financial statements distinguish functions of the City that are supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to be self-supporting. The self-supporting functions are called ***"Business-Type Activities"*** or enterprise funds and are intended to recover all or a significant portion of their costs through user fees and charges for services.

The governmental activities of the city include general government administration, public safety (police, fire, and animal control), public works, culture and recreation, city planning, park, recreation and payments on long-term debt.

The self-supporting, business-type activities include Shafter's water services, wastewater services, refuse collection, transit operations, rail operations, and network operations.

Fund Financial Statements

A fund is a grouping of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal and accounting requirements. The City's funds can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

Governmental funds are used to account for the same functions reported as governmental activities in the government-wide financial statements. These statements focus on how cash and other financial assets can readily be converted to available resources. They also show fund balances that are left at the end of the fiscal year and distinguish between amounts that are restricted for specific purposes versus funds that are available for spending.

Governmental Funds

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City of Shafter maintains several individual funds that are organized according to their type. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures and changes in fund balances for these funds based on major funds and non-major funds aggregated. There are three major governmental funds, the general fund, and the transportation fund. Financial information from the remaining governmental funds is combined into a single, aggregated presentation called non-major governmental funds.

Proprietary Funds

Proprietary funds are used to account for services and activities for which the City charges customers. The City of Shafter maintains two different types of propriety funds.

Enterprise Funds. These are funds that are used to report business-type activities in governmentwide financial statements. The City of Shafter has four major enterprise funds: water, wastewater, rail, and fiber optic and communication tower fund. All other enterprise funds are aggregated as non-major funds.

Internal Service Funds. These funds are used to allocate and accumulate costs internally among the City's functions. The City uses internal service funds to account for the maintenance and replacement of its fleet, maintenance of City buildings and facilities, risk management, and information technology. These funds are included in the governmental activities of the government-wide financial statements because their activities support governmental activities. The internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements.

Fiduciary Funds

Fiduciary funds are used to account for financial resources held for the benefit of parties outside the City government. Fiduciary funds are not reflected in the government-wide statements because the resources of these funds are not available to support the City of Shafter's governmental activities. The City maintains four fiduciary funds, one private purpose trust fund for the RDA Successor Agency and three agency funds for third party moneys held by the City relating to the operation of the modified community correctional facility.

Notes to Basic Financial Statements

The notes to basic financial statements provide information that will help the reader gain a full understanding of the data provided in the government-wide and individual fund financial statements.

Required Supplemental Information

This report also presents certain required supplementary information concerning the City's progress in its obligation to provide pension benefits to its employees and the budget-to-actual information for the City's general fund.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial positions. Therefore, prior-year information is made available for a comparative analysis of government-wide data.

Analysis of Net Position

As of June 30, 2024, the City of Shafter has total assets of $250.54 million, total deferred outflows of resources of $8.39 million, total liabilities of $20.36 million, and total deferred inflows of resources of $6.23 million. Therefore, assets plus deferred outflows exceed liabilities plus deferred inflows by $232.35 million.

A large portion of the City's net position, $103.90 million, represents its net investment in capital assets. These assets are land, buildings, equipment, and infrastructure less any outstanding debt used to acquire them. The city uses these capital assets to provide municipal services to its citizens. Therefore, they are not available for spending. It should be noted that even though the City's capital assets are reported net of related debt, the resources needed to repay this debt must be provided from other sources because capital assets typically cannot be used to liquidate these liabilities.

The remaining net position, $128.45 million, includes $30.09 million that is subject to external restrictions on how it can be used and $98.36 million with no such restrictions.

At the end of the current fiscal year, the city can report positive balances in total net position, for governmental. For governmental activities, unrestricted net position totals $97.72 million. Rail, fiber optic & communication, and transit services funds have negative unrestricted net positions.

The following table is a condensed Statement of Net Position for the City as of June 30, 2024 and 2023:

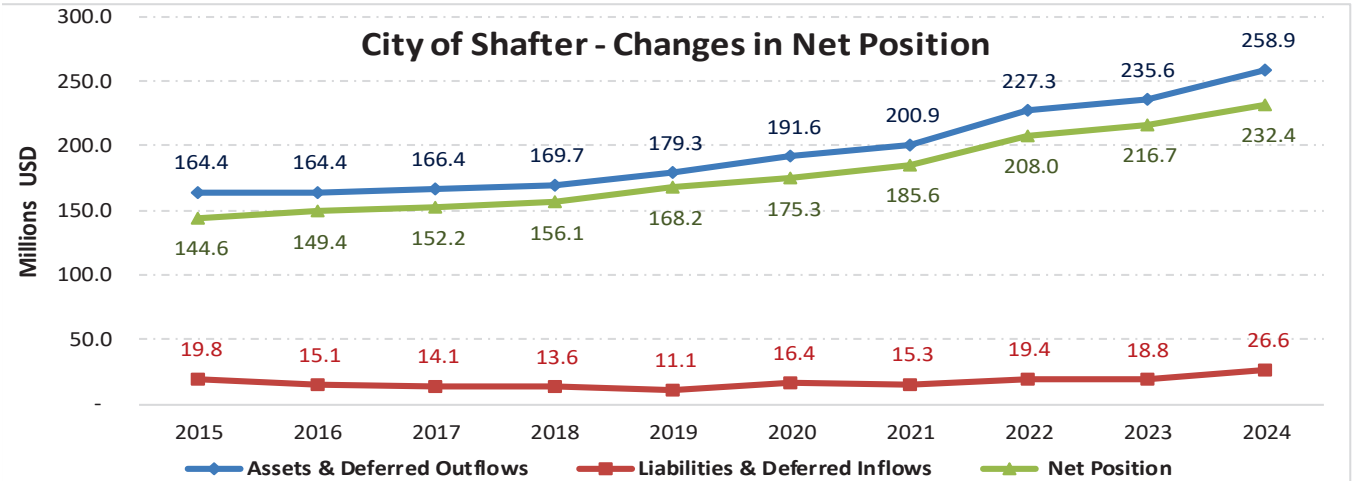
City of Shafter
Statement of Net Position
For Years ended June 30, 2024 and 2023
(Amounts In Millions)

	Governmental activities		Business-type activities		Total	
	2024	2023	2024	2023	2024	2023
Current and other assets	$ 140.39	$ 121.62	$ 4.51	$ 6.91	$ 144.90	$ 128.53
Capital assets	60.01	51.29	45.63	44.81	105.64	96.10
Total assets	200.40	172.91	50.14	51.72	250.54	224.63
Deferred outflows of resources	7.66	10.07	0.73	0.85	8.39	10.92
Long-term liabilities	5.76	4.74	0.61	0.60	6.37	5.34
Other liabilities	11.99	4.91	2.00	1.67	13.99	6.58
Total liabilities	17.75	9.65	2.61	2.27	20.36	11.92
Deferred inflows of resouces	4.17	4.74	2.06	2.18	6.23	6.92
Net position						
Net investment in capital assets	58.33	50.50	45.56	44.64	103.89	95.14
Restricted	30.09	27.93	-	-	30.09	27.93
Unrestricted	97.72	90.16	0.64	3.48	98.36	93.64
Total net position	$ 186.14	$ 168.59	$ 46.20	$ 48.12	$ 232.34	$ 216.71

Changes in Net Position

The City's total net position continues to maintain a financially healthy outlook with an increase in net position of $15.63 million. As of June 30, 2024, the City had a total net position of $232.35 million. This amount is an increase of 7.21% from the total net position for the prior year.

Governmental activities experienced an increase in net position of $17.55 million while business-type activities realized a decrease in net position of $1.91 million.



The following table is a condensed Statement of Activities and Changes in Net Position for the City as of June 30, 2024 and 2023:

City of Shafter
Statement of Activities and Changes in Net Position
For Years ended June 30, 2024 and 2023
(Amounts In Millions)

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Revenues:						
Program revenues:						
Charges for services	$ 9.28	$ 11.05	$ 10.60	$ 10.07	$ 19.88	$ 21.12
Operating grants and contributions	3.40	6.47	0.15	0.33	3.55	6.80
Capital grants and contributions	3.05	7.29	0.01	0.03	3.06	7.32
General revenues:						
Property taxes	3.33	2.90	-	-	3.33	2.90
Sales taxes	18.85	25.14	-	-	18.85	25.14
Motor vehicle taxes	4.43	3.95	-	-	4.43	3.95
Other taxes	2.09	1.28	0.15	0.09	2.24	1.37
Investment earnings	4.54	1.49	0.07	(0.06)	4.61	1.43
Miscellaneous revenue	0.06	0.14	-	0.09	0.06	0.23
Total revenues	**49.03**	**59.71**	**10.98**	**10.55**	**60.01**	**70.26**
Expenses:						
General government	9.59	23.64	-	-	9.59	23.64
Public safety	10.01	12.42	-	-	10.01	12.42
Public works	10.35	10.37	-	-	10.35	10.37
Culture and recration	0.84	2.10	-	-	0.84	2.10
Water services	-	-	6.95	6.52	6.95	6.52
Wastewater services	-	-	3.16	2.93	3.16	2.93
Refuse collection	-	-	1.99	2.23	1.99	2.23
Transit operations	-	-	0.69	0.58	0.69	0.58
Fiber optic & communication tower	-	-	0.44	0.33	0.44	0.33
Rail spur services	-	-	0.36	0.37	0.36	0.37
Total expenses	**30.79**	**48.53**	**13.59**	**12.96**	**44.38**	**61.49**
Increase/(decrease) in net position before other financing sources and uses	18.24	11.18	(2.62)	(2.41)	15.63	8.77
Transfers	(0.69)	(0.05)	0.69	0.05	-	-
Change in net position	17.55	11.13	(1.93)	(2.36)	15.63	8.77
Net position - beginning, as restated	168.60	157.47	48.12	50.48	216.72	207.95
Net position - ending	**$ 186.15**	**$ 168.60**	**$ 46.20**	**$ 48.12**	**$ 232.35**	**$ 216.72**

Governmental Activities

Net position in the governmental activities increased by $17.55 million in fiscal year 2024 due to the following:

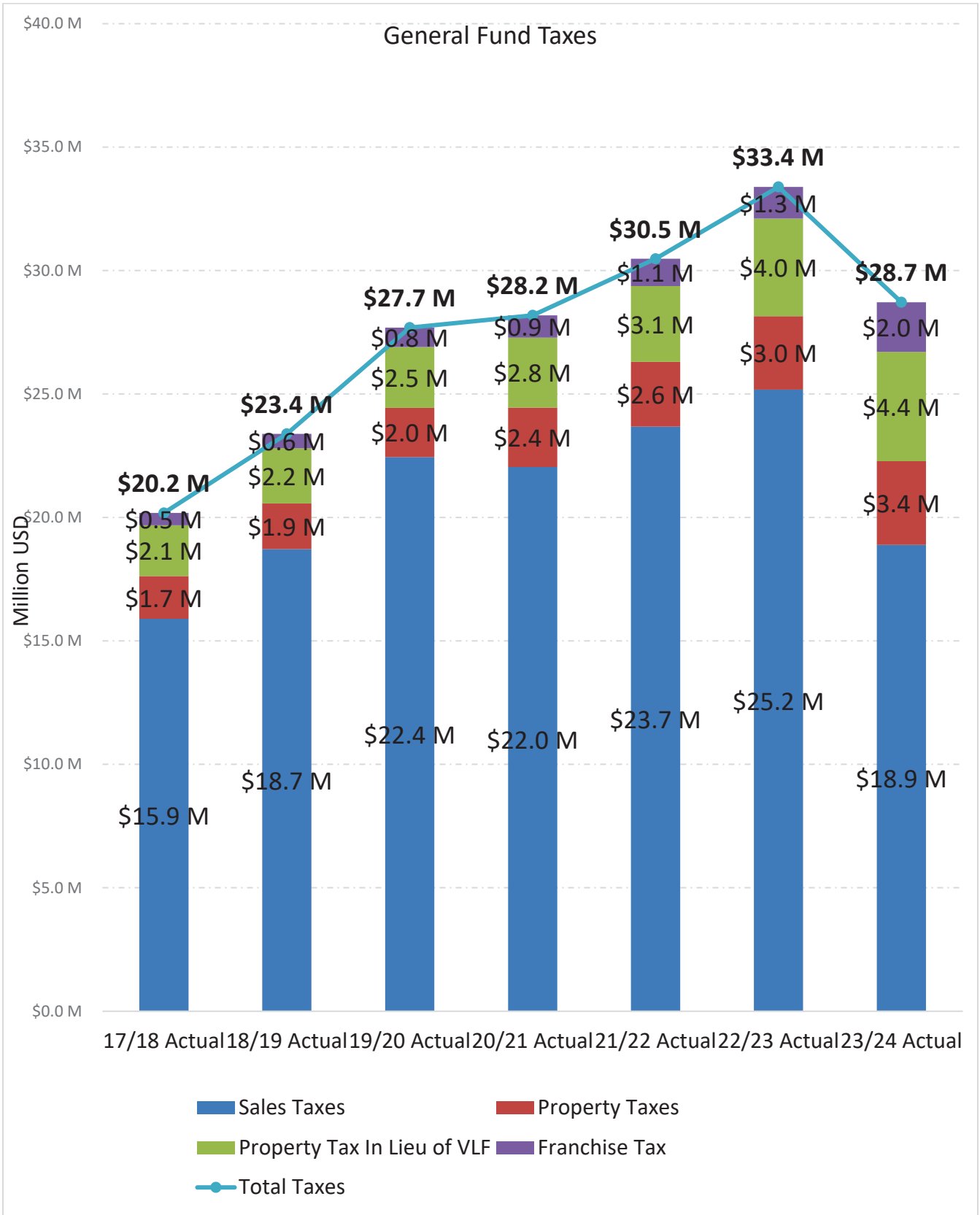
Revenue Breakdown:

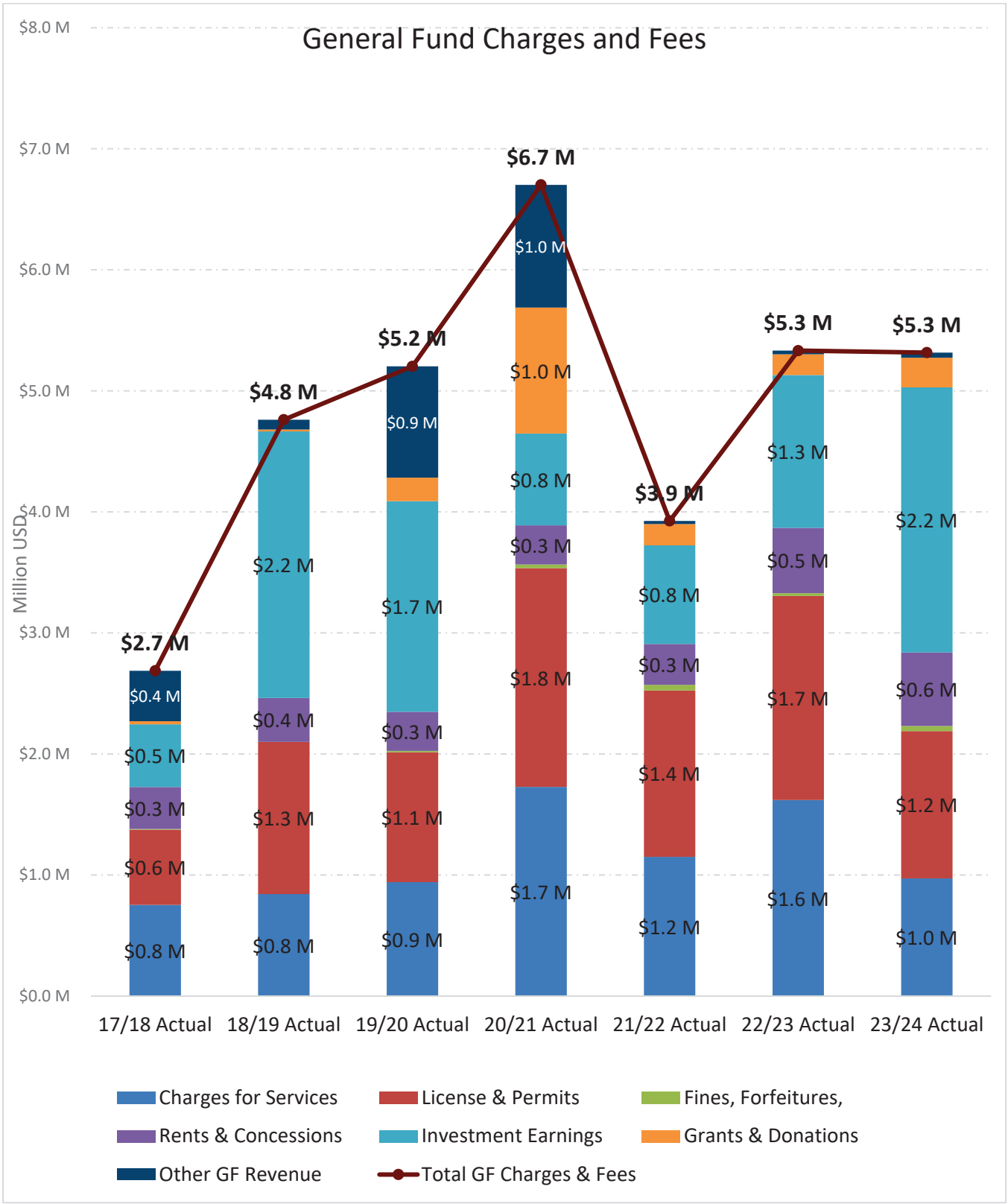
- Taxes Collected: The city collected $30.76 million in tax revenue, reflecting a $4.53 million or 12.8% decrease from the previous year's $35.29 million. The decrease was mainly attributed to changes in Sales Tax agreements. In proportion, the decrease in payments to partners related to sales tax agreements decreased by $9.02 million.
- Fees declined by $647,277 (-39.97%), which is a significant reduction in fee collections.
- Impact Fees fell by $864,844 (-16.20%), suggesting a slowdown in development-related revenue.
- Licenses & Permits decreased by $469,968 (-27.87%), due to fewer permit applications.
- Fines increased by $3,464 (5.14%), showing a slight rise in revenue from fines.
- Rents rose by $67,732 (12.55%), indicating improved rental income.
- Interest Revenue saw a strong increase of $1,395,670 (63.81%), benefiting from higher interest rates.
- Grants declined significantly by $4,914,465 (-47.00%), suggesting a decrease in grant funding.

Expenditures Breakdown:

- Wages & Benefits increased by $1,652,958 (12.99%), reflecting higher personnel costs.
- Planned Operations decreased by $283,482 (-5.77%), indicating cost-saving measures in operations.
- Utility Bills rose by $99,935 (16.27%), suggesting an increase in mandatory expenses.
- Operations - Internal saw a significant increase of $1,183,752 (69.92%), due to expanded internal projects or services.
- Sales Tax Agreements Expenses declined drastically by $9,017,983 (-75.87%)
- Capital Outlay increased by $207,839 (26.37%), indicating a rise in investments for fixed assets.
- Capital Projects surged by $6,476,348 (209.73%), reflecting a substantial increase in infrastructure or long-term investments.

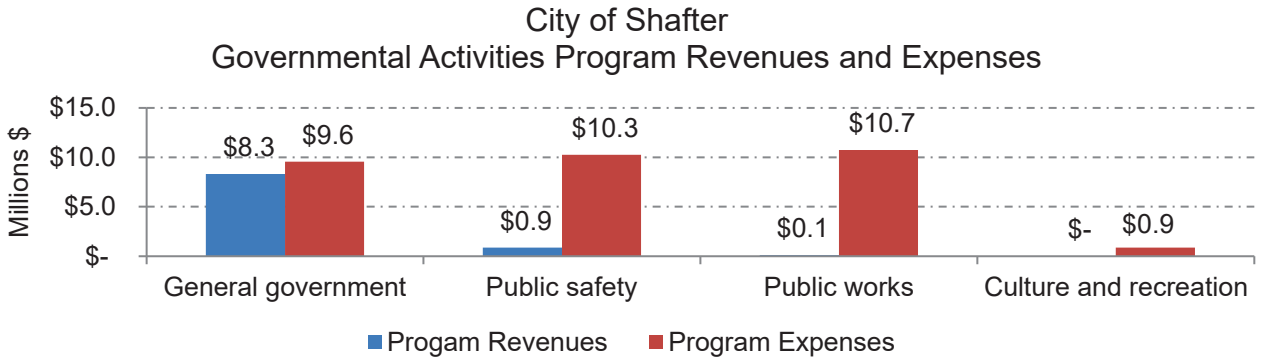
In FY 22-23, governmental activities experienced a significant increase in 'paper' losses due to unrealized investment losses. This was largely driven by the sharp rise in interest rates during the inflationary period under the Biden administration. Investments that had been purchased during the preceding low-interest-rate environment saw a decline in market value, resulting in substantial unrealized losses. However, in FY 23-24, a partial recovery in investment values contributed to a rebound, making it the primary factor behind the increase in net position for governmental activities.

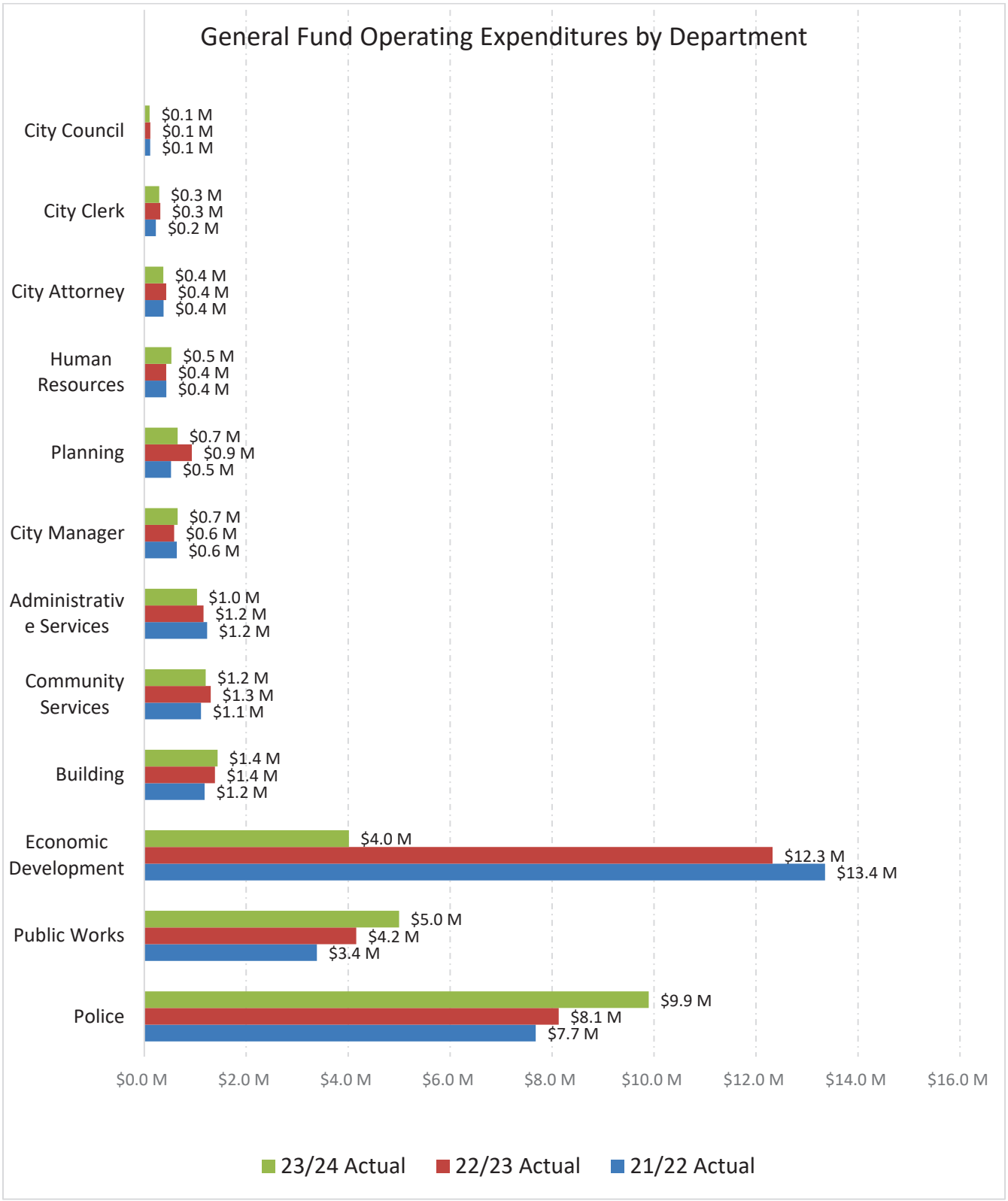

General Fund Taxes
Million USD
$40.0 M
$35.0 M
$30.0 M
$25.0 M
$20.0 M
$15.0 M
$10.0 M
$5.0 M
$0.0 M
17/18 Actual
18/19 Actual
19/20 Actual
20/21 Actual
21/22 Actual
22/23 Actual
23/24 Actual
$20.2 M
$0.5 M
$2.1 M
$1.7 M
$15.9 M
$23.4 M
$0.6 M
$2.2 M
$1.9 M
$18.7 M
$27.7 M
$0.8 M
$2.5 M
$2.0 M
$22.4 M
$28.2 M
$0.9 M
$2.8 M
$2.4 M
$22.0 M
$30.5 M
$1.1 M
$3.1 M
$2.6 M
$23.7 M
$33.4 M
$1.3 M
$4.0 M
$3.0 M
$25.2 M
$28.7 M
$2.0 M
$4.4 M
$3.4 M
$18.9 M
Sales Taxes
Property Taxes
Property Tax In Lieu of VLF
Franchise Tax
Total Taxes

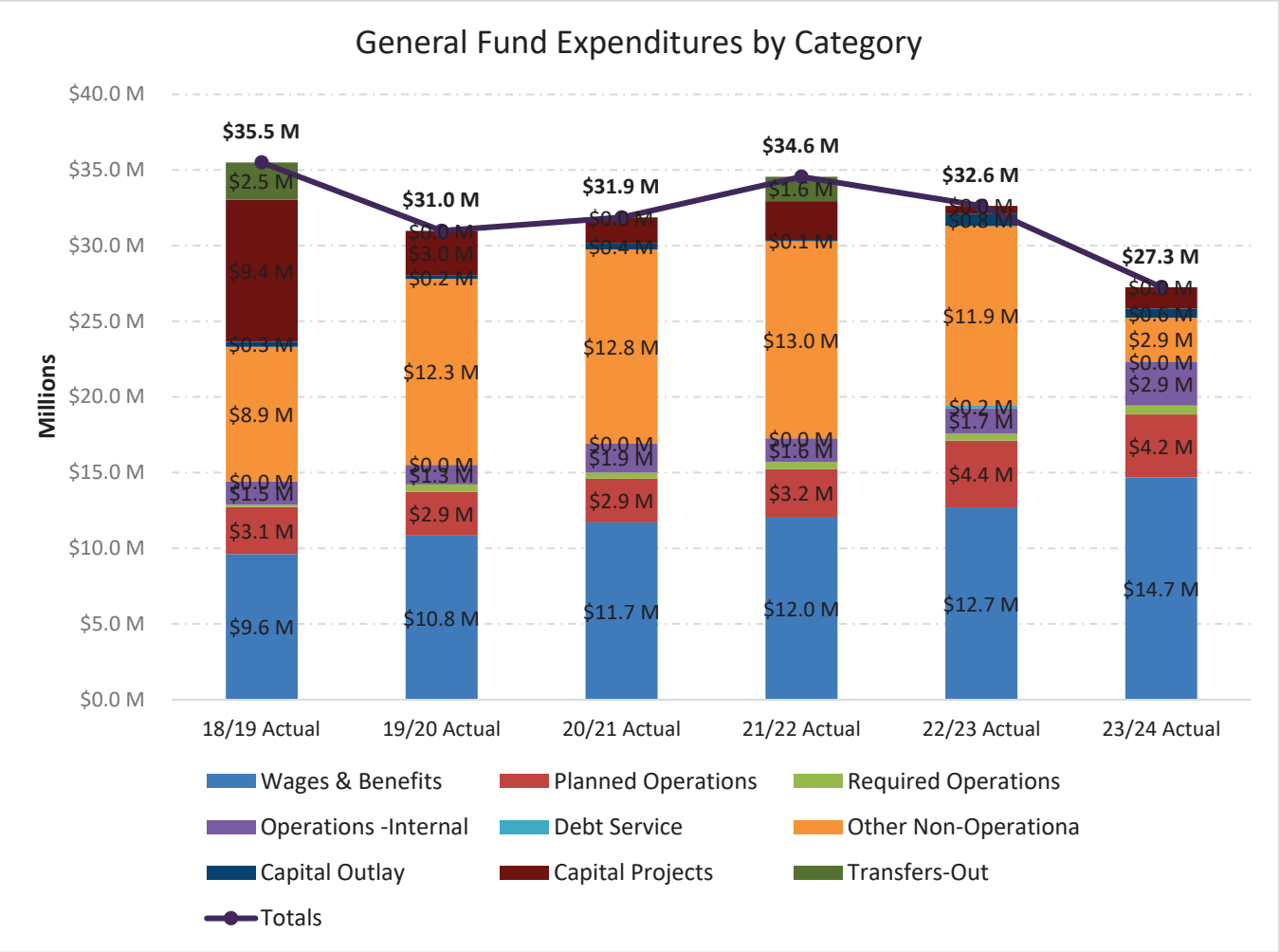

General Fund Charges and Fees
$8.0 M
$7.0 M
$6.0 M
$5.0 M
$4.0 M
$3.0 M
$2.0 M
$1.0 M
$0.0 M
Million USD
$2.7 M
$4.8 M
$5.2 M
$6.7 M
$3.9 M
$5.3 M
$5.3 M
$0.4 M
$0.5 M
$0.3 M
$0.6 M
$0.8 M
$2.2 M
$0.4 M
$1.3 M
$0.8 M
$0.9 M
$1.7 M
$0.3 M
$1.1 M
$0.9 M
$1.0 M
$1.0 M
$0.8 M
$0.3 M
$1.8 M
$1.7 M
$0.8 M
$0.3 M
$1.4 M
$1.2 M
$1.3 M
$0.5 M
$1.7 M
$1.6 M
$2.2 M
$0.6 M
$1.2 M
$1.0 M
17/18 Actual
18/19 Actual
19/20 Actual
20/21 Actual
21/22 Actual
22/23 Actual
23/24 Actual
Charges for Services
License & Permits
Fines, Forfeitures,
Rents & Concessions
Investment Earnings
Grants & Donations
Other GF Revenue
Total GF Charges & Fees

Governmental Activities Expenses

Fiscal year 23/24 governmental expenditures remained similar to previous year. Projected labor costs were expected to be higher, but the police department had various vacancies during the year. M&O expenditure was higher during the inflationary period.

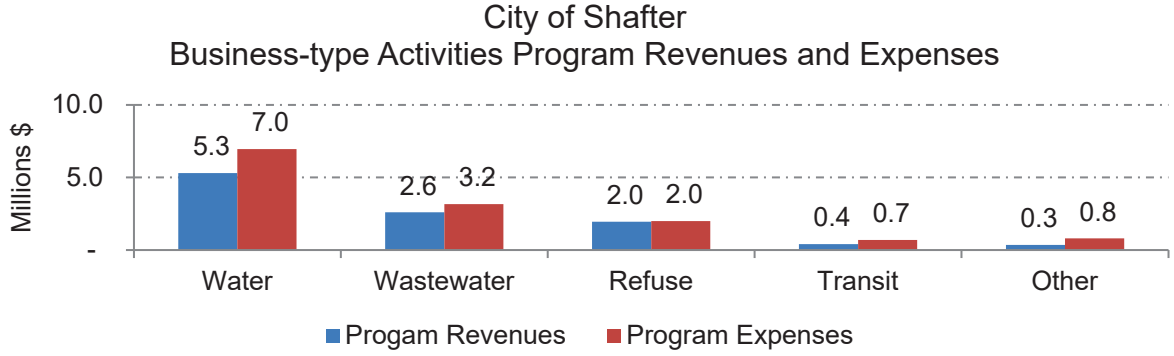


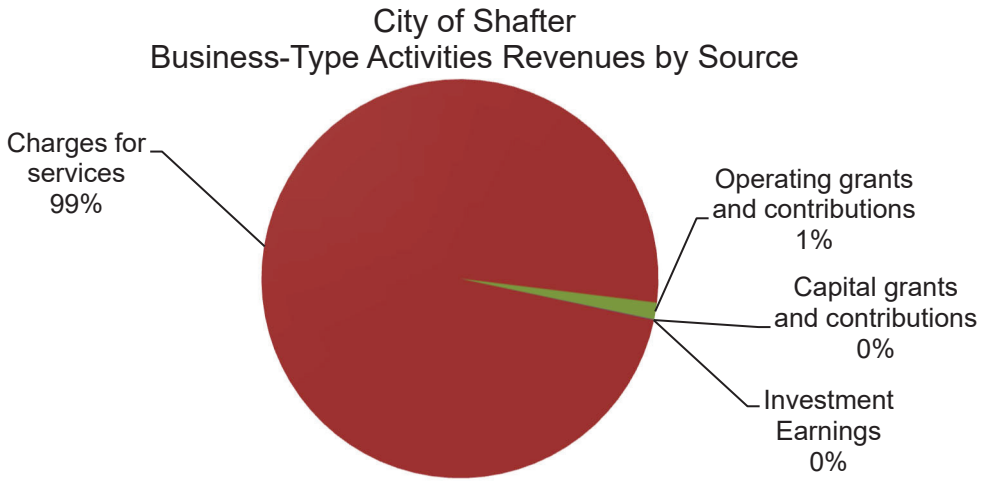

General Fund Operating Expenditures by Department
City Council
$0.1 M
$0.1 M
$0.1 M
City Clerk
$0.3 M
$0.3 M
$0.2 M
City Attorney
$0.4 M
$0.4 M
$0.4 M
Human Resources
$0.5 M
$0.4 M
$0.4 M
Planning
$0.7 M
$0.9 M
$0.5 M
City Manager
$0.7 M
$0.6 M
$0.6 M
Administrative Services
$1.0 M
$1.2 M
$1.2 M
Community Services
$1.2 M
$1.3 M
$1.1 M
Building
$1.4 M
$1.4 M
$1.2 M
Economic Development
$4.0 M
$12.3 M
$13.4 M
Public Works
$5.0 M
$4.2 M
$3.4 M
Police
$9.9 M
$8.1 M
$7.7 M
$0.0 M
$2.0 M
$4.0 M
$6.0 M
$8.0 M
$10.0 M
$12.0 M
$14.0 M
$16.0 M
23/24 Actual
22/23 Actual
21/22 Actual



Business-Type Activities

Operating costs had significant increases compared to the previous year. Labor cost, equipment, supplies, repairs, and other utilities were the reason for the increase. Further analysis will be provided in the enterprise funds section.





FINANCIAL ANALYSIS OF THE CITY'S FUNDS

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The City of Shafter's governmental funds statements provide information on the short-term inflows, outflows, and balances of resources that are available for spending. This information is useful in assessing the City's financial requirements. In particular, the unreserved fund balance may serve as a useful measure of City funds that are available for spending at the end of the fiscal year.

As reported in the Statement of Revenues, Expenditures, and Changes in Fund Balances, revenue for the governmental funds totaled $51.30 million in fiscal year 2024. This represents a decrease of $6.90 million or -11.86% from fiscal year 2023 revenues of $58.20 million.

In contrast, fiscal year 2023 had experienced significant growth, with an increase of $15.67 million or 36.84% compared to fiscal year 2022, where revenues were $42.53 million.

The General Fund saw an increase of $5.32 million in operating revenues (excluding internal transfers, charges, and grants) compared to the prior year. Among the different revenue sources, General Fund taxes experienced the largest growth, increasing by $2.88 million. Sales Taxes recorded the biggest gain, rising by $1.49 million, while Licenses and Permits showed a notable increase of $1.10 million, reflecting a 57.31% growth over the previous year.

City of Shafter
Governmental Funds - Revenues

	2019	2020	2021	2022	2023	2024
Revenue	$ 39,221,667	$ 42,193,976	$ 44,315,308	$ 42,531,113	$ 58,198,465	$ 51,296,291
Dollar Change:	$ 5,904,429	$ 2,972,309	$ 2,121,332	$ (1,784,195)	$ 15,667,352	$ (6,902,174)
Percentage Change:	17.72%	7.58%	5.03%	-4.03%	36.84%	-11.86%

Expenditures for governmental funds totaled $35.85 million in fiscal year 2024. This represents a decrease of $945,757 or -2.57% from fiscal year 2023 expenditures of $36.79 million.

In the prior year, 2023, expenditures had increased by $379,334 or 1.04% compared to 2022, when expenditures were $36.41 million.

Projected labor costs were expected to be higher; however, vacancies in the police department continued to mitigate some of the anticipated increases. Additionally, Maintenance & Operations (M&O) expenses remained stable despite inflationary pressures.

City of Shafter
Governmental Funds - Expenditures

	2019	2020	2021	2022	2023	2024
Expenditures	$ 35,802,996	$ 34,656,946	$ 34,087,464	$ 36,413,105	$ 36,792,439	$ 35,846,682
Dollar Change:	$ 6,098,035	$ (1,146,050)	$ (569,482)	$ 2,325,641	$ 379,334	$ (945,757)
Percentage Change:	20.53%	-3.20%	-1.64%	6.82%	1.04%	-2.57%

Overall, the City of Shafter's governmental funds experienced a fund balance increase of $14.69 million in fiscal year 2024, representing a 13.09% growth compared to the previous year. This follows a significant $22.25 million (24.67%) increase in 2023, continuing the City's trend of financial strength.

As of June 30, 2024, the City's governmental funds reported a combined ending fund balance of $126.96 million, up from $112.26 million in 2023. This growth was driven by a combination of higher revenues, controlled expenditures, and possible external funding sources. The increase in 2024 follows a strong fiscal year in 2023, where the fund balance grew by the highest amount in six years.

The general fund's performance is expected to reflect similar trends, with strong revenue growth contributing to the overall fund balance increase. The most notable revenue impact likely comes from taxes, grants, and other external funding sources, similar to previous years. Additionally, recovery from the unrealized losses has contributed to the improvement. While 2022 saw the lowest growth in recent years (1.91%), the following two years rebounded strongly with a total increase of $36.76 million, highlighting the City's ability to generate revenues and maintain fiscal stability. The trend over the six-year period (2019-2024) shows an overall 68.51% increase in the fund balance, positioning the City well for future investments and long-term financial sustainability.

City of Shafter
Governmental Funds - Fund Balance

	2019	2020	2021	2022	2023	2024
Fund Balance	$ 75,341,199	$ 78,386,452	$ 88,504,904	$ 90,195,147	$ 112,444,824	$ 126,955,443
Dollar Change:	$ 769,320	$ 3,045,253	$ 10,118,452	$ 1,690,243	$ 22,249,677	$ 14,510,619
Percentage Change:	1.03%	4.04%	12.91%	1.91%	24.67%	12.90%

Of the $77,972,539 general fund balance:

- $1.06 million or 1.36% was non-spendable.
- $46.12 million or 59.15% was assigned.
- $30.80 million or 39.49% was unassigned.

Non-spendable fund balance is in a form such as amounts due from fiduciary funds or prepaid items, which cannot be spent or are subject to a legal obligation not to be spent. Assigned fund balances are funds that the City has expressed intent to be used for a specific purpose. Unassigned fund balances are the funds available to be appropriate and without any of the restrictions discussed in the above categories. Specific amounts of fund balance by category are listed on the balance sheet for governmental funds.

The general fund is the City's main operating fund. The general fund balance contained $1.06 million that was non-spendable fund balance for advances to other funds and amounts due to the former redevelopment agency, a fiduciary fund. The general fund balance also contained $46.12 in assigned fund balance, which includes allocations for various strategic initiatives, reserves for contingencies, and future planned capital projects. As of June 30, 2024, the general fund had an unassigned fund balance of $30.79 million, representing an increase of $5.77 million or 23.08% from the prior year's unassigned fund balance of $25.02 million.

As a measure of the general fund's liquidity, it is useful to compare unassigned fund balance to total general fund operating expenditures. As of June 30, 2024, the general fund's unassigned fund balance of $30.79 million represents 122.01% of total general fund operating expenditures of $27.30 million, less capital outlay of $2.06 million.

The 122.01% exceeds the 50.00% minimum set by policy. Furthermore, the general fund has additional assigned reserves that could be reallocated at the council's discretion, including amounts assigned to capital projects or funds available for internal loans. Revenue growth has exceeded estimates and continued to finance growth in expenditures, preventing the use of reserves to cover recurring general fund expenditures. The city uses these excess reserves to invest in projects that generate positive returns on investment or reduce the City's ongoing operational costs.

City of Shafter
General Fund - Unassigned Fund Balance

	2019	2020	2021	2022	2023	2024
Fund Balance	$ 17,809,130	$ 20,105,952	$ 21,746,015	$ 19,915,650	$ 25,166,220	$ 30,793,501
Dollar Change:	$ 4,697,269	$ 2,296,822	$ 1,640,063	$ (1,830,365)	$ 5,250,570	$ 5,627,281
Percentage Change:	35.82%	12.90%	8.16%	-8.42%	26.36%	22.36%

Proprietary Funds

The City's proprietary fund statements provide financial details similar to the government-wide financial statements. The City of Shafter operates seven enterprise funds, with four major enterprise funds—the Water Fund, Wastewater Fund, Rail Fund, and Telecommunications Fund—being reported in the Proprietary Funds Statement of Revenues, Expenses, and Changes in Net Position. The Refuse Fund and Transit Services Fund are non-major enterprise funds.

For fiscal year 2024, total revenues for proprietary funds amounted to $10.98 million, reflecting a modest increase of $465,122 (4.42%) from $10.52 million in fiscal year 2023. This follows an 8.78% increase in 2023, signaling a slow recovery after consecutive years of revenue declines in 2021 (-37.72%) and 2022 (-28.89%).

While the proprietary funds have seen some revenue stabilization, the long-term trend indicates volatility, largely influenced by fluctuating revenues in major enterprise funds, particularly Rail and Telecommunications, which have historically been subject to external market factors.

Moving forward, sustained revenue growth may depend on strategic investments in infrastructure, potential rate adjustments, and improved efficiencies in service operations across the Water, Wastewater, Rail, and Telecommunications funds.

City of Shafter
Proprietary Funds - Revenues

	2019	2020	2021	2022	2023	2024
Revenue:	$22,546,579	$21,828,575	$13,595,857	$9,667,871	$10,516,824	$10,981,946
Dollar Change:	$990,915	($718,004)	($8,232,718)	($3,927,986)	$848,953	$465,122
Percentage Change:	4.60%	-3.18%	-37.72%	-28.89%	8.78%	4.42%

In fiscal year 2024, total proprietary fund expenses amounted to $13.59 million, reflecting a 4.63% increase ($601,231) from $12.99 million in fiscal year 2023. This follows a 49.53% increase in 2023, after two consecutive years of significant declines in 2021 (-40.23%) and 2022 (-42.61%).

The expense fluctuations in proprietary funds are primarily driven by major enterprise funds such as Water, Wastewater, Rail, and Telecommunications, which are subject to operational, capital investment, and infrastructure maintenance costs. The increase in 2023 and 2024 suggests a return to normalized spending levels after the dramatic reductions in 2021 and 2022, which likely reflected capital project delays, cost-cutting measures, or reduced service activity.

While expenditures have stabilized, the modest increase in 2024 indicates controlled spending despite inflationary pressures. Future budget considerations should focus on sustaining service levels, optimizing cost efficiency, and aligning capital investments with long-term infrastructure needs.

City of Shafter
Proprietary Funds - Expenses

	2019	2020	2021	2022	2023	2024
Expenses:	$23,418,940	$25,313,519	$15,130,860	$8,684,075	$12,985,060	$13,586,291
Dollar Change:	($2,182,166)	$1,894,579	($10,182,659)	($6,446,785)	$4,300,985	$601,231
Percentage Change:	-8.52%	8.09%	-40.23%	-42.61%	49.53%	4.63%

As of June 30, 2024, the ending net position of the City's proprietary funds totaled $46.20 million, reflecting a decrease of $1.91 million (-3.98%) compared to $48.12 million in fiscal year 2023. This continues the downward trend observed since 2021, when the net position peaked at $51.52 million before experiencing consecutive annual declines.

The net position decline is primarily driven by higher expenditures compared to revenues, which has led to an erosion of financial reserves. The proprietary funds have faced operational cost increases and fluctuations in revenue, particularly within the Water, Wastewater, Rail, and Telecommunications enterprise funds.

While the decline has been moderate, the continued reduction in net position may warrant closer examination of cost recovery strategies, potential rate adjustments, and efficiency improvements in service delivery. Strategic financial planning and infrastructure investment will be critical to maintaining fiscal sustainability and ensuring that proprietary fund operations remain self-sufficient.

City of Shafter
Proprietary Funds Ending Net Position

	2019	2020	2021	2022	2023	2024
Ending Net Position	$50,751,683	$52,580,533	$51,519,202	$50,483,556	$48,119,048	$46,204,488
Dollar Change:	$1,776,990	$1,828,850	($1,061,331)	($1,035,646)	($2,364,508)	($1,914,560)
Percentage Change:	3.63%	3.60%	-2.02%	-2.01%	-4.68%	-3.98%

Water Services Fund

The Water Fund plays a crucial role in maintaining the City's sanitation infrastructure. It is primarily funded through fees for service, investment earnings, and occasional grants and transfers-in. Over the past five fiscal years, the fund has seen moderate revenue fluctuations and rising expenses, reflecting operational demands and cost changes.

Total revenues peaked in FY 21-22 at $6.99 million before declining slightly in subsequent years:

- Fees for Service remained the primary revenue source, fluctuating between $4.43 million (FY 19-20) and $5.60 million (FY 22-23) before settling at $5.34 million in FY 23-24.
- Investment Earnings improved on FY 22-23 ($79,397) but declined to $37,668 in FY 23-24, likely due to market fluctuations.
- Grants & Donations were irregular, with a peak in FY 21-22 ($254,134) but remaining minimal in other years.

Total expenses increased significantly, growing 83% from FY 19-20 ($3.09 million) to FY 23-24 ($5.67 million):

- Wages & Benefits rose from $766,150 in FY 19-20 to $1.51 million in FY 23-24, reflecting staffing increases, salary adjustments, or rising benefit costs.
- Planned Operations saw fluctuations, peaking in FY 22-23 at $1.01 million, before slightly declining to $907,638 in FY 23-24.
- Required Operations grew steadily, increasing 76.9% from FY 19-20 ($1.13 million) to FY 23-24 ($2.00 million), indicating higher regulatory and maintenance costs.
- Internal Operations Costs more than doubled, from $555,915 in FY 19-20 to $1.25 million in FY 23-24, reflecting administrative, shared service, or cross-departmental expenses.

With expenses rising faster than revenues, the Water Fund may need to explore cost-saving measures or fee adjustments to maintain long-term financial sustainability.

Wastewater Services Fund

The Sewer Fund provides a critical service for the City and is primarily funded through fees for service, investment earnings, grants, and occasional transfers-in. The financial data over the past five fiscal years shows fluctuations in revenue and expenses, indicating changes in operational costs, external funding, and financial planning.

Total revenues for the Water Fund experienced significant variation, with a notable drop after FY 19-20 but a gradual recovery in recent years:

- Peak revenue occurred in FY 19-20 ($7.07 million), primarily due to a one-time $5.01 million transfer-in, likely to support infrastructure or operational funding needs.
- Revenues then dropped sharply in FY 20-21 ($2.41 million) but showed steady recovery in FY 21-22 ($2.59 million), FY 22-23 ($2.54 million), and FY 23-24 ($3.07 million).
- Fees for Service, the primary revenue source, consistently increased each year, from $1.99 million in FY 19-20 to $2.60 million in FY 23-24, reflecting rate adjustments or higher water consumption.
- Investment earnings improved significantly from $41,212 in FY 20-21 to $86,894 in FY 23-24, benefiting from higher interest rates and financial returns.
- Grants & Donations were inconsistent, peaking at $109,348 in FY 21-22 but remaining minimal in other years.

Total expenses followed a steady upward trend, with a 78% increase from FY 19-20 ($1.27 million) to FY 23-24 ($2.27 million):

- Wages & Benefits rose significantly, from $366,805 in FY 19-20 to $552,316 in FY 23-24, reflecting staffing increases, salary adjustments, or rising benefit costs.
- Planned Operations grew from $533,497 in FY 19-20 to $897,335 in FY 23-24, indicating increased operational costs, maintenance, or expansion projects.
- Internal Operations costs spiked in FY 22-23 ($573,990) and FY 23-24 ($726,482), possibly due to higher administrative, support, or shared service costs.

Despite rising expenses, revenues exceeded expenses each year, ensuring positive net operating income and financial stability for the Sewer Fund.

Refuse Services

The Refuse Fund is responsible for solid waste management and related services. A key shift in the fund's financials occurred in FY 22-23, when refuse operations were outsourced, leading to significant changes in cost structure. Below is an analysis of the fund's revenue and expenditure trends over the past five years.

Total revenues for the Refuse Fund have steadily increased, reaching a five-year high of $1.99 million in FY 23-24:

- Fees for Service grew consistently, from $1.04 million in FY 19-20 to $1.97 million in FY 23-24, reflecting possible rate increases or higher service demand.
- Investment Earnings remained modest but showed growth, increasing from $12,282 in FY 19-20 to $15,005 in FY 23-24.
- Grants & Donations peaked in FY 22-23 ($33,847) but returned to lower levels in FY 23-24 ($5,000).
- Transfers-In were only recorded in FY 21-22 ($25,260), likely for a one-time operational or capital adjustment.
- Other Revenue appeared in FY 22-23 ($88,407) but was absent in FY 23-24, suggesting a one-time gain or external funding event.
- Overall, the revenue trend suggests stable and growing financial support, primarily driven by service fees, despite fluctuations in external funding.

Total expenses increased by 74% from FY 19-20 ($1.13 million) to FY 23-24 ($1.96 million), with a major shift occurring in FY 22-23 due to outsourcing:

- Wages & Benefits dropped significantly from $343,597 in FY 21-22 to $93,088 in FY 22-23, reflecting a reduction in in-house staff due to outsourcing. However, in FY 23-24, costs slightly increased to $122,217, possibly for contract management or retained administrative personnel.
- Planned Operations saw a sharp rise, from $463,498 in FY 21-22 to $1.47 million in FY 22-23, and $1.81 million in FY 23-24, confirming the financial impact of outsourcing service operations.
- Internal Operations Costs were eliminated in FY 23-24, indicating a complete transition of operations to external contractors.

While outsourcing increased operational costs, it also reduced internal staffing and overhead expenses, potentially leading to greater efficiency and long-term savings

GENERAL FUND HIGHLIGHTS

Total revenues peaked in FY 22-23 at $41.00 million, followed by a decline to $37.13 million in FY 23-24. The revenue trends indicate:

Taxes: The largest revenue source, taxes, saw a steady increase from $27.69 million in FY 19-20 to $33.39 million in FY 22-23, before declining to $28.71 million in FY 23-24. The decline is related changes in sales tax agreements.

Fees for Service and Licenses & Permits: These categories fluctuated, peaking in FY 20-21 and FY 22-23, before falling in FY 23-24, indicating potential changes in development activity and service demand.

Investment Earnings: Earnings on investments more than doubled from $1.26 million in FY 22-23 to $2.19 million in FY 23-24, reflecting improved financial market conditions.

Overall, despite the revenue decline in FY 23-24, strong investment returns and stable tax revenue over time indicate consistent financial health.

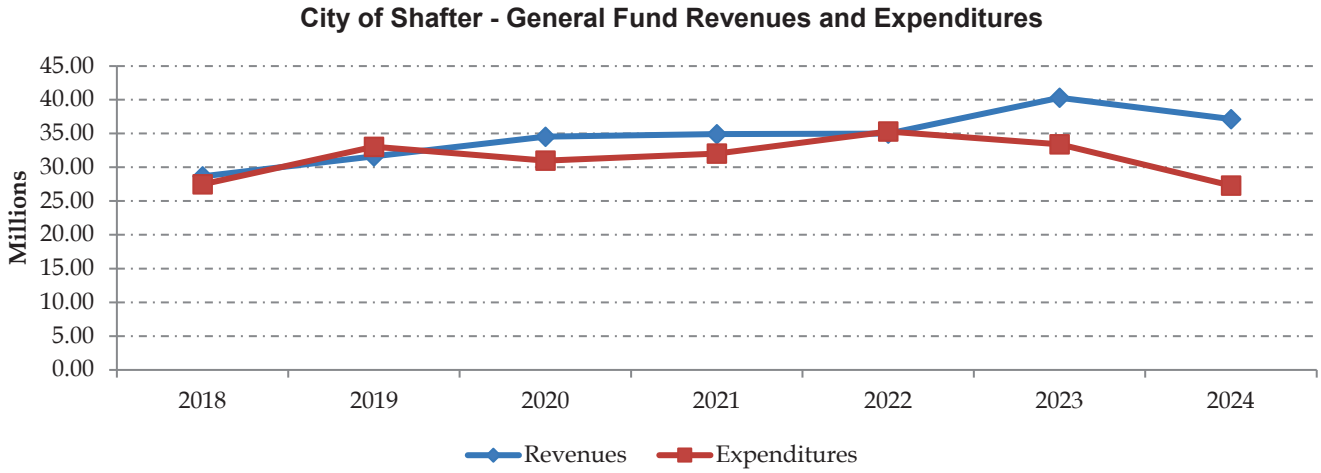
Total expenses peaked in FY 21-22 at $37.07 million, before declining to $27.30 million in FY 23-24, marking a 25.5% reduction. The trends reveal:

Wages & Benefits: Employee-related expenses have grown consistently, rising from $10.84 million in FY 19-20 to $14.68 million in FY 23-24, reflecting salary adjustments, staffing levels, and benefits costs.

Planned & Required Operations: These operational expenses have seen moderate growth, with a peak in FY 22-23 ($4.41 million) and a slight reduction in FY 23-24 ($4.16 million).

Other Non-Operational Expenses: This category dropped significantly in FY 23-24 ($2.87 million) from its prior five-year trend of being above $11 million, indicating cost containment efforts or reduced discretionary spending.

Capital Projects & Capital Outlay: Spending in these categories fluctuated, with a notable drop in capital projects from $2.56 million in FY 21-22 to $1.42 million in FY 23-24, suggesting fewer large-scale infrastructure projects.



City of Shafter
Capital Assets Net of Depreciation
As of June 30, 2024 and 2023

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Land	9,694,125	9,694,125	628,861	628,861	10,322,986	10,322,986
Buildings and improvements	9,616,887	9,724,778	2,795,800	2,967,487	12,412,687	12,692,265
Improvements other than buildings	3,772,373	4,015,903	1,872,831	1,960,596	5,645,204	5,976,499
Machinery and equipment	692,238	762,236	2,571,069	2,818,745	3,263,307	3,580,981
Automotive equipment	956,373	805,253	579,443	287,758	1,535,816	1,093,011
Infrastructure	23,393,648	24,425,208	33,690,554	32,887,529	57,084,202	57,312,737
Construction in process	10,131,228	1,009,419	3,418,974	3,153,561	13,550,202	4,162,980
Intangible Right to Use Asset	707,585	851,309	75,636	103,055	783,221	954,364
Total	$ 58,964,457	$ 51,288,231	$ 45,633,168	$ 44,807,592	$ 104,597,625	$ 96,095,823

Additional information about the City's capital assets can be found in Note 5 of the financial statements.

Long-term debt.

As of June 30, 2024, the city had no bonded debt.

The City of Shafter has no general obligation debt. The City's limit for general obligation debt exceeds $200 million, which represents 10% of the total assessed valuation of the city.

During the current fiscal year, the City of Shafter did not issue any new debt or refinance any existing debt. Additional information pertaining to City of Shafter's debt administration and outstanding long-term obligations can be found in Note 6, Long-Term Debt, of the Notes to the Financial Statements.

Claims and litigation liabilities are not recorded as the City has sufficient reserves with the Central San Joaquin Risk Management Authority to cover outstanding claim reserves for workers' compensation claims and liability claims. There were minimal outstanding liability claims against the City at the end of fiscal year 2024.

Subscription-Based Information Technology Arrangements (SBITA)

SBITA refers to contracts for Information Technology services that provide the right to use software or technology assets for a specific period in exchange for periodic payments. GASB 96 requires organizations to recognize a subscription assets and liabilities on the Annual Comprehensive Financial Report. During FY2023-24, the City entered into several contracts, resulting in a Right to Use Asset of $1,062,416 for the governmental activities and $126,570 for the business-type activities included in the Capital Assets Schedule. Subscription liability as of June 30, 2024 was $631,109 for governmental activities and $68,561 for business-type activities.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The following factors were taken into consideration in preparation of the fiscal year 2024-25 budget.

Budgeting Approach: The City of Shafter conducts financial planning on a "Recurring Revenues versus Recurring Expenditure Basis" to insure financial stability. One-time revenues are not used to pay for recurring operating expenditures. Detailed projections are developed throughout the year and used to monitor recurring revenues and drive decisions regarding any cost or service level increase. This approach has served the city well over the years and resulted in a strong balance sheet and stable annual operations.

Employee Wages and Benefits: Cost-of–living increases were incorporated into the 2024-2025 budget. The City Council did authorize the payment of the increases to health, dental and life insurance costs for City employees. As commercially available health insurance has been increasing by double digits, the City made a shift in 2017 to pool with other public agencies for health insurance through two Joint Powers Authorities (JPA). These JPA agreements typically require a three-year minimum commitment and are the assumed providers for 2020-2021.

Utility User Charges: The City has implemented a five-year rate increase for water, wastewater, and refuse utilities effective July 1, 2017. For 2019-2020 these rates are set to increase by 6%, 5%, and 3% respectively compared to the prior year. The rate plans were developed to cover the City's increasing operational costs in addition to capital needs and regulatory costs. Current rates remain unchanged despite recent inflation costs. The management team will recommend a new rate study in FY 24/25, but it must be authorized by the city council.

Capital Projects: The city spent $12.76 million in CIP projects on the fiscal year 23/24. The following table lists related projects and expenses within the same period.

Project Number	2021	2022	2023	2024	2025
PF00002-Shafter Aquatic Center Proj.	9,707	0	0	1,811,001	1,015,954
ST00009-Shafter Job Center Access Improv.	600,338	2,025,245	0	0	0
WA00015-Well 21 Development	181,330	10,499	428,735	828,249	750,220
WA00007-Water Meter Retrofits	360,704	799,524	406,972	264,577	93,642
ST00028-Santa Fe Way Shoulder Improvements	0	22,180	3,247	1,488,601	0
WA00017-Water Meter - New Installations	0	0	0	367,464	1,115,015
ST00006-Pavement Sealing	303,493	308,790	189,833	404,498	0
PK00007.1-Stringham Park Amenities Project	0	0	0	1,000,844	74,386
ST00036-Lerdo Hwy Reconstruction Proj. SB1	0	0	619	946,321	49,176
WW00004-Lift Station Improvements	39,345	715,052	181,527	0	0
WA00001-Major Well or Casing Repairs	264,621	207,492	310,351	0	148,644
WW00010-WWTP Expansion Project	0	0	0	286,740	527,355
WA00002-Water Tank Improvements	654,207	80,415	32,276	18,999	0
ST00037-2022 Zerker Rd Reconstruction Proj.	0	200	47,360	735,813	0
Others	3,213,227	995,194	2,612,979	4,611,541	3,928,653
Totals	**5,626,972**	**5,164,592**	**4,213,900**	**12,764,649**	**7,703,045**

Other Economic Factors: Investment earnings are projected to increase with higher interest rates and larger cash balances. Shafter is home to several oil related businesses. Sales taxes had significant decreases from the top five major contributors; however, there was an unexpected boost from the recent fulfilment center which allowed sales taxes to exceed all expectations. Gossamer Grove, a roughly 3,500 lot housing development in Southeast Shafter is continuing under construction and selling homes. Additionally, there are a couple of large industrial developments currently permitted or under construction in the Wonderful Industrial Park. With all this development we are anticipating continued growth in assessed valuation and population over the next few years.

REQUESTS FOR INFORMATION

The financial report is designed to provide our citizens, taxpayers, customers and investors and creditors with a general overview of the City's finances and to demonstrate the City's accountability for the money it receives. Individuals are free to contact the City of Shafter's Finance Department with questions or requests for additional financial information.

All inquiries can be made by calling **661-746-5001** or visit us at https://www.shafter.com/42/Finance.

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BASIC FINANCIAL STATEMENTS

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GOVERNMENT-WIDE FINANCIAL STATEMENTS

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CITY OF SHAFTER, CALIFORNIA
Statement of Net Position
June 30, 2024

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and investments	$ 125,217,072	$ 4,597,603	$ 129,814,675
Receivables (net of uncollectibles):			
Accounts	982,251	1,112,969	2,095,220
Accrued interest	622	-	622
Due from other governments	11,124,958	518	11,125,476
Internal balances	3,112,914	(3,112,914)	-
Leases receivable	975,619	1,851,736	2,827,355
Prepaid costs	25,542	58,326	83,868
Capital assets (not being depreciated)	19,825,353	4,047,835	23,873,188
Capital assets (net of accumulated depreciation/amortization)	39,139,104	41,585,333	80,724,437
Total assets	**200,403,435**	**50,141,406**	**250,544,841**
DEFERRED OUTFLOWS OF RESOURCES			
Pension-related	7,382,094	694,189	8,076,283
OPEB-related	277,657	38,082	315,739
Total deferred outflows of resources	**7,659,751**	**732,271**	**8,392,022**
LIABILITIES			
Accounts payable	3,002,874	998,002	4,000,876
Accrued liabilities	637,384	61,992	699,376
Accrued interest	3,826	2,507	6,333
Deposits payable	7,200,853	187,357	7,388,210
Unearned revenue	66,641	524,794	591,435
Noncurrent liabilities:			
Due within one year: bonds, leases, SBITA, and compensated absences	1,073,676	183,541	1,257,217
Due in more than one year:			
Net pension liability	4,055,454	332,239	4,387,693
Total OPEB liability	910,388	124,732	1,035,120
Bonds, leases, SBITA, and compensated absences	794,693	198,807	993,500
Total liabilities	**17,745,789**	**2,613,971**	**20,359,760**
DEFERRED INFLOWS OF RESOURCES			
Pension-related	2,908,972	276,362	3,185,334
OPEB-related	301,806	41,109	342,915
Lease-related	963,392	1,737,747	2,701,139
Total deferred inflows of resources	**4,174,170**	**2,055,218**	**6,229,388**
NET POSITION			
Net investment in capital assets	58,333,348	45,564,607	103,897,955
Restricted:			
Traffic safety	268,220	-	268,220
Law enforcement	444,076	-	444,076
Road maintenance and transportation	14,327,045	-	14,327,045
Low and moderate income housing	1,821,823	-	1,821,823
Lighting and landscape maintenance	1,454,561	-	1,454,561
Water capital improvements	1,779,128	-	1,779,128
Wastewater capital improvements	9,339,546	-	9,339,546
Refuse capital improvements	318,595	-	318,595
New park and park improvements	338,131	-	338,131
Unrestricted	97,718,754	639,881	98,358,635
Total net position	**$ 186,143,227**	**$ 46,204,488**	**$ 232,347,715**

See Notes to Financial Statements.

CITY OF SHAFTER, CALIFORNIA
Statement of Activities
For the Year Ended June 30, 2024

Functions/Programs:	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Contributions and Grants	Program Revenues: Capital Contributions and Grants
Primary government:				
Governmental activities:				
General government	$ 9,592,437	$ 8,306,233	$ -	$ -
Public safety	10,013,521	873,519	3,395,561	7,598
Culture and recreation	841,661	-	-	-
Public works	10,349,042	101,535	-	3,040,757
Total governmental activities	**30,796,661**	**9,281,287**	**3,395,561**	**3,048,355**
Business-type activities:				
Water Services	6,951,784	5,303,938	-	5,000
Wastewater Services	3,156,877	2,598,268	-	-
Rail Spur Services	358,057	-	-	-
Refuse Collection Services	1,991,900	1,948,635	5,000	-
Transit Services	688,387	403,064	141,168	-
Fiber Optic and Communication Tower	439,286	343,823	-	-
Total business-type activities	**13,586,291**	**10,597,728**	**146,168**	**5,000**
Total primary government	**$ 44,382,952**	**$ 19,879,015**	**$ 3,541,729**	**$ 3,053,355**
General revenues and transfers:				
General revenues:				
Property taxes				
Sales taxes				
Franchise taxes				
Other taxes				
Motor vehicle in lieu - unrestricted				
Use of money and property				
Other				
Gain on sale of capital asset				
Transfers				
Total general revenues and transfers				
Change in net position				
Net position-beginning				
Net position-ending				

See Notes to Financial Statements.

Net (Expenses) Revenues and Changes in Net Position		
Primary Government		
Governmental Activities	Business-Type Activities	Total
$ (1,286,204)	$ -	$ (1,286,204)
(5,736,843)	-	(5,736,843)
(841,661)	-	(841,661)
(7,206,750)	-	(7,206,750)
(15,071,458)	**-**	**(15,071,458)**
-	(1,642,846)	(1,642,846)
-	(558,609)	(558,609)
-	(358,057)	(358,057)
-	(38,265)	(38,265)
-	(144,155)	(144,155)
-	(95,463)	(95,463)
-	**(2,837,395)**	**(2,837,395)**
(15,071,458)	**(2,837,395)**	**(17,908,853)**
3,330,397	-	3,330,397
18,852,252	-	18,852,252
2,008,528	-	2,008,528
95,844	-	95,844
4,427,286	-	4,427,286
4,543,138	75,481	4,618,619
50,516	157,569	208,085
1,170	-	1,170
(689,785)	689,785	-
32,619,346	**922,835**	**33,542,181**
17,547,888	**(1,914,560)**	**15,633,328**
168,595,339	48,119,048	216,714,387
$ 186,143,227	**$ 46,204,488**	**$ 232,347,715**

See Notes to Financial Statements.

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FUND FINANCIAL STATEMENTS

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Governmental Funds Financial Statements

General Fund – The General Fund is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.

Transportation Fund – This fund is used to account for the City's share of motor fuel tax revenues and special state grants that are legally restricted to construction and maintenance of local roads within the City limits.

Traffic Mitigation Improvement Fund – This fund was established to account for expenditures for the cost of traffic related projects.

CITY OF SHAFTER, CALIFORNIA
Balance Sheet
Governmental Funds
June 30, 2024

	General	Special Revenue Funds: Transportation	Capital Projects Funds: Traffic Mitigation Improvement	Total Nonmajor Funds	Total Governmental Funds
ASSETS					
Cash and investments	$ 76,387,550	$ -	$ 15,660,859	$ 32,727,997	$ 124,776,406
Receivables:					
Accounts receivable, net	670,811	-	94,480	202,597	967,888
Interest	622	-	-	-	622
Due from other goverments	4,248,450	2,452,888	-	3,378,607	10,079,945
Leases	975,619	-	-	-	975,619
Due from other funds	5,325,646	-	-	-	5,325,646
Prepaid costs	13,207	-	-	837	14,044
Due from Successor Agency	1,045,013	-	-	-	1,045,013
Total assets	**$ 88,666,918**	**$ 2,452,888**	**$ 15,755,339**	**$ 36,310,038**	**$ 143,185,183**
LIABILITIES					
Accounts payable	$ 1,849,545	$ 76,400	$ 3,792	$ 1,014,903	$ 2,944,640
Accrued liabilities	611,589	-	-	-	611,589
Unearned revenues	66,641	-	-	-	66,641
Deposits payable	7,200,853	-	-	-	7,200,853
Due to other funds	-	1,665,116	-	254,272	1,919,388
Total liabilities	**9,728,628**	**1,741,516**	**3,792**	**1,269,175**	**12,743,111**
DEFERRED INFLOWS OF RESOURCES					
Leases	963,392	-	-	-	963,392
Unavailable revenues	2,359	2,452,888	-	67,990	2,523,237
Total deferred inflows of resources	**965,751**	**2,452,888**	**-**	**67,990**	**3,486,629**
FUND BALANCES (DEFICITS)					
Nonspendable	1,058,220	-	-	837	1,059,057
Restricted	-	-	-	30,091,125	30,091,125
Assigned	46,120,818	-	15,751,547	4,881,755	66,754,120
Unassigned	30,793,501	(1,741,516)	-	(844)	29,051,141
Total fund balances (deficits)	**77,972,539**	**(1,741,516)**	**15,751,547**	**34,972,873**	**126,955,443**
Total liabilities, deferred inflows of resources, and fund balances (deficits)	**$ 88,666,918**	**$ 2,452,888**	**$ 15,755,339**	**$ 36,310,038**	**$ 143,185,183**

See Notes to Financial Statements.

CITY OF SHAFTER, CALIFORNIA
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
June 30, 2024

Amounts reported for governmental activities in the Statement of Net Position are different because:

Total fund balances - governmental funds		$ 126,955,443
Capital assets, net of accumulated depreciation/amortization, used in governmental activities are not financial resources and, therefore, are not reported in the funds.		58,704,730
Differences between expected and actual experiences, assumption changes and net differences between projected and actual earnings, and contributions subsequent to the measurement date for the postretirement benefits (pension and OPEB) are recognized as deferred outflows of resources and deferred inflows of resources on the Statement of Net Position.		
Deferred outflows-pension related	7,037,792	
Deferred outflows-OPEB related	255,883	
Deferred inflows-pension related	(2,756,562)	
Deferred inflows-OPEB related	(280,027)	
Total deferred outflows and inflows related to postemployment benefits		4,257,086
Other long-term assets that are not available to pay for current period expenditures and, therefore, are either labeled unavailable or not reported in the funds.		
Unavailable revenues	2,523,237	
Total other long-term assets		2,523,237
Internal service funds provide services to other funds on a cost-reimbursement basis. The assets, deferred outflows of resources, liabilities, and deferred inflows of resources of the internal service funds are included in governmental activities in the Statement of Activities.		95,316
Long-term liabilities that are not due and payable in the current period, and therefore, are not reported in the funds.		
Leases and SBITA payable	(506,101)	
Compensated absences	(1,163,614)	
Net pension liability	(3,880,373)	
Total OPEB liability	(842,497)	
Total long-term liabilities		(6,392,585)
Net position of governmental activities		**$ 186,143,227**

See Notes to Financial Statements.

CITY OF SHAFTER, CALIFORNIA
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2024

	General	Special Revenue Funds: Transportation	Capital Projects Funds: Traffic Mitigation Improvement	Formerly Major Funds State Grant Fund	Total Nonmajor Funds	Total Governmental Funds
REVENUES						
Taxes	$ 28,687,975	$ -	$ -	$ -	$ 1,111,633	$ 29,799,608
Special assessments	-	-	-	-	983,098	983,098
Licenses, permits and fees	1,826,633	-	2,298,342	-	2,175,109	6,300,084
Intergovernmental	225,612	-	-	-	5,304,055	5,529,667
Charges for services	2,266,563	-	-	-	-	2,266,563
Use of money and property	3,987,850	(1,939)	727,691	-	1,543,830	6,257,432
Fines, forfeitures and penalties	42,864	-	-	-	28,049	70,913
Miscellaneous	88,925	-	-	-	-	88,925
Total revenues	**37,126,422**	**(1,939)**	**3,026,033**	**-**	**11,145,774**	**51,296,290**
EXPENDITURES						
Current:						
General government	9,097,268	-	-	-	-	9,097,268
Public works	5,950,670	-	-	-	583,575	6,534,245
Culture and recreation	259,916	-	-	-	-	259,916
Public safety	9,776,986	-	-	-	-	9,776,986
Capital outlay	2,057,601	1,213,400	71,399	-	6,681,945	10,024,345
Debt service:						
Principal retirement	153,922	-	-	-	-	153,922
Total expenditures	**27,296,363**	**1,213,400**	**71,399**	**-**	**7,265,520**	**35,846,682**
Excess (deficiency) of revenues over (under) expenditures	**9,830,059**	**(1,215,339)**	**2,954,634**	**-**	**3,880,254**	**15,449,608**
OTHER FINANCING SOURCES (USES)						
Transfers in	694,574	-	-	-	1,122,667	1,817,241
Transfers out	-	-	-	-	(2,619,929)	(2,619,929)
Subscriptions issued	44,142	-	-	-	-	44,142
Proceeds from sale of assets	1,170	-	-	-	-	1,170
Total other financing sources (uses)	**739,886**	**-**	**-**	**-**	**(1,497,262)**	**(757,376)**
Net change in fund balances	**10,569,945**	**(1,215,339)**	**2,954,634**	**-**	**2,382,992**	**14,692,232**
Fund balances (deficit)-beginning	67,402,594	(526,177)	12,796,913	6,091,234	26,498,647	112,263,211
Restatements - changes to or within the reporting entity	-	-	-	(6,091,234)	6,091,234	-
Fund balances (deficit)-beginning, restated	67,402,594	(526,177)	12,796,913	-	32,589,881	112,263,211
Fund balances (deficit)-ending	**$ 77,972,539**	**$ (1,741,516)**	**$ 15,751,547**	**$ -**	**$ 34,972,873**	**$ 126,955,443**

See Notes to Financial Statements.

CITY OF SHAFTER, CALIFORNIA
Reconciliation of the Statement of Revenues, Expenses and Changes in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended June 30, 2024

Amounts reported for governmental activities in the Statement of Activities are different because:

Net change in fund balances - total governmental funds:		$ 14,692,232
Governmental funds report capital outlays are expenditures. However, in the Statement of Activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation/amortization expense. This is the amount by which capital outlays exceeded depreciation/amortization expense in the current period.		
Capital outlay	11,239,966	
Depreciation/amortization expense	(3,480,491)	
Total adjustment		7,759,475
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.		
Earned but unavailable grant revenues	(1,154,150)	
Total adjustment		(1,154,150)
Bond and other debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of bond and other debt principal is an expenditure in the governmental funds, but repayment reduces long-term liabilities in the Statement of Net Position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities.		
Issuance of subscriptions	(44,142)	
Principal payments - subscriptions	153,922	
Total adjustment		109,780
Internal service funds provide services to other funds on a cost-reimbursement basis. The net revenue of certain activities of internal service funds is reported with governmental activities.		576
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.		
Compensated absences	(301,357)	
Changes in pension liabilities and related deferred outflows and inflows of resources	(3,548,281)	
Changes in OPEB liabilities and related deferred outflows and inflows of resources	(10,387)	
Total adjustment		(3,860,025)
Change in net position of governmental activities		**$ 17,547,888**

See Notes to Financial Statements.

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Proprietary Funds Financial Statements

Water Services Fund – This fund is used to account for the activities of the City's water pumping, treatment and distribution operations.

Wastewater Services Fund – This fund is used to account for the activities of the City's wastewater collection and treatment operations.

Rail Spur Services Fund – This fund is used to account for the activities of the City's Rail operations created with the construction of an initial rail spur within the City. The enterprise account is being built and significant operational revenue is expected in future years. The revenue from this operation is initially pledged for repayment of a loan advanced by the General Fund.

Fiber Optic and Communication Tower – This fund is used to account for the activities of the City's fiber optic distribution operations to separate service areas within the City. The enterprise account is being built and operational revenue is expected in future years. The revenue from this operation is initially pledged for repayment of a loan advanced by the General Fund.

Internal Service Funds – These funds are used to provide goods and services by one department or agency to other departments or agencies of the City on a cost reimbursement basis.

CITY OF SHAFTER, CALIFORNIA
Statement of Net Position
Proprietary Funds
June 30, 2024

	Business-Type Activities			
	Water Services	Wastewater Services	Rail Spur Services	Refuse Collection Services
ASSETS				
Current assets:				
Cash and investments	$ 987,835	$ 3,049,586	$ -	$ 560,182
Receivables:				
Accounts Receivable, Net	285,705	159,017	9,280	89,112
Leases receivable	16,936	-	-	-
Due from other governments	-	-	-	-
Prepaid Costs	54,124	2,788	6	7
Total current assets	1,344,600	3,211,391	9,286	649,301
Noncurrent:				
Leases Receivable	796,991	-	-	-
Capital assets - net of accumulated depreciation/amortization	19,834,158	14,656,838	7,776,312	82,507
Total noncurrent assets	20,631,149	14,656,838	7,776,312	82,507
Total assets	**21,975,749**	**17,868,229**	**7,785,598**	**731,808**
DEFERRED OUTFLOWS OF RESOURCES				
Related to pensions	404,073	155,988	8,633	42,033
Related to OPEB	22,164	8,554	499	2,499
Total deferred outflows of resources	**426,237**	**164,542**	**9,132**	**44,532**
LIABILITIES				
Current liabilities:				
Accounts payable	692,524	130,886	794	149,296
Accrued liabilities	34,819	15,838	684	2,552
Accrued interest	977	812	-	718
Deferred revenue	-	-	-	75,000
Deposits payable	102,969	31,033	-	53,355
Due to other funds	-	-	1,715,438	-
Subscription liability	7,548	6,438	-	5,496
Compensated absences	87,359	41,793	10,976	15,194
Total current liabilities	926,196	226,800	1,727,892	301,611
Noncurrent liabilities:				
Subscription liability	18,935	15,557	-	14,587
Net pension liability	193,553	74,719	4,136	19,852
Total OPEB liability	72,668	28,049	1,555	7,454
Compensated absences	99,648	37,316	4,921	5,305
Total noncurrent liabilities	384,804	155,641	10,612	47,198
Total liabilities	**1,311,000**	**382,441**	**1,738,504**	**348,809**
DEFERRED INFLOWS OF RESOURCES				
Related to pensions	160,658	62,021	3,432	17,068
Related to OPEB	24,073	9,293	513	2,469
Related to leases	757,944	-	-	-
Total deferred inflows of resources	**942,675**	**71,314**	**3,945**	**19,537**
NET POSITION				
Net Investment in Capital Assets	19,807,675	14,634,843	7,776,312	62,424
Unrestricted	340,636	2,944,173	(1,724,031)	345,570
Total net position (deficit)	**$ 20,148,311**	**$ 17,579,016**	**$ 6,052,281**	**$ 407,994**

See Notes to Financial Statements.

CITY OF SHAFTER, CALIFORNIA
Statement of Net Position
Proprietary Funds
June 30, 2024

	Business-Type Activities			Governmental Activities
	Fiber Optic and Communication Tower	Other Enterprise Funds	Total Enterprise Funds	Internal Service Funds
ASSETS				
Current assets:				
Cash and investments	$ -	$ -	$ 4,597,603	$ 440,666
Receivables:				
Accounts Receivable, Net	171,781	398,074	1,112,969	14,363
Leases receivable	89,835	-	106,771	-
Due from other governments	-	518	518	-
Prepaid Costs	693	708	58,326	11,498
Total current assets	262,309	399,300	5,876,187	466,527
Noncurrent:				
Leases Receivable	947,974	-	1,744,965	-
Capital assets - net of accumulated depreciation/amortization	2,748,680	534,673	45,633,168	259,727
Total noncurrent assets	3,696,654	534,673	47,378,133	259,727
Total assets	**3,958,963**	**933,973**	**53,254,320**	**726,254**
DEFERRED OUTFLOWS OF RESOURCES				
Related to pensions	-	83,462	694,189	344,302
Related to OPEB	-	4,366	38,082	21,774
Total deferred outflows of resources	**-**	**87,828**	**732,271**	**366,076**
LIABILITIES				
Current liabilities:				
Accounts payable	20,364	4,138	998,002	58,234
Accrued liabilities	-	8,099	61,992	25,795
Accrued interest	-	-	2,507	3,826
Deferred revenue	-	449,794	524,794	-
Deposits payable	-	-	187,357	-
Due to other funds	855,008	542,468	3,112,914	293,344
Subscription liability	-	-	19,482	54,458
Compensated absences	-	8,737	164,059	47,764
Total current liabilities	875,372	1,013,236	5,071,107	483,421
Noncurrent liabilities:				
Subscription liability	-	-	49,079	70,550
Net pension liability	-	39,979	332,239	175,081
Total OPEB liability	-	15,006	124,732	67,891
Compensated absences	-	2,538	149,728	25,882
Total noncurrent liabilities	-	57,523	655,778	339,404
Total liabilities	**875,372**	**1,070,759**	**5,726,885**	**822,825**
DEFERRED INFLOWS OF RESOURCES				
Related to pensions	-	33,183	276,362	152,410
Related to OPEB	-	4,761	41,109	21,779
Related to leases	979,803	-	1,737,747	-
Total deferred inflows of resources	**979,803**	**37,944**	**2,055,218**	**174,189**
NET POSITION				
Net Investment in Capital Assets	2,748,680	534,673	45,564,607	134,719
Unrestricted	(644,892)	(621,575)	639,881	(39,403)
Total net position (deficit)	**$ 2,103,788**	**$ (86,902)**	**$ 46,204,488**	**$ 95,316**

See Notes to Financial Statements.

CITY OF SHAFTER, CALIFORNIA
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended June 30, 2024

	Business-Type Activities			
	Water Services	Wastewater Services	Rail Spur Services	Refuse Collection Services
OPERATING REVENUES				
Charges for services	$ 5,303,938	$ 2,598,268	$ -	$ 1,948,635
Miscellaneous	83,314	10,000	-	23,964
Total operating revenues	**5,387,252**	**2,608,268**	**-**	**1,972,599**
OPERATING EXPENSES				
Administration	94,420	726,482	96,518	-
Salaries and wages	1,706,326	582,515	22,103	141,081
Contractual	1,775,040	4,300	33,209	7,800
Materials	-	10,262	-	1,209
Utilities	2,060,801	82,843	6,295	1,538
Equipment and supplies	28,551	146,641	11	1,829,273
Maintenance and repair	197,643	746,367	-	226
Depreciation/amortization expense	1,087,834	854,431	199,921	9,988
Total operating expenses	**6,950,615**	**3,153,841**	**358,057**	**1,991,115**
Operating income (loss)	**(1,563,363)**	**(545,573)**	**(358,057)**	**(18,516)**
NONOPERATING REVENUES (EXPENSES)				
Interest revenue	39,107	114,872	-	29,959
Interest expense	(1,169)	(3,036)	-	(785)
Total nonoperating revenues (expenses)	**37,938**	**111,836**	**-**	**29,174**
Income (loss) before transfers	**(1,525,425)**	**(433,737)**	**(358,057)**	**10,658**
Transfer In	317,489	372,296	-	-
Change in net position	**(1,207,936)**	**(61,441)**	**(358,057)**	**10,658**
Net position-beginning	21,356,247	17,640,457	6,410,338	397,336
Net position-ending	**$ 20,148,311**	**$ 17,579,016**	**$ 6,052,281**	**$ 407,994**

See Notes to Financial Statements.

CITY OF SHAFTER, CALIFORNIA
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended June 30, 2024

	Business-Type Activities			Governmental Activities
	Fiber Optic and Communication Tower	Other Enterprise Funds	Total Enterprise Funds	Internal Service Funds
OPERATING REVENUES				
Charges for services	$ 343,823	$ 403,064	$ 10,597,728	$ 3,599,371
Miscellaneous	54,615	141,844	313,737	23,776
Total operating revenues	**398,438**	**544,908**	**10,911,465**	**3,623,147**
OPERATING EXPENSES				
Administration	17,032	196,087	1,130,539	168,449
Salaries and wages	-	338,102	2,790,127	1,321,547
Contractual	146,780	3,055	1,970,184	1,367,118
Materials	-	7,745	19,216	-
Utilities	16,094	13,688	2,181,259	174,232
Equipment and supplies	9,343	14,746	2,028,565	399,771
Maintenance and repair	83,143	16,919	1,044,298	259,797
Depreciation/amortization expense	166,894	98,045	2,417,113	111,277
Total operating expenses	**439,286**	**688,387**	**13,581,301**	**3,802,191**
Operating income (loss)	**(40,848)**	**(143,479)**	**(2,669,836)**	**(179,044)**
NONOPERATING REVENUES (EXPENSES)				
Interest revenue	(113,457)	-	70,481	74,440
Interest expense	-	-	(4,990)	(7,723)
Total nonoperating revenues (expenses)	**(113,457)**	**-**	**65,491**	**66,717**
Income (loss) before transfers	**(154,305)**	**(143,479)**	**(2,604,345)**	**(112,327)**
Transfer In	-	-	689,785	112,903
Change in net position	**(154,305)**	**(143,479)**	**(1,914,560)**	**576**
Net position-beginning	2,258,093	56,577	48,119,048	94,740
Net position-ending	**$ 2,103,788**	**$ (86,902)**	**$ 46,204,488**	**$ 95,316**

See Notes to Financial Statements.

CITY OF SHAFTER, CALIFORNIA
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2024

	Business-Type Activities			
	Water Services	Wastewater Services	Rail Spur Services	Refuse Collection Services
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	$ 4,606,151	$ 2,594,237	$ -	$ 2,054,010
Receipts from interfund charges	-	-	-	-
Payments to suppliers and service providers	(4,139,649)	(1,382,217)	(41,278)	(1,824,426)
Payments to employees for salaries and benefits	(1,474,306)	(1,193,574)	(122,414)	(126,898)
Net cash provided by (used for) operating activities	**(1,007,804)**	**18,446**	**(163,692)**	**102,686**
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers from other funds	317,489	372,296	-	-
Interest paid on on-capital debt	-	-	-	-
Payments from other funds on interfund borrowings	796,992	-	163,692	-
Payments to other funds on interfund borrowings	-	-	-	-
Net cash provided by (used for) noncapital financing activities	**1,114,481**	**372,296**	**163,692**	**-**
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition and construction of capital assets	(1,994,194)	(687,444)	-	-
Principal paid on capital debt	(12,292)	(78,507)	-	(5,396)
Interest paid on capital debt	(762)	7,768	-	(470)
Net cash provided by (used for) capital and related financing activities	**(2,007,248)**	**(758,183)**	**-**	**(5,866)**
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest on investments	53,462	138,270	-	31,871
Leasing activities	(35,253)	-	-	-
Net cash provided by (used for) investing activities	**18,209**	**138,270**	**-**	**31,871**
Net increase (decrease) in cash and cash equivalents	**(1,882,362)**	**(229,171)**	**-**	**128,691**
Cash and cash equivalents-beginning	2,870,197	3,278,757	-	431,491
Cash and cash equivalents-ending	**$ 987,835**	**$ 3,049,586**	**$ -**	**$ 560,182**

See Notes to Financial Statements.

CITY OF SHAFTER, CALIFORNIA
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2024

	Business-Type Activities			
	Water Services	Wastewater Services	Rail Spur Services	Refuse Collection Services
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE STATEMENT OF NET POSITION				
Cash and investments	$ 987,835	$ 3,049,586	$ -	$ 560,182
Total cash and cash equivalents	$ 987,835	$ 3,049,586	$ -	$ 560,182
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES				
Operating income (loss)	$ (1,563,363)	$ (545,573)	$ (358,057)	$ (18,516)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:				
Depreciation/amortization expense	1,087,834	854,431	199,921	9,988
(Increase) decrease in accounts receivable	(2,973)	3,829	-	678
(Increase) decrease in leases receivable	(781,550)	-	-	-
(Increase) decrease in prepaid items	(5,410)	300	23	2
Increase (decrease) in accounts payable	(72,204)	(392,104)	(1,786)	15,618
Increase (decrease) in accrued liabilities	10,998	7,793	239	221
Increase (decrease) in deposits payable	3,422	(17,860)	-	80,733
Increase (decrease) in compensated absences	119,204	38,715	(8,939)	(4,902)
Increase (decrease) in net pension liability	185,778	62,316	4,953	17,315
Increase (decrease) in total OPEB liability	10,460	6,599	(46)	1,549
Total adjustments	555,559	564,019	194,365	121,202
Net cash provided by (used for) operating activities	$ (1,007,804)	$ 18,446	$ (163,692)	$ 102,686

CITY OF SHAFTER, CALIFORNIA
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2024

	Business-Type Activities			Governmental Activities
	Fiber Optic and Communication Tower	Other Enterprise Funds	Totals	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	$ 318,767	$ 596,628	$ 10,169,793	$ 3,608,784
Receipts from interfund charges	-	-	-	-
Payments to suppliers and service providers	(240,218)	(251,093)	(7,878,881)	(2,230,205)
Payments to employees for salaries and benefits	(17,032)	(285,703)	(3,219,927)	(1,205,595)
Net cash provided by (used for) operating activities	**61,517**	**59,832**	**(929,015)**	**172,984**
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers from other funds	-	-	689,785	112,903
Interest paid on on-capital debt	-	-	-	(6,132)
Payments from other funds on interfund borrowings	238,739	351,224	1,550,647	174,487
Payments to other funds on interfund borrowings	-	-	-	(19,426)
Net cash provided by (used for) noncapital financing activities	**238,739**	**351,224**	**2,240,432**	**261,832**
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition and construction of capital assets	(168,910)	(411,056)	(3,261,604)	(28,028)
Principal paid on capital debt	-	-	(96,195)	(43,303)
Interest paid on capital debt	-	-	6,536	-
Net cash provided by (used for) capital and related financing activities	**(168,910)**	**(411,056)**	**(3,351,263)**	**(71,331)**
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest on investments	(113,458)	-	110,145	77,181
Leasing activities	71,947	-	36,694	-
Net cash provided by (used for) investing activities	**(41,511)**	**-**	**146,839**	**77,181**
Net increase (decrease) in cash and cash equivalents	**89,835**	**-**	**(1,893,007)**	**440,666**
Cash and cash equivalents-beginning	-	-	6,580,445	-
Cash and cash equivalents-ending	**$ 89,835**	**$ -**	**$ 4,687,438**	**$ 440,666**

See Notes to Financial Statements.

CITY OF SHAFTER, CALIFORNIA
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2024

	Business-Type Activities			Governmental Activities
	Fiber Optic and Communication Tower	Other Enterprise Funds	Totals	Internal Service Funds
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE STATEMENT OF NET POSITION				
Cash and investments	$ -	$ -	$ 4,597,603	$ 440,666
Total cash and cash equivalents	$ -	$ -	$ 4,597,603	$ 440,666
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES				
Operating income (loss)	$ (40,848)	$ (143,479)	$ (2,669,836)	$ (179,044)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:				
Depreciation/amortization expense	166,894	98,045	2,417,113	111,277
(Increase) decrease in accounts receivable	(79,671)	(398,074)	(476,211)	(14,363)
(Increase) decrease in leases receivable	-	-	(781,550)	-
(Increase) decrease in prepaid items	18	(385)	(5,452)	(1,518)
Increase (decrease) in accounts payable	15,124	1,532	(433,820)	14,708
Increase (decrease) in accrued liabilities	-	4,034	23,285	4,807
Increase (decrease) in deposits payable	-	449,794	516,089	-
Increase (decrease) in compensated absences	-	7,150	151,228	35,401
Increase (decrease) in net pension liability	-	39,315	309,677	188,591
Increase (decrease) in total OPEB liability	-	1,900	20,462	13,125
Total adjustments	102,365	203,311	1,740,821	352,028
Net cash provided by (used for) operating activities	$ 61,517	$ 59,832	$ (929,015)	$ 172,984

See Notes to Financial Statements.

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Fiduciary Funds Financial Statements

Custodial Funds – These funds account for assets held by the City in a fiduciary capacity for individuals, private organizations, and other governments that are not held in trusts or equivalent arrangements.

RDA Successor Agency Private Purpose Trust Fund – This fund is used to account for monies received from the Kern County Auditor Controller for the repayment of the enforceable obligations of the former Shafter Community Development Agency. These funds are restricted for the sole purpose of payment of items on an approved Recognized Payment Obligation Schedule (ROPS).

CITY OF SHAFTER, CALIFORNIA
Statement of Fiduciary Net Position
June 30, 2024

	Custodial Funds	Private Purpose Trust Funds
ASSETS		
Cash and cash equivalents	$ 119,483	$ 998,814
Cash and investments with fiscal agent	-	555
Receivables:		
Accounts receivable	704	2,189
Total assets	**120,187**	**1,001,558**
DEFERRED OUTFLOWS OF RESOURCES		
Deferred charge on refunding	-	64,032
Total deferred outflows of resources	**-**	**64,032**
LIABILITIES		
Accrued Interest	-	61,884
Due to other agencies	37,887	-
Deposits payable	82,300	-
Due to City	-	1,045,013
Long-term liabilities:		
Due in one year	-	545,000
Due in more than one year	-	8,323,742
Total liabilities	**120,187**	**9,975,639**
NET POSITION		
Restricted for other organizations and governments	-	(8,910,049)
Total net position (deficit)	**$ -**	**$ (8,910,049)**

See Notes to Financial Statements.

CITY OF SHAFTER, CALIFORNIA
Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2024

	Custodial Funds	Private Purpose Trust Funds
ADDITIONS		
Interest and change in fair value of investments	$ 5,378	$ 13,126
Taxes	-	1,391,536
Miscellaneous	13,061	-
Total additions	**18,439**	**1,404,662**
DEDUCTIONS		
Administrative expenses	-	250,000
Interest expense	3,376	393,197
Miscellaneous	15,063	-
Total deductions	**18,439**	**643,197**
Net increase (decrease) in fiduciary net position	**-**	**761,465**
Net position-beginning (deficit)	27,824	(9,671,514)
Restatement - change in accounting principle	(27,824)	-
Net position-beginning, restated	-	(9,671,514)
Net position-ending (deficit)	**$ -**	**$ (8,910,049)**

See Notes to Financial Statements.

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NOTES TO THE BASIC FINANCIAL STATEMENTS

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NOTE 1: REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the City of Shafter, California (City) have been prepared in conformity with Generally Accepted Accounting Principles of the United States of America (U.S. GAAP) as applied to governmental agencies. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting standards in the United States. The more significant of the City's accounting policies are described below.

A. Financial Reporting Entity

The City was incorporated in 1938 and became a Charter City in 1995. The local government is comprised of five Council members who are elected every four years and act under powers granted under a City Charter. The City provides a variety of services including general administration, public safety, street and highway maintenance, maintenance of water, wastewater and refuse, and operation of a correctional facility, however the correctional facility was closed in October 2020.

In evaluating how to define the City for financial reporting purposes, management has considered all potential component units. The primary criteria for including a potential component unit within the reporting entity are the governing body's financial accountability and a financial benefit or burden relationship and whether it is misleading to exclude. A primary government is financially accountable and shares a financial benefit or burden relationship if it appoints a voting majority of an organization's governing body and it is able to impose its will on the organization, or if there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on the primary government. A primary government may also be financially accountable if an organization is fiscally dependent on the primary government regardless of whether the organization has a separately elected governing board, a governing board appointed by a higher level of government, or a jointly appointed board, and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the primary government.

Blended Component Units

The financial reporting entity consists of the primary government, the City, and its component units. Component units are legally separate entities for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the primary government is accountable and their exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Blended component units, although legally separate entities, are, in substance part of the government's operation and so data from these units are combined with data of the primary government. Discretely presents component units, on the other hand, are reported in a separate column in the combined financial statements to emphasize that they are legally separate from the government. The City has no blended or discretely presented component units.

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows, liabilities, deferred inflows, fund equity, revenues, and expenditures or expenses, as appropriate.

Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

NOTE 1: REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Accounting and Measurement Focus

Government - Wide Financial Statements

The City's Government-Wide Financial Statements include a Statement of Net Position and a Statement of Activities. These statements present summaries of governmental and business-type activities for the City accompanied by a total column. Fiduciary activities of the City are not included in these statements.

These financial statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all of the City's assets, deferred outflows of resources, liabilities, deferred inflows of resources, including capital assets, as well as infrastructure assets, and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in Net Position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred.

Certain types of transactions are reported as program revenues for the City in three categories:

- Charges for services
- Operating grants and contributions
- Capital grants and contributions

Certain eliminations have been made in regard to interfund activities, payables and receivables. All internal balances in the Statement of Net Position have been eliminated except those representing balances between the governmental activities and the business-type activities, which are presented as internal balances and eliminated in the total primary government column. In the Statement of Activities and Changes in Net Position, internal service fund transactions have been eliminated; however, those transactions between governmental and business- type activities have not been eliminated. The following interfund activities have been eliminated:

- Due to/from other funds
- Advances to/from other funds
- Transfers in/out

Governmental Fund Financial Statements

Governmental Fund Financial Statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances for all major governmental funds and non-major funds aggregated. An accompanying schedule is presented to reconcile and explain the differences in net position as presented in these statements to the Net Position presented in the Government-Wide Financial Statements. The City has presented all major funds that met the applicable criteria.

All governmental funds are accounted for on a spending or "current financial resources" measurement focus and the modified accrual basis of accounting. Accordingly, only current assets, deferred outflows of resources, current liabilities, and deferred inflows of resources are included on the Balance Sheet. The Statement of Revenues, Expenditures and Changes in Fund Balances presents increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period.

Revenues are recorded when received in cash, except for that revenues subject to accrual (generally 60 days after year-end) are recognized when due. The primary revenue sources, which have been treated as susceptible to accrual by the City, are property tax, sales tax, intergovernmental revenues and other taxes. Expenditures are recorded in the accounting period in which the related fund liability is incurred.

NOTE 1: REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Unearned revenues arise when potential revenues do not meet both the “measurable” and “available” criteria for recognition in the current period. Unearned revenues also arise when the government receives resources before it has a legal claim to them, as when grant monies are received prior to incurring qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met or when the government has a legal claim to the resources, the unearned revenue is removed from the Balance Sheet and revenue is recognized.

The Reconciliation of the Fund Financial Statements to the Government-Wide Financial Statements is provided to explain the differences.

The City reports the following major Governmental Funds:

General Fund - The General Fund is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.

Transportation Fund - This fund is used to account for the City’s share of motor fuel tax revenues and special state grants that are legally restricted to construction and maintenance of local roads within the City limits.

Traffic Mitigation Improvement Fund – This fund was established to account for expenditures for the cost of traffic related projects.

Proprietary Fund Financial Statements

Proprietary Fund Financial Statements include a Statement of Net Position, a Statement of Revenues, Expenses and Changes in Fund Net Position, and a Statement of Cash Flows for each major Proprietary Fund.

A separate column representing internal service funds is also presented in these statements. However, internal service balances and activities have been combined with the governmental activities in the Government-Wide Financial Statements.

Proprietary funds are accounted for using the "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all assets, deferred outflows of resources, liabilities, and deferred inflows of resources (whether current or noncurrent) are included on the Statement of Net Position. The Statement of Revenues, Expenses and Changes in Net Position presents increases (revenues) and decreases (expenses) in total Net Position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred. In these funds, receivables have been recorded as revenue and provisions have been made for uncollectible amounts.

Operating revenues in the proprietary funds are those revenues that are generated from the primary operations of the fund. All other revenues are reported as non-operating revenues. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as non-operating expenses.

The City reports the following major Proprietary Funds:

Water Services Fund - This fund is used to account for the activities of the City's water pumping, treatment and distribution operations.

Wastewater Services Fund - This fund is used to account for the activities of the City's wastewater collection and treatment operations.

Rail Spur Services Fund – This fund is used to account for the activities of the City's Rail operations created with the construction of an initial rail spur within the City.

NOTE 1: REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Refuse Collection Services Fund - This fund is used to account for the activities of the City's refuse collection and recycling operations.

Fiber Optic & Communication Tower Fund - This fund is used to account for the activities of the City's fiber optic distribution operations to separate service areas within the City.

Internal Service Funds

Internal Service Funds are used to provide goods and services by one department or agency to other departments or agencies of the City on a cost reimbursement basis.
The City reports the following Internal Service Funds:

Building Maintenance Fund - This fund is used to account for the accumulation and allocation of costs associated with the maintenance of the City Hall building.

Liability Coverage Fund - This fund is used to account for the accumulation and allocation of costs associated with risk management.

Vehicle Maintenance Fund - This fund is used to account for the accumulation and allocation of costs associated with the maintenance of the City fleet of vehicles.

Information Technology Fund - This fund is used to account for the costs associated with automation maintenance of the City's various computers, servers and interdepartmental electronic communications.

Fiduciary Fund Financial Statements

Fiduciary Fund Financial Statements include a Statement of Fiduciary Net Position and a Statement of Changes in Fiduciary Net Position. The City's Fiduciary Funds represent the Private Purpose Trust Fund and Custodial Fund.

The City reports the following activities:

Custodial Funds - These funds account for assets held by the City in a fiduciary capacity for individuals, private organizations, and other governments that are not held in trusts or equivalent arrangements.

RDA Successor Agency Private Purpose Trust Fund - This fund is used to account for non-housing activities of the Successor Agency to the Shafter Community Development Agency.

C. Cash, Cash Equivalents and Investments

The City pools its available cash for investment purposes. The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturity of three months or less from the date of acquisition. Cash and cash equivalents are combined with investments and displayed as Cash and Investments.

Certain disclosure requirements for Deposits and Investment Risks were made in the following areas:

- Interest Rate Risk
- Credit Risk
- Overall
- Custodial Credit Risk
- Concentrations of Credit Risk

NOTE 1: REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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. Market value is used as fair value for those securities for which market quotations are readily available.

The City participates in an investment pool managed by the State of California titled Local Agency Investment Fund (LAIF), which has invested a portion of the pool 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 change in interest rates.

For purpose of the statement of cash flows, cash equivalents are defined as investments with original maturities of 90 days or less, which are readily convertible to known amounts of cash. The City considers all pooled cash and investments held by the City as cash and cash equivalents because the pool is used essentially as a demand deposit account from the standpoint of the funds. The City also considers all cash and investments with fiscal agent as cash and cash equivalents because investments meet the criteria for cash equivalents defined above.

D. Fair Value Measurement

U.S. GAAP establishes a framework for measuring fair value, and establishes disclosures about fair value measurement. Investments, unless otherwise specified, recorded at fair value in the Statements of Net Position, are categorized based upon the level of judgment associated with the inputs used to measure their fair value. Levels of inputs are as follows:

Level 1 – Inputs are unadjusted, quoted prices for identical assets or liabilities in active markets at the measurement date.

Level 2 – Inputs, other than quoted prices included in Level 1, which are observable for the assets or liabilities through corroboration with market data at the measurement date.

Level 3 – Unobservable inputs that reflect management's best estimate of what market participants would use in pricing the assets or liabilities at the measurement date.

E. Inventories

Inventories consist of material and supplies which are stated at cost using the first-in, first-out method. Inventories are recognized as expenditures when consumed rather than when purchased.

F. Prepaid Items

Certain payments to vendors applicable to future accounting periods are recorded as prepaid items. Prepaid items do not reflect current appropriable resources and, thus, an equivalent portion of fund balance is shown as nonspendable.

G. Interfund Transactions

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" or "advances to/from other funds" (i.e., the current portion of interfund loans). Any residual balances outstanding between the governmental activities and business- type activities are reported in the Governmental-Wide Financial Statements as "internal balances."

H. Capital Assets

Capital assets, which include land, buildings, improvements, equipment and infrastructure assets (e.g. roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities in the Government-Wide Financial Statements. Capital assets are recorded at historical cost or estimated historical cost if actual cost is not available.

NOTE 1: REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Gifts or contributions of capital assets are recorded at acquisition value when received. City policy has set the capitalization threshold for reporting capital assets at $5,000 and for reporting infrastructure assets at $10,000.

Depreciation/amortization is recorded on a straight-line basis over the useful lives of the assets as follows:

Asset Type	Years
Buildings and improvements	10-40
Machinery and equipment	3-40
Infrastructure	15-60
Subscription assets	Shorter of the subscription asset's Useful life or the subscription term

The City defines infrastructure as the basic physical assets that allow the City to function. The assets include:

- Street system
- Site amenities such as parking and landscaped areas used by the City in the conduct of its business

Each major infrastructure system can be divided into subsystems. For example, the street system can be subdivided into pavement, curb and gutters, sidewalks, medians, streetlights, traffic control devices (signs, signals and pavement markings), landscaping and land. These subsystems were not delineated in the Basic Financial Statements. The appropriate operating department maintains information regarding the subsystems.

For all infrastructure systems, the City elected to use the Basic Approach for infrastructure reporting. Estimated historical costs were developed in one of three ways: (1) historical records; (2) standard unit costs appropriate for the construction/acquisition date; or (3) present cost indexed by a reciprocal factor of the price increase from the construction/acquisition date to the current date. The accumulated depreciation, defined as the total depreciation from the date of construction/acquisition to the current date on a straight line, unrecovered cost method was computed using industry accepted life expectancies for each infrastructure subsystem. The book value was then computed by deducting the accumulated depreciation from the estimated historical cost.

I. Interest Payable

In the Government-Wide Financial Statements, interest payable of long-term debt is recognized as the liability is incurred for Governmental Fund types and Proprietary Fund types.

In the Fund Financial Statements, Proprietary Fund types recognize the interest payable when the liability is incurred.

J. Unearned Revenues

In the Government-Wide Financial Statements, unearned revenues is recognized for transactions for which revenue has not yet been earned. Typical transactions recorded as unearned revenues in the Government-Wide Financial Statements are prepaid charges for services.

In the Fund Financial Statements, unearned revenue is recorded when transactions have not yet met the revenue recognition criteria based on the modified accrual basis of accounting. The City records unearned revenue for transactions for which revenues have not been earned, or for which funds are not available to meet current financial obligations. Typical transactions for which unearned revenue is recorded are grants received but not yet earned interest on interfund advances receivable, long-term assessments and loans receivable.

NOTE 1: REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. Compensated Absences

The City has compensated absences of regular vacation (for all departments) and sick leave (for selected departments based on contractual agreements) which are accounted for in accordance with U.S. GAAP. The City's liability for vested and unpaid compensated absences that exceed expendable available financial resources for governmental fund types is reported in the Government-Wide Financial Statements.

Compensated absences liabilities of governmental activities are generally liquidated by the General Fund, while the amounts recorded in the business-type activities are liquidated by the fund that originally incurred the expense.

L. Bond Premiums and Discounts

For governmental fund statements, bond premiums and discounts are recognized during the current period. Bond proceeds are reported as other financing sources of the applicable premium or discount.

For government-wide and proprietary fund statements, bond premiums and discounts are deferred and amortized over the life of the bonds using a straight-line method. Bonds payable are reported net of the applicable bond premium or discount.

M. Long-Term Debt

Government-Wide Financial Statements

Long-term debt and other long-term obligations are reported as liabilities in the appropriate activities.

Fund Financial Statements

The Governmental Fund Financial Statements do not present long-term debt but are shown in the Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position.

Proprietary Fund Financial Statements use the same principles as those used in the Government-Wide Financial Statements.

N. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the plans and additions to/deductions from the plans' fiduciary net position have been determined on the same basis as they are reported by the plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

The following timeframes are used for pension reporting:

CalPERS	
Valuation date	June 30, 2022
Measurement date	June 30, 2023
Measurement period	July 1, 2022 to June 30, 2023

O. Other Postemployment Benefits (OPEB)

For purposes of measuring the Total OPEB liability, deferred outflows of resources and deferred inflows of resources related to pensions, and OPEB expense, information about the fiduciary net position of the plans and additions to/deductions from the plans' fiduciary net position have been determined on the same basis as they are reported by the plans (Note 10).

NOTE 1: REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The following timeframes are used for OPEB reporting:

OPEB	
Valuation date	June 30, 2022
Measurement date	June 30, 2023
Measurement period	July 1, 2022 to June 30, 2023

P. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expenses/expenditure) until then. The City has several items that qualify for reporting in this category that are deferred items related to pensions and OPEB.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has several items that qualify for this category, a deferred gain on refunding results from the difference in the carrying value of the refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. There are also several items that qualify for reporting in this category related to pensions and OPEB.

Q. Net Position

In the Government-Wide Financial Statements and the proprietary fund financial statements, Net Position are classified in the following categories:

Net Investment in Capital Assets - This component of net position consists of capital assets, net of accumulated depreciation/amortization, reduced by outstanding balances of debt and deferred gain on refinancing that are attributed to the acquisition, construction, or improvement of those assets.

Restricted - This component of net position consists of restricted assets reduced by liabilities and deferred outflows/inflows of resources related to those assets.

Unrestricted - This component of net position is the amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

R. Fund Balances

In the Governmental Fund Financial Statements fund balances are classified in the following categories:

Nonspendable - Items that cannot be spent because they are not in spendable form, such as prepaid items and inventories, items that are legally or contractually required to be maintained intact, such as principal of an endowment or revolving loan funds.

Restricted - Restricted fund balances encompass the portion of net resources subject to externally enforceable legal restrictions. This includes externally restrictions by creditors, such as through debt covenants, grantors, contributors, laws or regulations of other governments, as well as restrictions imposed by law through constitutional provisions or enabling legislation.

NOTE 1: REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Committed - Committed fund balances encompass the portion of net fund resources, the use of which is constrained by limitations that the government imposes upon itself (resolution or ordinance) at its highest level of decision making, normally the governing body and that remain binding unless removed in the same manner. The City Council is considered the highest authority for the City.

Assigned - Assigned fund balances encompass the portion of net fund resources reflecting the government's intended use of resources. Assignment of resources can be done by the highest level of decision making or by a committee or official designated for that purpose. The City Council has authorized the City Manager and the Director of Finance for that purpose. The City Council may also assign fund balance, however, unlike commitments, assignments generally only exist temporarily, and additional action does not normally have to be taken for the removal of an assignment.

Unassigned - These are either residual positive net resources of the General Fund in excess of what can properly be classified in one of the other categories, or negative balances in all other funds.

S. Spending Policy

Government-Wide Financial Statements and the Proprietary Fund Financial Statements
When an expense is incurred for purposes for which both restricted and unrestricted Net Position are available, the City's policy is to apply restricted Net Position first.

Governmental Fund Financial Statements

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:

- Restricted
- Committed
- Assigned
- Unassigned

T. Property Taxes

In 1978, a State constitutional amendment (Article XIIIA) provided that the ad valorem real property tax rate be limited to 1% of market value and be levied only by the county and shared with all other jurisdictions. The County of Kern collects the property taxes and distributes them to taxing jurisdictions on the basis of the taxing jurisdictions' assessed valuation, subject to adjustments for voter-approved debt. Property taxes are formally due on November 1 and February 1 and become delinquent as of December 10 and April 10, respectively. Taxes become a lien on the property effective March 1 of the preceding year.

U. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted of the United States of America requires management to make estimates and assumptions. These estimates and assumptions affect the reported amounts of assets, deferred outflows of resources, liabilities, deferred inflows of resources and the disclosure of contingent assets and liabilities. In addition, estimates affect the reported amount of expenses. Actual results could differ from these estimates and assumptions.

V. Leases

Lessee - The City is a lessee for noncancellable leases of equipment. The City recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the financial statements. The City recognizes lease liabilities with an initial, individual value of $10,000 or more.

NOTE 1: REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

At the commencement of a lease, the City initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the right-to-use lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the City determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The City uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the City generally uses its estimated incremental borrowing rate as the discount rate for leases.

- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the City is reasonably certain to exercise.

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Right-to-use lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

The City did not have any lessee to implement and recognize in FY23/24.

Lessor - The City is a lessor for a noncancellable lease of a cell tower site. The City recognizes a lease receivable and a deferred inflow of resources in the financial statements.

At the commencement of a lease, the City initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the City determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The City uses its estimated incremental borrowing rate as the discount rate for leases.

- The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

W. Subscription-Based Information Technology Arrangements

The City is a subscriber for a noncancellable subscription of information technology services. The City recognizes a subscription liability and an intangible right-to-use subscription asset (subscription asset) in the government-wide financial statements. The City recognizes subscription liabilities with an initial, individual value of $5,000 or more.

At the commencement of a subscription, the City initially measures the subscription liability at the present value of payments expected to be made during the subscription term. Subsequently, the subscription liability is reduced by the principal portion of subscription payments made. The subscription asset is initially measured as the initial amount of the subscription liability, adjusted for subscription payments made at or before the subscription

NOTE 1: REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

commencement date, plus certain initial direct costs. Subsequently, the subscription asset is amortized on a straight-line basis over its useful life. Key estimates and judgments related to subscriptions include how the City determines (1) the discount rate it uses to discount the expected subscription payments to present value, (2) lease term, and (3) subscription payments.

- The City uses the interest rate charged by the vendor as the discount rate. When the interest rate charged by the vendor is not provided, the City generally uses its estimated incremental borrowing rate as the discount rate for subscriptions.

- The subscription term includes the noncancellable period of the subscription. Subscription payments included in the measurement of the subscription liability are composed of fixed payments that the City is reasonably certain to exercise.

The City monitors changes in circumstances that would require a remeasurement of its subscriptions and will remeasure the subscription asset and liability if certain changes occur that are expected to significantly affect the amount of the subscription liability.

Subscription assets are reported with other capital assets and subscription liabilities are reported with long-term debt on the statement of net position.

NOTE 2: CASH AND INVESTMENTS

The following is a summary of pooled cash and investments, including cash and investments with fiscal agents at June 30, 2024.

	Government-Wide Statement of Net Position				
	Governmental Activities	Business-Type Activities	Total	Fiduciary Funds Statement of Net Position	Total
Cash and investments	$ 125,217,072	$ 4,597,603	$ 129,814,675	$ 1,118,297	$ 130,932,972
Cash and investments with fiscal agent	-	-	-	555	555
Total cash and investments	$ 125,217,072	$ 4,597,603	$ 129,814,675	$ 1,118,852	$ 130,933,527

Cash and investments consisted of the following at June 30, 2024:

Cash:	
Cash on hand	$ 5,759
Deposits with financial institution	29,512,804
Total cash	29,518,563
Investments	
Investments	101,414,409
Investments held by bond trustee	555
Total investments	101,414,964
Total cash and investments	$ 130,933,527

A. Deposits

At June 30, 2024, the carrying amount of the City's deposits was $29,512,804 and the bank balances were $31,044,280. The total bank balance was covered by federal depository insurance or by collateral held by the City's agent in the City's name.

NOTE 2: CASH AND INVESTMENTS (CONTINUED)

B. Risks Disclosures

Interest Rate Risk

As a means of limiting its exposure to fair value losses arising from rising interest rates, the City's investment policy provides that final maturities of securities cannot exceed five years. However, under the investment policy, reserve funds may be invested in securities exceeding five years if the maturity of such investments is made to coincide as nearly as practicable with the expected use of the funds. Specific maturities of investments depend on liquidity needs. At June 30, 2024, the City's pooled cash and investments had the following maturities:

		Investment Maturities			
Investment Type	Total	1 year or less	1-3 years	3-5 years	5+ years
Local Agency Investment Fund	2,273,254	$ 2,273,254	$ -	$ -	$ -
California CLASS	14,697,046	14,697,046	-	-	-
Money Market	5,186,832	5,186,832	-	-	-
Certificate of Deposit	13,273,985	1,615,985	7,934,000	3,724,000	-
Savings Plan	186,968	186,968	-	-	-
U.S. Government Agency Securities	42,177,439	1,961,406	27,555,505	12,660,528	-
Non U.S. Government Agency Securities	1,250,201	1,250,201	-	-	-
Corporate Securities	15,576,795	4,874,303	3,559,498	7,142,994	-
Mortgage Backed Securities	53,949	-	-	-	53,949
Municipal Securities	6,737,940	598,848	5,112,811	1,026,281	-
Held by Bond Trustee					
Money Market Mutual Funds	555	555	-	-	-
Total Investments	$ 101,414,964	$ 32,645,398	$ 44,161,814	$ 24,553,803	$ 53,949

Credit Risk

It is the City's policy that commercial paper have a rating of "A-1" or higher by a nationally recognized statistical rating organization (NRSRO) and with a maturity date not exceeding 270 days from the date of purchase. Medium- term notes, with a final maturity not exceeding four years from the date of purchase, must have a rating of AA or the equivalent by a NRSRO. Medium-term notes with a final maturity exceeding four years from the date of purchase shall be rated at least AA or the equivalent by a NRSRO at the time of purchase. According to the City's investment policy, the aggregate investment in medium-term notes will not exceed 30% of the City's total portfolio or 5% per issuance. Federal instrumentalities must have a rating of AA or the equivalent by a NRSRO at the time of purchase. The Local Agency Investment Fund (LAIF), administered by the State of California, has a separate investment policy, governed by Government Code Sections 16480-16481.2, that provides credit standards for its investments.

At June 30, 2024, the City's pooled cash and investments had the following credit risk:

Investment Type	Total	Minimum Legal Rating	Ratings at Year End AA or AAA	Ratings at Year End A/A-1	Not Rated
Local Agency Investment Fund	$ 2,273,254	N/A	$ -	$ -	$ 2,273,254
California CLASS	14,697,046	N/A	-	-	14,697,046
Money Market	5,186,832	N/A	-	-	5,186,832
Certificate of Deposit	13,273,985	A-1	1,359,985	1,730,000	10,184,000
Savings Plan	186,968	AA+	-	-	186,968
U.S. Government Agency Securities	42,177,439	N/A	42,177,439	-	-
Non U.S. Government Agency Securities	1,250,201	A	-	-	1,250,201
Corporate Securities	15,576,795	AA	13,436,002	1,891,793	249,000
Mortgage Backed Securities	53,949	N/A	53,949	-	-
Municipal Securities	6,737,940	N/A	6,737,940	-	-
Held by Bond Trustee					
Money Market Mutual Funds	555	AA	555	-	-
Total Investments	$ 101,414,964		$ 63,765,870	$ 3,621,793	$ 34,027,301

NOTE 2: CASH AND INVESTMENTS (CONTINUED)

Custodial Credit Risk

All pooled certificates of deposit and bank balances are entirely insured or collateralized. The California Government Code requires California banks and savings and loan associations to secure an agency's deposits by pledging government securities as collateral. The market value of the pledged securities must equal at least 110% of an agency's deposits. California law also allows financial institutions to secure local agency deposits by pledging first trust deed mortgage notes having a value of 150% of a local agency's deposits. The City may waive collateral requirements for deposits which are fully insured up to $250,000 by the Federal Deposit Insurance Corporation (FDIC).

For an investment, custodial credit risk is the risk that, in the event of the failure of the counter party, 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. All securities, with the exception of the Certificates of Deposits, money market funds and LAIF, are held by a third-party custodian (Union Bank of California Trust Division). Union Bank is a registered member of the Federal Reserve Bank.

The securities held by Union Bank are in street name, and an account number assigned to the City identifies ownership. The City makes all investment purchases, other than LAIF, money market, and Certificates of Deposits, on a Delivery versus Payment (DVP) basis as an additional protection against custodial credit risk.

Concentration of Credit Risk

With the exception of LAIF, the City's investment policy contains limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. With the exception of LAIF, the City has not invested more than 5% of its total investment value with any one issuer.

C. External Investment Pool

The City is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code under the oversight of the Treasurer of the State of California. The fair value of the City's investment in this pool is reported in the accompanying financial statements at amounts based on the City's pro rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. LAIF is not registered with the Securities and Exchange Commission and is not rated. Deposits and withdrawals in LAIF are made on the basis of $1 and not fair value. Accordingly, the City's investment in this pool is measured on uncategorized inputs not defined as Level 1, 2, or 3.

NOTE 3: FAIR VALUE MEASUREMENTS

GASB Statement No. 72, Fair Value Measurement and Application establishes general principles for measuring fair value and standards of accounting and financial reporting for assets and liabilities measured at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. With the exception of LAIF which is uncategorized, all of the City's investments are valued using Level 2 inputs.

NOTE 3: FAIR VALUE MEASUREMENTS (CONTINUED)

Fair value of assets measured on a recurring basis at June 30, 2024, are as follows:

	June 30, 2024	Level 2
Investments measured by fair value level:		
Negotiable certificates of deposit	14,884,014	$ 14,884,014
U.S. Government Agency Securities	42,177,439	42,177,439
Non U.S. Government Agency Securities	1,250,201	1,250,201
Corporate Securities	15,576,795	15,576,795
Mortgage Backed Securities	53,949	53,949
Municipal Securities	6,737,940	6,737,940
Total Investments by fair value level	80,680,338	$ 80,680,338
Investments not subject to the fair value hierarchy:		
Local agency investment funds - State of CA	2,273,254	
Money market mutual funds	5,187,387	
Certificate of deposit	13,273,985	
Total investments not subject to the fair value hierarchy	20,734,626	
Total investments	$ 101,414,964	

NOTE 4: INTERFUND BALANCES AND TRANSACTIONS

Due to/Due from Other Funds

As of June 30, 2024, interfund receivables and payables were as follows:

Receivable Fund	Payable Fund	Amount	Purpose
General Fund	Transportation Fund	$ 1,665,116	Overdrawn Cash
General Fund	Nonmajor Govermental Funds	254,272	Overdrawn Cash
General Fund	Rail Spur Services Fund	1,715,438	Overdrawn Cash
General Fund	Fiber Optic & Communication Tower Fund	855,008	Overdrawn Cash
General Fund	Other Enterprise Funds	542,468	Overdrawn Cash
General Fund	Internal service funds	293,344	Overdrawn Cash
	Total	$ 5,325,646	

Current interfund balances arise in the normal course of operations to cover cash shortages and are expected to be repaid shortly after the end of the fiscal year.

NOTE 4: INTERFUND BALANCES AND TRANSACTIONS (CONTINUED)

Transfers In/Out

Interfund transfers for the year ended June 30, 2024 were as follows:

Transfers In	Transfers Out	Amount	Purpose
General Fund	Other Governmental Funds	$ 694,574	Administrative Costs
	Subtotal	694,574	
Non-Major Governmental Funds	Other Governmental Funds	1,122,667	Administrative Costs
	Subtotal	1,122,667	
Water Services	Other Governmental Funds	317,489	Administrative Costs
	Subtotal	317,489	
Wastewater Services	Other Governmental Funds	372,296	Administrative Costs
	Subtotal	372,296	
Information Technology	Other governmental funds	112,903	Administrative Costs
	Subtotal	112,903	
	Total	**$ 2,619,929**	

Transfers were made from Other Governmental Funds to General, Water Services, Wastewater Services, and Information Technology Fund for $1,497,263 for administration costs.

NOTE 5: CAPITAL ASSETS

A. Governmental Activities

Summary of changes in capital assets for governmental activities for the year ended June 30, 2024 are as follows:

	Balance July 1, 2023	Additions	Deletions	Transfer from Business Type	Balance June 30, 2024
Capital assets, not being depreciated/amortized					
Land	$ 9,694,125	$ -	$ -	$ -	$ 9,694,125
Construction in Progress	1,009,419	9,121,809	-	-	10,131,228
Total capital assets, not being depreciated/amortized	10,703,544	9,121,809	-	-	19,825,353
Capital assets, being depreciated/amortized					
Buildings and Improvements	31,304,401	717,429	-	-	32,021,830
Improvements, other than buildings	5,898,779	-	-	-	5,898,779
Machinery and Equipment	4,080,268	133,817	-	-	4,214,085
Automotive equipment	3,501,548	467,646	(164,618)	-	3,804,576
Infrastructure	71,099,663	735,813	-	18,915	71,854,391
Subscription Asset	1,005,546	72,565	(15,695)	-	1,062,416
Total capital assets, being depreciated/amortized	116,890,205	2,127,270	(164,618)	18,915	118,856,077
Accumulated Depreciation/Amortization:					
Buildings and Improvements	(21,579,623)	(825,320)	-	-	(22,404,943)
Improvements, other than buildings	(1,882,876)	(243,530)	-	-	(2,126,406)
Machinery and Equipment	(3,318,032)	(203,815)	-	-	(3,521,847)
Automotive equipment	(2,696,295)	(316,526)	164,618	-	(2,848,203)
Infrastructure	(46,674,455)	(1,786,288)	-	-	(48,460,743)
Subscription Asset	(154,237)	(216,289)	15,695	-	(354,831)
Total accumulated depreciation/amortization	(76,305,518)	(3,591,768)	164,618	-	(79,716,973)
Total capital assets, being depreciated/amortized, net	40,584,687	(1,464,498)	-	18,915	39,139,104
Total capital assets, net	$ 51,288,231	$ 7,657,311	$ -	$ 18,915	$ 58,964,457

NOTE 5: CAPITAL ASSETS (CONTINUED)

Depreciation expense was charged to functions/programs as follows:

General government	$ 117,990
Public safety	478,186
Public Works	2,438,471
Culture and recreation	445,844
Internal Service Funds	111,277
Total depreciation/amortization expenses	$ 3,591,768

B. Business-Type Activities

Summary of changes in capital assets for business-type activities for the year ended June 30, 2024 are as follows:

	Balance July 1, 2023	Additions	Deletions	Transfer to Governmental Activities	Balance June 30, 2024
Capital assets, not being depreciated/amortized					
Land	$ 628,861	$ -	$ -	$ -	$ 628,861
Construction in Progress	3,153,561	265,413	-	-	3,418,974
Total capital assets, not being depreciated/amortized	3,782,422	265,413	-	-	4,047,835
Capital assets, being depreciated/amortized					
Buildings and Improvements	6,821,633	-	-	-	6,821,633
Improvements, other than buildings	2,682,991	4,883	-	-	2,687,874
Machinery and Equipment	5,753,522	8,174	-	-	5,761,696
Automotive equipment	1,471,052	411,056	(65,527)	-	1,816,581
Infrastructure	60,346,801	2,572,078	-	(18,915)	62,899,964
Subscription Asset	126,570	-	-	-	126,570
Total capital assets, being depreciated/amortized	77,202,569	2,996,191	(65,527)	(18,915)	80,114,318
Accumulated Depreciation/amortization:					
Buildings and Improvements	(3,854,146)	(171,687)	-	-	(4,025,833)
Improvements, other than buildings	(722,395)	(92,648)	-	-	(815,043)
Machinery and Equipment	(2,934,777)	(255,850)	-	-	(3,190,627)
Automotive equipment	(1,183,294)	(119,371)	65,527	-	(1,237,138)
Infrastructure	(27,459,272)	(1,750,138)	-	-	(29,209,410)
Subscription Asset	(23,515)	(27,419)	-	-	(50,934)
Total accumulated depreciation/amortization	(36,177,399)	(2,417,113)	65,527	-	(38,528,985)
Total capital assets, being depreciated/amortized, net	41,025,170	579,078	-	(18,915)	41,585,333
Total capital assets, net	$ 44,807,592	$ 844,491	$ -	$ (18,915)	$ 45,633,168

Depreciation/amortization expenses for business-type activities for the year ended June 30, 2024 are as follows:

Water Services	$ 1,087,834
Wastewater Services	854,431
Rail Spur Services	199,921
Refuse Collection Services	9,988
Transit Services	98,045
Fiber Optic & Communication Tower	166,894
Total depreciation/amortization expenses	$ 2,417,113

NOTE 6: LEASES AND SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS

A. Lease Receivable and Inflows of Resources

The City, as a lessor, had entered into 87 lease agreements involving land and infrastructure. Out of these, 21 are qualified leases under GASB Statement No. 87. The related receivables of these leases were initially measured on July 1, 2021, with the City's adoption of the new lease standards. The City also had deferred inflows of resources during the fiscal year totaling $2,701,136. This total includes $329,926 of lease revenue, $52,236 of interest revenue and $10,121 of variable and other payments excluded in the initial measurement of the lease receivables. The following is a summary of the 21 qualified leases and description of the lease arrangements:

	Lease Receivable			Inflows of Resources	
Lease	Balance at 6/30/2023	Principal Payments	Balance at 6/30/2024	Lease Revenue	Interest Revenue
Land	$ 1,135,903	$ (160,286)	$ 975,617	$ 197,573	$ 28,136
Infrastructure	1,975,837	(124,099)	1,851,738	132,353	24,100
Total	$ 3,111,740	$ (284,385)	$ 2,827,355	$ 329,926	$ 52,236

Land Leases - The City is the lessor for 4 ground lease agreements related to land including railroad track, certain tide and submerged lands with varied terms and the latest expiring on December 31, 2015. Interest rates vary between .947% to 1.802%. Total payments for the current year ranged from $5,265 to $32,000.

Infrastructure Leases - The City entered into 17 lease agreements with fiber optic networks for commercial fiber user fees related to telecommunications. These agreements are for the installation, operation, and maintenance of telecommunication sites, mounting structures and equipment associated with the transmission and reception of radio communication signals. These agreements are all qualified leases under GASB Statement No. 87 with periods covering various ranges and the latest expiring on August 2, 2039. Interest rates range from 0.308% to 1.612%. Total payments for the current year varied from $1,206 to $76,343.

Future annual lease receivables as of June 30, 2024, are as follows:

	Governmental Activities		
Fiscal Year Ended June 30	Principal	Interest	Total
2025	$ 163,093	$ 11,402	$ 174,495
2026	165,962	9,583	175,545
2027	168,892	7,733	176,625
2028	114,577	5,866	120,443
2029	58,374	4,812	63,186
2030-2034	304,719	11,208	315,927
Total	$ 975,617	$ 50,604	$ 1,026,221

NOTE 6: LEASES AND SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS (CONTINUED)

Fiscal Year Ended June 30	Business-Type Activities		
	Principal	Interest	Total
2025	$ 106,771	$ 29,479	$ 136,250
2026	108,763	28,046	136,809
2027	113,444	26,540	139,984
2028	95,669	25,021	120,690
2029	88,211	23,634	111,845
2030-2034	484,052	95,699	579,751
2035-2039	490,349	56,390	546,739
2040-2044	296,460	22,230	318,690
2045-2046	68,019	1,226	69,245
Total	$ 1,851,738	$ 308,265	$ 2,160,003

The remaining 13 agreements that are not qualified under GASB Statement No. 87 are either short-term in nature, do not meet the City's threshold or outside the scope of the standard. These non-qualified lease agreements have not been recognized and measured as part of the City's lease receivable, and the receipts related to these agreements are recognized as revenue as appropriate under standard GAAP revenue recognition rules.

B. Subscription-Based Information Technology Arrangements (SBITA)

The City has entered into various SBITAs as the subscriber for the use of Software. An initial subscription liability was recorded in the amount of $178,950 during the current fiscal year. The terms of these subscriptions range from 16 to 72 months. As of June 30, 2024, the total value of the subscription liability was $699,471. The City is required to make annual principal and interest payments ranging from $42 to $38,500. The subscriptions have interest rates ranging from 1.85% to 3.25%. Information on the subscription assets as of June 30, 2024 are as follows:

	Governmental Activities	
Subscription Type	Amount of SBITA Capital Assets	Accumulated Amortization
Software as a service	$ 1,062,416	$ 354,829
Subtotal - governmental activities	$ 1,062,416	$ 354,829

NOTE 6: LEASES AND SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS (CONTINUED)

Business-type Activities		
Subscription Type	Amount of SBITA Capital Assets	Accumulated Amortization
Software as a service	$ 126,570	$ 50,934
Subtotal - business activities	$ 126,570	$ 50,934
Total	$ 1,188,986	$ 405,763

	Balance July 1, 2023	Additions	Deletions	Balance June 30, 2024	Due Within One Year
Governmental Activities	$ 783,991	$ 71,816	$ 224,698	$ 631,109	$ 189,074
Business-type Activities	96,718	-	28,157	68,561	19,482
Total	$ 880,709	$ 71,816	$ 252,855	$ 699,670	$ 208,556

The future principal and interest subscription payments as of June 30, 2024, were as follows:

Fiscal Year Ending June 30,	Governmental Activities		Business-type Activities		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2025	$ 189,074	$ 12,771	$ 19,482	$ 3,913	$ 208,556	$ 16,684
2026	176,998	9,389	19,863	2,471	196,861	11,860
2027	128,604	6,089	14,474	1,075	143,078	7,164
2028	131,802	3,156	14,741	543	146,543	3,699
2029	4,631	142	-	-	4,631	142
Totals	$ 631,109	$ 31,547	$ 68,561	$ 8,001	$ 699,670	$ 39,548

NOTE 7: LONG-TERM DEBT

The City's long-term debt payable for the business-type activities, and fiduciary funds at June 30, 2024 are as follows:

	Final Maturity	Remaining Interest Rate	Remaining Annual Principal Installments	Original Issue Amounts	Outstanding at June 30, 2024
Business-Type Activities					
Direct Borrowing					
Santa Fe Ranch - Capacity	2024	4.00%	$16,245 - $34,354	$ 966,222	$ -
Total Business-Type Activities				$ 1,656,383	$ -
Fiduciary Funds					
Public Borrowings:					
2016 Refunding Tax Allocation Bonds, Series A	2037	4.75%	$470,000 - $845,000	$ 12,530,000	$ 9,010,000
Total Fudiciary Funds				$ 12,530,000	$ 9,010,000

NOTE 7: LONG-TERM DEBT (CONTINUED)

A. Governmental and Business-Type

Summary of changes in governmental and business-type activities long-term debt for the year ended June 30, 2024 are as follows:

	Balance June 30, 2023	Additions	Deletions	Balance June 30, 2024	Amount Due Within One Year
Governmental activities					
Subscriptions liability	$ 783,991	$ 71,816	$ 224,698	$ 631,109	$ 189,074
Total governmental activities	$ 783,991	$ 71,816	$ 224,698	$ 631,109	$ 189,074
Business-type activities					
Loan Payable	$ 68,038	$ -	$ 68,038	$ -	$ -
Subscriptions liability	96,718	-	28,157	68,561	19,482
Total business-type activities	$ 164,756	$ -	$ 96,195	$ 68,561	$ 19,482

Santa Fe Reach - Capacity - Loan Agreement - Wastewater Enterprise - Original Amount $966,222

A loan agreement was entered into in July, 2003, with North of the River Sanitary District (District) to purchase pipeline capacity in their regional wastewater collection pipeline. The City purchased this capacity from the District for the Santa Fe Reach project. The terms of the agreement are based on semi-annual payments at a rate of 4.0% per annum for a twenty (20) year term. The loan was paid off as of June 30, 2024.

NOTE 7: LONG-TERM DEBT (CONTINUED)

B. Fiduciary Funds

Summary of changes in fiduciary funds long-term debt for the year ended June 30, 2024 are as follows:

	Balance July 1, 2023	Additions	Deletions	Balance June 30, 2024	Amount Due Within One Year	Amount Due In More Than One Year
2016 Refunding Tax Allocation Bonds, Series A	$ 9,535,000	$ -	$ (525,000)	$ 9,010,000	$ 545,000	$ 8,465,000
Less Deferred Amounts						
Bond discounts	(152,559)	-	11,301	(141,258)	-	(141,258)
Total	$ 9,382,441	$ -	$ (513,699)	$ 8,868,742	$ 545,000	$ 8,323,742

2016 Refunding Tax Allocation Bonds, Series A – Original Issue $12,530,000

On December 28, 2016, the Agency issued Successor Agency to the Shafter Community Development Agency Taxable Tax Allocation Refunding Bonds, 2016 Series A in the amount of $12,530,000, maturing through 2036 in annual principal payments ranging in amounts from $470,000 to $880,000. Interest is payable semi-annually ranging from 1.375% to 4.375%. The proceeds of the bonds were used to decrease the 2006 Tax Allocation Bonds Series A Project Area No. 1 original issue $9,150,000 and 2006 Tax Allocation Bonds Series A Project Area No. 2 original issue $6,685,000. The bonds are secured by pledged tax revenues on the taxable property within the former Shafter Community Development Project Area. Bonds outstanding at June 30, 2024 were $9,010,000.

In the event of default, bond owners will be limited to enforcing the obligation of the Agency to repay the Bonds on an annual basis to the extent of the Pledged Tax Revenues. No real or personal property in the Project Areas is pledged to secure the Bonds, and it is not anticipated that the Agency will have available moneys sufficient to redeem all of the Bonds upon the occurrence of an Event of Default.

The annual debt service requirements on the loan outstanding at June 30, 2024, were as follows:

Year Ending June 30, 2024	Principal	Interest	Total
2025	$ 545,000	$ 362,450	$ 907,450
2026	565,000	344,060	909,060
2027	585,000	324,288	909,288
2028	600,000	301,300	901,300
2029	625,000	275,269	900,269
2030-2034	3,560,000	945,075	4,505,075
2035-2037	2,530,000	169,312	2,699,312
Total	$ 9,010,000	$ 2,721,754	$ 11,731,754

NOTE 8: COMPENSATED ABSENCES

Summary of changes in compensated absences for the year ended June 30, 2024 is as follows:

	Balance July 1, 2023	Additions	Deletions	Balance June 30, 2024	Due Within One Year
Governmental Acitivies	$ 900,502	$ 336,758	$ -	$ 1,237,260	$ 884,602
Business-Type Activies	162,559	151,228	-	313,787	164,059
Total	$ 1,063,061	$ 487,986	$ -	$ 1,551,047	$ 1,048,661

NOTE 9: NON-CITY OBLIGATION

The following bond issues are not reported in the City's financial statements, because they are special obligations payable solely from and secured by specific revenue sources described in the resolutions and official statements of the respective issues. Neither the faith and credit nor the taxing power of the City, the County, the State of California, or any political subdivision thereof, is pledged for payment of these bonds.

	Original Amount	Outstanding Balance June 30, 2024
Assessment Bonds	$ 155,143	$ 72,500
Variable Rate Demand Industrial Development 1999 Revenue Bonds	3,500,000	830,000
Total	$ 3,655,143	$ 902,500

Assessment Bonds - Original Issue $155,143

On December 21, 1994, the City issued a Limited Obligation Improvement Bond, Assessment District No. 92-1, for the North Park/North Shafter Water Project. The principal amount of $155,143 and matures in increments through 2034 in semi-annual principal payments ranging in amounts from $1,253 to $8,100. Interest is payable semi-annually at 4.5% per annum. The principal amount of bonds outstanding at June 30, 2024, was $72,500.

Variable Rate Demand Industrial Development 1999 Revenue Bonds - Original Issue $3,500,000

On June 2, 1999, the Shafter Industrial Development Authority issued the Variable Rate Demand Industrial Development Revenue Bonds, Series 1999 in the amount of $3,500,000. The principal amount matures in increments through 2029 in annual principal payments ranging in amount from $65,000 to $195,000. The bonds bear a variable interest rate. The outstanding amount of the bonds at June 30, 2024 was $830,000.

NOTE 10: PENSION PLANS

A. General Information about the Pension Plans

Plan Descriptions

All qualified permanent and probationary employees are eligible to participate in either the City's Miscellaneous Employee Pension Plan (Miscellaneous Plan) or Safety Employee Pension Plan (Safety Plan), both of which are cost-sharing multiple employer defined benefit pension plans administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plans are established by State statute and City resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members of the Miscellaneous Plan and Safety Plan with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit or the Optional Settlement 2W Death Benefit. The cost-of-living adjustments for the plan are applied as specified by the Public Employees' Retirement Law.

NOTE 10: PENSION PLANS (CONTINUED)

Benefits Provided

The Plans' provisions and benefits in effect at June 30, 2023, measurement date, are:

	Miscellaneous	
Hire date	Prior to January 1, 2013	On or after January 1, 2013
Benefit formula	2.0% @ 55	2% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	Monthly for life	Monthly for life
Retirement age	50 - 55	52 - 67
Monthly benefits, as a % of eligible compensation	2.00%	2.00%
Required employee contribution rates	7.000%	6.985%
Required employer contribution rates	10.880%	6.985%
Final annual compensation	1 year	1 year

	Safety	
Hire date	Prior to January 1, 2013	On or after January 1, 2013
Benefit formula	2.5% @ 55	2% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	Monthly for life	Monthly for life
Retirement age	50	50 - 63
Monthly benefits, as a % of eligible	20% to 2.5%	1.092% to
Required employee contribution rates	7.000%	13.034%
Required employer contribution rates	21.790%	13.130%
Final annual compensation	1 year	1 year

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the year ended June 30, 2024, the contributions recognized as part of pension expense for each Plan were as follows:

	Miscellaneous	Safety	Total
Contributions - employer	$ 706,899	$ 483,198	$ 1,190,097

NOTE 10: PENSION PLANS (CONTINUED)

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2024, the City reported net pension liabilities for its proportionate shares of the Net Pension Liability/(Asset) of the Plans as follows:

	Miscellaneous	Safety	Total
Proportionate share of net pension liability/(asset)	$ 2,757,166	$ 1,630,527	$ 4,387,693

The City's net pension liability/(asset) for each Plan is measured as the proportionate share of the net pension liability/(asset). The net pension liability/(asset) of each of the Plans is measured as of June 30, 2023, and the total pension liability/(asset) for each Plan used to calculate the net pension liability/(asset) was determined by an actuarial valuation as of June 30, 2022 rolled forward to June 30, 2023 using standard update procedures. The City's proportion of the net pension liability/(asset) was based on a projection of the City's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. The City's proportionate share of the net pension liability/(asset) for each Plan as of June 30, 2022 and 2023 was as follows:

	Miscellaneous	Safety	Total
Proportion - June 30, 2022	0.00035%	-0.00078%	-0.00043%
Proportion - June 30, 2023	0.00055%	0.00013%	0.00068%
Change - Increase(Decrease)	0.00021%	0.00091%	0.00111%

For the year ended June 30, 2024, the City recognized pension expense/(income) of $5,236,645. At June 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Miscellaneous Plan		
	Deferred Outflows of Resources	Deferred Inflows of Resources
Contribution made after the measurement date	$ 706,899	$ -
Difference between expected and actual experiences	140,851	(21,849)
Change of assumption	166,463	-
Net difference between projected and actual earnings on pension plan investments	446,410	-
Adjustment due to differences in proportions	4,295,396	-
Differences between contributions and proportionate share	-	(2,266,706)
Total	$ 5,756,019	$ (2,288,555)

NOTE 10: PENSION PLANS (CONTINUED)

Safety Plan

	Deferred Outflows of Resources	Deferred Inflows of Resources
Contribution made after the measurement date	$ 483,198	$ -
Difference between expected and actual experiences	119,711	(10,249)
Change of assumption	95,160	-
Net difference between projected and actual earnings on pension plan investments	223,137	-
Adjustment due to differences in proportions	1,399,058	-
Differences between contributions and proportionate share	-	(886,530)
Total	$ 2,320,264	$ (896,779)

Aggregate Total

	Deferred Outflows of Resources	Deferred Inflows of Resources
Contribution made after the measurement date	$ 1,190,097	$ -
Difference between expected and actual experiences	260,562	(32,098)
Change of assumption	261,623	-
Net difference between projected and actual earnings on pension plan investments	669,547	-
Adjustments due to differences in proportions	5,694,454	-
Differences between contributions and proportionate share	-	(3,153,236)
Total	$ 8,076,283	$ (3,185,334)

For the Miscellaneous Plan and Safety Plan, $569,834 and $453,710, respectively, was reported as deferred outflows of resources related to pensions resulting from City's contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability/(asset) in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Period ended June 30,	Deferred Outflows/(Inflows) of Resources	
	Miscellaneous Plan	Safety Plan
2025	$ 1,628,531	$ 497,614
2026	971,759	284,893
2027	147,466	151,551
2028	12,809	6,229
Total	$ 2,760,565	$ 940,287

NOTE 10: PENSION PLANS (CONTINUED)

Actuarial Assumptions

The total pension liabilities in the June 30, 2022 actuarial valuations were determined using the following actuarial assumptions:

Actuarial Cost Method	Entry Age Normal in accordance with the requirements of GASB Statement No. 68.
Actuarial Assumptions	
Discount Rate	6.90%
Inflation	2.30%
Salary Increases	Varies by Entry Age and Service
Investment Rate of	6.90%
Mortality Rate Table	Derived using CalPERS' Membership Data for all Funds. The mortality table used was developed based on CalPERS' specific data. The table includes 15 years of mortality improvements using Society of Actuaries Scale BB.
Post Retirement Benefit Increase	Contract COLA up to 2.30% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.75% thereafter.

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2017 valuation were based on the results of a December 2017 actuarial experience study for the period 1997 to 2015. Further details of the Experience Study can be found on the CalPERS website.

Discount Rate

In determining the long-term expected rate of return, CalPERS took into account, both short-term and long-term market return expectations as well as the expected pension fund cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

NOTE 10: PENSION PLANS (CONTINUED)

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These geometric rates of return are net of administrative expenses.

Asset Class	New Strategic Allocation	Real Return Years 1 - 10[1,2]
Global Equity - cap-weighted	30.00%	4.45%
Global Equity - non-cap-weighted	12.00%	3.84%
Private Equity	13.00%	7.28%
Treasury	5.00%	0.27%
Mortgage-backed Securities	5.00%	0.50%
Investment Grade Corporates	10.00%	1.56%
High Yield	5.00%	2.27%
Emerging Market Debt	5.00%	2.48%
Private Debt	5.00%	3.57%
Real Estate	15.00%	3.21%
Leverage	-5.00%	-0.59%

[1] An expected inflation of 2.30% was used for this period.

[2] Figures are based on the 2021-22 Asset Liability Management study.

The discount rate used to measure the total pension liability was 6.90% for the plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 6.90% discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 6.90% is applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report called “GASB Crossover Testing Report” that can be obtained from the CalPERS website under the GASB 68 Section.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the City’s proportionate share of the net position liability for the Plan, calculated using the discount rate for each Plan, as well as what the City’s proportionate share of the Net Pension Liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	Discount Rate -1% 5.90%	Current Discount 6.90%	Discount Rate +1% 7.90%
Miscellaneous	$ 9,785,881	$ 2,757,166	$ (3,028,070)
Safety	4,887,156	1,630,527	(1,031,998)
Total	$ 14,673,037	$ 4,387,693	$ (4,060,068)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan’s fiduciary net position is available in the separately issued CalPERS financial reports.

NOTE 10: PENSION PLANS (CONTINUED)

C. Payable to the Pension Plan

At June 30, 2023, the City had no outstanding amounts owed to the pension plan for contributions for the year ended June 30, 2024.

NOTE 11: OTHER POSTEMPLOYMENT HEALTH BENEFITS

A. General Information about OPEB

Plan Description

The City provides postemployment health benefits through a single-employer defined benefit plan administered by the City. Employees of the Miscellaneous bargaining group and other non-represented employees, who retire from the City with ten years or more of contiguous City service, are eligible for a Post-Retirement Health Benefit for themselves and spouse or child or children. This benefit is finite in nature and provides for the cost of benefits for one year only. This cost is computed at the rate of the current health care premiums and the current dental premiums, in place at the time of retirement.

Eligibility

Employees of the City are eligible for retiree health benefits if they retire within 120 days of their separation date. Membership in the plan consisted of the following at June 30, 2023, the date of the latest actuarial valuation:

Active plan members	81
Retirees	3
Total	84

Contributions

The obligation of the City to contribute to the plan is established and may be amended by the Board of Directors. The Board of Directors has established a policy of funding the actuarially determined contribution (ADC) on a pay as you go basis. For the fiscal year ended June 30, 2024, the City's average contribution rate was 0.33% of covered - employee payroll. Employees are not required to contribute to the plan.

B. Total OPEB Liability, OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

Total OPEB Liability

The City's total OPEB liability was measured as of June 30, 2023. The total OPEB liability used to calculate the TOTAL OPEB liability was determined by an actuarial valuation as of June 30, 2023. The total OPEB liability at June 30, 2024 was $1,035,120.

NOTE 11: OTHER POSTEMPLOYMENT HEALTH BENEFITS (CONTINUED)

Actuarial Assumptions

The total OPEB liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate	3.65%
Inflation	2.50%
Aggregate payroll increases	2.75%
Expected long-term investment rate of return	n/a
Mortality, Termination, and Disability	CalPERS 2000-2019 Experience Study
Mortality Improvement Scale	Post-retirement mortality projected fully generational with Scale MP-2021
Healthcare Trend Rate - Non-Medicare	An annual healthcare cost trend rate of 8.50% initially reduced by decrements to an ultimate of 3.45% therefore.
Healthcare Trend Rate - Medicare	An annual healthcare cost trend rate of 6.25% initially reduced by decrements to an ultimate of 3.45% therefore.

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of an actuarial experience study for the period July 1, 2021 through June 30, 2022.

Discount Rate

The discount rate used to measure the total OPEB liability was 3.65 percent. This discount rate is the mid-point, rounded to five basis points, of the range of 3-20 year municipal bond rate indices; S&P Municipal bond 20 Year High Grade Rate Index, Bond Buyer 20-Bond GO Index, and Fidelity GO AA 20 Year Bond Index.

Change in the Total OPEB Liability

	Total OPEB Liability
Balance at June 30, 2023 (6/30/2022 Measurement Date)	$ 996,494
Changes Recognized for the Measurement Period:	
Service Cost	82,817
Interest on the total OPEB liability	36,941
Changes of assumptions	(9,557)
Benefit payments	(71,575)
Net Changes during July 1, 2023 to June 30, 2024	38,626
Balance at June 30, 2024 (6/30/23 Measurement Date)	$ 1,035,120

NOTE 11: OTHER POSTEMPLOYMENT HEALTH BENEFITS (CONTINUED)

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.65 percent) or 1-percentage- point higher (4.65 percent) than the current discount rate:

Plan's Total OPEB Liability/(Asset)		
Discount Rate -1%	Current Discount	Discount Rate +1%
2.65%	3.65%	4.65%
$ 1,124,464	$ 1,035,120	$ 951,432

Sensitivity of the Total OPEB Liability to Changes in the Health Care Cost Trend Rates

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (5.5 percent decreasing to 3.0 percent) or 1-percentage-point higher (7.5 percent decreasing to 5.0 percent) than the current healthcare cost trend rates:

Plan's Total OPEB Liability/(Asset)		
Healthcare Cost Trend Rate -1%	Healthcare Cost Trend Rate	Healthcare Cost Trend Rate +1%
$ 896,203	$ 1,035,120	$ 1,201,979

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2024, the City recognized OPEB expense of $119,817. At June 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of assumptions	$ 152,506	$ 63,834
Differences between expected and actual experience	87,390	279,081
Employer contributions made subsequent to the measurement date	75,843	-
	$ 315,739	$ 342,915

The difference between projected OPEB plan investment earnings and actual earnings is amortized over a five year period. The remaining gains and losses are amortized over the expected average remaining service life. The expected average remaining service life is 12.0 years, which was determined as of July 1, 2021, the beginning of the measurement period, for employees covered by the OPEB plan benefit terms as of the valuation date.

NOTE 11: OTHER POSTEMPLOYMENT HEALTH BENEFITS (CONTINUED)

Amount reported as deferred outflows of resources related to OPEB will be recognized as future OPEB expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2025	$ 59
2026	59
2027	(1,209)
2028	(1,930)
2029	(149)
Thereafter	(99,849)
Total	$ (103,019)

NOTE 12: RISK MANAGEMENT AND SELF-INSURANCE

The City participates with other public entities in a joint venture under a joint powers agreement which establishes the Central San Joaquin Valley Risk Management Authority (CSJVRMA). The relationship between the City and CSJVRMA is such that CSJVRMA is not a component unit of the City for financial reporting purposes. All funds of the City, including the enterprise funds, are included in the above risk management and self-insurance program.

The City is covered for the first $1,000,000 of each general liability claim and $500,000 of each workers' compensation claim through the CSJVRMA. The City has the right to receive dividends or the obligation to pay assessments based on an estimated claims liabilities formula which, among other expenses, includes reported and incurred but not reported (IBNR) claims, and charges the City's account for liability losses under $25,000 and workers' compensation losses under $50,000.

The CSJVRMA participates in an excess pool which provides general liability coverage from $1,000,000 to $29,500,000 and workers' compensation coverage from $500,000 to the statutory limit. The City has had no settlements which exceeded insurance coverage in the last ten fiscal years, and no changes in insurance coverage from the prior year. The City's deductible amount is included with the premiums.

The CSJVRMA is a consortium of fifty-four (54) cities in San Joaquin Valley, California. It was established under the provisions of California Government Code Section 6500 et seq. The CSJVRMA is governed by a Board of Directors, which meets 3 per year, consisting of one member appointed by each member city. The day-to-day business is handled by a management group employed by CSJVRMA. At the termination of the joint powers agreement and after all claims has been settled, any excess or deficit will be divided among the cities in accordance with its governing documents. Financial statements for CSJVRMA can be obtained at csjvrma.org.

The audited financial position and results of operations for the CSJVRMA as of and for the year ended June 30, 2024, are presented below:

Total Assets	$ 179,635,612
Total Liabilities	$ 144,400,470
Net Position	$ 35,235,142
Operating Revenues	$ 89,306,501
Operating Expenses	$ 94,324,180
Nonoperating Revenues (Expenses)	$ 6,290,415
Change in Net Position	$ 1,272,736

NOTE 13: OTHER REQUIRED DISCLOSURES

A. Deficit Net Position/Fund Balances

At June 30, 2024, the following funds had deficit net position or deficit unrestricted net position, which will be eliminated through the reduction in future expenses and/or the use of new funding sources:

Fund Type	Funds	Deficit
Governmental Funds	Transportation	$ (1,741,516)
	Housing and Community Development	(844)
Proprietary Funds	Transit	(86,902)
Internal Service Funds	Building Maintenance	(68,597)
	Liability Coverage	(641)
	Vehicle Maintenance	(21,687)
Fiduciary Funds	RDA Successor Agency	(8,910,049)

NOTE 14: COMMITMENTS AND CONTINGENCIES

The excess expenditure over appropriations for the General Government function in the General Fund was related to a sales tax sharing agreement whereby the City is required to pay a designated portion of sales tax dollars generated to a 3rd party. This excess is offset by excess revenue over the amount budgeted in taxes revenue in the General Fund.

Litigation

There are various claims and legal actions pending against the City for which no provision has been made in the accompanying general purpose financial statements. In the opinion of the City attorney and City management, liabilities arising from these claims and legal actions, if any, will not have an adverse material effect on the financial position of the City.

Grants

The City has received Federal grants for specific purposes that are subject to review and audit by the Federal government. Although such audits could result in expenditure disallowance under grant terms, and any required reimbursements are not expected to be material.

NOTE 14: COMMITMENTS AND CONTINGENCIES (CONTINUED)

Construction Commitments

The following material construction commitments existed at June 30, 2024:

Project Name	Contract Amount	Expenditures as of June 30, 2024	Remaining Commitments
Shafter Aquatic Center Project	$ 2,842,500	$ 1,618,567	$ 1,223,933
Unified Field Services	2,018,209	837,189	1,181,020
Remeidal Transportation	1,310,596	-	1,310,596

State Board of Equalization Local Sales Tax Allocation Petition

In 2010, a petition was filled with the State Board of Equalization challenging the 1% local sales tax allocation for a large Shafter based retailer going back to the fourth quarter of 2009. This petition is ongoing and will most likely not be resolved for several years. In the meantime, the City is continuing to receive the local sales tax revenue from this retailer. Although management and the City's attorney believe the City has a strong case, the City has assigned $17,394,397 of General Fund Balance as a loss contingency reserve in case of an adverse outcome.

NOTE 15: PRIOR PERIOD ADJUSTMENTS

Changes to or within the Reporting Entity

State Grant Fund was previously reported as a major governmental fund during the prior fiscal year. Due to a significant decrease in activity of the fund during the year, it met the requirements of being presented as a nonmajor fund, in accordance with GASB Statement No. 34, during the fiscal year ended June 30, 2024. The effects of that change to or within the financial reporting entity are shown in column of the table below.

Change in Accounting Principle

For the fiscal year ended June 30, 2024, the City adjusted the liability balance of the custodial funds to reclassify the net assets held for the payment of future debt service payments as a liability (due to other agencies). This adjustment was in accordance with new information provided to the City from the GASB during the fiscal year in response to a technical inquiry from the City's auditors. The effect of this change is shown in the table below.

Adjustments to and Restatements of Beginning Balances

During fiscal year 2024, changes to or within the financial reporting entity, an error correction, and the change in accounting principle resulted in adjustments to and restatements of beginning net position and fund net position, as follows:

NOTE 15: PRIOR PERIOD ADJUSTMENTS (CONTINUED)

	June 30, 2023 As Previously Reported	Changes to or within the Reporting Entity	Changes in Accounting Principle	June 30, 2024 As Restated
Governmental funds				
General	$ 67,402,594	$ -	$ -	$ 67,402,594
Transportation	(526,177)	-	-	(526,177)
Traffic Mitgation Improvement	12,796,913	-	-	12,796,913
State Grants	6,091,234	(6,091,234)	-	-
Nonmajor funds	26,498,647	6,091,234	-	32,589,881
Total governmental funds	$ 112,263,211	$ -	$ -	$ 112,263,211
Fiduciary Fund				
Custodial Funds	$ 27,824	$ -	$ (27,824)	$ -
Total fiduciary funds	$ 27,824	$ -	$ (27,824)	$ -

NOTE 16: SUBSEQUENT EVENTS

The City evaluated subsequent events for recognition and disclosure through March 27, 2025, the date which these financial statements were available to be issued. Management concluded that no material subsequent events have occurred since June 30, 2024 that required recognition or disclosure in such financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

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NOTE 1: BUDGETARY INFORMATION

Budgetary Policy and Control

The City Council adopts an annual budget, submitted by the City Manager prior to the beginning of the new fiscal year. Public hearings are conducted prior to its adoption by the City Council. All appropriations lapse at year-end with the exception of capital improvement budgets which lapse when exhausted or within three years if not re- appropriated. The City Council has the legal authority to amend the budget at any time during the fiscal year. The City Manager has the authority to make adjustments to the operating budget within a fund. Transfers of operating budgets between funds or from appropriated reserve accounts, use of unappropriated fund balances, cancellation of appropriation and all changes in capital improvement project budgets require the approval of the City Council. Supplemental appropriations during the fiscal year were not material.

The annual budget is prepared on a basis consistent with generally accepted accounting principles. It is adopted for all governmental type funds, except for Debt Service Funds. The Police Services Fund, Housing and Community Development Fund, Lighting and Landscaping District and MCCF Building and Equipment Replacement Funds did not adopt a budget for year ended June 30, 2024.

The City maintains budgetary controls to ensure compliance with legal provisions embodied in the appropriated budget approved by the City Council. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) for the operating budget is at the fund level.

CITY OF SHAFTER, CALIFORNIA
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual
General Fund
For the Year Ended June 30, 2024

	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Taxes	$ 32,155,770	$ 28,334,501	$ 28,687,975	$ 353,474
Licenses and Permits	1,842,320	2,165,883	1,826,633	(339,250)
Intergovernmental Revenues	14,980	71,961	225,612	153,651
Charges for Services	922,850	922,850	2,266,563	1,343,713
Use of Money and Property	1,237,680	1,237,680	3,987,850	2,750,170
Fines and Fees	33,850	33,850	42,864	9,014
Miscellaneous	339,350	376,936	88,925	(288,011)
Total revenues	**36,546,800**	**33,143,661**	**37,126,422**	**3,982,761**
EXPENDITURES				
Current:				
General government	20,044,011	12,036,176	9,097,268	2,938,908
Public works	5,467,562	6,104,923	5,950,670	154,253
Culture and recreation	358,661	369,819	259,916	109,903
Public safety	9,499,638	11,015,349	9,776,986	1,238,363
Capital Outlay	893,500	1,422,337	2,057,601	(635,264)
Debt service:				
Principal Retirement	-	-	153,922	(153,922)
Total expenditures	**36,263,372**	**30,948,604**	**27,296,363**	**3,652,241**
Excess (deficiency) of revenues over (under) expenditures	**283,428**	**2,195,057**	**9,830,059**	**7,635,002**
OTHER FINANCING SOURCES (USES)				
Transfers In	15,000	15,000	694,574	679,574
Subscription issued	-	-	44,142	44,142
Proceeds on sale of capital assets	-	-	1,170	1,170
Total other financing sources (uses)	**15,000**	**15,000**	**739,886**	**724,886**
Net change in fund balances	**$ 298,428**	**$ 2,210,057**	**10,569,945**	**$ 8,359,888**
Fund balances -beginning			67,402,594	
Fund balances -ending			**$ 77,972,539**	

CITY OF SHAFTER, CALIFORNIA
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual
Transportation
For the Year Ended June 30, 2024

	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Intergovernmental Revenues	$ 850,000	$ 850,000	$ -	$ (850,000)
Use of Money and Property	-	-	(1,939)	(1,939)
Total revenues	**850,000**	**850,000**	**(1,939)**	**(851,939)**
EXPENDITURES				
Capital Outlay	1,637,000	1,637,426	1,213,400	424,026
Total expenditures	**1,637,000**	**1,637,426**	**1,213,400**	**424,026**
Net change in fund balances	**$ (787,000)**	**$ (787,426)**	**(1,215,339)**	**$ (427,913)**
Fund balances (deficit)-beginning			(526,177)	
Fund balances (deficit)-ending			**$ (1,741,516)**	

CITY OF SHAFTER, CALIFORNIA
Schedule of Changes in the Total OPEB Liability and Related Ratios
As of June 30, For the Last Ten Fiscal Years [1]

	2024	2023	2022	2021
Measurement Date	6/30/2023	6/30/2022	6/30/2021	6/30/2020
Total OPEB Liability				
Service cost	$ 82,817	$ 146,857	$ 142,020	$ 128,353
Interest on the total OPEB liability	36,941	28,421	28,307	42,434
Actual and expected experience difference	-	(234,723)	-	(119,666)
Changes in assumptions	(9,557)	(52,435)	4,828	97,708
Benefit payments	(71,575)	(121,118)	(168,970)	(19,108)
Net change in total OPEB liability	38,626	(232,998)	6,185	129,721
Total OPEB liability - beginning	996,494	1,229,492	1,223,307	1,093,586
Total OPEB liability - ending (a)	**$ 1,035,120**	**$ 996,494**	**$ 1,229,492**	**$ 1,223,307**
Covered-employee payroll	$ 10,570,782	$ 9,636,679	$ 10,859,666	$ 8,175,600
Total OPEB liability as a percentage of covered-employee payroll	9.8%	10.3%	11.3%	15.0%

Notes to Schedule:

[1] Historical information is required only for the measurement periods for which GASB 75 is applicable. Fiscal Year 2018 was the first year of implementation. Future years' information will be displayed up to 10 years as information becomes available.

2020	2019	2018	2017
6/30/2019	6/30/2018	6/30/2017	6/30/2016
$ 119,132	$ 87,622	$ 66,630	$ 64,533
41,112	25,248	19,164	17,574
-	166,836	-	-
30,457	107,545	(31,411)	33,613
(80,664)	(42,632)	(42,461)	(14,403)
110,037	344,619	11,922	101,317
983,549	638,930	627,008	525,691
$ 1,093,586	**$ 983,549**	**$ 638,930**	**$ 627,008**
$ 6,904,125	$ 6,654,022	$ 5,982,927	$ 5,594,858
15.8%	14.8%	10.7%	11.2%

CITY OF SHAFTER, CALIFORNIA
Schedule of Proportionate Share of the Net Pension Liability/(Asset)
Miscellaneous Plan
As of June 30, For the Last Ten Fiscal Years '

Reporting Date [1] as of June 30,	Proportion of the Net Pension Liability/(Asset)	Proportionate Share of Net Pension Liability/(Asset)	Covered Payroll	Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of Covered Payroll	Plan's Fiduciary Net Position as a % of the Total Pension Liability
2024	0.00055%	$ 2,757,166	$ 6,893,592	40.0%	78.0%
2023	0.00035%	1,618,281	6,705,334	24.1%	88.3%
2022	0.00000%	(7,086,949)	8,071,316	-87.8%	88.3%
2021	-0.00506%	(550,450)	10,029,113	-5.5%	75.1%
2020	-0.03600%	(1,439,873)	9,962,904	-14.5%	75.3%
2019	-0.05790%	(2,182,345)	9,503,909	-23.0%	75.3%
2018	0.06842%	2,697,227	9,075,068	29.7%	73.3%
2017	0.05028%	1,746,829	8,759,952	19.9%	74.1%
2016	-0.01018%	(279,264)	8,385,083	-3.3%	78.4%
2015	0.15966%	4,009,888	8,140,857	49.3%	79.8%

Notes to Schedule of Proportionate Share of the Net Pension Liability:

Benefit Changes: None

Changes of Assumptions: There were no assumption changes in 2023. Effective with the June 30, 2021 valuation date, the accounting discount rate was reduced from 7.15% to 6.90%.

[1] The proportions and proportionate share of the net pension liability are measured as of one year behind the reporting date. Refer to notes to basic financial statements.

CITY OF SHAFTER, CALIFORNIA
Schedule of Proportionate Share of the Net Pension Liability/(Asset)
Safety Plan
As of June 30, For the Last Ten Fiscal Years

Reporting Date [1] as of June 30,	Proportion of the Net Pension Liability/(Asset)	Proportionate Share of Net Pension Liability/(Asset)	Covered Payroll	Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of Covered Payroll	Plan's Fiduciary Net Position as a % of the Total Pension Liability
2024	0.00013%	$ 1,630,527	$ 3,283,931	49.7%	74.9%
2023	-0.00078%	885,312	1,372,566	64.5%	88.3%
2022	-0.00013%	(2,747,083)	1,604,669	-171.2%	88.3%
2021	-0.00037%	18,262	2,113,776	0.9%	75.1%
2020	-0.00670%	(418,601)	1,983,520	-21.1%	75.3%
2019	-0.01160%	(679,163)	1,896,452	-35.8%	75.3%
2018	0.01888%	1,127,918	1,909,531	59.1%	73.3%
2017	0.01545%	800,238	1,600,988	50.0%	74.1%
2016	-0.00077%	(31,768)	1,369,953	-2.3%	78.4%
2015	0.03114%	1,830,106	1,330,051	137.6%	79.8%

Notes to Schedule of Proportionate Share of the Net Pension Liability:

Benefit Changes: None

Changes of Assumptions: There were no assumption changes in 2023. Effective with the June 30, 2021 valuation date, the accounting discount rate was reduced from 7.15% to 6.90%.

[1] The proportions and proportionate share of the net pension liability are measured as of one year behind the reporting date. Refer to notes to basic financial statements.

CITY OF SHAFTER, CALIFORNIA
Schedule of Plan Contributions
Miscellaneous Plan
As of June 30, For the Last Ten Fiscal Years

Fiscal Year Ending June 30,	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contribution as a % of Covered Payroll
2024	$ 706,899	$ 706,899	$ -	$ 8,356,941	8.5%
2023	569,834	569,834	-	6,893,592	8.3%
2022	500,845	500,845	-	6,705,334	7.5%
2021	637,064	637,064	-	8,071,316	7.9%
2020	843,597	843,597	-	10,029,113	8.4%
2019	795,495	795,495	-	9,962,904	8.0%
2018	803,239	5,075,239	(4,272,000)	9,503,909	53.4%
2017	683,489	683,489	-	9,075,068	7.5%
2016	653,073	653,073	-	8,759,952	7.5%
2015	677,066	2,711,386	(2,034,320)	8,385,083	32.3%

Notes to Schedule of Plan Contributions:

Valuation Date: June 30, 2022

Methods and assumptions used to determine contribution rates:
Actuarial cost method: Entry Age Normal
Amortization method: Varies by date established and source. May be level dollar or level percent of pay and may include direct rate smoothing.
Remaining amortization period: Differs by employer rate plan but not more than 29 years
Inflation: 2.3%
Salary Increases: Varies by entry age and service
Investment rate of return: 6.9%
Cost of Living Adjustments: 2.0%
Retirement age: Based on the 2017 CalPERS Experience Study for the period 1997-2015
Mortality: Based on the 2017 CalPERS Experience Study for the period 1997-2015. Post-retirement mortality rates include 15 years of projected on-going mortality improvements using 90% of Scale MP 2016 published by the Society of Actuaries.

CITY OF SHAFTER, CALIFORNIA
Schedule of Plan Contributions
Safety Plan
As of June 30, For the Last Ten Fiscal Years

Fiscal Year Ending June 30,	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contribution as a % of Covered Payroll
2024	$ 483,198	$ 483,198	$ -	$ 3,706,841	13.0%
2023	453,710	453,710	-	3,283,931	13.8%
2022	439,623	439,623	-	1,372,566	32.0%
2021	413,337	413,337	-	1,604,669	25.8%
2020	361,604	361,604	-	2,113,776	17.1%
2019	320,722	320,722	-	1,983,520	16.2%
2018	349,243	2,034,243	(1,685,000)	1,896,452	107.3%
2017	299,645	299,645	-	1,909,531	15.7%
2016	257,507	257,507	-	1,600,988	16.1%
2015	299,437	299,437	-	1,369,953	21.9%

Notes to Schedule of Plan Contributions:

Valuation Date: June 30, 2022

Methods and assumptions used to determine contribution rates:
Actuarial cost method: Entry Age Normal
Amortization method: Varies by date established and source. May be level dollar or level percent of pay and may include direct rate smoothing.
Remaining amortization period: Differs by employer rate plan but not more than 29 years
Inflation: 2.3%
Salary Increases: Varies by entry age and service
Investment rate of return: 6.9%
Cost of Living Adjustments: 2.0%
Retirement age: Based on the 2017 CalPERS Experience Study for the period 1997-2015
Mortality: Based on the 2017 CalPERS Experience Study for the period 1997-2015. Post-retirement mortality rates include 15 years of projected on-going mortality improvements using 90% of Scale MP 2016 published by the Society of Actuaries.

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SUPPLEMENTARY INFORMATION

Non-Major Governmental Funds

Special Revenue Funds:

Federal Grants Fund - This fund is used to account for various Federal Highway and transportation grants received by the City.

Traffic Safety Fund - This fund is used to account for the City's share of traffic violation fines allocated for traffic enforcement and signage.

SLESF Grants Fund - This fund is used to account for revenues and expenditures associated with front line law enforcement and municipal police services.

State Gasoline Tax Fund - This fund is used to account for the City's share of gasoline taxes that are apportioned under Streets and Highways Code sections 2105, 2106, 2107, and 2107.5 of the State of California. These funds are restricted to activities and purchases that assist in the construction of and maintenance of local roads within the City limits.

Police Services Fund - This fund is used to account for the fines imposed by the County of Kern and local donations to assist with the Drug Awareness and Rehabilitation Education program (DARE).

Asset Forfeiture Fund - This fund is used to account for revenues associated with the sale of assets seized from individuals convicted of drug related crimes. The expenditures of this fund must assist in drug abuse enforcement or education.

Road Maintenance and Rehabilitation Act Fund - This fund is used to account for intergovernmental revenues and expenditures relative to the State of California Road Maintenance and Rehabilitation Act for maintenance or reconstruction related to streets.

Housing and Community Development Fund - This fund is used to account for revenues and expenditures related to programs and projects funded with Housing & Community Development grant proceeds.

Low and Moderate Income Housing Fund - This fund is used to account for balance of the former low and moderate income housing funds of the former Shafter Community Development Agency and revenues and expenditures related to such housing projects and programs.

Lighting and Landscaping District Fund - This fund is used to account for funds received from the lighting and landscaping district to provide for alternative sources of funding for maintenance and service of landscaping and public lighting facilities located within the public areas of the assessment districts.

Capital Projects Funds:

Water Capital Improvement Fund - This fund was established to account for the impact fees charged to developers for the improvements that will become necessary to keep pace with the demands placed on existing plant assets. This allows for an incremental charge for existing capacity to be established that will build additional plant capacity in staged phases.

Wastewater Capital Improvement Fund - This fund was established to account for the impact fees charged to developers for the improvements that will become necessary to keep pace with the demands placed on existing plant assets.

Refuse Capital Improvement Fund - This fund was established to account for the impact fees charged to developers for the cost of new refuse collecting system that will become necessary to keep pace with the demands placed on existing assets.

Capital Projects Funds, Continued:

Park Capital Improvement Fund - This fund was established to account for the park-in-lieu fee that is charged to developers for the cost of new parks or improvements to existing parks.

Capital Assets Replacement Fund - This fund was established to account for the purchase or construction of a new City Hall facility. The purpose of the fund is to set-aside and restricts assets to replace existing facilities in the future.

MCCF Building and Equipment Replacement Fund - This fund is used to account for the activities of the City's small prison equipment and building replacement operations that must be provided under a triple net lease with the owner.

Median Mitigation Improvement Fund - This fund was established to account for expenditures for the cost of median installation related projects that serve more than one project or multiple phases of projects.

State Grant Fund – This fund is used to account for various capital projects funded by state grants.

CITY OF SHAFTER, CALIFORNIA
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2024

	Special Revenue Funds			
	Federal Grants	Traffic Safety	SELSF Grants	State Gasoline Tax
ASSETS				
Cash and investments	$ 1,395,805	$ 305,627	$ 232,580	$ 2,741,840
Receivables:				
Accounts receivable, net	13,909	1,841	2,653	16,473
Due from other governments	502,190	2,798	-	48,341
Prepaid costs	-	-	-	-
Total assets	**1,911,904**	**310,266**	**235,233**	**2,806,654**
LIABILITIES				
Accounts payable	147,808	-	-	-
Due to other funds	-	-	-	-
Total liabilities	**147,808**	**-**	**-**	**-**
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues	59,489	-	-	-
Total deferred inflows of resources	**59,489**	**-**	**-**	**-**
FUND BALANCES (DEFICITS)				
Nonspendable	-	-	-	-
Restricted	1,704,607	310,266	235,233	2,806,654
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	**1,704,607**	**310,266**	**235,233**	**2,806,654**
Total liabilities, deferred inflows of resources, and fund balances (deficits)	**$ 1,911,904**	**$ 310,266**	**$ 235,233**	**$ 2,806,654**

CITY OF SHAFTER, CALIFORNIA
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2024

	Special Revenue Funds			
	Police Services	Asset Forfeiture	Road Maintenance and Rehabilitation Act	Housing and Community Development
ASSETS				
Cash and investments	$ 3,717	$ 203,865	$ 1,020,433	$ 1,026
Receivables:				
Accounts receivable, net	23	1,238	6,024	372
Due from other governments	-	-	95,877	8,501
Prepaid costs	-	-	-	-
Total assets	**3,740**	**205,103**	**1,122,334**	**9,899**
LIABILITIES				
Accounts payable	-	-	-	-
Due to other funds	-	-	-	2,242
Total liabilities	**-**	**-**	**-**	**2,242**
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues	-	-	-	8,501
Total deferred inflows of resources	**-**	**-**	**-**	**8,501**
FUND BALANCES (DEFICITS)				
Nonspendable	-	-	-	-
Restricted	3,740	205,103	1,122,334	-
Assigned	-	-	-	-
Unassigned	-	-	-	(844)
Total fund balances (deficits)	**3,740**	**205,103**	**1,122,334**	**(844)**
Total liabilities, deferred inflows of resources, and fund balances (deficits)	**$ 3,740**	**$ 205,103**	**$ 1,122,334**	**$ 9,899**

CITY OF SHAFTER, CALIFORNIA
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2024

	Special Revenue Funds		Capital Projects Funds	
	Low and Mod Income Housing	Lighting and Landscaping District	Water Capital Improvement	Wastewater Capital Improvement
ASSETS				
Cash and investments	$ 1,810,823	$ 2,239,438	$ 2,185,664	$ 11,160,312
Receivables:				
Accounts receivable, net	11,000	12,405	13,136	67,129
Due from other governments	-	-	-	-
Prepaid costs	-	837	-	-
Total assets	**1,821,823**	**2,252,680**	**2,198,800**	**11,227,441**
LIABILITIES				
Accounts payable	-	50,206	-	-
Due to other funds	-	252,030	-	-
Total liabilities	**-**	**302,236**	**-**	**-**
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues	-	-	-	-
Total deferred inflows of resources	**-**	**-**	**-**	**-**
FUND BALANCES (DEFICITS)				
Nonspendable	-	837	-	-
Restricted	1,821,823	1,949,607	2,198,800	11,227,441
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	**1,821,823**	**1,950,444**	**2,198,800**	**11,227,441**
Total liabilities, deferred inflows of resources, and fund balances (deficits)	**$ 1,821,823**	**$ 2,252,680**	**$ 2,198,800**	**$ 11,227,441**

CITY OF SHAFTER, CALIFORNIA
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2024

	Capital Projects Funds			
	Refuse Capital Improvement	Park Capital Improvement	Capital Assets Replacement	MCCF Building and Equipment Replacement
ASSETS				
Cash and investments	$ 316,671	$ 336,146	$ 4,742,262	$ 556
Receivables:				
Accounts receivable, net	1,924	1,985	28,808	18
Due from other governments	-	-	-	-
Prepaid costs	-	-	-	-
Total assets	**318,595**	**338,131**	**4,771,070**	**574**
LIABILITIES				
Accounts payable	-	-	-	-
Due to other funds	-	-	-	-
Total liabilities	**-**	**-**	**-**	**-**
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues	-	-	-	-
Total deferred inflows of resources	**-**	**-**	**-**	**-**
FUND BALANCES (DEFICITS)				
Nonspendable	-	-	-	-
Restricted	318,595	338,131	-	-
Assigned	-	-	4,771,070	574
Unassigned	-	-	-	-
Total fund balances (deficits)	**318,595**	**338,131**	**4,771,070**	**574**
Total liabilities, deferred inflows of resources, and fund balances (deficits)	**$ 318,595**	**$ 338,131**	**$ 4,771,070**	**$ 574**

CITY OF SHAFTER, CALIFORNIA
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2024

	Capital Projects Funds		
	Median Mitigation Improvement	State Grants	Total Nonmajor Funds
ASSETS			
Cash and investments	$ 109,446	$ 3,921,786	$ 32,727,997
Receivables:			
Accounts receivable, net	665	22,994	202,597
Due from other governments	-	2,720,900	3,378,607
Prepaid costs	-	-	837
Total assets	**110,111**	**6,665,680**	**36,310,038**
LIABILITIES			
Accounts payable	-	816,889	1,014,903
Due to other funds	-	-	254,272
Total liabilities	**-**	**816,889**	**1,269,175**
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenues	-	-	67,990
Total deferred inflows of resources	**-**	**-**	**67,990**
FUND BALANCES (DEFICITS)			
Nonspendable	-	-	837
Restricted	-	5,848,791	30,091,125
Assigned	110,111	-	4,881,755
Unassigned	-	-	(844)
Total fund balances (deficits)	**110,111**	**5,848,791**	**34,972,873**
Total liabilities, deferred inflows of resources, and fund balances (deficits)	**$ 110,111**	**$ 6,665,680**	**$ 36,310,038**

CITY OF SHAFTER, CALIFORNIA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2024

	Special Revenue Funds			
	Federal Grants	**Traffic Safety**	**SELSF Grants**	**State Gasoline Tax**
REVENUES				
Taxes	$ -	$ -	$ -	$ 561,499
Special assessments	-	-	-	-
Licenses, permits and fees	-	-	-	-
Intergovernmental	1,926,449	-	186,159	-
Use of money and property	99,369	14,139	20,266	126,718
Fines, forfeitures and penalties	-	28,049	-	-
Total revenues	**2,025,818**	**42,188**	**206,425**	**688,217**
EXPENDITURES				
Current:				
Public works	-	-	-	-
Capital outlay	2,799,685	142	-	39,943
Total expenditures	**2,799,685**	**142**	**-**	**39,943**
Excess (deficiency) of revenues over (under) expenditures	**(773,867)**	**42,046**	**206,425**	**648,274**
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(889,997)	-	(205,927)	-
Total other financing sources (uses)	**(889,997)**	**-**	**(205,927)**	**-**
Net change in fund balances	**(1,663,864)**	**42,046**	**498**	**648,274**
Fund balances (deficit)-beginning	3,368,471	268,220	234,735	2,158,380
Restatements - changes to or within the reporting entity	-	-	-	-
Fund balances (deficit)-beginning, restated	3,368,471	268,220	234,735	2,158,380
Fund balances (deficit)-ending	**$ 1,704,607**	**$ 310,266**	**$ 235,233**	**$ 2,806,654**

CITY OF SHAFTER, CALIFORNIA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2024

	Special Revenue Funds			
	Police Services	Asset Forfeiture	Road Maintenance and Rehabilitation Act	Housing and Community Development
REVENUES				
Taxes	$ -	$ -	$ 550,134	$ -
Special assessments	-	-	-	-
Licenses, permits and fees	-	-	-	-
Intergovernmental	-	-	-	65,000
Use of money and property	174	9,439	48,881	3,043
Fines, forfeitures and penalties	-	-	-	-
Total revenues	**174**	**9,439**	**599,015**	**68,043**
EXPENDITURES				
Current:				
Public works	-	-	-	-
Capital outlay	-	-	284,376	-
Total expenditures	**-**	**-**	**284,376**	**-**
Excess (deficiency) of revenues over (under) expenditures	**174**	**9,439**	**314,639**	**68,043**
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	(65,000)
Total other financing sources (uses)	**-**	**-**	**-**	**(65,000)**
Net change in fund balances	**174**	**9,439**	**314,639**	**3,043**
Fund balances (deficit)-beginning	3,566	195,664	807,695	(3,887)
Restatements - changes to or within the reporting entity	-	-	-	-
Fund balances (deficit)-beginning, restated	3,566	195,664	807,695	(3,887)
Fund balances (deficit)-ending	**$ 3,740**	**$ 205,103**	**$ 1,122,334**	**$ (844)**

CITY OF SHAFTER, CALIFORNIA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2024

	Special Revenue Funds		Capital Projects Funds	
	Low and Mod Income Housing	Lighting and Landscaping District	Water Capital Improvement	Wastewater Capital Improvement
REVENUES				
Taxes	$ -	$ -	$ -	$ -
Special assessments	-	983,098	-	-
Licenses, permits and fees	-	-	318,464	1,726,616
Intergovernmental	-	-	-	-
Use of money and property	83,829	96,013	101,208	516,307
Fines, forfeitures and penalties	-	-	-	-
Total revenues	**83,829**	**1,079,111**	**419,672**	**2,242,923**
EXPENDITURES				
Current:				
Public works	-	583,575	-	-
Capital outlay	-	-	-	18,690
Total expenditures	**-**	**583,575**	**-**	**18,690**
Excess (deficiency) of revenues over (under) expenditures	**83,829**	**495,536**	**419,672**	**2,224,233**
OTHER FINANCING SOURCES (USES)				
Transfers in	-	1,122,667	-	-
Transfers out	-	(1,122,667)	-	(336,338)
Total other financing sources (uses)	**-**	**-**	**-**	**(336,338)**
Net change in fund balances	**83,829**	**495,536**	**419,672**	**1,887,895**
Fund balances (deficit)-beginning	1,737,994	1,454,908	1,779,128	9,339,546
Restatements - changes to or within the reporting entity	-	-	-	-
Fund balances (deficit)-beginning, restated	1,737,994	1,454,908	1,779,128	9,339,546
Fund balances (deficit)-ending	**$ 1,821,823**	**$ 1,950,444**	**$ 2,198,800**	**$ 11,227,441**

CITY OF SHAFTER, CALIFORNIA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2024

	Capital Projects Funds			
	Refuse Capital Improvement	Park Capital Improvement	Capital Assets Replacement	MCCF Building and Equipment Replacement
REVENUES				
Taxes	$ -	$ -	$ -	$ -
Special assessments	-	-	-	-
Licenses, permits and fees	-	130,029	-	-
Intergovernmental	-	-	-	-
Use of money and property	14,658	15,575	219,533	(606)
Fines, forfeitures and penalties	-	-	-	-
Total revenues	**14,658**	**145,604**	**219,533**	**(606)**
EXPENDITURES				
Current:				
Public works	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	**-**	**-**	**-**	**-**
Excess (deficiency) of revenues over (under) expenditures	**14,658**	**145,604**	**219,533**	**(606)**
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	**-**	**-**	**-**	**-**
Net change in fund balances	**14,658**	**145,604**	**219,533**	**(606)**
Fund balances (deficit)-beginning	303,937	192,527	4,551,537	1,180
Restatements - changes to or within the reporting entity	-	-	-	-
Fund balances (deficit)-beginning, restated	303,937	192,527	4,551,537	1,180
Fund balances (deficit)-ending	**$ 318,595**	**$ 338,131**	**$ 4,771,070**	**$ 574**

CITY OF SHAFTER, CALIFORNIA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2024

	Capital Projects Funds		
	Median Mitigation Improvement	Formerly Major Funds - State Grants	Total Nonmajor Funds
REVENUES			
Taxes	$ -	$ -	$ 1,111,633
Special assessments	-	-	983,098
Licenses, permits and fees	-	-	2,175,109
Intergovernmental	-	3,126,447	5,304,055
Use of money and property	5,065	170,219	1,543,830
Fines, forfeitures and penalties	-	-	28,049
Total revenues	**5,065**	**3,296,666**	**11,145,774**
EXPENDITURES			
Current:			
Public works	-	-	583,575
Capital outlay	-	3,539,109	6,681,945
Total expenditures	**-**	**3,539,109**	**7,265,520**
Excess (deficiency) of revenues over (under) expenditures	**5,065**	**(242,443)**	**3,880,254**
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	1,122,667
Transfers out	-	-	(2,619,929)
Total other financing sources (uses)	**-**	**-**	**(1,497,262)**
Net change in fund balances	**5,065**	**(242,443)**	**2,382,992**
Fund balances (deficit)-beginning	105,046	-	26,498,647
Restatements - changes to or within the reporting entity	-	6,091,234	6,091,234
Fund balances (deficit)-beginning, restated	105,046	6,091,234	32,589,881
Fund balances (deficit)-ending	**$ 110,111**	**$ 5,848,791**	**$ 34,972,873**

CITY OF SHAFTER, CALIFORNIA
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual
Federal Grants
For the Year Ended June 30, 2024

	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Intergovernmental Revenues	$ 5,088,650	$ -	$ 1,926,449	$ 1,926,449
Use of Money and Property	-	-	99,369	99,369
Total revenues	**5,088,650**	**-**	**2,025,818**	**2,025,818**
EXPENDITURES				
Capital Outlay	6,504,037	3,061,630	2,799,685	261,945
Total expenditures	**6,504,037**	**3,061,630**	**2,799,685**	**261,945**
Excess (deficiency) of revenues over (under) expenditures	**(1,415,387)**	**(3,061,630)**	**(773,867)**	**2,287,763**
OTHER FINANCING SOURCES (USES)				
Transfers Out	(3,000,000)	(3,000,000)	(889,997)	2,110,003
Total other financing sources (uses)	**(3,000,000)**	**(3,000,000)**	**(889,997)**	**2,110,003**
Net change in fund balances	**$ (4,415,387)**	**$ (6,061,630)**	**(1,663,864)**	**$ 4,397,766**
Fund balances -beginning			3,368,471	
Fund balances -ending			**$ 1,704,607**	

CITY OF SHAFTER, CALIFORNIA
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual
Traffic Safety
For the Year Ended June 30, 2024

	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Use of Money and Property	$ 3,000	$ 3,000	$ 14,139	$ 11,139
Fines and Fees	26,520	26,520	28,049	1,529
Total revenues	**29,520**	**29,520**	**42,188**	**12,668**
EXPENDITURES				
Capital Outlay	-	142	142	-
Total expenditures	**-**	**142**	**142**	**-**
Net change in fund balances	**$ 29,520**	**$ 29,378**	**42,046**	**$ 12,668**
Fund balances -beginning			268,220	
Fund balances -ending			**$ 310,266**	

CITY OF SHAFTER, CALIFORNIA
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual
SELSF Grants
For the Year Ended June 30, 2024

	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Intergovernmental Revenues	$ -	$ -	$ 186,159	$ 186,159
Use of Money and Property	-	-	20,266	20,266
Total revenues	**-**	**-**	**206,425**	**206,425**
Excess (deficiency) of revenues over (under) expenditures	**-**	**-**	**206,425**	**206,425**
OTHER FINANCING SOURCES (USES)				
Transfers Out	(15,000)	(15,000)	(205,927)	(190,927)
Total other financing sources (uses)	**(15,000)**	**(15,000)**	**(205,927)**	**(190,927)**
Net change in fund balances	**$ (15,000)**	**$ (15,000)**	**498**	**$ 15,498**
Fund balances -beginning			234,735	
Fund balances -ending			**$ 235,233**	

CITY OF SHAFTER, CALIFORNIA
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual
State Gasoline Tax
For the Year Ended June 30, 2024

	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Taxes	$ 536,990	$ 536,990	$ 561,499	$ 24,509
Use of Money and Property	5,922	5,922	126,718	120,796
Total revenues	**542,912**	**542,912**	**688,217**	**145,305**
EXPENDITURES				
Capital Outlay	634,000	634,000	39,943	594,057
Total expenditures	**634,000**	**634,000**	**39,943**	**594,057**
Net change in fund balances	**$ (91,088)**	**$ (91,088)**	**648,274**	**$ 739,362**
Fund balances -beginning			2,158,380	
Fund balances -ending			**$ 2,806,654**	

CITY OF SHAFTER, CALIFORNIA
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual
Asset Forfeiture
For the Year Ended June 30, 2024

	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Use of Money and Property	$ 3,000	$ 3,000	$ 9,439	$ 6,439
Total revenues	**3,000**	**3,000**	**9,439**	**6,439**
Net change in fund balances	**$ 3,000**	**$ 3,000**	**9,439**	**$ 6,439**
Fund balances -beginning			195,664	
Fund balances -ending			**$ 205,103**	

CITY OF SHAFTER, CALIFORNIA
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual
Road Maintenance and Rehabilitation Act
For the Year Ended June 30, 2024

	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Taxes	$ 423,529	$ 423,529	$ 550,134	$ 126,605
Use of Money and Property	-	-	48,881	48,881
Total revenues	**423,529**	**423,529**	**599,015**	**175,486**
EXPENDITURES				
Current:				
Capital Outlay	466,000	466,000	284,376	181,624
Total expenditures	**466,000**	**466,000**	**284,376**	**181,624**
Net change in fund balances	**$ (42,471)**	**$ (42,471)**	**314,639**	**$ 357,110**
Fund balances-beginning			807,695	
Fund balances -ending			**$ 1,122,334**	

CITY OF SHAFTER, CALIFORNIA
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual
Low and Mod Income Housing
For the Year Ended June 30, 2024

	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Use of Money and Property	25,000	25,000	83,829	58,829
Total revenues	**25,000**	**25,000**	**83,829**	**58,829**
Net change in fund balances	**$ 25,000**	**$ 25,000**	**83,829**	**$ 58,829**
Fund balances (deficit)-beginning			1,737,994	
Fund balances (deficit)-ending			**$ 1,821,823**	

CITY OF SHAFTER, CALIFORNIA
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual
Water Capital Improvement
For the Year Ended June 30, 2024

	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Licenses and Permits	$ 245,000	$ 245,000	$ 318,464	$ 73,464
Use of Money and Property	15,404	15,404	101,208	85,804
Total revenues	**260,404**	**260,404**	**419,672**	**159,268**
Net change in fund balances	**$ 260,404**	**$ 260,404**	**419,672**	**$ 159,268**
Fund balances -beginning			1,779,128	
Fund balances -ending			**$ 2,198,800**	

CITY OF SHAFTER, CALIFORNIA
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual
Wastewater Capital Improvement
For the Year Ended June 30, 2024

	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Licenses and Permits	$ 1,700,000	$ 1,700,000	$ 1,726,616	$ 26,616
Use of Money and Property	60,000	60,000	516,307	456,307
Total revenues	**1,760,000**	**1,760,000**	**2,242,923**	**482,923**
EXPENDITURES				
Capital Outlay	100,000	100,000	18,690	81,310
Total expenditures	**100,000**	**100,000**	**18,690**	**81,310**
Excess (deficiency) of revenues over (under) expenditures	**1,660,000**	**1,660,000**	**2,224,233**	**564,233**
OTHER FINANCING SOURCES (USES)				
Transfers Out	(100,000)	(100,000)	(336,338)	(236,338)
Total other financing sources (uses)	**(100,000)**	**(100,000)**	**(336,338)**	**(236,338)**
Net change in fund balances	**$ 1,560,000**	**$ 1,560,000**	**1,887,895**	**$ 327,895**
Fund balances -beginning			9,339,546	
Fund balances -ending			**$ 11,227,441**	

CITY OF SHAFTER, CALIFORNIA
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual
Refuse Capital Improvement
For the Year Ended June 30, 2024

	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Licenses and Permits	$ 2,329	$ 2,329	$ -	$ (2,329)
Use of Money and Property	3,379	3,379	14,658	11,279
Total revenues	**5,708**	**5,708**	**14,658**	**8,950**
Net change in fund balances	**$ 5,708**	**$ 5,708**	**14,658**	**$ 8,950**
Fund balances -beginning			303,937	
Fund balances -ending			**$ 318,595**	

CITY OF SHAFTER, CALIFORNIA
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual
Park Capital Improvement
For the Year Ended June 30, 2024

	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Licenses and Permits	$ 15,000	$ 15,000	$ 130,029	$ 115,029
Use of Money and Property	544	544	15,575	15,031
Total revenues	**15,544**	**15,544**	**145,604**	**130,060**
Net change in fund balances	**$ 15,544**	**$ 15,544**	**145,604**	**$ 130,060**
Fund balances -beginning			192,527	
Fund balances -ending			**$ 338,131**	

CITY OF SHAFTER, CALIFORNIA
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual
Capital Assets Replacement
For the Year Ended June 30, 2024

	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Licenses and Permits	$ 335,580	$ 335,580	$ -	$ (335,580)
Use of Money and Property	50,000	50,000	219,533	169,533
Total revenues	**385,580**	**385,580**	**219,533**	**(166,047)**
Net change in fund balances	**$ 385,580**	**$ 385,580**	**219,533**	**$ (166,047)**
Fund balances -beginning			4,551,537	
Fund balances -ending			**$ 4,771,070**	

CITY OF SHAFTER, CALIFORNIA
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual
Median Mitigation Improvement
For the Year Ended June 30, 2024

	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Use of Money and Property	$ 1,600	$ 1,600	$ 5,065	$ 3,465
Total revenues	**1,600**	**1,600**	**5,065**	**3,465**
Net change in fund balances	**$ 1,600**	**$ 1,600**	**5,065**	**$ 3,465**
Fund balances -beginning			105,046	
Fund balances -ending			**$ 110,111**	

CITY OF SHAFTER, CALIFORNIA
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual
State Grants
For the Year Ended June 30, 2024

	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Intergovernmental Revenues	$ 10,545,000	$ 545,000	$ 3,126,447	$ 2,581,447
Use of Money and Property	-	-	170,219	170,219
Total revenues	**10,545,000**	**545,000**	**3,296,666**	**2,751,666**
EXPENDITURES				
Capital Outlay	10,545,000	1,888,250	3,539,109	(1,650,859)
Total expenditures	**10,545,000**	**1,888,250**	**3,539,109**	**(1,650,859)**
Net change in fund balances	**$ -**	**$ (1,343,250)**	**(242,443)**	**$ 1,100,807**
Fund balances -beginning			6,091,234	
Fund balances -ending			**$ 5,848,791**	

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Non-Major Enterprise Funds

Transit Services Fund - This fund is used to account for the activities of the government's public transit operations.

CITY OF SHAFTER, CALIFORNIA
Combining Statement of Net Position
Other Enterprise Funds
June 30, 2024

	Business-Type Activities
	Transit Services
ASSETS	
Current assets:	
Receivables:	
Accounts receivable, Net	$ 398,074
Due from other governments	518
Prepaid costs	708
Total current assets	399,300
Noncurrent:	
Capital assets - net of accumulated depreciation	534,673
Total noncurrent assets	534,673
Total assets	**933,973**
DEFERRED OUTFLOWS OF RESOURCES	
Related to pensions	83,462
Related to OPEB	4,366
Total deferred outflows of resources	**87,828**
LIABILITIES	
Current liabilities:	
Accounts payable	4,138
Accrued liabilities	8,099
Deferred revenue	449,794
Due to other funds	542,468
Compensated absences	8,737
Total current liabilities	1,013,236
Noncurrent liabilities:	
Net pension liability	39,979
Total OPEB liability	15,006
Compensated absences	2,538
Total noncurrent liabilities	57,523
Total liabilities	**1,070,759**
DEFERRED INFLOWS OF RESOURCES	
Related to pensions	33,183
Related to OPEB	4,761
Total deferred inflows of resources	**37,944**
NET POSITION	
Invested in Capital Assets	534,673
Unrestricted	(621,575)
Total net position (deficit)	**$ (86,902)**

CITY OF SHAFTER, CALIFORNIA
Combining Statement of Revenues, Expenses and Changes in Net Position
Other Enterprise Funds
For the Year Ended June 30, 2024

	Business-Type Activities
	Transit Services
OPERATING REVENUES	
Charges for services	$ 403,064
Miscellaneous	141,844
Total operating revenues	**544,908**
OPERATING EXPENSES	
Administration	196,087
Salaries and wages	338,102
Materials	3,055
Contractual	7,745
Utilities	13,688
Equipment and supplies	14,746
Maintenance and repair	16,919
Depreciation expense	98,045
Total operating expenses	**688,387**
Operating income (loss)	**(143,479)**
Change in net position	**(143,479)**
Net position-beginning	56,577
Net position (deficit) -ending	**$ (86,902)**

CITY OF SHAFTER, CALIFORNIA
Combining Statement of Cash Flows
Other Enterprise Funds
For the Year Ended June 30, 2024

	Business-Type Activities
	Transit Services
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers	$ 596,628
Payments to suppliers and service providers	(251,093)
Payments to employees for salaries and benefits	(285,703)
Net cash provided by (used for) operating activities	**59,832**
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Payments from other funds on interfund borrowings	351,224
Net cash provided by (used for) noncapital financing activities	**351,224**
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Acquisition and construction of capital assets	(411,056)
Net cash provided by (used for) capital and related financing activities	**(411,056)**
Cash and cash equivalents-beginning	-
Cash and cash equivalents-ending	**$ -**
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES	
Operating income (loss)	$ (143,479)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:	
Depreciation expense	98,045
(Increase) decrease in accounts receivable	(398,074)
(Increase) decrease in prepaid items	(385)
Increase (decrease) in accounts payable	1,532
Increase (decrease) in accrued liabilities	4,034
Increase (decrease) in deposits payable	449,794
Increase (decrease) in compensated absences	7,150
Increase (decrease) in net pension liability	39,315
Increase (decrease) in total OPEB liability	1,900
Total adjustments	203,311
Net cash provided by (used for) operating activities	$ 59,832

Internal Service Funds

Building Maintenance Fund - This fund is used to account for the accumulation and allocation of costs associated with the maintenance of the City Hall building.

Liability Coverage Fund - This fund is used to account for the accumulation and allocation of costs associated with risk management.

Vehicle Maintenance Fund - This fund is used to account for the accumulation and allocation of costs associated with the maintenance of the City fleet of vehicles.

Information Technology Fund - This fund is used to account for the costs associated with automation maintenance of the City's various computers, servers and interdepartmental electronic communications.

CITY OF SHAFTER, CALIFORNIA
Combining Statement of Net Position
Internal Service Funds
June 30, 2024

	Building Maintenance	Liability Coverage	Vehicle Maintenance	Information Technology	Total Internal Service Funds
ASSETS					
Current assets:					
Cash and investments	$ -	$ 12,304	$ 76,494	$ 351,868	$ 440,666
Receivables:					
Accounts receivable	-	14,363	-	-	14,363
Prepaid costs	8,542	-	141	2,815	11,498
Total current assets	8,542	26,667	76,635	354,683	466,527
Noncurrent:					
Capital assets - net of accumulated depreciation/amortization	-	-	-	259,727	259,727
Total noncurrent assets	-	-	-	259,727	259,727
Total assets	**8,542**	**26,667**	**76,635**	**614,410**	**726,254**
DEFERRED OUTFLOWS OF RESOURCES					
Related to pensions	13,094	24,988	40,868	265,352	344,302
Related to OPEB	3,018	1,960	2,242	14,554	21,774
Total deferred outflows of resources	**16,112**	**26,948**	**43,110**	**279,906**	**366,076**
LIABILITIES					
Current liabilities:					
Accounts payable	37,789	16,863	3,345	237	58,234
Accrued liabilities	3,185	1,837	3,388	17,385	25,795
Accrued interest	-	-	-	3,826	3,826
Due to other funds	1,812	-	54,009	237,523	293,344
Subscription liability	-	-	-	54,458	54,458
Compensated absences	2,906	4,982	15,142	24,734	47,764
Total current liabilities	45,692	23,682	75,884	338,163	483,421
Noncurrent liabilities:					
Subscription liability	-	-	-	70,550	70,550
Compensated absences	513	2,208	19,933	3,228	25,882
Net pension liability	17,646	10,754	19,576	127,105	175,081
Total OPEB liability	8,012	4,809	7,354	47,716	67,891
Total noncurrent liabilities	26,171	17,771	46,863	248,599	339,404
Total liabilities	**71,863**	**41,453**	**122,747**	**586,762**	**822,825**
DEFERRED INFLOWS OF RESOURCES					
Related to pensions	19,192	11,465	16,249	105,504	152,410
Related to OPEB	2,196	1,338	2,436	15,809	21,779
Total deferred inflows of resources	**21,388**	**12,803**	**18,685**	**121,313**	**174,189**
NET POSITION					
Net Investment in Capital Assets	-	-	-	134,719	134,719
Unrestricted	(68,597)	(641)	(21,687)	51,522	(39,403)
Total net position (deficit)	**$ (68,597)**	**$ (641)**	**$ (21,687)**	**$ 186,241**	**$ 95,316**

CITY OF SHAFTER, CALIFORNIA
Combining Statement of Revenues, Expenses and Changes in Net Position
Internal Service Funds
For the Year Ended June 30, 2024

	Building Maintenance	Liability Coverage	Vehicle Maintenance	Information Technology	Total Internal Service Funds
OPERATING REVENUES					
Charges for services	$ 545,482	$ 1,141,495	$ 335,479	$ 1,576,915	$ 3,599,371
Miscellaneous	-	22,043	-	1,733	23,776
Total operating revenues	**545,482**	**1,163,538**	**335,479**	**1,578,648**	**3,623,147**
OPERATING EXPENSES					
Administration	92,397	5,883	27,692	42,477	168,449
Salaries and wages	165,123	74,634	170,119	911,671	1,321,547
Contractual	19,384	1,085,089	63,394	199,251	1,367,118
Utilities	156,494	-	8,203	9,535	174,232
Equipment and supplies	20,090	-	18,967	360,714	399,771
Maintenance and repair	136,930	-	5,127	117,740	259,797
Depreciation/amortization expense	-	-	-	111,277	111,277
Total operating expenses	**590,418**	**1,165,606**	**293,502**	**1,752,665**	**3,802,191**
Operating income (loss)	**(44,936)**	**(2,068)**	**41,977**	**(174,017)**	**(179,044)**
NONOPERATING REVENUES (EXPENSES)					
Interest revenue	-	-	-	74,440	74,440
Interest expense	-	(1,986)	(208)	(5,529)	(7,723)
Total nonoperating revenues (expenses)	**-**	**(1,986)**	**(208)**	**68,911**	**66,717**
Income (loss) before capital contributions and transfers	**(44,936)**	**(4,054)**	**41,769**	**(105,106)**	**(112,327)**
Transfers in	-	-	-	112,903	112,903
Change in net position	**(44,936)**	**(4,054)**	**41,769**	**7,797**	**576**
Net position-beginning	(23,661)	3,413	(63,456)	178,444	94,740
Net position (deficit) -ending	**$ (68,597)**	**$ (641)**	**$ (21,687)**	**$ 186,241**	**$ 95,316**

CITY OF SHAFTER, CALIFORNIA
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended June 30, 2024

	Building Maintenance	Liability Coverage	Vehicle Maintenance	Information Technology	Totals
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers	$ 545,482	$ 1,149,175	$ 335,479	$ 1,578,648	$ 3,608,784
Payments to suppliers and service providers	(323,874)	(1,070,430)	(95,888)	(740,013)	(2,230,205)
Payments to employees for salaries and benefits	(211,390)	(61,083)	(158,955)	(774,167)	(1,205,595)
Net cash provided by (used for) operating activities	**10,218**	**17,662**	**80,636**	**64,468**	**172,984**
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Transfers from other funds	-	-	-	112,903	112,903
Interest paid on noncapital debt	-	(1,986)	(208)	(3,938)	(6,132)
Payments from other funds on interfund borrowings	-	-	-	174,487	174,487
Payments to other funds on interfund borrowings	(10,218)	(4,995)	(4,213)	-	(19,426)
Net cash provided by (used for) noncapital financing activities	**(10,218)**	**(6,981)**	**(4,421)**	**283,452**	**261,832**
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisition and construction of capital assets	-	-	-	(28,028)	(28,028)
Principal paid on capital debt	-	-	-	(43,303)	(43,303)
Net cash provided by (used for) capital and related financing activities	**-**	**-**	**-**	**(71,331)**	**(71,331)**
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest on investments	-	1,623	279	75,279	77,181
Net cash provided by (used for) investing activities	**-**	**1,623**	**279**	**75,279**	**77,181**
Net increase (decrease) in cash and cash equivalents	**-**	**12,304**	**76,494**	**351,868**	**440,666**
Cash and cash equivalents-beginning	-	-	-	-	-
Cash and cash equivalents-ending	**$ -**	**$ 12,304**	**$ 76,494**	**$ 351,868**	**$ 440,666**
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE STATEMENT OF NET POSITION					
Cash and investments	$ -	$ 12,304	$ 76,494	$ 351,868	$ 440,666
Total cash and cash equivalents	$ -	$ 12,304	$ 76,494	$ 351,868	$ 440,666
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES					
Operating income (loss)	$ (44,936)	$ (2,068)	$ 41,977	$ (174,017)	$ (179,044)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:					
Depreciation/amortization expense	-	-	-	111,277	111,277
(Increase) decrease in accounts receivable	-	(14,363)	-	-	(14,363)
(Increase) decrease in prepaid items	1,577	-	81	(3,176)	(1,518)
Increase (decrease) in accounts payable	7,447	14,659	(278)	(7,120)	14,708
Increase (decrease) in accrued liabilities	936	604	1,169	2,098	4,807
Increase (decrease) in compensated absences	2,804	5,381	15,728	11,488	35,401
Increase (decrease) in pension and related items	38,532	13,172	21,687	115,200	188,591
Increase (decrease) in OPEB and related items	3,858	277	272	8,718	13,125
Total adjustments	55,154	19,730	38,659	238,485	$ 352,028
Net cash provided by (used for) operating activities	$ 10,218	$ 17,662	$ 80,636	$ 64,468	$ 172,984

Custodial Funds

North Park/North Shafter Fund – This fund accounts for the activities Assessment District No. 92-1.

CITY OF SHAFTER, CALIFORNIA
Combining Statement of Fiduciary Net Position
Custodial Funds
June 30, 2024

	North Park/North	Total Custodial Funds
ASSETS		
Cash and cash equivalents	$ 119,483	$ 119,483
Receivables:		
Accounts receivable	704	704
Total assets	**120,187**	**120,187**
LIABILITIES		
Due to other agencies	37,887	37,887
Deposits payable	82,300	82,300
Total liabilities	**120,187**	**120,187**
NET POSITION		
Restricted for other organizations and governments	-	-
Total net position	**$ -**	**$ -**

CITY OF SHAFTER, CALIFORNIA
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended June 30, 2024

	North Park/North	Total Custodial Funds
ADDITIONS		
Interest and change in fair value of investments	$ 5,378	$ 5,378
Miscellaneous	13,061	13,061
Total additions	**18,439**	**18,439**
DEDUCTIONS		
Interest expense	3,376	3,376
Miscellaneous	15,063	15,063
Total deductions	**18,439**	**18,439**
Net increase (decrease) in fiduciary net position	**-**	**-**
Net position-beginning	27,824	27,824
Restatement - change in accounting principle	(27,824)	(27,824)
Net position-beginning, restated	-	-
Net position-ending	**$ -**	**$ -**

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STATISTICAL SECTION (UNAUDITED)

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STATISTICAL SECTION (UNAUDITED)

This part of the City of Shafter's Annual Comprehensive Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

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Sources: Unless otherwise noted, the information in these schedules was derived from the City's Annual Comprehensive financial reports for the relevant year.

CITY OF SHAFTER, CALIFORNIA
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year				
	2015	2016	2017	2018	2019
Governmental activities:					
Net investment in capital assets	$ 28,413,250	$ 29,611,048	$ 23,168,573	$ 24,858,194	$ 32,365,663
Restricted	7,194,403	8,033,789	993,526	6,352,954	7,547,228
Unrestricted	62,689,600	67,966,535	51,122,765	58,480,562	62,563,324
Total governmental activities	$ 98,297,253	$ 105,611,372	$ 75,284,864	$ 89,691,710	$ 102,476,215
Business-type activities:					
Net investment in capital assets	$ 45,247,744	$ 45,885,714	$ 46,783,879	$ 49,015,719	$ 49,475,583
Unrestricted	1,018,010	(2,124,745)	(6,401,622)	(41,026)	1,276,100
Total business-type activities	$ 46,265,754	$ 43,760,969	$ 40,382,257	$ 48,974,693	$ 50,751,683
Primary government:					
Net investment in capital assets	$ 73,660,994	$ 75,496,762	$ 76,089,267	$ 79,607,499	$ 89,427,684
Restricted	7,194,403	8,033,789	8,968,882	10,736,419	12,846,282
Unrestricted	63,707,610	65,841,790	67,179,252	65,796,359	65,883,414
Total primary government net position	$ 144,563,007	$ 149,372,341	$ 152,237,401	$ 156,140,277	$ 168,157,380

Fiscal Year				
2020	2021	2022	2023	2024
$ 28,413,250	$ 44,475,566	$ 50,263,552	$ 50,504,240	$ 58,333,348
7,194,403	12,674,126	16,868,739	16,868,739	30,091,125
62,689,600	76,928,223	90,338,740	90,338,740	97,718,754
$ 98,297,253	$ 134,077,915	$ 157,471,031	$ 157,711,719	$ 186,143,227
$ 52,032,825	$ 52,007,797	$ 45,200,303	$ 45,200,303	$ 45,564,607
547,708	(488,595)	5,283,253	5,283,253	639,881
$ 52,580,533	$ 51,519,202	$ 50,483,556	$ 50,483,556	$ 46,204,488
$ 95,217,045	$ 96,483,363	$ 95,463,855	$ 95,704,543	$ 103,897,955
9,708,578	12,674,126	16,868,739	16,868,739	30,091,125
70,348,734	76,439,628	95,621,993	95,621,993	98,358,635
$ 175,274,357	$ 185,597,117	$ 207,954,587	$ 208,195,275	$ 232,347,715

CITY OF SHAFTER, CALIFORNIA
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year				
	2015	2016	2017	2018	2019
Expenses:					
Governmental Activities:					
General government	$ 10,672,479	$ 13,149,940	$ 11,956,687	$ 13,874,474	$ 14,252,931
Public safety	4,913,997	4,958,937	6,204,114	5,864,836	6,147,990
Fire	157,422	244,982	292,406	-	-
Public works	4,116,268	4,063,021	4,443,142	4,431,680	4,706,558
Culture & recreation	892,782	1,009,002	1,217,965	1,197,934	1,219,642
Interest on long-term debt	-	-	-	-	-
Total governmental activities expenses	20,752,948	23,425,882	24,114,314	25,368,924	26,327,121
Business-type activities:					
Water	3,171,826	3,481,988	3,458,616	3,879,784	3,963,562
Wastewater	1,744,861	2,085,894	2,149,564	2,489,418	2,374,999
Modified community correctional facility operations	8,619,863	16,001,708	16,799,773	17,079,707	14,766,071
Modified community correctional facility COP	1,004,764	613,376	-	-	-
Refuse collection services	1,030,146	1,151,779	1,200,421	972,840	1,012,346
Transit services	283,836	313,136	347,624	389,616	403,708
Fiber optic & communication tower	67,046	303,043	354,832	320,432	375,556
Rail spur services	383,499	453,795	496,134	469,309	522,698
Total business-type activities expenses	16,305,841	24,404,719	24,806,964	25,601,106	23,418,940
Total primary government expenses	37,058,789	47,830,601	48,921,278	50,970,030	49,746,061
Program Revenues:					
Governmental Activities:					
Charges for services					
General Government	$ 4,910,683	$ 6,759,926	$ 6,857,466	$ 6,728,390	$ 4,415,751
Public safety	1,118,582	161,313	760,305	406,321	1,678,707
Public works	2,188,192	3,112,912	2,630,967	3,603,483	4,495,996
Culture & recreation	145,352	46,168	14,896	13,848	30,402
Operating grants and contributions	19,914	25,142	165,034	164,966	164,296
Capital grants and contributions	8,715,530	1,386,698	1,913,148	1,139,320	1,881,146
Total governmental activities	17,098,253	11,492,159	12,341,816	12,056,328	12,666,298
Business-type activities:					
Charges for services:					
Water	2,972,018	3,198,827	3,141,346	3,698,790	4,436,026
Wastewater	1,360,884	1,514,281	1,640,635	1,798,535	2,021,085
Modified community corrections facility	7,125,399	13,735,074	13,855,918	14,205,083	14,105,693
Refuse collection services	1,099,987	1,166,075	1,163,476	1,061,137	1,047,175
Transit services	47,844	53,801	56,807	58,829	57,568
Fiber Optic & communication tower Services	33,167	120,617	132,028	134,078	148,802
Rail Spur Services	367,940	318,785	27,250	188,840	120,915
Operating grants and contributions	232,004	151,627	287,396	190,141	267,172
Capital grants and contributions	263,969	388,979	91,846	118,749	125,611
Total business-type activities program revenues	13,503,212	20,648,066	20,396,702	21,454,182	22,330,047
Total primary government program revenues	$ 30,601,465	$ 32,140,225	$ 32,738,518	$ 33,510,510	$ 34,996,345

(CONTINUED)

Fiscal Year				
2020	2021	2022	2023	2024
$ 18,153,345	$ 18,593,802	$ 14,162,171	$ 23,644,884	$ 9,592,447
7,233,609	8,477,288	3,831,549	12,423,683	10,013,521
-	-	-	-	-
4,967,919	6,677,328	5,138,132	10,366,240	10,349,042
1,237,182	659,182	(1,099,921)	2,101,829	841,661
-	-	-	329	-
31,592,055	34,407,600	22,031,931	48,536,965	30,796,671
4,799,662	4,482,734	4,276,541	6,522,566	6,951,784
2,472,967	2,620,461	2,016,122	2,933,128	3,156,877
15,653,274	5,486,922	459,861	-	-
-	-	-	-	-
1,156,643	1,366,704	941,354	2,119,740	1,991,900
388,791	455,275	247,316	577,264	688,387
359,335	265,723	351,850	332,492	439,286
479,847	453,041	381,854	364,887	358,057
25,310,519	15,130,860	8,674,898	12,850,077	13,586,291
56,902,574	49,538,460	30,706,829	61,387,042	44,382,962
$ 7,243,754	$ 9,745,034	$ 7,016,970	$ 9,308,197	$ 8,306,233
431,338	134,619	122,308	1,058,668	873,519
407,755	1,148,514	2,711,537	683,710	101,535
-	-	-	-	-
259,700	1,261,559	197,041	6,475,555	3,395,561
3,721,835	4,512,359	2,980,928	7,294,313	3,048,355
12,064,382	16,802,085	13,028,784	24,820,443	15,725,203
4,343,041	4,918,463	5,037,773	5,544,092	5,303,938
1,985,144	2,366,344	2,415,468	2,463,592	2,598,268
13,359,775	3,998,498	-	-	
1,041,957	1,228,478	1,410,767	1,619,575	1,948,635
40,029	21,591	39,924	44,459	403,064
159,531	174,565	292,451	394,239	343,823
24,720	900	-	-	-
424,344	5,366	67,220	322,899	146,168
-	387,384	525,694	33,847	5,000
21,378,541	13,101,589	9,789,297	10,422,703	10,748,896
$ 33,442,923	$ 29,903,674	$ 22,818,081	$ 35,243,146	$ 26,474,099

CITY OF SHAFTER, CALIFORNIA
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year				
	2015	2016	2017	2018	2019
Net Revenues (Expense):					
Governmental activities	$ (3,654,695)	$ (11,933,723)	$ (11,772,498)	$ (13,312,596)	$ (13,660,823)
Business-type activities	(2,802,629)	(3,756,653)	(4,410,262)	(4,146,924)	(1,088,893)
Total primary government net expense	(6,457,324)	(15,690,376)	(16,182,760)	(17,459,520)	(14,749,716)
General Revenues and Other Changes in Net Position:					
Governmental activities:					
Taxes:					
Property taxes	1,018,122	1,296,584	1,499,108	1,670,464	1,788,640
Sales taxes	14,800,239	14,978,921	14,300,406	15,869,586	18,692,355
Gas tax	500,746	368,069	325,586	451,407	769,842
Franchise tax	-	-	-	-	-
Other taxes	(83,648)	84,569	189,815	142,920	(88,866)
Motor vehicle in lieu, unrestricted	1,622,435	1,855,958	2,099,610	2,047,646	2,222,405
Investment earnings	1,052,833	1,142,751	855,702	665,212	3,098,836
Other general revenues	146,322	642,270	66,363	413,675	72,157
Extraordinary Gain/(Loss)	-	-	-	-	-
Special Items Gain/:(Loss)	4,484,726	-	-	-	-
Transfers	(7,102,575)	(1,121,280)	(978,556)	(12,637,878)	(2,649,351)
Total government activities	16,439,200	19,247,842	18,358,034	8,623,032	23,906,018
Business-type activities:					
Investment earnings	53,047	47,663	18,395	18,923	122,599
Other general revenues	9,295	82,925	85,303	82,559	93,933
Extraordinary Gain/(Loss)	-	-	-	-	-
Transfers	7,102,575	1,121,280	978,556	12,637,878	2,649,351
Total business-type activities	7,164,917	1,251,868	1,082,254	12,739,360	2,865,883
Total primary government	23,604,117	20,499,710	19,440,288	21,362,392	26,771,901
Changes in net position					
Governmental activities	$ 12,784,505	$ 7,314,119	$ 6,585,536	$ (4,689,564)	$ 10,245,195
Business-type activities	4,362,288	(2,504,785)	(3,328,008)	8,592,436	1,776,990
Total primary government	$ 17,146,793	$ 4,809,334	$ 3,257,528	$ 3,902,872	$ 12,022,185

The City receives capital additons of infrastructure due to development.

Gas tax was reclassified as capital grants and contributions - public works in fiscal year 2020.

(CONTINUED)

Fiscal Year				
2020	2021	2022	2023	2024
$ (19,527,673)	$ (17,605,515)	$ (9,003,147)	$ (23,716,522)	$ (15,071,468)
(3,931,978)	(2,029,271)	1,114,399	(2,427,374)	(2,837,395)
(23,459,651)	(19,634,786)	(7,888,748)	(26,143,896)	(17,908,863)
1,943,805	2,336,157	2,545,919	2,901,610	3,330,397
22,417,415	22,014,895	23,647,976	25,136,604	18,852,252
-	-	-	-	-
785,221	903,471	1,105,290	1,281,802	2,008,528
92,230	94,632	108,562	111,561	95,844
2,449,731	2,835,678	3,069,166	3,954,781	4,427,286
2,410,215	561,277	(119,850)	1,492,550	4,543,138
30,977	4,975	74,662	9,243	50,516
-	-	3,688,708	-	-
-	788,700	-	-	1,170
(5,313,794)	(21,604)	(1,724,170)	(47,323)	(689,785)
24,815,800	29,518,181	32,396,263	34,840,828	32,619,346
155,272	75,978	(163,334)	(55,444)	75,481
294,762	418,290	41,908	94,275	157,569
-	-	(3,743,612)	(23,288)	-
5,313,794	21,604	1,724,170	47,323	689,785
5,763,828	515,872	(2,140,868)	62,866	922,835
30,579,628	30,034,053	30,255,395	34,903,694	33,542,181
$ 5,288,127	$ 11,912,666	$ 23,393,116	$ 11,124,306	$ 17,547,878
1,831,850	(1,513,399)	(1,026,469)	(2,364,508)	(1,914,560)
$ 7,119,977	$ 10,399,267	$ 22,366,647	$ 8,759,798	$ 15,633,318

CITY OF SHAFTER, CALIFORNIA
GOVERNMENTAL ACTIVITIES TAX REVENUE BY SOURCE
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING

Fiscal Year	Property Tax	Sales and Use Tax	Other Taxes & Franchise Fees	Gas Tax	Unrestricted Motor Vehicle License Taxes	Business License	Total
2014-15	1,448,963	15,461,196	382,278	468,155	1,722,278	47,232	19,530,102
2015-16	1,296,584	14,978,921	403,059	368,069	1,855,958	49,579	18,952,170
2016-17	1,499,108	14,300,406	462,268	325,586	20,999,610	53,133	37,640,111
2017-18	1,670,464	15,869,586	537,499	451,407	2,047,646	56,828	20,633,430
2018-19	1,788,640	18,692,355	62,034	769,842	2,222,405	60,942	23,596,218
2019-20	1,943,805	22,417,415	877,451	818,792	2,449,731	64,874	28,572,068
2020-21	2,309,754	22,014,895	1,039,499	811,480	2,820,686	68,732	29,065,046
2021-22	2,514,862	23,647,976	1,244,908	876,110	3,069,166	80,872	31,433,894
2022-23	2,823,561	25,136,604	1,492,411	958,134	3,933,782	97,166	34,441,657
2023-24	3,259,876	18,852,252	2,201,225	1,060,131	4,400,954	75,287	29,849,726

Property taxes which are the in lieu amount for replacement of motor vehicle license fees have been subtracted from the property tax column and placed in the VLF column.

Source: City of Shafter

CITY OF SHAFTER, CALIFORNIA
GOVERNMENTAL ACTIVITIES SALES TAX REVENUES BY BUSINESS CATEGORY
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

Fiscal Year	Business to Business	Transportation	General Retail	Food Products	Construction	County Pool	Total	Year over Year Change
2014-15	3,403,033	683,350	4,722,015	325,671	4,474,136	1,292,316	14,900,521	-0.91%
2015-16	2,058,564	617,571	5,321,565	317,892	4,898,703	1,772,878	14,987,173	0.58%
2016-17	1,448,082	574,277	5,537,588	316,351	4,715,817	1,896,780	14,488,894	-3.32%
2017-18	2,353,676	626,303	6,047,193	286,617	5,523,905	1,994,392	16,832,085	16.17%
2018-19	2,497,396	642,122	6,894,623	286,077	5,945,805	2,495,792	18,761,814	11.46%
2019-20	1,960,291	618,098	7,746,187	268,191	5,544,568	2,761,516	18,898,851	0.73%
2020-21	1,004,530	673,654	10,014,844	411,927	5,956,186	3,715,397	21,776,539	15.23%
2021-22	1,228,430	924,807	11,082,819	310,951	6,031,670	4,089,912	23,668,590	25.24%
2022-23	1,794,689	998,237	12,522,093	329,650	5,390,038	4,101,897	25,136,604	33.01%
2023-24	1,509,022	989,841	7,929,172	358,016	4,161,216	3,938,924	18,886,191	-13.27%

Sales tax is based on the gross 1% local Bradly Burns Sales and Use Tax.

Direct allocations only and do not incluse state-wide and county-wide pools

Source: City of Shafter, MuniServices, LLC.

CITY OF SHAFTER, CALIFORNIA
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING

	Fiscal Year				
	2015	2016	2017	2018	2019
General Fund:					
Nonspendable	$ 454,500	$ 335,734	$ 1,437,038	$ 1,370,550	$ 1,356,170
Assigned	16,856,016	37,501,707	42,138,208	40,681,889	32,265,562
Unassigned	39,009,295	22,850,298	21,722,000	13,111,861	17,809,130
Total general fund	$ 56,319,811	$ 60,687,739	$ 65,297,246	$ 55,164,300	$ 51,430,862
All other governmental funds:					
Nonspendable	$ 1,438,610	$ 1,555,460	$ 1,555,460	$ -	$ -
Restricted	5,755,793	6,878,911	7,993,314	10,736,419	12,846,282
Assigned	7,514,317	7,784,159	8,922,341	8,671,160	11,064,055
Unassigned	-	(313,514)	-	-	-
Total all other governmental funds	$ 14,708,720	$ 15,905,016	$ 18,471,115	$ 19,407,579	$ 23,910,337

Fiscal Year				
2020	2021	2022	2023	2024
$ 1,343,814	$ 1,286,270	$ 1,272,409	$ 1,132,650	$ 1,058,220
34,542,535	36,986,070	38,076,932	41,103,724	46,120,818
20,105,952	21,746,015	19,915,650	25,157,220	30,793,501
$ 55,992,301	$ 60,018,355	$ 59,264,991	$ 67,393,594	$ 77,972,539
$ -	$ -	$ -	$ 3,235	$ 837
9,708,578	12,674,126	16,868,739	27,932,770	30,091,125
12,702,113	15,821,374	14,097,850	17,454,676	20,633,302
(16,540)	(8,951)	(36,433)	(530,064)	(1,742,360)
$ 22,394,151	$ 28,486,549	$ 30,930,156	$ 44,860,617	$ 48,982,904

CITY OF SHAFTER, CALIFORNIA
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year				
	2015	2016	2017	2018	2019
Revenues:					
Property taxes	$ 1,684,387	$ 1,530,566	$ 1,985,530	$ 2,120,395	$ 2,264,943
Property tax in lieu of VLF	1,722,278	1,855,958	2,099,610	2,047,646	2,222,405
Other taxes	17,287,480	16,047,199	16,239,813	17,186,233	20,424,376
Licenses, permits and fees	2,764,717	3,102,903	3,190,405	3,812,988	5,969,293
Fines, forfeitures and penalties	208,083	33,019	57,879	41,750	30,195
Investment earnings	1,164,033	1,457,881	1,142,416	1,012,254	3,462,138
Lease revenue	-	-	-	-	-
Intergovernmental	2,369,918	491,873	645,350	565,438	979,428
Charges for services	6,637,216	6,402,917	6,251,040	6,116,859	3,796,732
Other	327,710	642,270	66,363	413,675	72,157
Total revenues	$ 34,165,822	$ 31,564,586	$ 31,678,406	$ 33,317,238	$ 39,221,667
Expenditures:					
Current:					
General government	$ 14,417,458	$ 12,801,949	$ 11,662,684	$ 16,969,395	$ 13,811,448
Public safety	4,914,231	5,114,334	6,041,656	5,622,796	5,885,692
Public works	2,777,875	2,786,169	2,988,119	3,059,487	3,374,188
Culture & recreation	796,246	795,307	953,518	881,622	915,189
Capital outlay	4,233,005	3,591,448	1,878,267	3,171,661	11,816,479
Debt Service:					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	$ 27,138,815	$ 25,089,207	$ 23,524,244	$ 29,704,961	$ 35,802,996
Excess (deficiency) of revenues over (under) expenditures	$ 7,027,007	$ 6,475,379	$ 8,154,162	$ 3,612,277	$ 3,418,671
Other financing sources (uses):					
Transfers in	$ 892,214	$ 780,544	$ 256,388	$ 396,286	$ 343,915
Transfers out	(7,669,549)	(1,691,699)	(1,234,944)	(13,205,044)	(2,993,266)
Extraordinary Gain/(Loss)	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-
Subscription proceeds	-	-	-	-	-
Total other financing sources (uses)	(6,777,335)	(911,155)	(978,556)	(12,808,758)	(2,649,351)
Net change in fund balances	$ 249,672	$ 5,564,224	$ 7,175,606	$ (9,196,481)	$ 769,320
Debt services as a percentage of noncapital expenditures	0.00%	0.00%	0.00%	0.00%	0.00%

Fiscal Year				
2020	2021	2022	2023	2024
$ 2,503,442	$ 3,042,383	$ 3,537,685	$ 2,901,610	$ 3,330,397
2,449,731	2,820,686	2,820,686	3,933,782	4,400,954
24,968,801	23,824,480	25,737,938	27,488,102	22,068,257
4,797,163	8,885,156	5,729,984	8,367,730	6,300,084
53,365	151,151	94,564	94,490	70,913
2,448,254	581,939	(84,256)	1,531,848	6,257,432
322,631	302,332	302,332	500,237	-
1,808,311	3,033,340	3,069,353	10,380,089	5,529,667
2,715,151	1,444,044	1,222,654	2,018,985	2,266,563
127,127	229,797	100,173	981,592	1,072,023
$ 42,193,976	$ 44,315,308	$ 42,531,113	$ 58,198,465	$ 51,296,290
$ 17,567,544	$ 18,200,283	$ 20,485,110	$ 18,467,971	$ 9,097,268
6,464,485	7,461,897	7,654,419	7,882,558	9,776,986
3,463,367	4,390,489	4,860,155	5,395,752	6,534,245
896,334	257,135	274,058	264,395	259,616
6,265,216	3,777,660	3,139,363	4,629,601	10,024,345
-	-	-	151,833	153,922
-	-	-	329	-
$ 34,656,946	$ 34,087,464	$ 36,413,105	$ 36,792,439	$ 35,846,382
$ 7,537,030	$ 10,227,844	$ 6,118,008	$ 21,406,026	$ 15,449,908
$ 568,195	$ 199,246	$ 3,677,637	$ 933,872	$ 1,817,241
(5,881,988)	(220,850)	(5,438,121)	(981,470)	(2,619,929)
-	-	(2,667,281)	-	-
-	788,700	-	-	1,170
-	-	-	709,636	44,142
(5,313,793)	767,096	(4,427,765)	662,038	(757,376)
$ 2,223,237	$ 10,994,940	$ 1,690,243	$ 22,068,064	$ 14,692,532
0.00%	0.00%	0.00%	0.00%	0.00%

CITY OF SHAFTER, CALIFORNIA
GENERAL GOVERNMENTAL REVENUES BY SOURCE
ALL GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

Fiscal Year	Taxes	Licenses Permits and Fees	Fines Forfeitures and Penalties	Use of Money and Property	Inter-governmental Revenue	Charges for Services	Other Revenues	Total Governmental
2014-15	20,694,145	2,764,717	208,083	1,164,033	2,369,918	6,637,216	327,710	34,165,822
2015-16	19,433,723	3,102,903	33,019	1,457,881	491,873	6,402,917	642,270	31,564,586
2016-17	20,324,953	3,190,405	57,879	1,142,416	645,350	6,251,040	66,363	31,678,406
2017-18	21,354,274	3,812,988	41,750	1,012,254	565,438	6,116,859	413,675	33,317,238
2018-19	24,911,724	5,969,293	30,195	3,462,138	979,428	3,796,732	72,157	39,221,667
2019-20	29,921,974	4,797,163	53,365	2,448,254	1,808,311	2,715,151	449,758	42,193,976
2020-21	29,687,549	8,885,156	151,151	884,271	3,033,340	1,444,044	229,797	44,315,308
2021-22	32,096,309	5,729,984	94,564	218,076	3,069,353	1,222,654	100,173	42,531,113
2022-23	35,266,008	8,367,730	94,490	2,032,085	10,380,089	2,018,985	39,078	58,198,465
2023-24	30,731,205	6,688,371	70,913	4,015,741	5,549,372	3,722,035	42,884	50,820,522

Source: City of Shafter

CITY OF SHAFTER, CALIFORNIA
ASSESSED VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS
(IN THOUSANDS)

Fiscal Year Ended June 30	City				Redevelopment Agency				Total Direct Tax Rate
	Secured	Unsecured	Utility	Taxable Assessed Value	Secured	Unsecured	Utility	Taxable Assessed Value	
2014-15	865,019	57,176	-	922,195	281,546	55,856	1,427	338,829	3.500%
2015-16	898,906	99,515	-	998,421	284,331	56,002	1,281	341,614	3.420%
2016-17	1,065,208	75,586	-	1,140,794	315,372	75,772	1,382	392,526	3.290%
2017-18	1,204,353	56,071	-	1,260,424	321,755	66,586	1,382	389,723	3.100%
2018-19	1,283,375	70,134	-	1,353,509	332,611	62,976	1,382	396,969	3.590%
2019-20	1,421,154	79,946	-	1,501,100	354,961	69,806	1,382	426,150	2.502%
2020-21	1,663,286	76,955	-	1,740,241	363,184	71,016	1,264	435,464	2.510%
2021-22	1,838,516	74,720	-	1,913,236	383,633	70,294	1,264	455,191	1.171%
2022-23	2,257,331	307,168	-	2,564,499	399,243	72,981	1,264	473,488	1.155%
2023-24	2,543,968	340,491	-	2,884,459	435,700	75,068	1,264	512,032	1.155%

MuniServices an Avenu Insights and Analytics Company
(1) 2023-24 Represent TRA 006-001;
Source: Kern County Assessor Data;
Source: City of Shafter *Comprehensive Annual Financial Report For the Year Ended June 30th, 2020;*

CITY OF SHAFTER, CALIFORNIA
DIRECT AND OVERLAPPING PROPERTY TAX RATES
(RATE PER $100 OF ASSESSED VALUE)
LAST TEN FISCAL YEARS

	Fiscal Year				
	2015	2016	2017	2018	2019
Overlapping Tax & Assessment Debt: Shafter Allocation Factor					
Kern County High School	2.443	1.696	1.167	2.417	2.425
Kern County Community College COP	-	1.094	1.848	-	-
Richland School District	53.543	53.494	52.914	54.167	52.135
Rio Bravo-Greeley School District	9.352	1.103	1.419	3.520	6.566
Rosedale Union School District	-	3.834	4.420	4.895	-
Norris School District	1.059	1.689	1.111	1.091	1.086
City of Shafter - 1915 Act Bonds	100.000	100.000	100.000	100.000	100.000
Kern Community College Assessment District	1.469	1.186	1.264	1.464	1.442
Kern Community College Assessment District No. 1	-	-	-	-	-
Total Assessment Rate	1.520	1.830	1.700	1.680	1.630
Direct and Overlapping General Fund Debt: Shafter Allocation Factor					
Kern County COP	1.308	0.975	1.018	1.282	1.291
Kern County Pension Obligations	1.308	0.975	1.018	1.282	1.291
Kern County Board of Education COP	1.308	0.975	1.018	1.282	1.291
Kern County Community College COP	1.332	0.968	1.035	1.315	1.304
Kern County Community College Benefit Obligations	1.332	0.968	1.035	1.315	1.304
Kern High School COP	2.443	1.696	1.848	2.417	2.425
Rio Bravo-Greedley Union School District Obligations	9.352	1.103	1.410	3.502	6.566
Kern County Public Cemetary District COP	-	-	-	-	-
City of Shafter	-	-	-	-	-
Total Direct & Overlapping Rate	3.500	3.660	3.390	4.000	3.830
Overlapping Tax Increment Debt (Successor Agency)	100.000	100.000	100.000	100.000	100.000

In 1978, California voters passed Proposition 13 which sets the property tax rate at a 1.00% fixed amount. This 1.00% is shared by all taxing agencies for which the subject property resides within. In addition to the 1.00% fixed amount, property owners are charged taxes as a percentage of assessed property values for the payment of the Example Unified School District bonds.

Source: MuniServices, LLC.

2020	2021	2022	2023	2024
2.443	3.573	3.787	4.407	4.547
-	-	-	-	-
53.543	64.266	65.505	65.619	66.784
9.352	23.576	24.725	33.930	33.746
-	-	-	-	-
1.059	6.708	8.059	10.124	12.077
100.000	100.000	100.000	100.000	100.000
1.469	2.286	2.427	2.837	2.956
-	2.272	2.412	2.82	2.938
1.520	1.630	1.570	1.490	1.480
1.308	2.223	2.397	2.754	2.877
1.308	2.223	2.397	2.754	2.877
1.308	2.223	2.397	2.754	2.877
1.332	2.050	2.173	2.542	2.648
1.332	2.050	2.173	2.542	2.648
2.443	-	-	-	-
9.352	23.576	24.725	33.930	33.746
-	-			
-	100.000	100.000	100.000	100.000
3.500	2.510	2.370	2.100	2.000
100.000	100.000	100.000	100.000	100.000

City of Shafter, California
Principal Property Tax Payers
Last Fiscal Year and Nine Years Ago

	2024		2015	
Taxpayer	**Taxable Value**	**Percent of Total City Taxable Value**	**Taxable Value**	**Percent of Total City Taxable Value**
Ross Dress For Less Inc	$ 300,905,669.00	8.86%	42,436,000	
Amazon.Com Services LLC	248,333,336	7.31%		
Walmart Stores East LP	232,266,132	6.84%		
4500 Express Ave Prop LLC	174,458,644	5.14%		
Wonderful Real Estate Dev LLC	148,054,604	4.36%		0.00%
Target Corporation	133,566,122	3.93%	127,063,880	
4000 Fanucchi Way Prop LLC	122,014,136	3.59%		0.00%
Lennar Homes Of Cal Inc	59,673,762	1.76%	24,406,081	1.94%
Paramount Logistics Park 141 LLC	58,327,499	1.72%	40,068,716	3.18%
Bidart Bros Inc	56,565,406	1.67%	37,354,029	2.96%
Elk Corporation Of Texas	44,608,523	1.31%	40,793,382	3.23%
Garlic Company	37,327,375	1.10%	21,470,710	1.70%
Grimmway Enterprises Inc	35,585,700	1.05%	15,279,484	1.21%
Farmland Reserve Inc	30,364,132	0.89%		
Kenneth O Lester Co Inc	29,666,865	0.87%	10,691,846	
Mariner Ave Prop LLC	25,840,069	0.76%		
Pacific Parks Lofts LP	24,990,000	0.74%		
Building Materials Manufacturing Corp	22,580,216	0.66%	20,595,054	
Golden West BF LP	22,201,014	0.65%		0.00%
Grapery Inc	20,360,327	0.60%		
Seventh Standard LP	17,678,898	0.52%		0.00%
Zachary Acquisition Co LLC	15,898,351	0.47%		
Edwards Tad William & Kimberley Joy	12,240,000	0.36%		0.00%
GMC Roofing & Bldg Paper Products	10,026,166	0.30%	5,659,928	
Rexco Shafter LLC	10,020,035	0.30%		
Vintage Production Cal LLC			117,305,760	9.30%
BJ Serv Co Usa			50,953,065	4.04%
Roll Real Est Dev LLC			33,820,601	2.68%
Baker Hughes			16,085,870	1.28%
Weatherford Artificial Lift System			12,985,817	1.03%
Tryad Service Corp			8,283,429	0.66%
Shafter JT Powers Financing			7,791,772	0.62%
Calif Paper Products LLC			7,250,809	0.57%
Hyponex Corp			5,574,378	0.44%
Agreserve Inc.			5,360,038	0.43%
A L Good Living Trust Uad 2 17			5,074,135	0.40%
37 Shafter Riteaid LLC			5,001,960	0.40%
Sill Properties			4,949,519	0.39%
Global Properties			4,917,159	0.39%
Total Top 25 Taxpayers	$ 1,893,552,981	55.75%	$ 671,173,422	36.85%
Total Taxable Value	$ 3,396,490,058	100.00%	$ 1,261,024,448	100.00%

MuniServices an Avenu Insights and Analytics Company
Source: Kern County Assessor Data;

CITY OF SHAFTER, CALIFORNIA
PROPERTY TAX LEVIES AND COLLECTIONS **0.983463082** **0.995703184**
LAST TEN FISCAL YEARS

Fiscal Year Ended June 30	Taxes Levied for the Fiscal Year (Original Levy)	Adjustments	Total	Collected within the Fiscal Year of Levy		Collections in Subsequent	Total Collections to Date	
				Amount	Percent of Levy		Amount	Percent of Levy
2015	1,093,573	(2,619)	1,090,954	1,078,323	98.84%	6,046	1,084,369	99.40%
2016	1,158,634	13,788	1,172,421	1,155,301	98.54%	10,250	1,165,551	99.41%
2017	1,290,938	59,919	1,350,857	1,343,064	99.42%	7,494	1,350,558	99.98%
2018	1,528,966	28,699	1,557,665	1,537,674	98.72%	13,298	1,550,972	99.57%
2019	1,635,697	9,711	1,645,408	1,622,400	98.60%	-	1,622,400	98.60%
2020	1,629,581	(50,508)	1,579,073	1,552,960	98.35%	-	1,552,960	98.35%
2021	1,990,346	75,000	2,065,346	2,061,912	99.83%	-	2,061,912	99.83%
2022	2,152,359	35,620	2,187,979	2,183,949	99.82%	-	2,183,949	99.82%
2023	2,760,614	(225,257)	2,535,357	2,501,026	98.65%	35,837	2,536,863	100.06%
2024	3,106,397	(132,634)	2,973,763	2,976,481	100.09%	25,598	3,002,079	100.95%

NOTE:
The amounts presented include City property taxes.
Allocation of "Collections in Subsequent Years" are based on actual prior levy collections allocated between levy years based on an estimate.

Source: Kern County Auditor Controller's Office

CITY OF SHAFTER, CALIFORNIA
RATIONS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

	Governmental Activities				Business-type Activities							
Fiscal Year Ended June 30	General Obligation Bonds	Tax Allocation Bonds	Loans	Total Governmental Activities	Sales and Loan Agreements	Wastewater Revenue Bonds	Certificates of Participation	Loans and Leases	Total Business-type Activities	Total Primary Government	Percentage of Personal Income	Debt Per Capita
2015	-	-	-	-	1,819,347	516,558	3,429,144	-	5,765,049	5,765,049	0.65%	321
2016	-	-	-	-	1,524,142	458,689	-	-	1,982,831	1,982,831	0.22%	110
2017	-	-	-	-	1,220,494	398,694	-	-	1,619,188	1,619,188	0.16%	86
2018	-	-	-	-	908,208	337,848	-	-	1,246,056	1,246,056	0.12%	65
2019	-	-	-	-	587,029	275,300	-	-	862,329	862,329	0.07%	41
2020	-	-	-	-	256,727	210,624	-	-	467,351	467,351	0.04%	23
2021	-	-	-	-	196,304	142,970	-	-	339,274	339,274	0.00%	19
2022	-	-	-	-	133,442	72,760	-	-	206,202	206,202	0.00%	10
2023	-	-	-	-	68,067	-	-	-	68,067	68,067	0.00%	3
2024	-	-	-	-	-	-	-	-	-	-	0.00%	0

Notes: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

CITY OF SHAFTER, CALIFORNIA
HISTORICAL AND OVERLAPPING DEBT
LAST TEN FISCAL YEARS

Overlapping Tax and Assessment Debt

	Kern County High School District		Rio Bravo-Greeley Union School District		Rosedale Union School District		Kern Community College Assess. District	
	% Applicable	Debt	% Applicable	Debt	% Applicable	Debt	% Applicable	Debt
2015	2.443%	4,421,615	6.352%	1,025,515	0.000%	-	0.000%	-
2016	2.636%	5,180,167	14.205%	1,517,846	0.000%	-	0.000%	-
2017	2.932%	7,978,740	20.431%	2,125,084	0.000%	-	0.000%	-
2018	3.050%	9,849,249	19.547%	1,942,482	0.000%	-	0.000%	-
2019	3.122%	9,308,281	19.208%	1,849,497	0.000%	-	0.000%	-
2020	3.283%	8,967,554	22.503%	2,103,589	0.000%	-	0.000%	91,300
2021	3.573%	13,435,774	23.576%	2,113,038	0.000%	-	2.286%	2,440,558
2022	3.787%	13,207,966	24.725%	2,118,262	0.000%	-	2.412%	3,645,815
2023	4.407%	14,229,155	33.930%	2,769,577	0.000%	-	2.820%	9,301,860
2024	4.547%	16,897,389	33.746%	2,537,251	0.000%	-	2.938%	11,101,821

	Norris School District		Richland School District		Kern County Community College Dist Repair & Improve		City of Shafter 1915 Act Bonds	
	% Applicable	Debt	% Applicable	Debt	% Applicable	Debt	% Applicable	Debt
2015	1.059%	228,629	53.543%	10,989,345	1.469%	2,169,872	100.000%	110,600
2016	1.156%	312,322	56.415%	11,217,733	1.655%	2,384,956	100.000%	110,600
2017	1.767%	472,620	56.867%	10,774,966	1.886%	2,579,597	100.000%	103,400
2018	3.197%	849,904	60.943%	10,916,662	1.961%	2,528,829	100.000%	99,500
2019	4.363%	1,151,205	61.317%	10,231,555	1.992%	2,400,581	100.000%	95,500
2020	5.694%	2,103,589	61.840%	9,683,719	2.091%	1,577,241	100.000%	91,300
2021	6.708%	2,106,078	64.266%	9,409,314	227.200%	2,484,504	100.000%	86,900
2022	8.059%	2,938,428	65.505%	8,759,742	2.427%	2,298,638	100.000%	82,300
2023	10.124%	3,338,319	65.619%	7,911,779	2.837%	2,516,378	100.000%	77,500
2024	12.077%	3,951,652	66.784%	7,124,251	2.956%	2,449,218	100.000%	72,500

(Continued)

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CITY OF SHAFTER, CALIFORNIA
HISTORICAL AND OVERLAPPING DEBT
LAST TEN FISCAL YEARS

2023-24 Assessed Valuation: $ 3,408,820,157

OVERLAPPING TAX AND ASSESSMENT DEBT:	Total Debt 06/30/2024	% Applicable	(1) City's Share of Debt 06/30/24
Kern County Community College District School Facilities	$ 82,855,810	2.956%	$ 2,449,218
Kern County Community College District School Facilities	377,870,000	2.938%	11,101,821
Kern County Union High School District	371,616,209	4.547%	16,897,389
Richland School District	10,667,601	66.784%	7,124,251
Norris School District	32,720,479	12.077%	3,951,652
Rio Bravo-Greeley Union School District	7,518,673	33.746%	2,537,251
RNR School Financing Authority Community Facilities District No. 92-1	110,760,000	5.627%	6,232,465
City of Shafter 1915 Act Bonds	72,500	100.000%	72,500
Total Overlapping Tax and Assessment Debt			50,366,547
DIRECT AND OVERLAPPING DEBT:			
Kern County General Fund Obligations	$ 97,928,487	2.877%	$ 2,817,403
Kern County Pension Obligations	76,148,636	2.877%	2,190,796
Kern County Board of Education Certificates of Participation	29,985,000	2.877%	862,668
Kern County Community College District Certificates of Participation	21,263,000	2.648%	563,044
Kern County Community College District Benefit Obligations	71,870,000	2.648%	1,903,118
Rosedale Union School District General Fund Obligations	9,435,000	4.439%	418,820
City of Shafter		100.000%	-
Total Direct and Overlapping General Fund Obligation Debt			8,755,849
OVERLAPPING TAX INCREMENT DEBT (Successor Agency)	9,010,000	100.000%	9,010,000
Combined Total Debt			$ 68,132,396 **(2)**

(1) The percentage of overlapping debt applicable to the city is estimated using taxable assessed property value. Applicable percentages were estimated by determining the portion of the overlapping district's assessed value that is within the boundaries of the city divided by the district's total taxable assessed value.

(2) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue bonds and non-bonded capital lease obligations.

Ratios to 2023-2024 Assessed Valuation:	
Total Direct and Overlapping Tax and Assessment Debt	1.48%
Total Direct Debt	0.00%
Combined Total Debt	2.00%
Ratios to Redevelopment Incremental Valuation ($436,009,753):	
Total Overlapping Tax Increment Debt	2.07%

Source: Avenu Insights & Analytics
California Municipal Statistics, Inc.

CITY OF SHAFTER, CALIFORNIA

DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS

Fiscal Year	City Population (1)	City Unemployment Rate (2)	County Population (1)	County Unemployment Rate (2)
2014-15	17,970	8.8%	874,264	10.2%
2015-16	18,048	8.7%	886,507	10.6%
2016-17	18,868	8.8%	895,112	9.4%
2017-18	19,271	10.7%	905,801	7.3%
2018-19	20,886	8.4%	916,464	6.0%
2019-20	20,441	24.6%	917,553	18.3%
2020-21	20,448	11.5%	914,193	12.5%
2021-22	20,486	5.9%	907,324	6.0%
2022-23	21,318	7.0%	907,476	8.6%
2023-24	22,226	6.7%	910,300	8.3%

MuniServices, LLC *an Avenu Insights and Analytics Company*

Source: City of Shafter *Comprehensive Annual Financial Report For the Year Ended June 30th, 2023*

(1) State of California Department of Finance.

(2) State of California Employment Development Department.

(3) U.S. Census Bureau.

(4) Includes Richland School District (SD), Kern High SD, and Maple Elementary SD.

Per Capita Personal Income (3)	Personal Income (3)	Median Age (3)	Public School Enrollment (4)
49,424	888,149,280	27.4	41,130
50,322	908,213,983	26.6	41,866
52,744	995,172,471	26.3	42,463
56,100	1,081,096,548	26.5	43,279
59,173	1,235,887,278	27.1	44,101
61,544	1,258,012,319	26.7	45,232
66,430	1,358,363,094	27.2	46,047
76,303	1,563,144,282	27.4	46,555
89,000	1,897,302,000	27.4	46,690
99,571	2,213,055,044	27.5	46,734

CITY OF SHAFTER, CALIFORNIA

PRINCIPAL EMPLOYERS
LAST FISCAL YEAR AND NINE YEARS AGO

Employer	2024 Number of Employees	2024 Percent of Total Employment	2015 Number of Employees
Amazon Fulfillment Center	2,496	30.07%	
Ross Distribution Center	1,992	24.00%	1,000
Target Distribution	1,270	15.30%	670
Grimmway Enterprises	638	7.69%	670
Richland School District*	464	5.59%	387
Walmart Distribution Center	403	4.86%	
GAF Materials Corp	242	2.92%	
Wonderful Orchards	224	2.70%	
Shafter High School (Kern HS District)	159	1.92%	138
Shafter Nursing Care	130	1.57%	
City of Shafter**	145	1.75%	187
Baker Hughes			180
JD Rush (Also Tryad Serv. Corp.)			161
Williams-Sonoma			150
Global Fabricators			109
Total Top Employers	8,163	68.28%	3,652
Total Labor Force (1)	8,300		

MuniServices, LLC *an Avenu Insights and Analytics Company*

Source: 2015, City of Shafter *Comprehensive Annual Financial Report For the Year Ended June 30th, 2015*

(1) State of California Employment Development Department.

Results based on direct correspondence with city's local businesses.

*No response from Employer, previous year's count applied.

**FY23/24, City of Shafter -- Annual Budget, Full & Part-time count.

CITY OF SHAFTER, CALIFORNIA
FULL-TIME AND PART-TIME CITY EMPLOYEES
FUNDED BY FUNCTION
LAST TEN FISCAL YEARS

Function		Full-Time Employees as of June 30									
		2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General government		19	21	21	22	22	22	19	17	17	21
General government - PT										1	3
Public safety	(1)	37	39	42	42	42	42	42	*40*	*47*	*50*
Public works		17	18	21	21	22	22	16	20	24	26
Public Works - PT								*1*	*1*	*1*	*1*
Education Partnership		-	-	-	-	-	-	2	2	2	2
Education Partnership - PT		-	-	-	-	-	-	*11*	*12*	*22*	*17*
Community Developemnt		8	8	8	10	10	10	11	11	12	13
Water		6	6	6	6	6	6	6	6	6	5
Wastewater		3	3	3	2	2	2	3	3	3	3
Refuse collection		5	5	4	4	4	4	3	1	1	-
Transit service		8	8	8	8	9	9	1	1	1	2
Transit service - PT								*3*	*3*	*3*	*2*
Rail Operations		2	1	0	0	0	0	-	-	-	-
MCCF Facility	(2)	90	90	89	90	90	90	1	-	-	-
Sub-Total - FT		194	198	201	205	207	207	104	101	113	122
Sub-Total - PT		-	-	-	-	-	-	15	16	27	23
Total		194	198	201	205	207	207	119	117	140	145

[1] Police service and Animal Control only all staffing. Fire services are provided by the County of Kern thru a fee for service contract.

[2] MCCF Facility is a Modified Community Correctional Facility housing State of California inmates thru a contract with the State.

3 Refuse was outsourced to American Refuse and Varner Bros.

Source: City of Shafter

CITY OF SHAFTER, CALIFORNIA
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS

	Fiscal Year									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Police:										
Calls for service	19,152	18,596	21,406	18,604	17,714	21,389	22,319	16,690	11,537	12,723
Total Crime UCR	709	709	646	656	752	589	627	669	610	1,576
Arrests & citations	1,047	1,003	1,148	1,027	1,027	1,611	3,867	2,295	2,386	2,133
Felony arrests	261	249	214	191	173	221	363	259	311	251
Misdemeanor arrests	788	754	934	836	854	1,390	1,705	1,167	1,386	932
Property loss	1,145,223	1,152,412	1,139,318	1,127,895	1,178,881	121,041	2,775,459	1,677,592	1,297,698	1,333,591
Property Recovery	576,025	696,746	610,893	437,310	581,736	507,193	917,578	699,345	116,225	32,962
Traffic citations	793	468	1,158	747	762	1,438	1,801	868	587	950
Traffic accidents	166	200	238	244	229	251	221	166	195	200
Parking citations	91	111	300	137	247	255	83	75	67	201
Animal Control:										
Citations	10	10	14	5	8	5	4	19	5	10
Violations	1,687	1,779	2,347	1,691	1,141	1,597	1,478	1,057	616	413
Adoptions	668	342	349	936	912	704	660	420	505	777
Public works:										
Street resurfacing (miles)	2	1	1	0	1	0	1	1	1	1
Water:										
New connections (SFE)	155	38	66	71	148	28	36	12	27	37
Average daily production (thousands of gallons)	4,226	3,764	4,119	4,443	4,349	4,482	4,483	4,363	4,069	4,372
Sewer:										
New connections (SFE)	115	105	225	231	277	151	11	6	23	35
Average daily sewage (thousands of gallons)	1,260	1,330	1,430	1,430	1,400	1,360	1,330	1,370	1,390	1,420

Source: City of Shafter

CITY OF SHAFTER, CALIFORNIA
CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN FISCAL YEARS

Fiscal Year	2015	2016	2017	2018	2019	2020	2022	2023	2024
Police:									
Stations	1	1	1	1	1	1	1	1	1
Fire:									
Fire stations (County)	1	1	1	1	1	1	1	1	1
Public works:									
Streets (miles)	84.00	84.00	98.00	117.00	123.00	124.00	140.00	149.00	150.00
Streetlights	854	860	860	990	994	1,074	1,489	1,557	1,560
Traffic signals	6	7	8	8	8	8	9	9	9
Parks and recreation:									
Parks	5	5	5	6	6	8	9	10	10
Water:									
Water mains (miles)	87.00	88.28	90.00	108.00	109.00	111.00	119.00	121.00	122.00
Maximum daily capacity (thousands of gallons)	10,000	10,500	10,500	10,500	10,000	8,600	9,300	9,300	9,300
Wastewater:									
Sanitary sewers (miles)	45.00	45.64	45.64	50.00	57.00	86.00	95.00	101.00	104.00
Storm sewers (miles)	5.00	5.41	6.00	8.00	8.00	10.00	11.00	12.00	13.00
Maximum daily treatment capacity (thousands of gallons)	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500

Source: City of Shafter

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CITY OF SHAFTER, CALIFORNIA

FOR THE YEAR ENDED JUNE 30, 2024

TRANSPORTATION DEVELOPMENT ACT FUNDS

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Transportation Development Act Funds

For the Year Ended June 30, 2024

CITY OF SHAFTER, CALIFORNIA

Transportation Development Act Funds

For the Year Ended June 30, 2024

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INDEPENDENT AUDITORS' REPORT

To the Honorable Mayor and Members of the City Council
City of Shafter, California

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of Article 8 Special Revenue Fund and the Transit Operations Enterprise Fund (the "TDA Funds") as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the TDA Funds' 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, and where applicable, cash flows thereof, of the TDA Funds of the City as of June 30, 2024, and the respective changes in financial position 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 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 Auditor's 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.

Emphasis of Matter

As discussed in Note 1, the financial statements present only the TDA Funds of the City and do not purport to, and do not, present fairly the financial position of the City, as of June 30, 2024, the changes in financial position, or, where applicable, its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is 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.

Auditor's 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 auditor's 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 generally accepted auditing standards 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 generally accepted auditing standards 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 schedule of revenues, expenditures, and changes in fund balance – budget and actual and the required pension and other post-employment benefit schedules, as listed on the table of contents, 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 auditing standards generally accepted in the United States of America, 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.

To the Honorable Mayor and Members of the City Council
City of Shafter, California

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the TDA Fund's basic financial statements. The accompanying combining and individual fund financial statements and schedules (supplementary information) 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 auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 27, 2025, on our consideration of the City's internal control over the TDA Funds' 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 the TDA Funds' financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City's internal control over the TDA Funds' financial reporting and compliance.

LSL, LLP

Irvine, California
March 27, 2025

CITY OF SHAFTER, CALIFORNIA
Article 8 Special Revenue Fund
Balance Sheet
June 30, 2024

Assets:		
Due from other goverments	$	2,452,888
Total Assets	**$**	**2,452,888**
Liabilities, Deferred Inflows of Resources, and Fund Balance:		
Liabilities:		
Accounts payable	$	76,400
Due to other funds		1,665,116
Total Liabilities		**1,741,516**
Deferred Inflows of Resources:		
Unavailable Revenues		2,452,888
Total Deferred Inflows of Resources		**2,452,888**
Fund Balance (Deficit):		
Unrestricted		(1,741,516)
Total Fund Balance (Deficit)		(1,741,516)
Total Liabilities and Fund Balance	**$**	**-**

See Notes to Financial Statements.

CITY OF SHAFTER, CALIFORNIA
Article 8 Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended June 30, 2024

Revenues:	
Interest income	$ (1,939)
Total Revenues	**(1,939)**
Expenditures:	
Construction, maintenance, and engineering	1,213,400
Total Expenditures	**1,213,400**
Net Change in Fund Balance	(1,215,339)
Fund Balance (Deficit) at the Beginning of the Year	(526,177)
Fund Balance (Deficit) at the End of the Year	**$ (1,741,516)**

See Notes to Financial Statements.

CITY OF SHAFTER, CALIFORNIA
Transit Operations Enterprise Fund
Statement of Net Position
June 30, 2024

ASSETS		
Current assets:		
Receivables:		
Accounts receivable	$	398,074
Due from other governments		518
Prepaid costs		708
Total current assets		399,300
Noncurrent:		
Capital Assets - Net of accumulated depreciation		534,673
Total noncurrent assets		534,673
Total assets		**933,973**
DEFERRED OUTFLOWS OF RESOURCES		
Related to pensions		83,462
Related to OPEB		4,366
Total deferred outflows of resources		**87,828**
LIABILITIES		
Current liabilities:		
Accounts payable		4,138
Accrued liabilities		8,099
Deferred revenue		449,794
Due to other funds		542,468
Accrued compensated absences		8,737
Total current liabilities		1,013,236
Noncurrent liabilities:		
Net pension liability		39,979
OPEB liability		15,006
Accrued compensated absences		2,538
Total noncurrent liabilities		57,523
Total liabilities		**1,070,759**
DEFERRED INFLOWS OF RESOURCES		
Related to pensions		33,183
Related to OPEB		4,761
Total deferred inflows of resources		**37,944**
NET POSITION		
Invested in capital assets		534,673
Unrestricted		(621,575)
Total net position (deficit)	**$**	**(86,902)**

See Notes to Financial Statements.

CITY OF SHAFTER, CALIFORNIA
Transit Operations Enterprise Fund
Statement of Revenues, Expenses
and Changes in Fund Net Position
For the Year Ended June 30, 2024

OPERATING REVENUES		
Transit Farebox Revenue	$	27,079
TDA Article 4		356,602
Miscellaneous		20,059
Total operating revenues		**403,740**
OPERATING EXPENSES		
Operations		367,355
Depreciation		98,045
Vehicle maintenance		108,050
General administration		114,937
Total operating expenses		**688,387**
Operating income (loss)		**(284,647)**
NONOPERATING REVENUES (EXPENSES)		
5311 Operating grant		141,168
Total nonoperating revenues (expenses)		**141,168**
Change in net position		**(143,479)**
Net position-beginning		56,577
Net position (deficit) -ending	**$**	**(86,902)**

See Notes to Financial Statements.

CITY OF SHAFTER, CALIFORNIA
Combining Statement of Cash Flows
Other Enterprise Funds
For the Year Ended June 30, 2024

CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers	$	455,460
Payments to suppliers and service providers		(251,093)
Payments to employees for salaries and benefits		(285,703)
Net cash provided by (used for) operating activities		**(81,336)**
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Payments from other funds on interfund borrowings		351,224
Subsidy from federal and state grants		141,168
Net cash provided by (used for) noncapital financing activities		**492,392**
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition and construction of capital assets		(411,056)
Net cash provided by (used for) capital and related financing activities		**(411,056)**
Cash and cash equivalents-beginning		-
Cash and cash equivalents-ending	**$**	**-**
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES		
Operating income (loss)	$	(284,647)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:		
Depreciation/amortization expense		98,045
(Increase) decrease in accounts receivable		(398,074)
(Increase) decrease in prepaid items		(385)
Increase (decrease) in accounts payable		1,532
Increase (decrease) in accrued liabilities		4,034
Increase (decrease) in deposits payable		449,794
Increase (decrease) in compensated absences		7,150
Increase (decrease) in net pension liability		39,315
Increase (decrease) in net OPEB liability		1,900
Total adjustments		203,311
Net cash provided by (used for) operating activities	$	(81,336)

See Notes to Financial Statements.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. The Reporting Entity

The financial statements of the Article 8 Special Revenue Fund and the Transit Operations Enterprise Fund (the "TDA Funds") of the City of Shafter (the "City") have been prepared in conformity with accounting principles generally accepted of the United States of America ("U.S. GAAP") as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the TDA Funds' accounting policies are described below.

B. Financial Statements

The Transportation Development Act ("TDA") provides funding of public transportation through regional planning and programming agencies. Funds are allocated to the City through the county transportation planning agency, the Kern Council of Governments. The TDA Funds account for the City's share of the TDA allocations, which are legally restricted for specific purposes as detailed in applicable sections of the Public Utilities Code.

The accompanying financial statements present only the TDA Funds of the City and are not intended to present fairly the financial position, changes in financial position, or cash flows of the City in conformity with accounting principles generally accepted in the United States of America.

The City accounts for both Article 8 - streets and roads funds and Article 3 - pedestrian and bicycle funds in the Article 8 Special Revenue Fund, which has an annual adopted budget.

C. Fund Accounting

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The Article 8 Special Revenue Fund is a governmental fund specifically categorized as a special revenue fund. Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The Transit Operations Fund is a proprietary fund specifically categorized as an enterprise fund.

Enterprise funds are used to account for activities similar to those found in the private sector. The City uses an enterprise fund to account for its transit operations because fees are charged to external users for services provided.

D. Measurement Focus and Basis of Accounting

The **Article 8 Special Revenue Fund** is reported using "*current financial resources"* measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become measurable and available and expenditures are recognized when the fund liabilities are incurred. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The City uses an availability period of 60 days. Revenues that are susceptible to accrual include local transportation fund allocations and investment earnings.

The **Transit Operations Enterprise Fund** is classified as an enterprise fund using the flow of *"economic resources"* measurement focus and the accrual basis of accounting, whereby revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 Transit Operations Enterprise Fund are passenger fares. Operating expenses include the cost of vehicle maintenance, administrative expenses, and depreciation on capital assets and equipment. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the TDA Funds' policy to use restricted resources first, and then unrestricted resources as they are needed.

E. Cash and Cash Equivalents

The cash held by the Transit Operations Enterprise Fund and Article 8 Special Revenue Funds is part of the City's pooled cash and investments. The pooled funds are invested in accordance with the City's investment policy established pursuant to state law. All monies not required for immediate expenses are invested or deposited to earn maximum yield consistent with safety and liquidity. Interest earnings is allocated to the fund based on its proportionate share of the pool. Refer to the City's Basic Financial Statements for disclosures of cash and investments and related risk categorization.

For the Statement of Cash Flows, the City considers all pooled cash and investments of the Transit Operations Enterprise Fund as cash and cash equivalents because the pool is used essentially as a demand deposit account from the standpoint of the Transit Operations Enterprise Fund.

F. Capital Assets

All purchased capital assets are valued at cost where historical cost records are available and at an estimated historical cost where no historical records exist. The capitalization threshold is $5,000. The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable.

Depreciation of all capital assets in the Transit Operations Enterprise Fund is computed using the straight-line method over their estimated useful lives. The estimated useful life of auto equipment is 5 years.

G. Deferred Outflows/Inflows of Resources

In addition to assets, the Transit Operations Enterprise Fund statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expenses/expenditure) until then. The City has items that qualifies for reporting in this category that is related to pensions and OPEB.

In addition to liabilities, the Transit Operations Enterprise Fund statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The City has items that qualifies for reporting in this category that is related to pensions and OPEB.

H. Other Post Employment Benefits (OPEB)

For purposes of measuring the Total OPEB liability, deferred outflows of resources and deferred inflows of resources related to pensions, and OPEB expense, information about the fiduciary net position of the plans and additions to/deductions from the plans' fiduciary net position have been determined on the same basis as they are reported by the plans (Note 9).

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The following timeframes are used for OPEB reporting:

OPEB

Valuation date	June 30, 2022
Measurement date	June 30, 2023
Measurement period	July 1, 2022 to June 30, 2023

I. Defined Benefit Pension Plan

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the plans and additions to/deductions from the plans' fiduciary net position have been determined on the same basis as they are reported by the plans (Note 8). For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

The following timeframes are used for pension reporting:

CalPERS

Valuation date	June 30, 2022
Measurement date	June 30, 2023
Measurement period	July 1, 2022 to June 30, 2023

J. Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused vacation, which will be paid to employees upon separation from service. The Transit Operations Enterprise Fund accrues benefits in the period in which they are earned. Liabilities for vacation, holiday benefits and compensatory time are recorded when earned. The amount recorded in Compensated Absences at June 30, 2024 for the Transit Operations Enterprise Fund was $11,275.

K. Net Position/Fund Balances

The Article 8 Special Revenue Fund reports fund balance as nonspendable, restricted, committed, assigned, or unassigned based primarily on the extent to which the City is bound to honor constraints on how specific amounts can be spent. Fund balances are categorized as follows:

Nonspendable - This amount indicated the portion of funds balances which cannot be spent because they are either not in spendable form, such as prepaid items, inventories or loans receivable, or legally or contractually required to be maintained intact, such as the principal portion of an endowment.

Restricted - This amount indicates the portion of fund balances which has been restricted; a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; b) imposed by law through constitutional provisions or enabling legislation.

Committed - This amount indicates the portion of fund balances which can only be used for specific purposes pursuant to formal resolution or ordinance of the City Council.

Assigned - This amount indicates the portion of fund balances which is constrained by the City's intent to be used for specific purpose, but is neither restricted nor committed. The City's Administrative Services Director is authorized to determine and define the amount of assigned fund balances.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Unassigned - This amount indicates the portion of fund balance that does not fall into one of the above categories.

The City Council establishes, modifies, or rescinds fund balance commitments and assignments by passage of an ordinance or resolution. This is done through adoption of the budget and subsequent budget amendments that occur throughout the year.

L. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted of 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.

NOTE 2: DEPOSITS IN THE CITY'S POOL

The City has pooled its cash and investments in order to achieve a higher return on investments while facilitating management of cash. Cash in excess of current requirements is invested in various interest-bearing accounts and other investments for varying terms. The balance of the TDA Funds' cash and investments, as of June 30, 2024 was $0.

The TDA Funds' cash is deposited in the City's internal investment pool, which is reported at fair value. The TDA Funds' do not own specifically identifiable securities in the City's pool.

Investments earnings is allocated based on average cash balances. Investment policies and associated risk factors applicable to the TDA Funds are those of the City and are included in the City's basic financial statements.

NOTE 3: RESTRICTIONS

Funds received pursuant to TDA Article 8 in Article 8 Special Revenue Fund may only be used for local streets and roads and projects for use by pedestrian and bicycles.

Funds received pursuant to TDA Article 4 in the Transit Operations Enterprise Fund may only be used to provide local public transportation.

NOTE 4: CAPITAL ASSETS

The following is a summary of changes in capital assets for the Transit Operations Enterprise Fund for the fiscal year ended June 30:

	July 1, 2023	Additions	Deletions	June 30, 2024
Auto equipment	$ 920,429	$ 411,056	$ (65,527)	$ 1,265,958
Accumulated depreciation	(698,767)	(98,045)	65,527	(731,285)
Total	$ 221,662	$ 313,011	$ -	$ 534,673

Depreciation expense for the year ended June 30, 2024 was $98,045.

NOTE 5: TRANSPORTATION DEVELOPMENT ACT COMPLIANCE REQUIREMENTS

The City is subject to the provisions pursuant to Section 6634 and 6637 of the California Code of Regulations and Section 99268.3, 99268.4, and 99268.5 of the Public Utilities Code.

Section 6634

Pursuant to Section 6634, a transit claimant is precluded from receiving monies from the Local Transportation Fund and the State Transit Assistance Fund in an amount that exceeds the claimant's capital and operating costs less the required fares, local support and the amount received during the year from a city or county to which the operator has provided service beyond its boundaries. The Transit Operations Enterprise Fund is under the upper limit for TDA fund the year ended June 30, 2024, which indicates the City was in compliance with the provisions of the TDA for the year ended June 30, 2024.

Operating costs	$ 688,387
Less:	
Fare revenue	(27,079)
Upper limit for TDA funding	$ 661,308
TDA Allocation received	$ 497,770
Over (under) upper limit for TDA	$ 163,538

Section 6637

Pursuant to Section 6637, the claimant must maintain accurate and complete records and shall prepare and submit an annual report of its operations in accordance with the Uniform System of Accounts and Records. The City maintained its accounts and records in accordance with the Uniform System of Accounts and Records and was in compliance with the requirement related to the preparation and submission of an annual report of its operations for the years ended June 30, 2024.

NOTE 6: FARE RATIO

The City's Transit Operations Enterprise Fund is subject to the TDA provisions requiring the calculation of and adherence to fare and local support ratios. Accordingly, the City's Transit Operations Enterprise Fund must maintain a minimum fare ratio of 10%. Due to the effect of COVID-19 and staff turnover the City had a decrease in fares and local revenues as well as delays in claiming expenses. The Fund's fare ratio (8.87%) of operating revenues ($44,459) to net operating expenses ($501,348 for the year ended June 30, 2023) indicates the City was in compliance with the provisions of the TDA for the year ended June 30, 2024.

Fares	$ 27,079
Article 4	356,602
Local funds supplement for public transit	20,059
Total fares and local revenues	$ 403,064
Operating expenses	$ 688,387
Allowable TDA adjustments	
Depreciation	(98,045)
Net operating expenses	$ 590,342
Fare revenue ratio	68.28%

NOTE 7: PENSION PLANS

A. General Information about the Pension Plans

Plan Descriptions

All qualified permanent and probationary employees are eligible to participate in either the City's Miscellaneous Employee Pension Plan (Miscellaneous Plan), which is a cost-sharing multiple employer defined benefit pension plans administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plans are established by State statute and City resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members of the Miscellaneous Plan with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit or the Optional Settlement 2W Death Benefit. The cost of living adjustments for the plan are applied as specified by the Public Employees' Retirement Law.

Benefits Provided

The Plans' provisions and benefits in effect at June 30, 2022, measurement date, are summarized as follows:

Hire Date	Prior to January 1, 2013	On or After January 1, 2013
Benefit formula	2.0% @ 55	2.0% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	Monthly for life	Monthly for life
Retirement age	50 - 55	52 - 67
Monthly benefits, as a % of eligible compensation	2.00%	2.00%
Required employee contribution rates	7.00%	6.985%
Required employer contribution rates	10.88%	6.985%
Final Annual Compensation	1 year	1 year

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

NOTE 7: PENSION PLANS (CONTINUED)

For the year ended June 30, 2024, the contributions recognized as part of pension expense was $10,250.

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2024, the City reported a net pension liability of $39,979 for its proportionate share of the Net Pension Liability/(Asset).

The City's net pension liability/(asset) for the Plan is measured as the proportionate share of the net pension liability/(asset). The net pension liability/(asset) of each of the Plans is measured as of June 30, 2021, and the total pension liability/(asset) for the Plan used to calculate the net pension liability/(asset) was determined by an actuarial valuation as of June 30, 2022 rolled forward to June 30, 2023 using standard update procedures. The City's proportion of the net pension liability/(asset) was based on a projection of the City's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. The City's proportionate share of the net pension liability/(asset) for the Plan as of June 30, 2022 and 2023 was as follows:

Proportion - June 30, 2022	0.014010%
Proportion - June 30, 2023	0.000551%
Change - Increase(Decrease)	-0.013459%

For the year ended June 30, 2024, the City recognized pension expense (income) of $113,054. At June 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Contribution made after the measurement date	$ 10,250	$ -
Difference between expected and actual experiences	2,042	(317)
Change of assumption	2,414	-
Net difference between projected and actual earnings on pension plan investments	6,473	-
Adjustment due to differences in proportions	62,283	-
Differences between contributions and proportionate share	-	(32,866)
Total	$ 83,462	$ (33,183)

For the Miscellaneous Plan, $706,899 was reported as deferred outflows of resources related to pensions resulting from City's contributions subsequent to the measurement date and will be recognized as a reduction of the Net Pension Liability/(Asset) in the year ended June 30, 2025. The portion allocated to the TDA funds is $10,250. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ended June 30	Deferred Outflows/ (Inflows) of Resources
2025	$ 23,614
2026	14,091
2027	2,138
2028	187
	$ 40,029

NOTE 7: PENSION PLANS (CONTINUED)

Actuarial Assumptions

The total pension liabilities in the June 30, 2022 actuarial valuations were determined using the following actuarial assumptions:

Actuarial Cost Method	Entry Age Normal in accordance with the requirement of GASB Statement No. 68
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.30%
Salary Increases	Varies by Entry Age and Service
Investment Rate of Return	6.90%
Mortality Rate Table	Derived using CalPERS' Membership Data for all Funds. The mortality table used was developed based on CalPERS' specific data. The table includes 15 years of mortality improvements using Society of Actuaries Scale BB.
Post Retirement Benefit Increase	Contract COLA up to 2.30% until Purchase Power Protection Allowance Floor on Purchasing Power applies, 2.75% thereafter.

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2022 valuation were based on the results of a December 2017 actuarial experience study for the period 1997 to 2015. Further details of the Experience Study can be found on the CalPERS website.

Discount Rate

In determining the long-term expected rate of return, CalPERS took into account, both short-term and long-term market return expectations as well as the expected pension fund cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These geometric rates of return are net of administrative expenses.

Asset Class	New Strategic Allocation	Real Return Years 1 - 10[1,2]
Global Equity - cap-weighted	30.00%	4.45%
Global Equity - non-cap-weighted	12.00%	3.84%
Private Equity	13.00%	7.28%
Treasury	5.00%	0.27%
Mortgage-backed Securities	5.00%	0.50%
Investment Grade Corporates	10.00%	1.56%
High Yield	5.00%	2.27%
Emerging Market Debt	5.00%	2.48%
Private Debt	5.00%	3.57%
Real Estate	15.00%	3.21%
Leverage	-5.00%	-0.59%

[1] An expected inflation of 2.30% was used for this period.

[2] Figures are based on the 2021-22 Asset Liability Management study.

NOTE 7: PENSION PLANS (CONTINUED)

The discount rate used to measure the total pension liability was 6.90% for the plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for the Plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 6.90% discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 6.90% is applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained from the CalPERS website under the GASB 68 Section.

Sensitivity of the Proportionate Share of the Net Pension Liability/(Asset)to Changes in the Discount Rate

The following presents the City's proportionate share of the net position liability for the Plan, calculated using the discount rate for the Plan, as well as what the City's proportionate share of the Net Pension Liability/(Asset)would be if it were calculated using a discount rate that is 1-percentage point lower or 1- percentage point higher than the current rate:

Plan's Net Pension Liability/(Asset)		
Discount Rate -1% (6.15%)	Current Discount Rate (6.90%)	Discount Rate + 1% (8.15%)
$ 141,895	$ 39,979	$ (43,907)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

C. Payable to the Pension Plan

At June 30, 2024, the City had no outstanding amounts owed to the pension plan for contributions for the year ended June 30, 2024.

NOTE 8: OTHER POST EMPLOYMENT HEALTH BENEFITS

A. General Information about OPEB

Plan Description

The City provides postemployment health benefits through a single-employer defined benefit plan administered by the City. Employees of the Miscellaneous bargaining group and other non-represented employees, who retire from the City with ten years or more of contiguous City service, are eligible for a Post-Retirement Health Benefit for themselves and spouse or child or children. This benefit is finite in nature and provides for the cost of benefits for one year only. This cost is computed at the rate of the current health care premiums and the current dental premiums, in place at the time of retirement.

Eligibility

Employees of the City are eligible for retiree health benefits if they retire within 120 days of their separation date. Membership in the plan consisted of the following at June 30, 2022, the date of the latest actuarial valuation:

Active plan members	75
Retirees	1
Total	76

NOTE 8: OTHER POST EMPLOYMENT HEALTH BENEFITS

Contributions

The obligation of the City to contribute to the plan is established and may be amended by the Board of Directors. The Board of Directors has established a policy of funding the actuarially determined contribution (ADC) on a pay as you go basis. For the fiscal year ended June 30, 2023, the City's average contribution rate was 0.33% of covered-employee payroll. Employees are not required to contribute to the plan.

B. Total OPEB Liability, OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

Total OPEB Liability

The City's total OPEB liability was measured as of June 30, 2022. The total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2022. The total OPEB liability at June 30, 2024 was $1,035,120 with $15,006 being the Transportation Development Act allocation.

Actuarial Assumptions

The total OPEB liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate	3.65%
Inflation	2.50%
Aggregate payroll increases	2.75%
Expected long-term investment rate of return	n/a
Mortality, Termination, and Disability	CalPERS 2000-2019 Experience Study
Mortality Improvement Scale	Post-retirement mortality projected fully generational with Scale MP-2021
Healthcare Trend Rate - Non-Medicare	An annual healthcare cost trend rate of 8.50% initially reduced by decrements to an ultimate of 3.45% therefore.
Healthcare Trend Rate - Medicare	An annual healthcare cost trend rate of 6.25% initially reduced by decrements to an ultimate of 3.45% therefore.

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of an actuarial experience study for the period July 1, 2021 through June 30, 2022.

Discount Rate

The discount rate used to measure the total OPEB liability was 3.54 percent. This discount rate is the mid-point, rounded to five basis points, of the range of 3-20 year municipal bond rate indices; S&P Municipal bond 20 Year High Grade Rate Index, Bond Buyer 20-Bond GO Index, and Fidelity GO AA 20 Year Bond Index.

NOTE 8: OTHER POST EMPLOYMENT HEALTH BENEFITS (CONTINUED)

Change in the Total OPEB Liability

	Total OPEB Liability
Balance at June 30, 2023 (6/30/22 Measurement Date)	$ 13,210
Changes Recognized for the Measurement Period:	
Service Cost	2,436
Interest on the total OPEB liability	536
Changes of assumptions	(139)
Benefit payments	(1,038)
Net changes during July 1, 2022 to June 30, 2023	1,795
Balance at June 30, 2024 (6/30/22 Measurement Date)	$ 15,006

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.54 percent) or 1-percentage- point higher (4.54 percent) than the current discount rate:

Plan's Net Pension Liability/(Asset)		
Discount Rate -1% (2.54%)	Current Discount Rate (3.54%)	Discount Rate + 1% (4.54%)
$ 16,305	$ 15,006	$ 13,796

Sensitivity of the Total OPEB Liability to Changes in the Health Care Cost Trend Rates

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (5.5 percent decreasing to 3.0 percent) or 1-percentage-point higher (7.5 percent decreasing to 5.0 percent) than the current healthcare cost trend rates:

Plan's Total OPEB Liability/(Asset)		
Healthcare Cost Trend Rate -1%	Healthcare Cost Trend Rate	Healthcare Cost Trend Rate +1%
$ 896,203	$ 15,006	$ 17,429

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2024, the City recognized OPEB expense of $1,737. At June 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

NOTE 8: OTHER POST EMPLOYMENT HEALTH BENEFITS (CONTINUED)

	Deferred outflows of Resources	Deferred inflows of Resources
Changes of assumptions	$ 1,999	$ 926
Difference between expected and actual experience	1,267	3,836
Employer contributions made subsequent to the measurement date	1,100	-
Total	$ 4,366	$ 4,761

The difference between projected OPEB plan investment earnings and actual earnings is amortized over a five year period. The remaining gains and losses are amortized over the expected average remaining service life. The expected average remaining service life is 12.0 years, which was determined as of July 1, 2021, the beginning of the measurement period, for employees covered by the OPEB plan benefit terms as of the valuation date.

The $905 reported as a deferred outflows of resources related to contributions subsequent to the June 30, 2023 measurement date will be recognized as a reduction of the net OPEB liability during the fiscal year ending June 30, 2025. Amount reported as deferred outflows of resources related to OPEB will be recognized as future OPEB expense as follows:

Fiscal Year Ended June 30	Deferred Outflows/(Inflows) of Resources
2025	$ 1
2026	1
2027	(18)
2028	(28)
2029	(2)
Thereafter	(1,449)
Total	$ (1,495)

NOTE 9: CONTINGENCIES

A. Litigation

The City is a defendant in certain legal actions arising in the normal course of operations. Liabilities for the probable amounts of loss associated with these claims are covered through the Central San Joaquin Valley Risk Management Authority. The City management believes that the City's insurance programs are sufficient to cover any potential losses should an unfavorable outcome materialize.

B. TDA Funds

The TDA funds are subject to program compliance audits by the grantors and their representatives. Any liability for reimbursement which may arise as the result of these audits is not believed to be material.

NOTE 10: SUBSEQUENT EVENTS

The City evaluated subsequent events for recognition and disclosure through March 27, 2025, the date which these financial statements were available to be issued. Management concluded that no material subsequent events have occurred since June 30, 2024 that required recognition or disclosure in such financial statements.

CITY OF SHAFTER, CALIFORNIA
Article 8 Special Revenue Fund
Schedule of Revenues, Expenditures
and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2024

	Budget			Variance From Final Budget Favorable
	Original	Final	Actual	(Unfavorable)
Revenues:				
Interest income	$ -	$ -	$ (1,939)	$ (1,939)
Total Revenues	**-**	**-**	**(1,939)**	**(1,939)**
Expenditures:				
Construction, maintenance, and engineering	1,637,000	1,637,426	1,213,400	424,026
Total Expenditures	**1,637,000**	**1,637,426**	**1,213,400**	**424,026**
Net Change in Fund Balance	$ (1,637,000)	$ (1,637,426)	(1,215,339)	$ 422,087
Fund Balance at the Beginning of the Year			(526,177)	
Fund Balance at the End of the Year			**$ (1,741,516)**	

CITY OF SHAFTER, CALIFORNIA
Transportation Development Act Funds
Schedule of Changes in the Total OPEB Liability and Related Ratios
As of June 30, For the Last Ten Fiscal Years

	2024	2023	2022	2021	2020	2019	2018
Measurement Date	6/30/2023	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017
Total OPEB Liability							
Service cost	$ 2,436	$ 3,905	$ 7,718	$ 1,173	$ 1,430	$ 6,074	$ 296
Interest on the total OPEB liability	536	378	1,104	414	493	310	85
Actual and expected experience difference	-	(3,122)	-	(1,168)	-	2,047	-
Changes in assumptions	(139)	(697)	188	954	365	1,320	(140)
Benefit payments	(1,038)	(1,611)	(6,590)	(186)	(1,234)	(523)	(188)
Net change in total OPEB liability	1,796	(1,147)	2,420	1,186	1,054	9,228	53
Total OPEB liability - beginning	13,210	14,357	11,937	13,123	12,069	2,841	2,788
Total OPEB liability - ending (a)	**$ 15,006**	**$ 13,210**	**$ 14,357**	**$ 11,937**	**$ 13,123**	**$ 12,069**	**$ 2,841**
Plan fiduciary net position as a percentage of the total OPEB liability	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Covered-employee payroll	$ 146,682	$ 123,467	$ 126,841	$ 79,778	$ 46,008	$ 44,668	$ 42,653
Total OPEB liability as a percentage of covered-employee payroll	10.2%	10.7%	11.3%	15.0%	28.5%	27.0%	6.7%

Notes to Schedule:

[1] Historical information is required only for the measurement periods for which GASB 75 is applicable. Fiscal Year 2018 was the first year of implementation. Future years' information will be displayed up to 10 years as information becomes available.

CITY OF SHAFTER, CALIFORNIA
Transportation Development Act Funds
Schedule of Proportionate Share of the Net Pension Liability/(Asset)
As of June 30, For the Last Ten Fiscal Years

	2024	2023	2022	2021	2020
Measurement Date	6/30/2023	6/30/2022	6/30/2021	6/30/2020	6/30/2019
Plan's proportion of the net pension liability (asset)	0.0005514%	0.0140100%	-0.0037300%	-0.0050600%	-0.0360000%
Plan's propotionate share of the net pension liability (asset)	$ 39,979	$ 21,460	$ (82,758)	$ (5,390)	$ (12,095)
Plan's covered-employee payroll	$ 88,919	$ 94,249	$ 79,396	$ 86,200	$ 83,689
Plan's proportionate share of the net pension liability (asset) as a percentage of covered-employee payroll	-5.50%	-5.50%	-5.50%	-5.50%	-14.45%
Plan's fiduciary net position	$ 261,954	$ 222,395	$ 627,315	$ 628,385	$ 355,155
Plan's fiduciary net position as a percentage of the total pension liability (asset)	655%	1036%	-758%	-11658%	103.53%
Plan's proportionate share of aggregate employer contributions	$ 10,250	$ 7,557	$ 5,849	$ 6,238	$ 6,682

[1] Historical information is required only for measurement for which GASB 68 is applicable. Fiscal year 2015 was the first year of implementation, therefore only nine years are shown.

2019 6/30/2018	2018 6/30/2017	2017 6/30/2016	2016 6/30/2015
-0.0579000%	0.0684220%	0.0502847%	-0.0101786%
$ (10,257)	$ 14,026	$ 4,367	$ (1,039)
$ 44,668	$ 42,653	$ 41,172	$ 39,410
-22.96%	28.38%	19.25%	-3.19%
$ 183,657	$ 144,525	$ 128,232	$ 124,772
105.92%	91.94%	93.98%	101.06%
$ 3,775	$ 3,212	$ 3,069	$ 3,182

CITY OF SHAFTER, CALIFORNIA
Transportation Development Act Funds
Schedule of Pension Plan Contrbutions
As of June 30, 2024

Fiscal Year:	2023-24	2022-23	2021-22	2020-21	2019-20
Contractually determined contribution (actuarially determined)	$ 10,250	$ 7,557	$ 5,849	$ 6,452	$ 7,086
Contributions in relation to the actuarially determined contributions	(10,250)	(7,557)	(5,849)	(6,452)	(7,086)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -
Covered payroll	99,957	88,919	94,249	79,396	86,200
Contributions as a percentage of covered payroll	10.25%	8.50%	6.21%	8.13%	8.22%

Notes to Schedule of Plan Contributions

Methods and assumptions used to determine contribution rates:

Valuation Date:	June 30, 2022
Actuartial cost method	Entry Age Normal
Amortization method/period	Varies by date established and source. May be level dollar or level percent of pay and may include direct rate smoothing.
Remaining amortization period	Differs by employer rate plan but not more than 29 years
Inflation	2.30%
Salary increases	Varies by entry age and service
Payroll growth	2.00%
Investment rate of return	6.90% net of pension plan investment and administrative expenses.
Retirement age	Based on the 2017 CalPERS Experience Study for the period 1997-2015.
Mortality	Based on the 2017 CalPERS Experience Study for the period 1997-2015. Post-retirement mortality rates include 15 years of projected on-going mortality improvements using 90% of Scale MP 2016 published by the Society of Actuaries.

[1] Historical information is required only for measurement for which GASB 68 is applicable. Fiscal year 2015 was the first year of implementation, therefore only nine years are shown.

2018-19	2017-18	2016-17	2015-16
$ 6,682	$ 3,775	$ 3,212	$ 3,069
(6,682)	(23,852)	(3,212)	(3,069)
$ -	$ (20,077)	$ -	$ -
83,689	44,668	42,653	41,172
7.98%	8.45%	7.53%	7.45%

CITY OF SHAFTER, CALIFORNIA
Transit Operations Enterprise Fund
Schedule of Operating Expenses
For the Year Ended June 30, 2024

OPERATIONS:		
Salaries and wages	$	338,102
Contractual services		716
Other		28,228
Total operations		367,046
DEPRECIATION		98,045
VEHICLE MAINTENANCE		108,359
GENERAL ADMINISTRATION:		
Indirect cost allocation		114,937
Total general administration		114,937
Total operating expenses	$	688,387

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*

To the Honorable Mayor and Members of the City Council
City of Shafter, 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 Article 8 Special Revenue Fund and the Transit Operations Enterprise Fund (the "TDA Funds") of City of Shafter, California (the "City"), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City's TDA Funds' basic financial statements, and have issued our report thereon dated March 27, 2025.

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 the TDA Funds' 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.

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.

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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the TDA Funds' 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*.

To the Honorable Mayor and Members of the City Council
City of Shafter, California

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 Fund'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 Fund's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

LSL, LLP

Irvine, California
March 27, 2025

INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE

To the Honorable Mayor and Members of the City Council
City of Shafter, California

Opinion on Compliance with Transportation Development Act

We have audited the City of Shafter, California (the City)'s compliance with the Transportation Development Act (TDA) requirements that funds allocated to and received by the City were expended in conformance with applicable statutes, rules, and regulations of the TDA; and the allocation instructions and resolutions of the Kern Council of Governments as required by Section 6666 and 6667 of Title 21, Division 3, Chapter 2, Article 5.5 of the California Code of Regulations during the year ended June 30, 2024.

In our opinion, the City, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Transportation Development Act Fund allocated for non-transit purposes, and the Transit Enterprise Fund of the City for the year ended June 30, 2024.

Basis for Opinion

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; the applicable statutes, rules, and regulations of the TDA; and the allocation instructions and resolutions of the Kern Council of Governments as required by Section 6666 and 6667 of Title 21, Division 3, Chapter 2, Article 5.5 of the California Code of Regulations. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City of Shafter, California, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. 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 the Transportation Development Act (TDA) requirements applicable to the City's TDA program.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above, 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;* the applicable statutes, rules, and regulations of the; and the allocation instructions and resolutions of the Kern Council of Governments as required by Section 6666 and 6667 of Title 21, Division 3, Chapter 2, Article 5.5 of the California Code of Regulations 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.

To the Honorable Mayor and Members of the City Council
City of Shafter, California

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 the TDA requirements that funds allocated to and received by the City were expended in conformance with applicable statutes, rules, and regulations of the TDA; and the allocation instructions and resolutions of the Kern Council of Governments as required by Section 6666 and 6667 of Title 21, Division 3, Chapter 2, Article 5.5 of the California Code of Regulations.

In performing an audit in accordance with GAAS; *Government Auditing Standards;* the applicable statutes, rules, and regulations of the TDA; and the allocation instructions and resolutions of the Kern Council of Governments as required by Section 6666 and 6667 of Title 21, Division 3, Chapter 2, Article 5.5 of the California Code of Regulations, 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 applicable statutes, rules, and regulations of the TDA; and the allocation instructions and resolutions of the Kern Council of Governments as required by Section 6666 and 6667 of Title 21, Division 3, Chapter 2, Article 5.5 of the California Code of Regulations, 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.

Purpose of this Report

The purpose of this report on compliance is solely to describe the scope of our testing of compliance and the results of that testing. Accordingly, this report is not suitable for any other purpose.

LSL, LLP

Irvine, California
March 27, 2025

CITY OF SHAFTER, CALIFORNIA
TRANSPORTATION DEVELOPMENT ACT FUNDS
Schedule of Findings
For the Year Ended June 30, 2023

No matters were reported.

CITY OF SHAFTER, CALIFORNIA

FOR THE YEAR ENDED JUNE 30, 2024

SINGLE AUDIT REPORT

Focused on YOU

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CITY OF SHAFTER, CALIFORNIA

Single Audit Report

For the Year Ended June 30, 2024

CITY OF SHAFTER, CALIFORNIA

Single Audit Report

For the Year Ended June 30, 2024

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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*

To the Honorable Mayor and Members of the City Council
City of Shafter, 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 City of Shafter, California (the "City"), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated March 27, 2025.

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.

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.

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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether 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*.

To the Honorable Mayor and Members of the City Council
City of Shafter, California

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 City'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 City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

LSL, LLP

Irvine, California
March 27, 2025

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE AND REPORT ON SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS REQUIRED BY UNIFORM GUIDANCE

To the Honorable Mayor and Members of the City Council
City of Shafter, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Shafter, California (the "City")'s 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, 2024.The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the types of 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, 2024.

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; 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 Auditor's 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.

Auditor's 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 generally accepted auditing standards,

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 generally accepted auditing standards, *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 Auditor's 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.

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.

To the Honorable Mayor and Members of the City Council
City of Shafter, California

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, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated March 27, 2025, which contained unmodified opinions on those financial statements. Our audit was performed 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 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.

LSL, LLP

Irvine, California
March 27, 2025

CITY OF SHAFTER, CALIFORNIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	*Federal Assistance Listing Number*	*Unique Entity Identifier Number*	*Total Federal Expenditures*
U.S. Department of Transportation:			
Highway Planning and Construction Cluster:			
Pass-through the State of California, Department of Transportation:			
Highway Safety Improvement Program*	20.205	EHEGWCLJEVJ4	$ 1,864,556
Total Expenditures of Federal Awards			**$ 1,864,556**

** Major Program*

[1] *There was no federal awards expended in the form of noncash assistance and insurance in effect during the year.*

[2] *The amount provided to subrecipients during the year was $0.*

The notes to the schedule of expenditures of federal awards are an integral part of this schedule.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES APPLICABLE TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

A. Scope of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of the City of Shafter, California (the "City") under programs of the federal government for the year ended June 30, 2024. The information in this Schedule is presented in accordance with the 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). 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.

B. Basis of Accounting

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized, as applicable, under the cost principles contained in the Uniform Guidance and OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The City has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

CITY OF SHAFTER, CALIFORNIA
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2024

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unmodified Opinion

Internal control over financial reporting:

- Material weaknesses identified? __X__ yes ____ none identified
- Significant deficiencies identified? ____ yes __X__ no

Noncompliance material to financial statements noted? ____ yes __X__ no

Federal Awards

Internal control over major programs:

- Material weaknesses identified? ____ yes __X__ no
- Significant deficiencies identified? ____ yes __X__ none identified

Type of auditors' report issued on compliance for major programs: Unmodified Opinion

Any audit findings disclosed that are required to be reported in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance)? ____ yes __X__ no

Identification of major programs:

Assistance Listing Number	Name of Federal Program or Cluster
20.205	Highway Planning and Construction

Dollar threshold used to distinguish between type A and type B program $750,000

Auditee qualified as low-risk auditee? _____ yes __X__ no

SECTION II - FINANCIAL STATEMENT FINDINGS

Reference Number
2024-001 – Year-End Close and Financial Reporting

Evaluation of Finding
Material Weakness

Condition
During the audit it was discovered that there were two funds, the Road Maintenance and Rehabilitation Act and Building Maintenance in which the fund balance was incorrectly recorded on the City's books to match the previously issued financial statements. This discrepancy was due to a mis recording and reconciliation following the prior year's financial statements as well as improper posting of post-closing entries.

Criteria
In order to make the financial reports generated by the accounting system as meaningful as possible, the City should reconcile to the general ledger accounts and ensure that the fund balances roll forward properly.

Cause of Condition
Due to the significant activities and post closing entries, in addition to staffing and personnel issues experienced by the City, there is a gap in review of entries and reconciliations posted.

Effect or Potential Effect of Condition
Not reconciling the accounts in a timely manner and improper review could lead to additional adjustments or improper recording of account activity.

Recommendation
The Finance Department should look into ensuring that sufficient personnel are involved in the year-end closing process. Additionally, the City should implement a formal closing and rollforward of the equity balance for the following year to ensure balances agree.

Client Response
We acknowledge the finding and agree with the need for continued improvement in the year-end close process. The issue identified was the result of a miscoded project originally discovered by the Engineering team during FY 2022/23. A correction was initiated in early October 2023 during the audit process; however, due to a timing oversight, the Public Works team inadvertently posted the correction to the subsequent fiscal year. This led to a series of year-end journal entries attempting to resolve the discrepancy, which ultimately caused an out-of-balance fund balance.

To address the issue, the Finance Department will make the appropriate correcting entries in the current fiscal year to ensure fund balances are accurate and reconciled. In addition, we have made significant improvements to our capital improvement project (CIP) processes, including enhanced procedures for project coding, reporting, and ongoing monitoring. These improvements are intended to reduce the likelihood of similar issues occurring in the future.

We are also reviewing our year-end close procedures and will implement a formal closing and equity roll forward process to ensure accuracy and completeness going forward.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

336 Pacific Avenue ● Shafter, CA 93263

SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023

Finding: 2023-001: Accounts Payable
Appropriate corrective actions were taken; this finding is considered resolved and is not repeated in the fiscal year ended June 30, 2024.

CITY OF SHAFTER
CITY COUNCIL REPORT

MEETING DATE: April 1, 2025

DEPARTMENT: Rachel Zermeno, Community Engagement Manager

SUBJECT: CITY BRANDING PROJECT WITH CHANDLERTHINKS, LLC. APPROVAL

RECOMMENDATION

Council find the action is not defined as a "project" per Section 15378(b)(5) of the CEQA Guidelines; approve the final City Branding package, including the brand truths, Shafter's Storyline, a tagline, and a new logo for the City of Shafter, as developed through the branding initiative with Chandlerthinks, LLC.

BACKGROUND

On July 18, 2023, the City Council approved a $80,025 professional services agreement with Chandlerthinks, LLC, for a comprehensive City Branding Initiative. The initiative aimed to develop Shafter's competitive identity, leveraging Shafter's strengths, history, and aspirations to enhance economic development efforts. The branding process officially launched in October 2023.

Chandlerthinks conducted extensive research through one-on-one interviews, focus groups, surveys, a Facebook group, a tour, and community input on logo submissions. Chandlerthinks gathered feedback from 700+ participants, including residents, businesses, organizations, and external stakeholders, to ensure the brand reflected Shafter's authentic character.

While the project spanned over a year and a half, there were challenges along the way, including the loss of three committee members, who three new members replaced at different stages of the process. Each new member required onboarding to understand the branding process and previous research findings. Despite these transitions, the committee remained dedicated to ensuring the branding initiative captured the true spirit of Shafter.

Throughout this process, one key priority was understanding what the community values most about Shafter. Recurring themes from the research included:

- A strong passion for our agricultural heritage.
- A strong sense of community.
- Exceptional Public Safety, Community Engagement, and Progressive Financial Strategies.
- Centrally located, offering logistical advantages and accessibility.

- Progressive and Visionary Leadership
- The vibrancy of our cultural events and Mexican Influence.
- The deep-rooted significance of Shafter High School.
- The sound of the train is an auditory hallmark of the city and part of daily life.

The overall process resulted in the development of a cohesive branding package that includes:

- Our Brand Truths - Elements that define a brand's identity
- Our Storyline – Capturing the essence of Shafter's identity and aspirations.
- Our Tagline – A succinct and meaningful message to unify the community and attract economic opportunities.
- A Logo – A modern yet historically rooted representation of Shafter's identity.

Chandlerthinks will present the final branding elements, which will reflect these core themes while positioning Shafter for future growth and economic opportunities.

FISCAL IMPACT

The fiscal impact of this action is limited to the previously approved professional services agreement with Chandlerthinks, LLC, in the amount of $80,025, which was authorized by the City Council on July 18, 2023. No additional funding is required at this time. The branding initiative was fully funded within the adopted budget and has been completed within scope.

The approval of the final City Branding Package does not directly result in additional expenditures. However, implementation of the branding elements—such as signage, marketing materials, website updates, or branded merchandise—may incur future costs. These expenses will be evaluated and brought forward for Council consideration as part of future budget processes or individual project approvals.

The branding initiative is expected to support long-term economic development goals by enhancing Shafter's identity and visibility, which may help attract new businesses, residents, and investment opportunities to the city.

CEQA ANALYSIS

The action is not defined as a "project" per Section 15378(b)(5) of the CEQA Guidelines because the action is approval of the City branding project and therefore, it is organizational and administrative activity that will not result in direct or indirect physical changes to the environment and not subject to CEQA.

APPROVED BY THE CITY ATTORNEY

ATTACHMENTS

1. Chandlerthinks Research Presentation 02-06-24

A PLACE MARKETING COMPANY

Shafter, CA
Branding Research Presentation

CHANDLERTHINKS

February 6, 2024

Chandlerthinks, LLC
106 Mission Court, Suite 102A | Franklin, TN 37067
615-498-8313
steve@chandlerthinks.com

Today's Presentation

Review overall goals

Refresher on municipal branding

What did we learn from the research?

Branding set-up

Review next steps.

GOALS AND OBJECTIVE

Project Objective

Shafter, CA is seeking to define its brand identity. The goal is to create the Shafter Story to provide a common and consistent message, establish Shafter's competitive identity, and then prepare a plan to share that message to energize our economic development efforts.

PURPOSE OF BRANDING

Municipal branding is about creating a strong image of the city government *AND* the place (community).

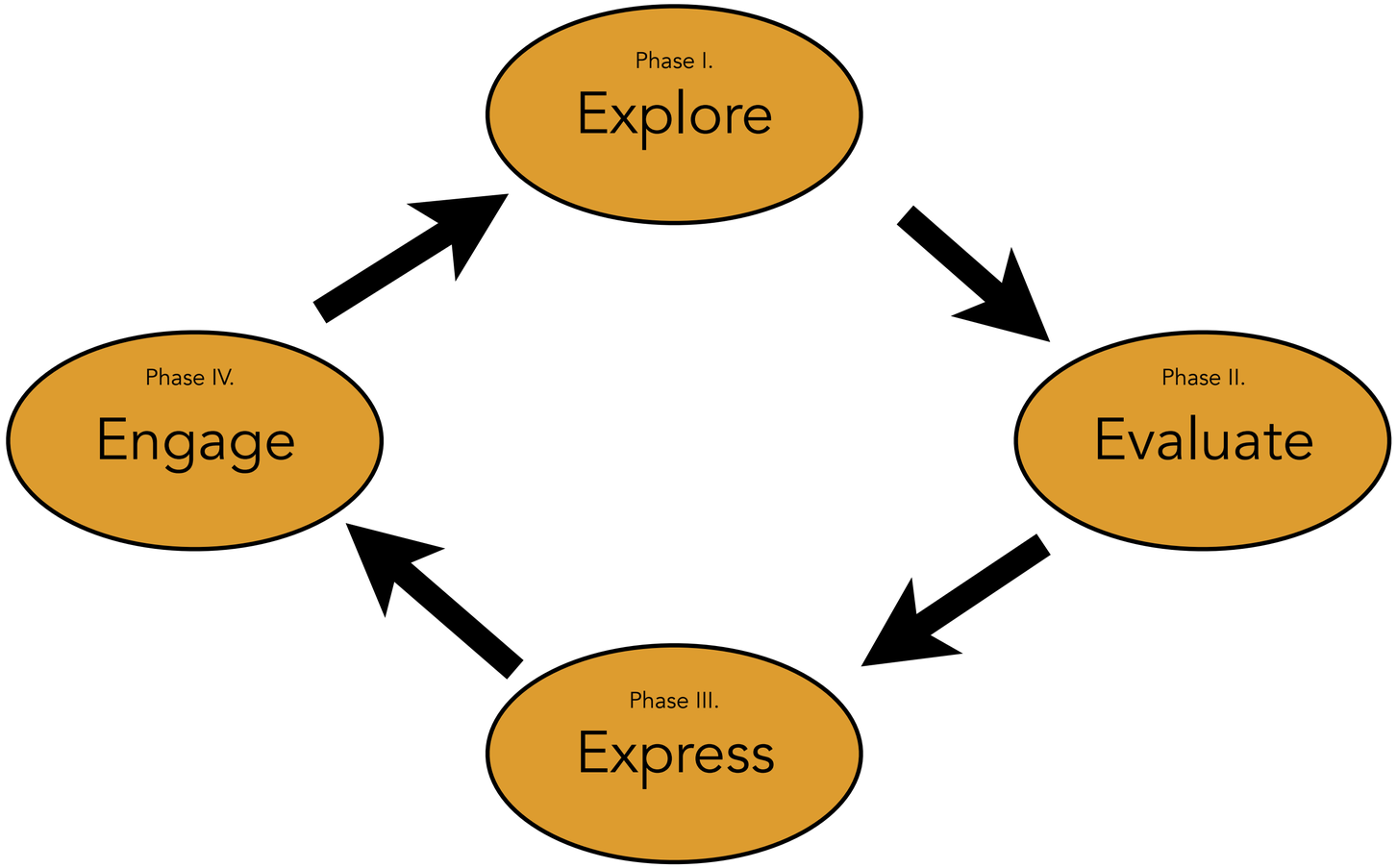
In the absence of a strong identity, other people or an incident can make it for you.

Municipal branding is more than a logo, a tagline and an ad.

It's about what you deliver inside the municipality and throughout the community!

RESEARCH FINDINGS

Brand Explorer Platform



Research Recap - 700+ Participants

Summary of Research Elements:

- Familiarization Tour
- 20 one-on-one interviews with community stakeholders
- 9 focus groups (73 total people)
- 177 Community Destination Perception Surveys completed online
- 359 Outsider Attitude, Awareness and Perception Surveys completed online
- Digital audit of websites, social media, search and reviews
- Branding Shafter Facebook Group (78 members)

IN-MARKET TRIP FINDINGS

(TOUR/INTERVIEWS/FOCUS GROUPS)

In-Market Trip - Main Observations

#1 - Shafter has a strong sense of community commitment to its residents.

- Strong community building efforts, especially in education and recreation.
- A focus on family dynamics and quality amenities as a measure of success.
- A high value placed on safe neighborhoods and effective policing.

#2 - Exceptional public safety, touted as one of the safest cities in CA.

#3 - Agriculture is a central aspect, with many businesses linked to it.

Source: In-Market

In-Market Trip - Main Observations

#4 - Central location in CA, offering logistical advantages and accessibility.

#5 - Vibrant Mexican influence, reflected in the city’s demographic diversity and enriched by cultural events and authentic cuisine.

#6 - Progressive and visionary leadership, perceived as community-centric, approachable and responsive. Yet, some indications of political tension within the city's leadership and a call for a return to community-focused governance and investment in infrastructure.

Source: In-Market

In-Market Trip - Summary of Main Observations

Shafter is at a crossroads between honoring its agricultural heritage and navigating modern challenges. While there is a strong community spirit and significant investment in education and community activities, there are also calls for more inclusive governance, improved infrastructure, and economic development.

Source: In-Market

Q: What words or phrases would you use to describe Shafter to a friend or colleague who knows nothing about the city?

and

Q: What is the <u>one-word</u> people would use to describe the City of Shafter?

Source: In-Market

Shafter is described as a caring and supportive small ag town.

Q: What words or phrases would you use to describe Shafter to a friend or colleague who knows nothing about the city?

Source: In-Market

Small is the one word that describes Shafter.

Q: What is the *one-word* people would use to describe the City of Shafter?

Source: In-Market

Q: Develop a brag list: What makes Shafter a great place to LIVE?

Source: In-Market

Parks and recreation and community involvement top the list of what makes Shafter a great place to live.

- Parks & Recreation (7)
- Caring/Community Involvement (6)
- Accessibility (3)
- Family-Friendly (3)
- Affordability (2)
- Personal Service (2)
- Quiet (2)
- Safe (2)
- Walkability (2)

Q: Develop a brag list: What makes Shafter a great place to LIVE?

Source: In-Market

Q: What is the MOST ICONIC VISUAL of Shafter?

Source: In-Market

Outside of almond blossoms, Shafter lacks a clear iconic visual.

- Almond blossoms/farms in bloom (4)
- High School (2)
- Community/Family gathering (1)
- Central Avenue (1)
- Train (1)
- Big tree at city hall (1)
- Gazebo (1)
- Library (1)
- Fountain (1)
- Depot Museum (1)
- Businesses (1)
- Murals (1)
- Ford Theater (1)
- Green hotel (1)

Q: What is the <u>MOST ICONIC VISUAL</u> of Shafter?

Source: In-Market

Q: What is the <u>REPUTATION</u> of Shafter among people who do not live in Shafter?

- *Positive vs.*
- *Negative*

Source: In-Market

POSITIVES

Safety
Community engagement
Progressive financial & developmental strategies

Source: In-Market

NEGATIVES

Limited amenities

Perceived isolation

Concerns over diversity and cost of living

Source: In-Market

Q: What makes Shafter PROMINENT?

Source: In-Market

Q: What makes Shafter PROMINENT?

Celebrates strong community

(First Friday's, Cinco DeMayo, Colours Event)

Innovative growth

Exceptional safety

Source: In-Market

Q: What makes Shafter <u>UNIQUELY INTERESTING</u> compared to other places in the region?

Source: In-Market

Q: What makes Shafter <u>UNIQUELY INTERESTING</u> compared to other places in the region?

Visionary progress (Industrial Park, fiber, rail spurs)
Rich heritage (Agriculture, Minter Air Field)
Unmatched cooperation

Source: In-Market

Q: What is the REPUTATION of the Shafter City Government?

Source: In-Market

Q: What is the REPUTATION of the Shafter City Government?

Positive:

Community-centric

Financially astute

- Attentive to residents' desires, showing a focus on community needs.
- Open communication and approachability of city staff and council members.
- Financially sound, reflecting good fiscal management.
- Evolving and progressive, indicating a willingness to embrace change.

Source: In-Market

Q: What is the REPUTATION of the Shafter City Government?

Negative:

Representation

Growing pains amidst change

- Mixed reviews on city decisions, with some resistance to change.
- Tension in council dynamics.
- Racial representation concerns, noting the lack of Hispanic representation despite demographic majority.
- A shift from a business-like operation to a more bureaucratic government, perceived negatively.

Source: In-Market

Q: What does the City Government do best for Shafter?

Source: In-Market

Q: What does the City Government do best for Shafter?

Public safety
Responsive services
Community events

Source: In-Market

Q: Think about the City of Shafter government. Would you classify the City of Shafter government (elected officials) as…

Source: In-Market

City Government Sentiment Scale

Shafter City Government is…

- A tie between open-minded and closed-minded
- Fast paced, but cautious
- Conservative to moderate
- Approachable
- Effective
- Mostly proactive
- Fiscally responsible

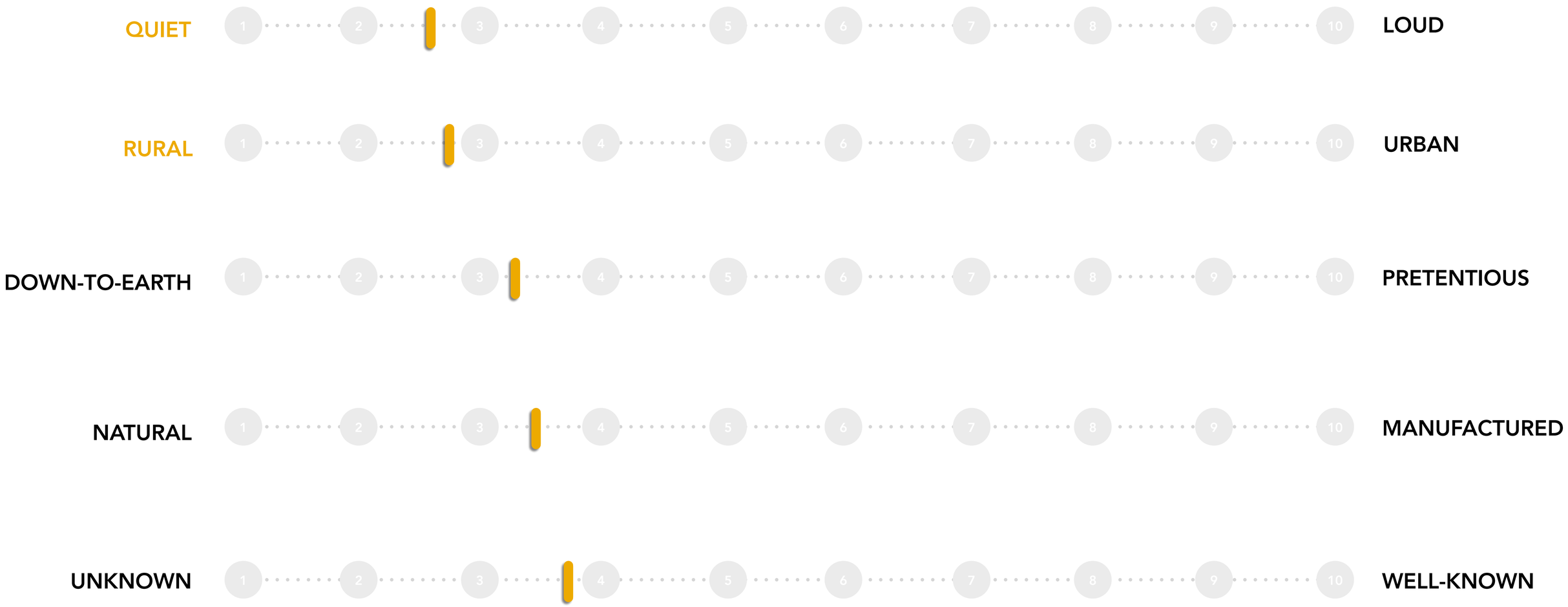
Q: Think about the City of Shafter government. Would you classify the City of Shafter government (elected officials) as…

Source: In-Market

Brand Personality Scale

BRAND PERSONALITY SCALE - SHAFTER, CA

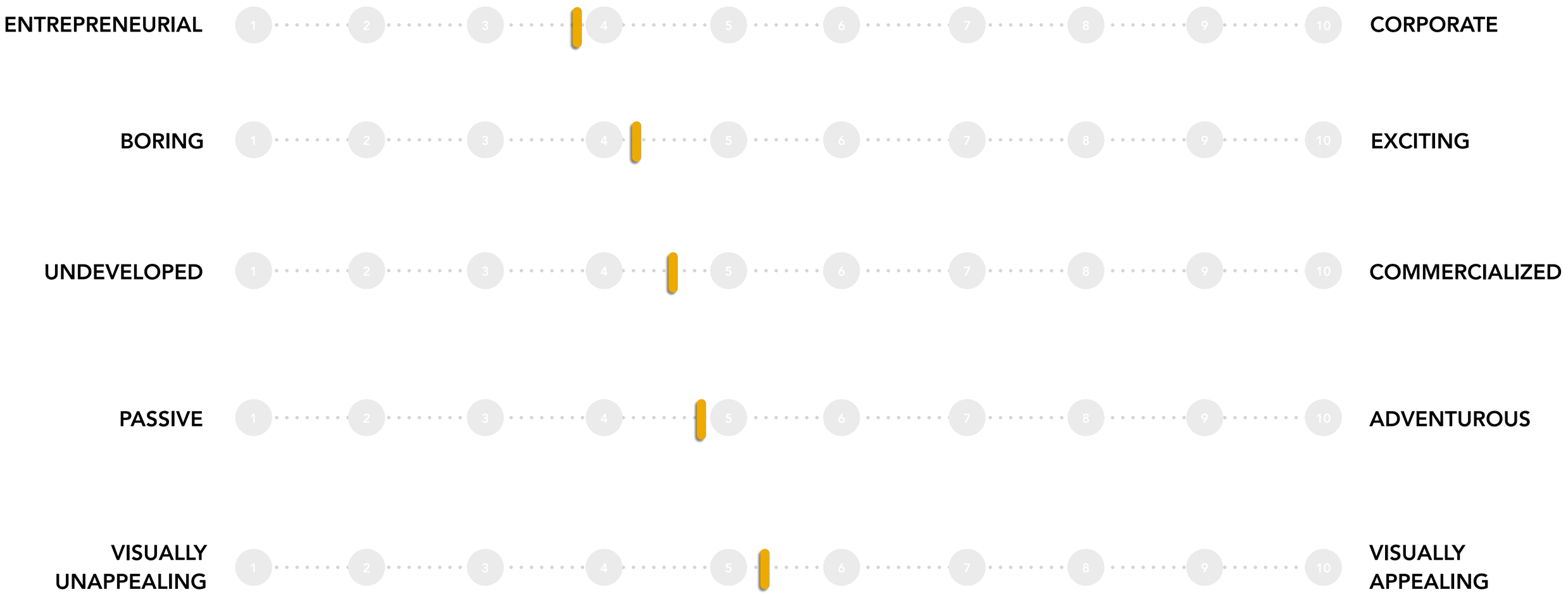
SAMPLE SIZE - 57



Source: In-Market

BRAND PERSONALITY SCALE - SHAFTER, CA

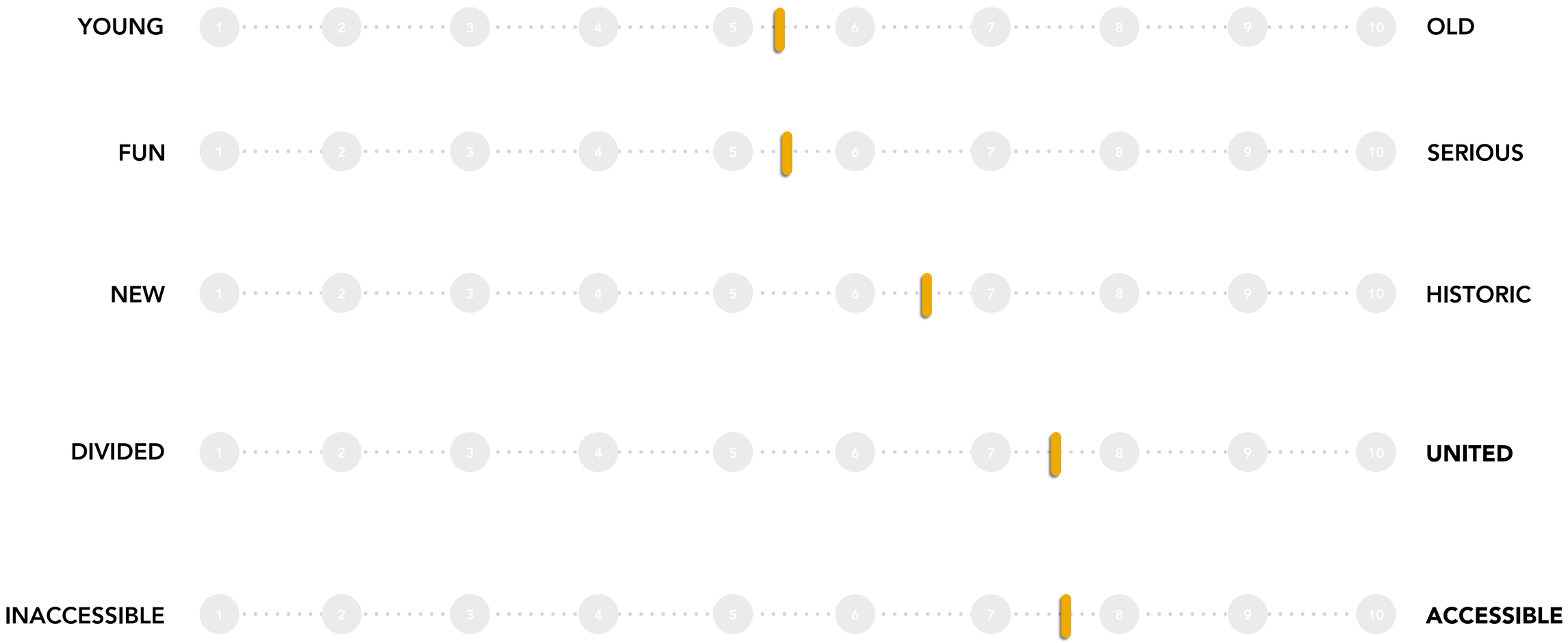
SAMPLE SIZE - 57



Source: In-Market

BRAND PERSONALITY SCALE - SHAFTER, CA

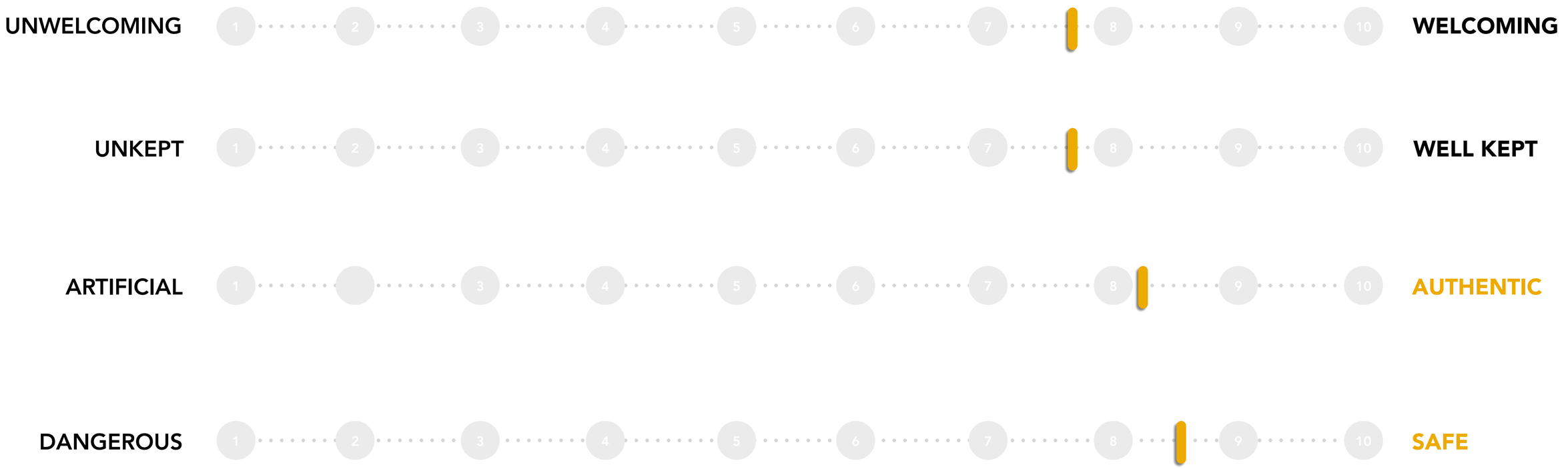
SAMPLE SIZE - 57



Source: In-Market

BRAND PERSONALITY SCALE - SHAFTER, CA

SAMPLE SIZE - 57



Source: In-Market

COMMUNITY DESTINATION PERCEPTION STUDY FINDINGS

CHANDLERTHINKS

A PLACE MARKETING COMPANY

Community Destination Perception Study Methodology

An online survey was provided in English and Spanish and distributed to Shafter's community through the city government and their social media channels. Respondents had to reside in Shafter, CA.

The survey was approximately 10 minutes long and conducted from 12/11/23 to 1/15/24. No incentive was provided to the respondents. A total of 177 responses were collected. The 177 completes provide a margin of error of +/-7.33% at the 95% confidence level.

Source: Community Survey

Community Destination Perception Study
Main Observations

#1 - Shafter is known for its agriculture and proximity to Bakersfield.

#2 - Shafter's people are very proud of the agriculture heritage, schools and sense of community.

#3 - It's a safe and friendly small town, but there is not much to do there.

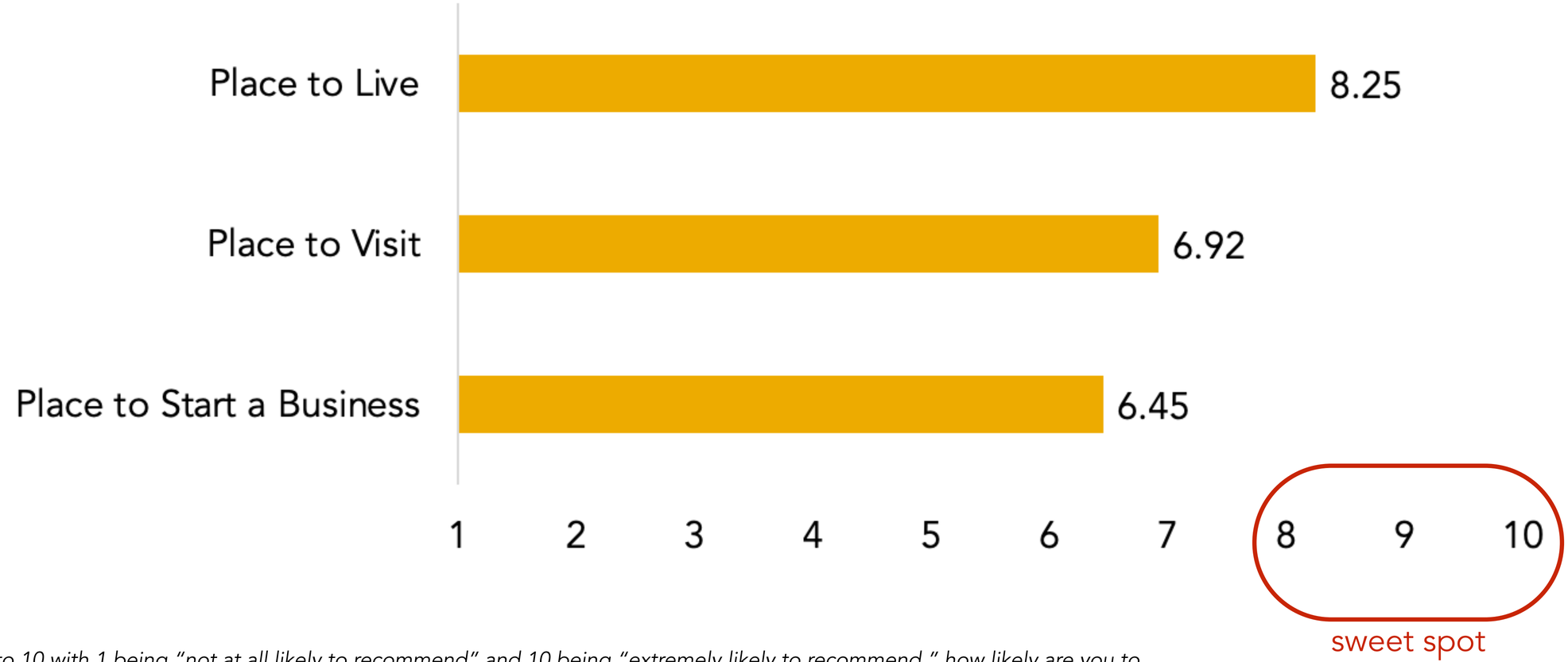
#4 - Shafter's community is well pleased with the city government's commitment, honesty, and community focus.

Source: Community Survey

Q: On a scale of 1 to 10 with 1 being "not at all likely to recommend" and 10 being "extremely likely to recommend," how likely are you to recommend Shafter to a friend or colleague as a place to live, visit, or to start a business?

Source: Community Survey

Shafter's is highly recommended as a place to live, but not as much as a place to visit, or to start a business.



Q: On a scale of 1 to 10 with 1 being "not at all likely to recommend" and 10 being "extremely likely to recommend," how likely are you to recommend Shafter to a friend or colleague as a place to live, visit, or start a business?

Source: Community Survey

Q: Please list 2-3 words that best and uniquely describe Shafter.

Source: Community Survey

The people of Shafter describe their city mostly as a safe, quiet, clean, friendly and small community.

Q: Please list 2-3 words that best and uniquely describe Shafter.

Source: Community Survey

Q: Besides the people, what makes Shafter more appealing than other cities in the area?

Source: Community Survey

Shafter appeal is its safe and clean environment, calm small-town charm, and a welcoming business atmosphere.

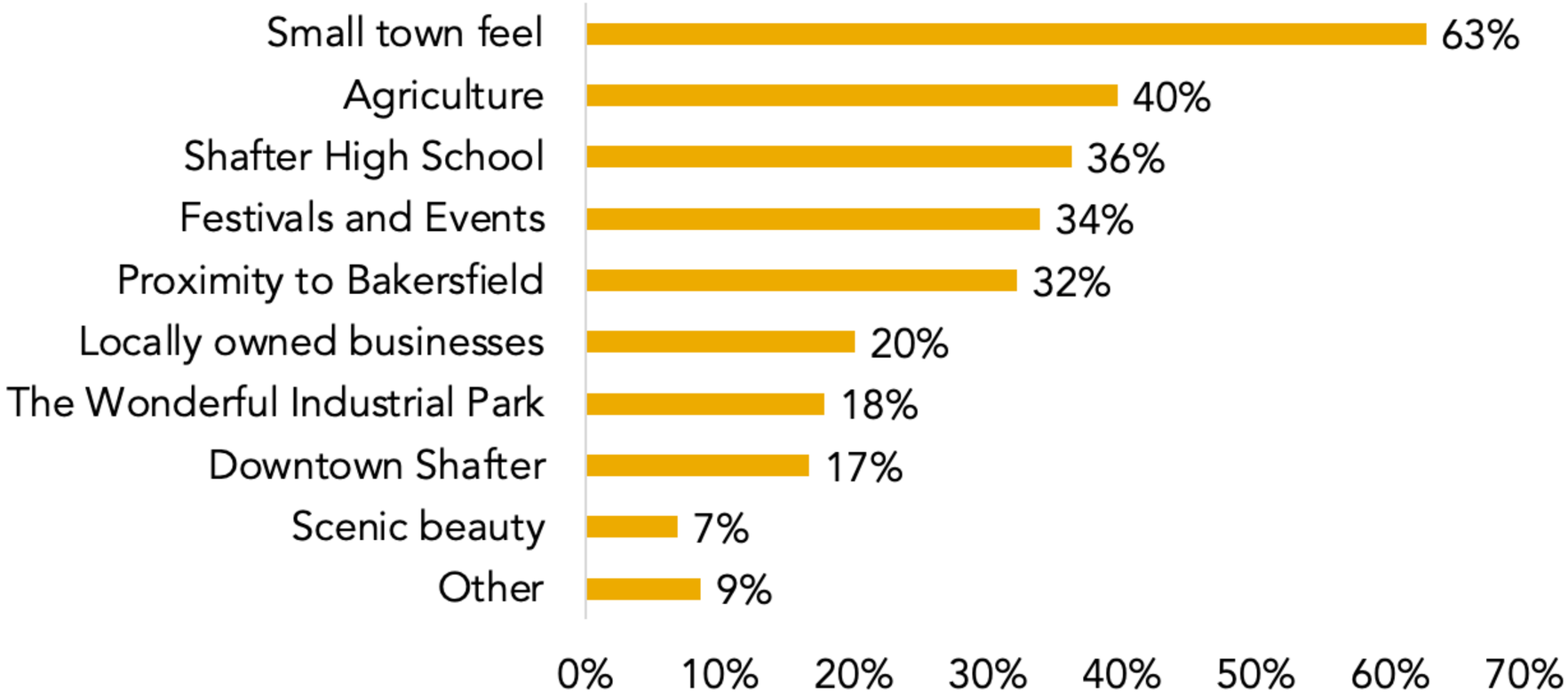
Q: Besides the people, what makes Shafter more appealing than other cities in the area?

Source: Community Survey

Q: What are Shafter's most notable assets for positively shaping it to what it is today?

Source: Community Survey

Shafter's small town feel, followed by agriculture, have helped shape the city to what it is today.



Q: What are Shafter's most notable assets for positively shaping it to what it is today? [multiple responses accepted]

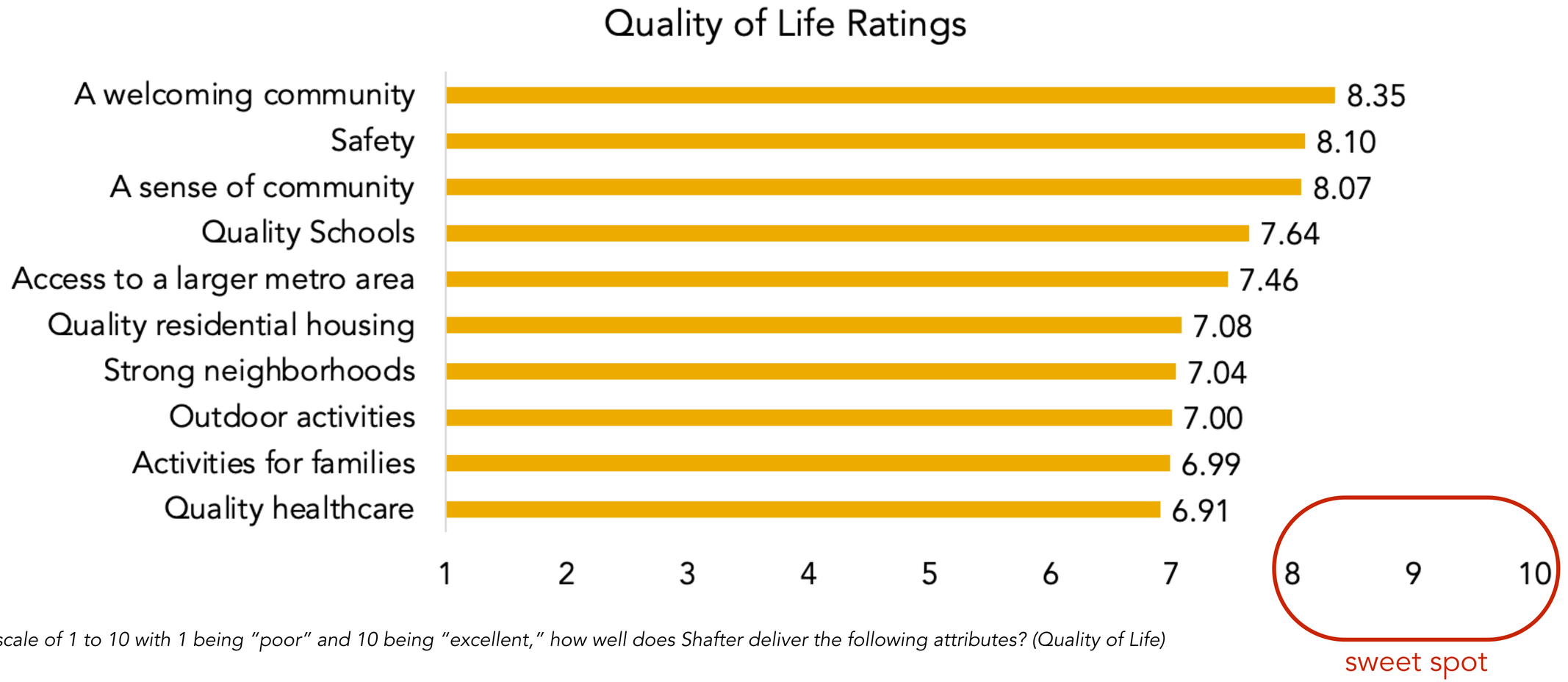
Source: Community Survey

Q: On a scale of 1 to 10 with 1 being "poor" and 10 being "excellent," how well does Shafter deliver the following attributes?

- *Quality of Life*
- *Heritage*
- *Visitation, Entertainment & Culture*

Source: Community Survey

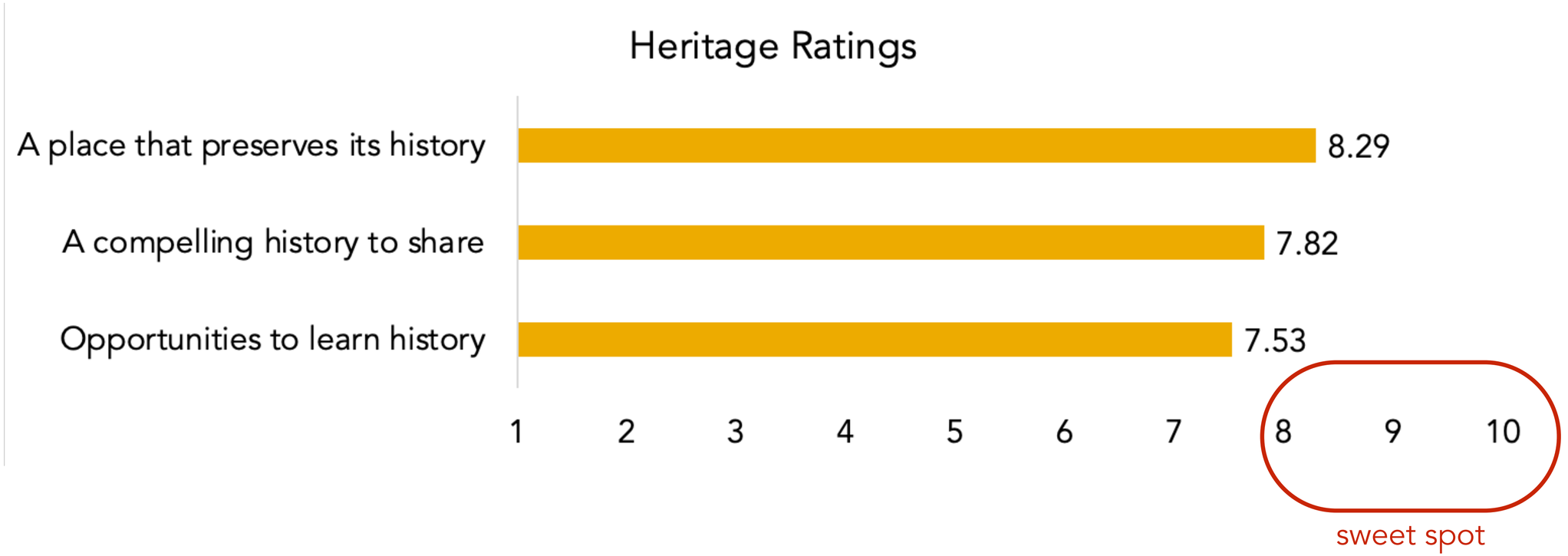
Shafter's welcoming community, sense of community and safety are its strongest attributes in terms of quality of life.



Q: Q: On a scale of 1 to 10 with 1 being "poor" and 10 being "excellent," how well does Shafter deliver the following attributes? (Quality of Life)

Source: Community Survey

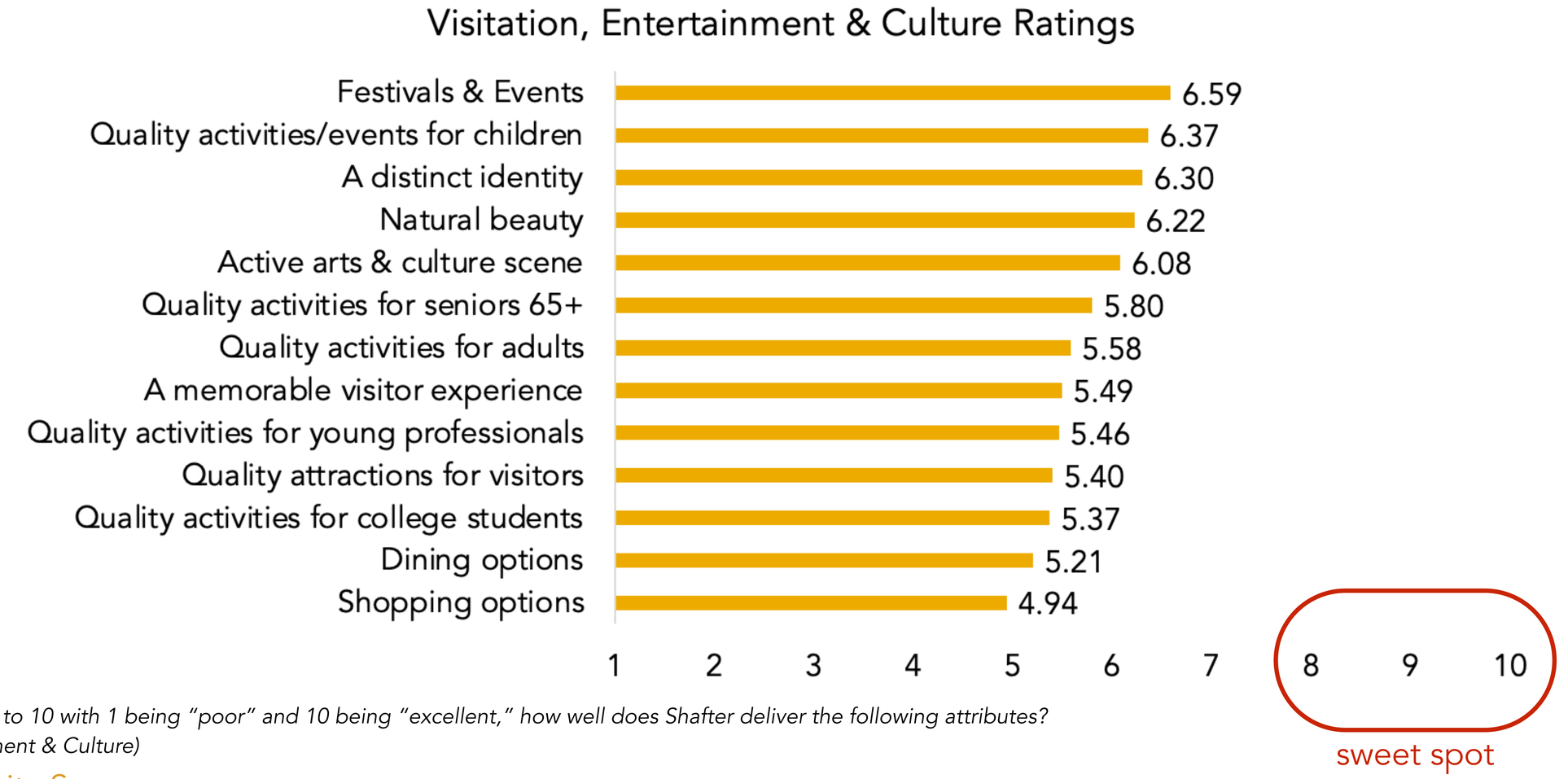
The community highly rates Shafter's heritage attributes, in particular the preservation of its history.



Q: Q: On a scale of 1 to 10 with 1 being "poor" and 10 being "excellent," how well does Shafter deliver the following attributes? (Heritage)

Source: Community Survey

There is room for improvement across all visitation, entertainment and cultural attributes, in particular shopping options.



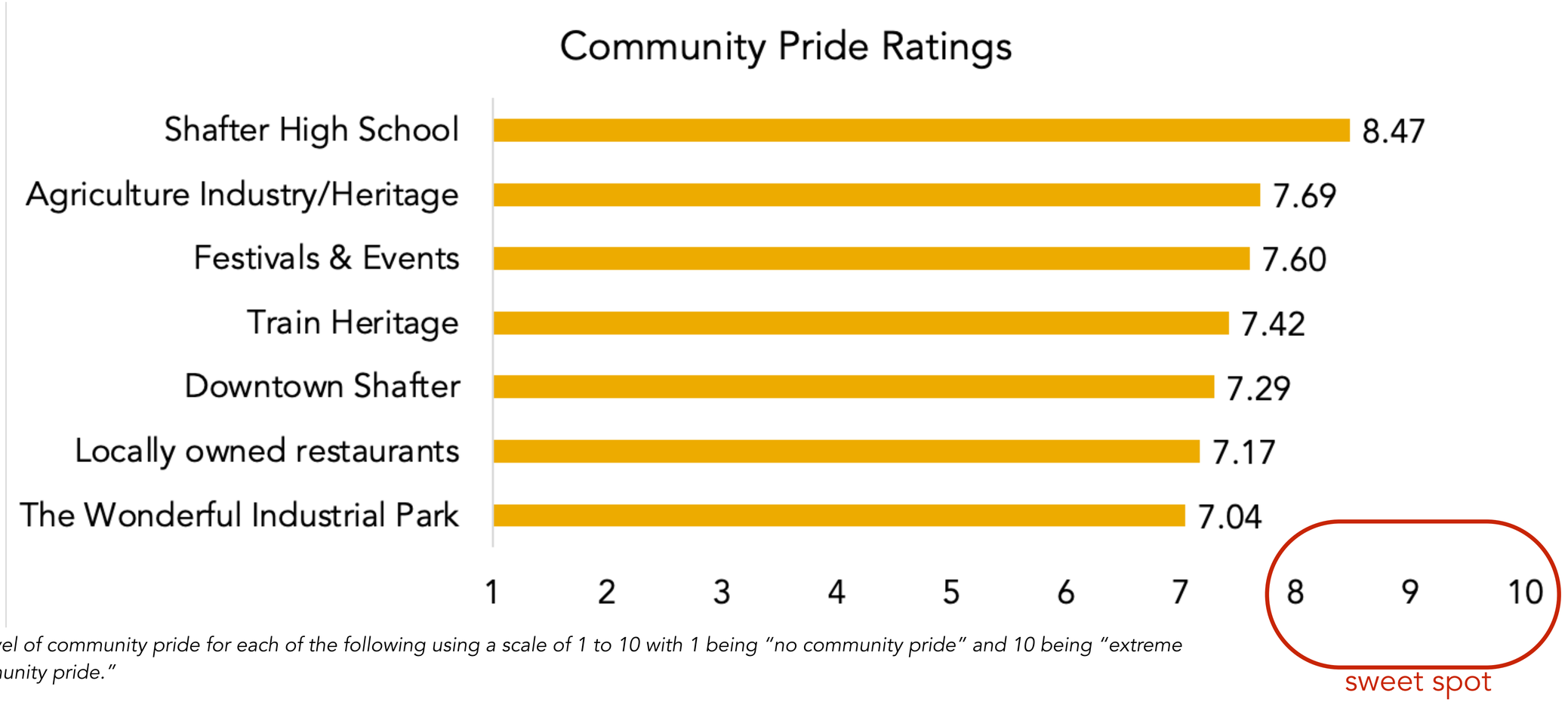
Q: Q: On a scale of 1 to 10 with 1 being "poor" and 10 being "excellent," how well does Shafter deliver the following attributes? (Visitation, Entertainment & Culture)

Source: Community Survey

Q: Rate the level of community pride for each of the following using a scale of 1 to 10 with 1 being "no community pride" and 10 being "extreme sense of community pride."

Source: Community Survey

Shafter's community has a strong sense of pride. It is particularly proud of its high school.



Q: Rate the level of community pride for each of the following using a scale of 1 to 10 with 1 being "no community pride" and 10 being "extreme sense of community pride."

Source: Community Survey

Q: What is the most unique characteristic about Shafter not found in other surrounding communities?

Source: Community Survey

Shafter's unique charm lies in its safe and friendly small-town feel, vibrant local events and traditions, and a sense of tranquility and peacefulness.

Q: What is the most unique characteristic about Shafter not found in other surrounding communities?

Source: Community Survey

Q: List two to three words that describe the personality of the City of Shafter's elected leadership.

Source: Community Survey

Shafter's elected leadership embodies commitment, honesty, and engaged community focus.

Q: List two to three words that describe the personality of the City of Shafter's elected leadership.

Source: Community Survey

Q: Think about the City of Shafter government. Would you classify the City of Shafter government as…

Source: Community Survey

City Government Sentiment Scale

Shafter City Government is…			
Open-minded	**61%**	Closed-minded	39%
Fast-paced	44%	**Slow-paced**	**66%**
Progressive	29%	**Conservative**	**71%**
Approachable	**65%**	Siloed	35%
Proactive	**67%**	Reactive	33%

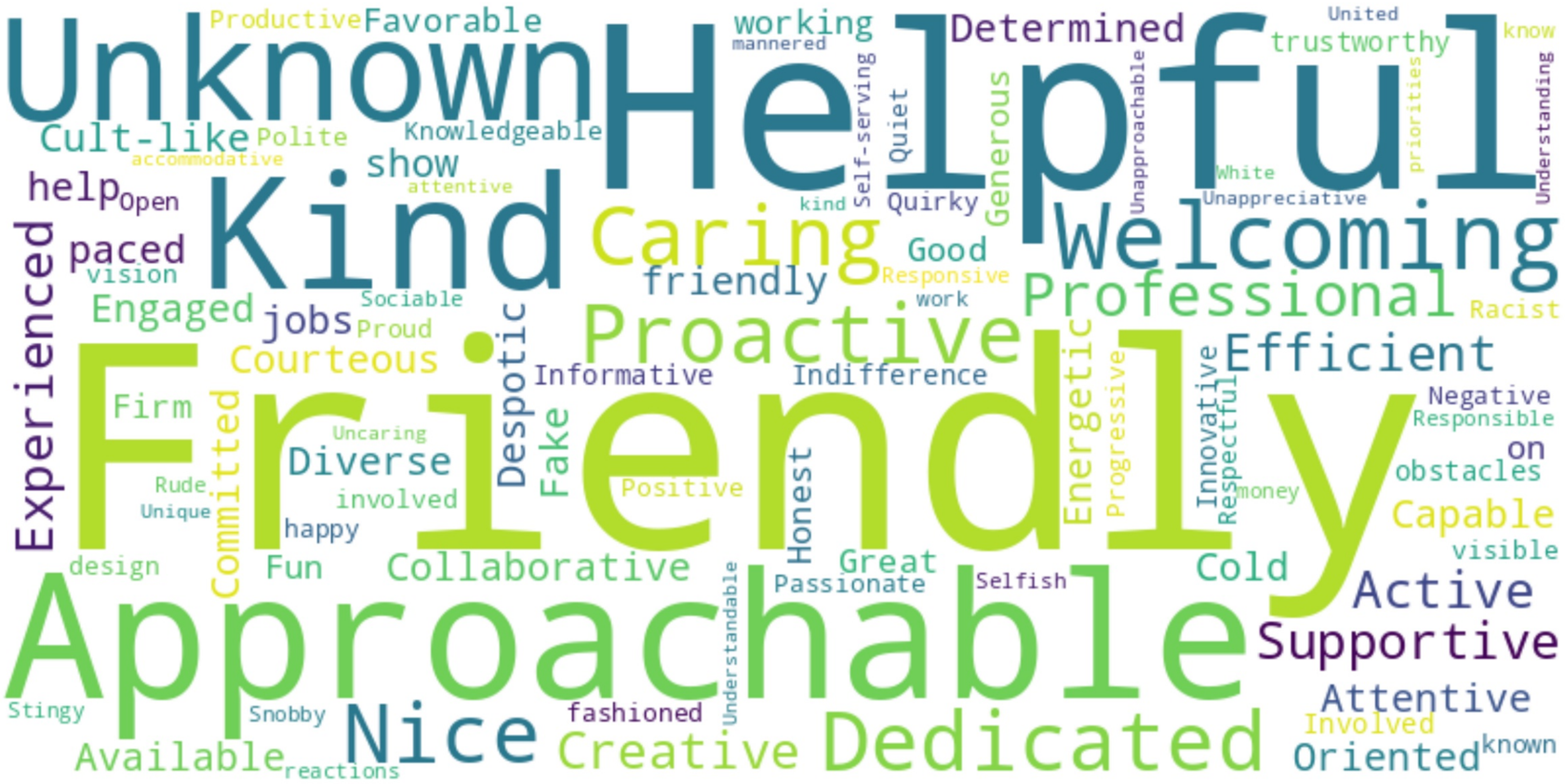
Q: Think about the City of Shafter government. Would you classify the City of Shafter government as…

Source: Community Survey

Q: List two to three words that describe the personality of the City of Shafter's staff.

Source: Community Survey

Shafter's city staff is described as friendly, helpful, and approachable, emphasizing their positive, engaging, and caring nature.



Q: List two to three words that describe the personality of the City of Shafter's staff.

Source: Community Survey

OUTSIDER ATTITUDE, AWARENESS & PERCEPTION STUDY FINDINGS

AAP Study Methodology

An online survey was distributed to to a sample of general consumers in Shafter's neighboring communities, within a 75 mile radius of Shafter. Respondents had to be familiar with the city of Shafter, CA.

The survey was approximately 10 minutes long and conducted from 12/13/23 to 12/24/23. No incentive was provided to the respondents. A total of 359 responses were collected. The 359 completes provide a margin of error of +/-5.28% at the 95% confidence level.

Source: Outsider AAP Study

Outsider Awareness and Perception Study
Main Observations

#1 - Shafter is known for its agriculture and proximity to Bakersfield.

#2 - Its tight-knit, helpful and safe community shape its positive reputation.

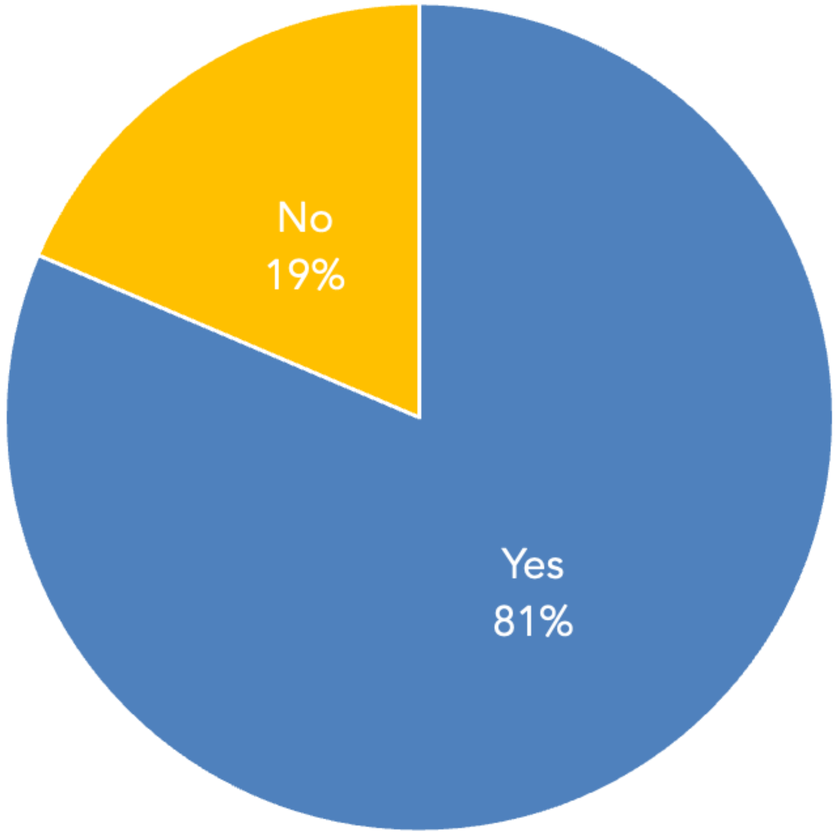
#3 - Shafter is primarily a drive-through town, or where people go to visit friends and family, or go to work.

Source: Outsider AAP Study

Q: Are you aware of Shafter, California?

Source: Outsider AAP Study

Awareness of Shafter, CA is high.



Q: Are you aware of Shafter, CA?

Source: Outsider AAP Study

Q: When you think of Shafter, what is the first thing that comes to mind?

Source: Outsider AAP Study

Outsiders think of Shafter as a small town near Bakersfield, known for agriculture.

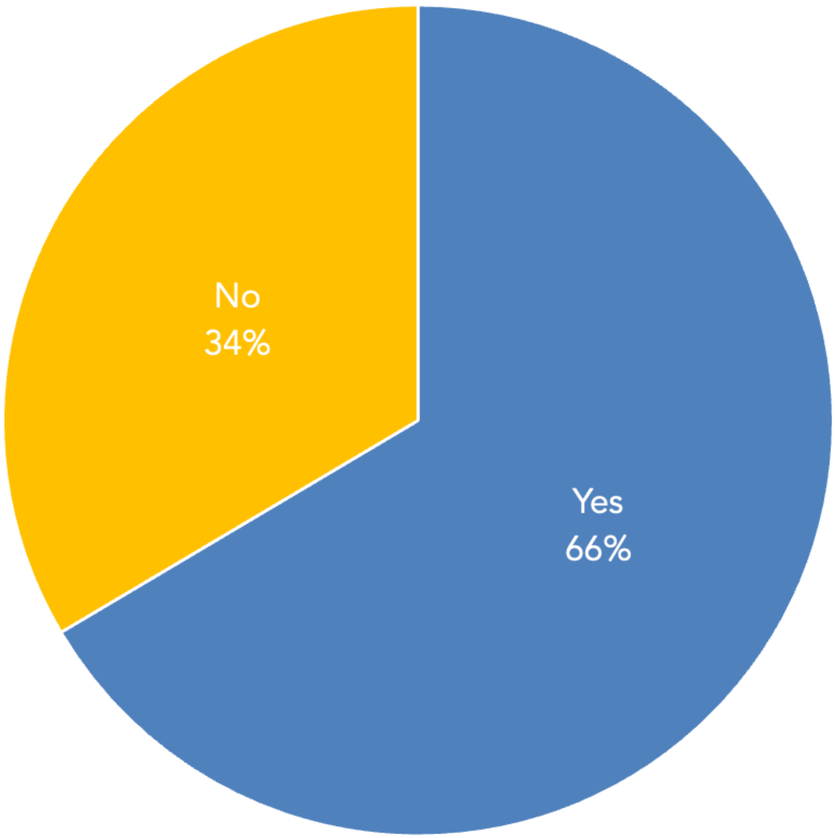
Q: When you think of Shafter, what is the first thing that comes to mind?

Source: Outsider AAP Study

Q: Have you visited or traveled through Shafter, CA in the past 12 months?

Source: Outsider AAP Study

Two-thirds of those aware of Shafter have visited or passed through in the past year.



Q: Have you visited or traveled through Shafter, CA in the past 12 months?

Source: Outsider AAP Study

Shafter is primarily a drive-through town, or where people go to meet family and friends.

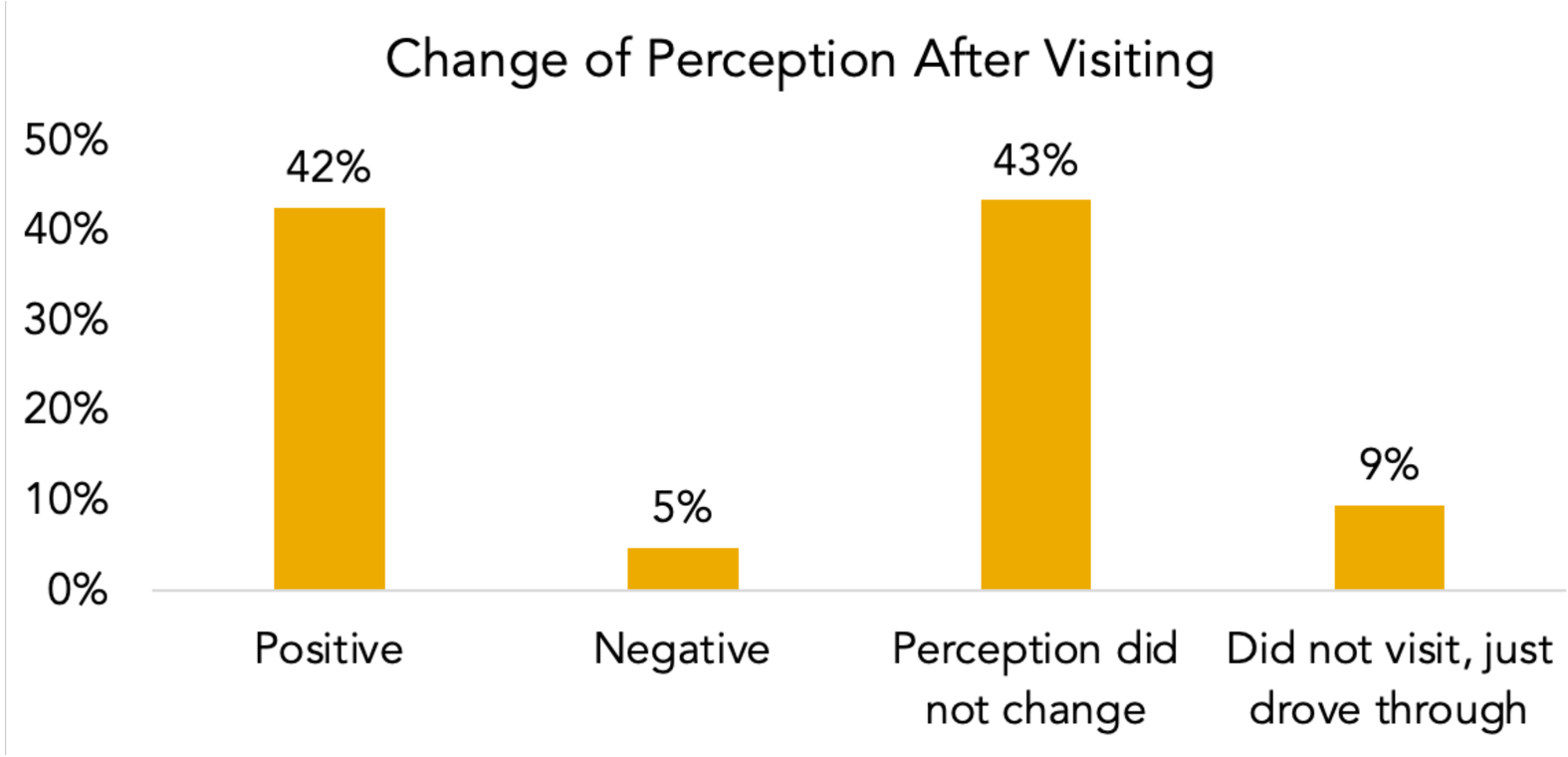
Q: You mentioned that you have visited or driven through Shafter in the past 12 months. What is the main reason you visited?

Source: Outsider AAP Study

Q: Did your perception of Shafter change in a positive or negative way once you visited the area?

Source: Outsider AAP Study

Nearly half stated that their perception changed to the positive after visiting Shafter.



Q: Did your perception of Shafter change in a positive or negative way once you visited the area?

Source: Outsider AAP Study

Q: What changed your perception in a positive/negative way?

Source: Outsider AAP Study

Shafter's friendly community and its clean and safe environment help shape outsiders' positive perceptions of the city.

Reason for Positive Change:

- Positive community and service experiences (14)
- Clean and safe environment with improved infrastructure (11)
- Small-town charm, quiet, and peacefulness (10)
- Community growth, job creation, and new developments (5)
- Enhanced dining options and local events (4)
- Attractive and welcoming atmosphere (3)

Reason for Negative Change:

- Crime, gang violence/presence (3)
- Nothing to do (3)
- Lack of amenities and activities (2)
- Too dry
- Homelessness issues
- Dirtiness

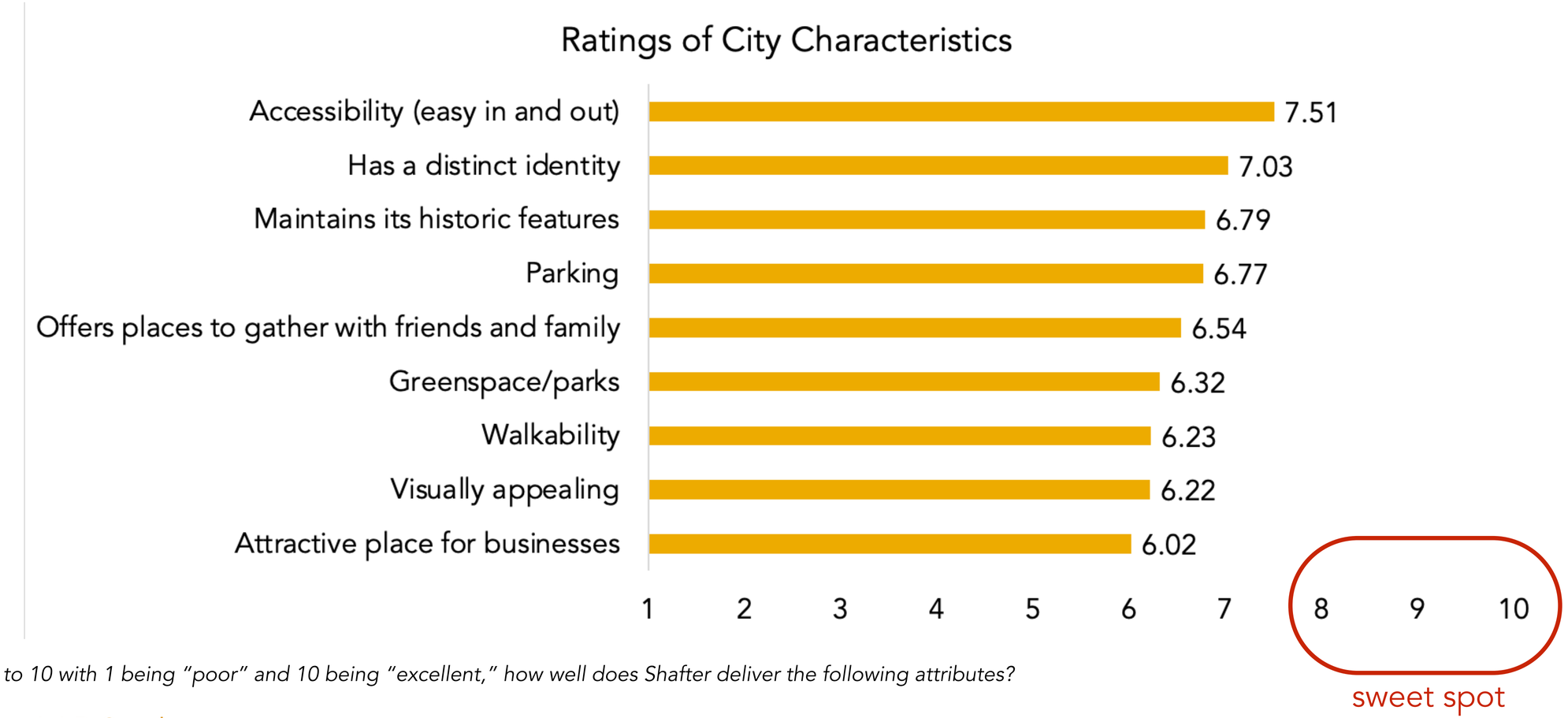
Q: What changed your perception in a positive/negative way?

Source: Outsider AAP Study

Q: On a scale of 1 to 10 with 1 being "poor" and 10 being "excellent," how well does Shafter deliver the following attributes?

Source: Outsider AAP Study

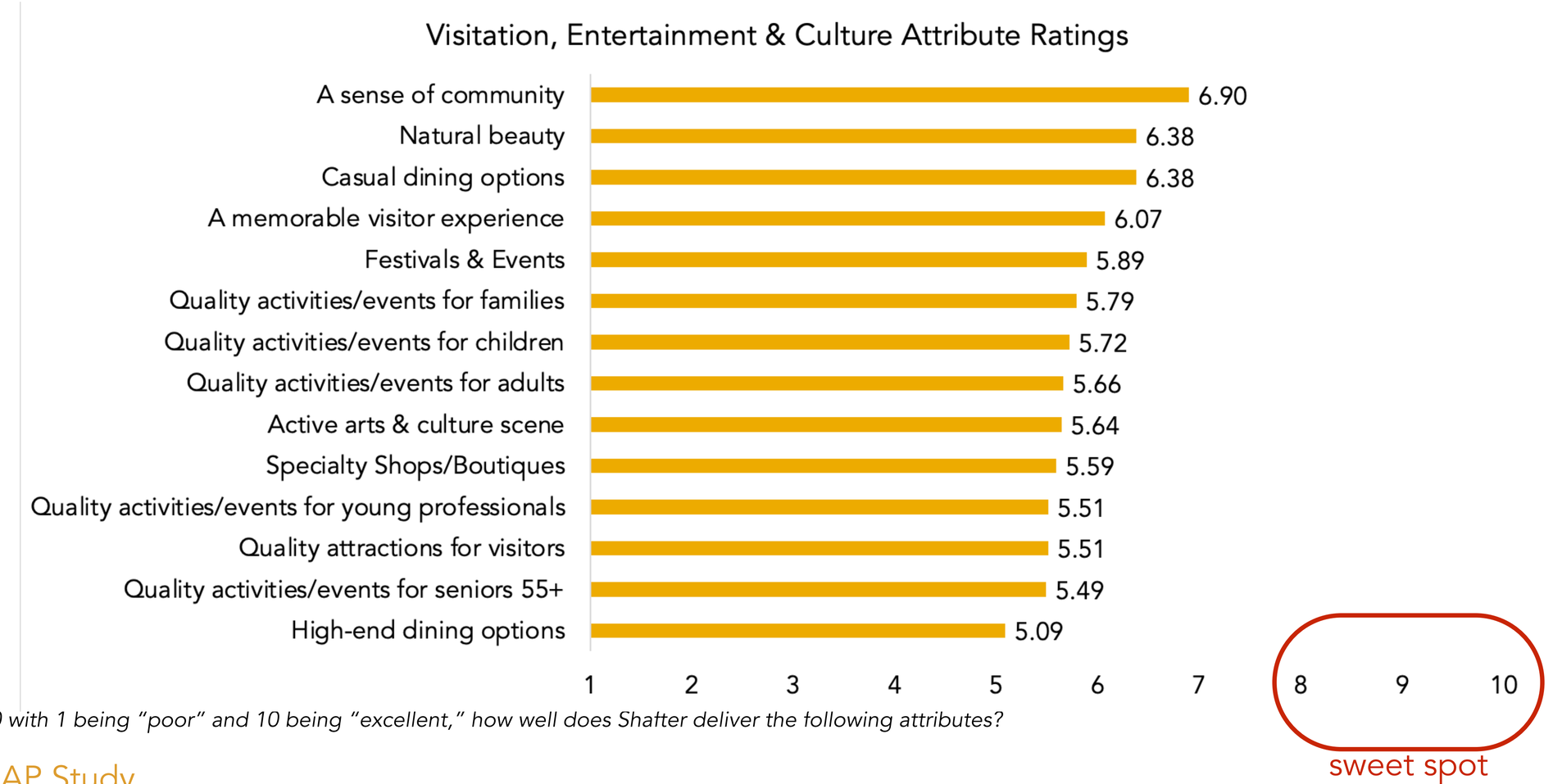
Shafter delivers best on accessibility. However, there remains room for improvement across all categories.



Q: On a scale of 1 to 10 with 1 being "poor" and 10 being "excellent," how well does Shafter deliver the following attributes?

Source: Outsider AAP Study

There remains room for improvement across all visitation, entertainment and cultural attributes.



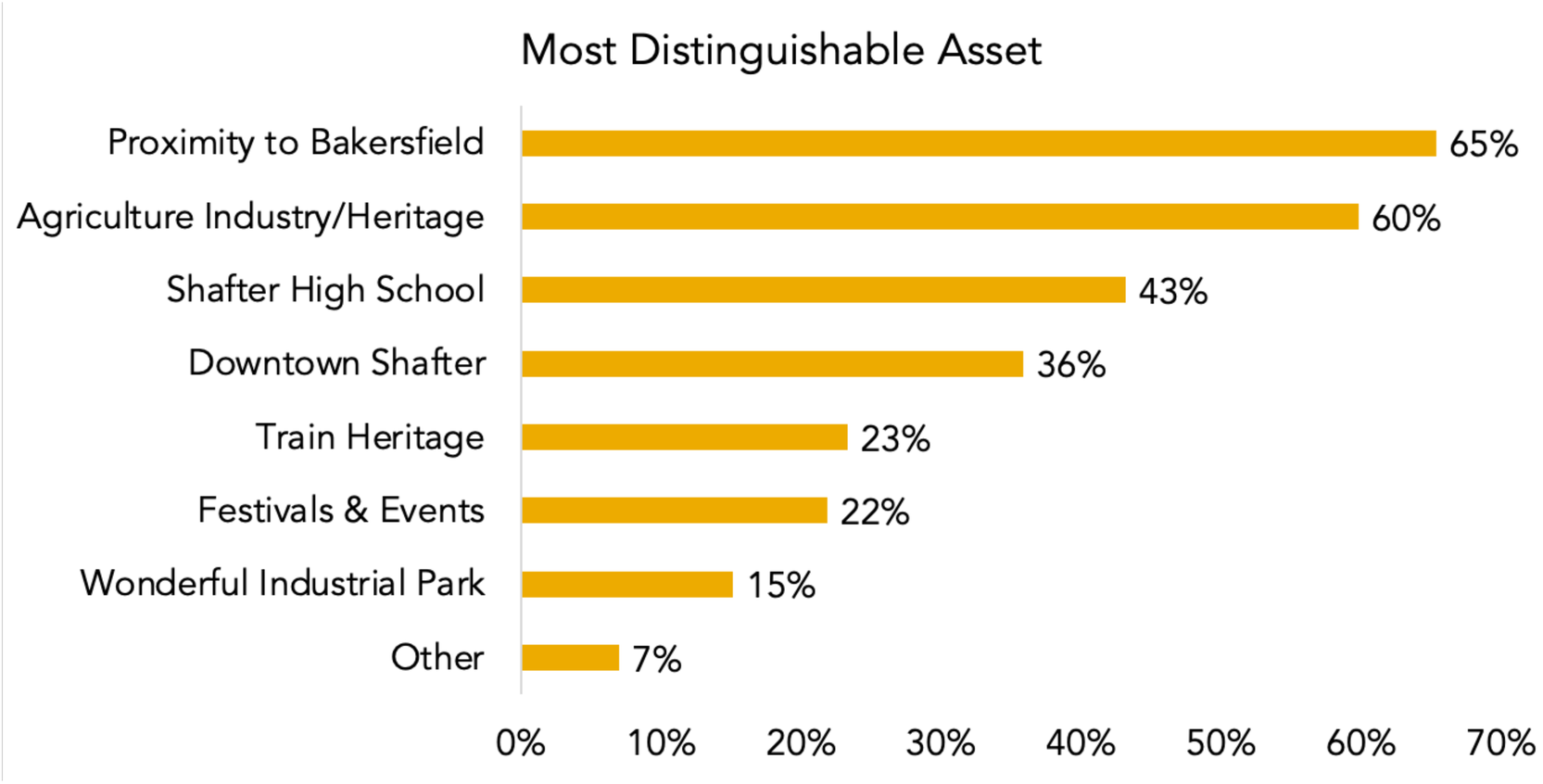
Q: On a scale of 1 to 10 with 1 being "poor" and 10 being "excellent," how well does Shafter deliver the following attributes?

Source: Outsider AAP Study

Q: Based on what you know, what do you think are the three (3) most distinguishable assets Shafter is known for?

Source: Outsider AAP Study

Outsiders say that Shafter's proximity to Bakersfield and its agriculture are its most distinguishable assets.



Q: Based on what you know, what do you think are the three (3) most distinguishable assets Shafter is known for?

Source: Outsider AAP Study

Q: In your opinion, what makes Shafter distinct from other communities in the San Joaquin Valley?

Source: Outsider AAP Study

A strong sense of community and its focus on agriculture makes Shafter distinct from other communities in the San Joaquin Valley.

- Sense of community: tight knit
- Small-town feel
- Agriculture/Farming
- Nothing
- Unsure
- Its people
- Friendliness
- Its location

"It's like this community depends on each other, and a sense of familiarity hits me each time I visit. People there have manners, show respect and are always willing to help someone when needed."

"All I've ever known about Shafter is its different varieties of agriculture"

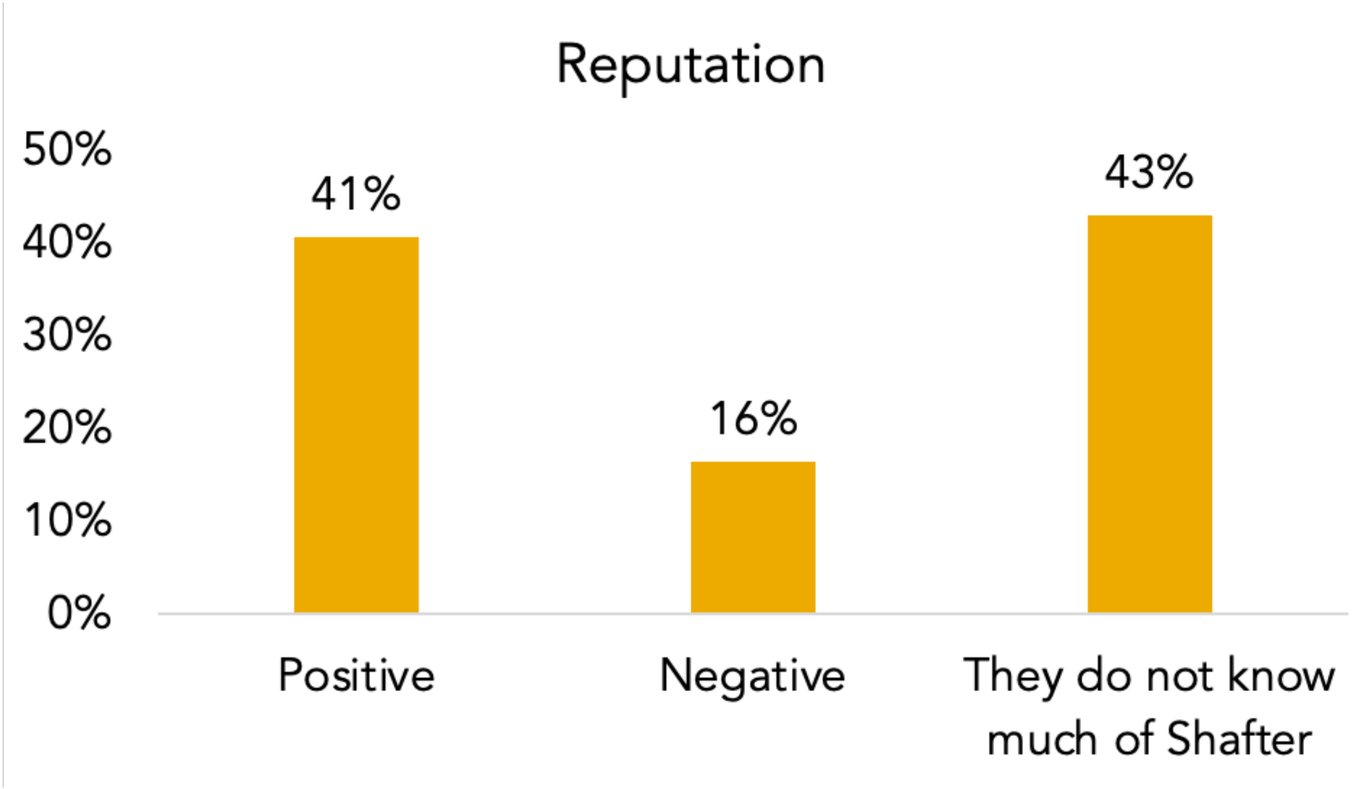
Q: In your opinion, what makes Shafter distinct from other communities in the San Joaquin Valley?

Source: Outsider AAP Study

Q: What is the reputation of Shafter to those who live outside the region?

Source: Outsider AAP Study

Shafter tends to enjoy a positive reputation among outsiders, unless they do not know much about it.



Q: What is the reputation of Shafter to those who live outside the region?

Source: Outsider AAP Study

Q: Why do you think Shafter has a positive/negative reputation?

Source: Outsider AAP Study

Shafter's sense of community has earned it a positive reputation among outsiders.

Reason for Positive Reputation:

- Sense of community
- Its people
- Nice place
- Small town feel
- Schools
- Low crime rate
- Thriving agriculture

Reason for Negative Reputation:

- Drugs
- Gangs
- Crime
- Nothing to do
- Poverty

Q: Why do you think Shafter has a positive/negative reputation?

Source: Outsider AAP Study

Q: What is the most interesting thing you know about Shafter?

Source: Outsider AAP Study

Many outsiders said the most interesting thing about Shafter is its agricultural ties, followed by its train history.

- Nothing/not sure
- Known for agriculture/agricultural history
- Train history
- Jobs/where people go to work
- Lots of history
- Great school district/its high school
- Good food
- The parks
- Their festivals

- Great people/community
- Close to Bakersfield
- Almond orchards
- The DMV

"The City of Shafter has long been known as thriving agricultural center that enjoys ideal distribution access to markets in every direction."

"The roots of the city go back to the Santa Fe Railroad."

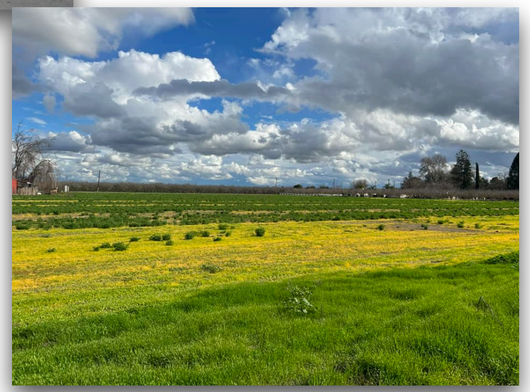
Q: What is the most interesting thing you know about Shafter?

Source: Outsider AAP Study

FACEBOOK GROUP

Agriculture and cultural heritage show off the beauty of Shafter.

Show us a photo that shows off the beauty of Shafter.



Trees in bloom
Open Field
Architecture
Parade
Colours Annual Arts Celebration
First men's baseball team in Shafter
Generals baseball

Source: Shafter Facebook Group

Small town, sense of community rich in heritage is what people love about Shafter.

In 3 words or less tell us why you LOVE Shafter.

Friendly
Historical
Home
Family Memories
All my family is here
Safe
Tradition
Small
People work together
Trains
Pride
Caring Committed People
Slower pace city
Small family town
For one people
Harvest
Safe Clean Community

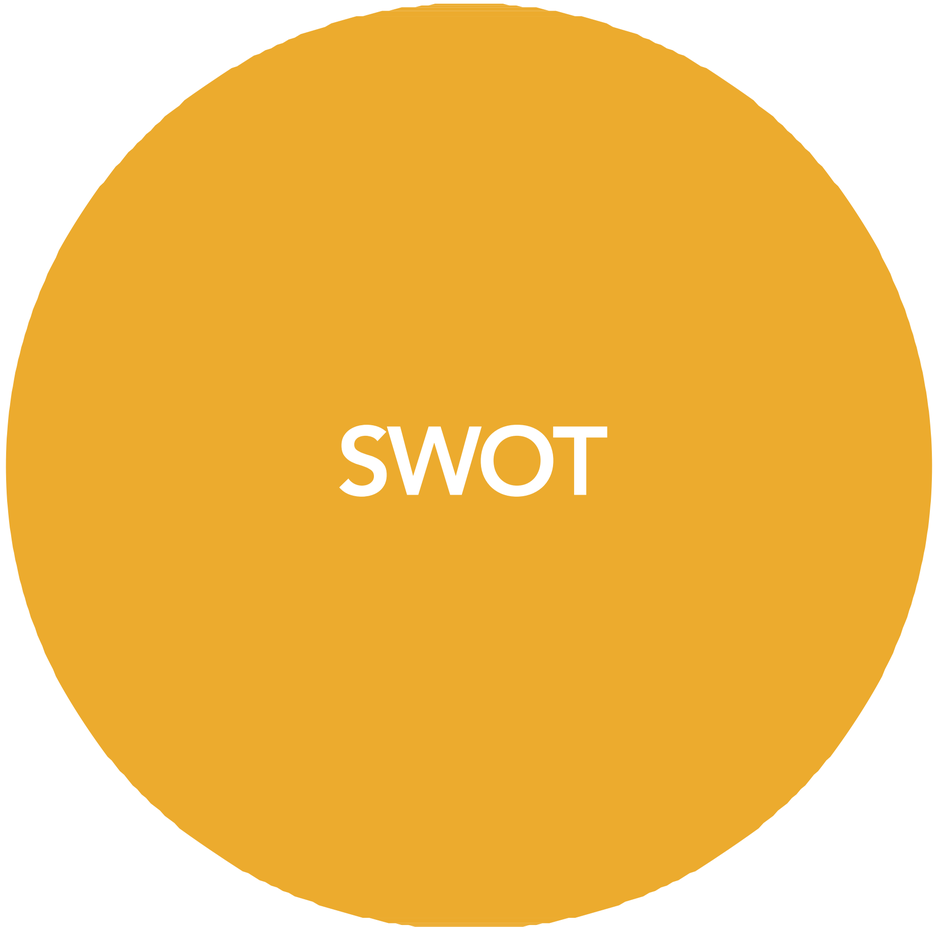
Source: Shafter Facebook Group

The agricultural influence shines when selling Shafter.

Let's see your creative juices. Write a headline for an advertisement telling people they should move to Shafter.

Shafter: Growing the next generation
Come Discover the Hidden Gem of Kern County – Shafter, CA
Come Grow with Shafter
Shafter Grows Families
Shafter is a welcoming and energetic community that is blossoming_in growth.

Source: Shafter Facebook Group


SWOT

Strengths

- Strong community bonds and active civic engagement.
- Affordability and cost of living.
- Robust agricultural sector, especially almonds, pistachios, and grapes.
- Cultural richness, particularly Mexican heritage and cuisine.
- Safe environment with low crime rates.
- Quality educational initiatives, like the Learning Center.
- History, especially related to its agriculture and train.

Weakness

- Limited retail diversity and economic development.
- Inadequate infrastructure for walkability and connectivity.
- Environmental concerns with pollution and agricultural practices.
- Lack of attention on behalf of the Mexican community in government planning and decision making.
- Possible disconnect between city leadership and community due to non-local governance.

Internal Factors

Opportunities

- Potential for downtown revitalization and development.
- Expansion of Parks & Recreational facilities.
- Growth in tourism through cultural events and historical sites.
- Leveraging agricultural strengths to promote local products.
- Improvement in school performance can attract young families.

Positive

Threats

- Proximity to Bakersfield may lead to economic overshadowing.
- Environmental regulations could impact agricultural practices.
- Potential competition with neighboring cities for resources and investment.

External Factors

Negative

DIGITAL AUDIT

Search

Direct search

Keyword results for:

Shafter California

Keyword results for "shafter california"

Download all Keyw

Showing 6 of 6 keywords

Keywords	Monthly search volume	Top of page bid (low range)	Top of page bid (high range)	Competi
shafter california	12,100	$0.00	$0.00	LOW
shafter city	1,000	$0.00	$0.00	LOW
shafter ca zip code	390	$0.00	$0.00	LOW
city of shafter ca	140	$0.00	$0.00	LOW
shafter california map	110	$0.00	$0.00	LOW
things to do in shafter ca	30	$0.00	$0.00	LOW

Wikipedia entry mostly talks about Shafter's history.

Shafter is a city in Kern County, California, United States. It is located 18 miles (29 km) west-northwest of Bakersfield.[4] The population was 16,988 at the 2010 census, up from 12,736 at the 2000 census. The city is located along State Route 43. Suburbs of Shafter include Myricks Corner, North Shafter, Smith Corner, and Thomas Lane.

History [edit]

The Green Hotel.

The Shafter Depot Museum is housed within the old Santa Fe Passenger and Freight Depot.

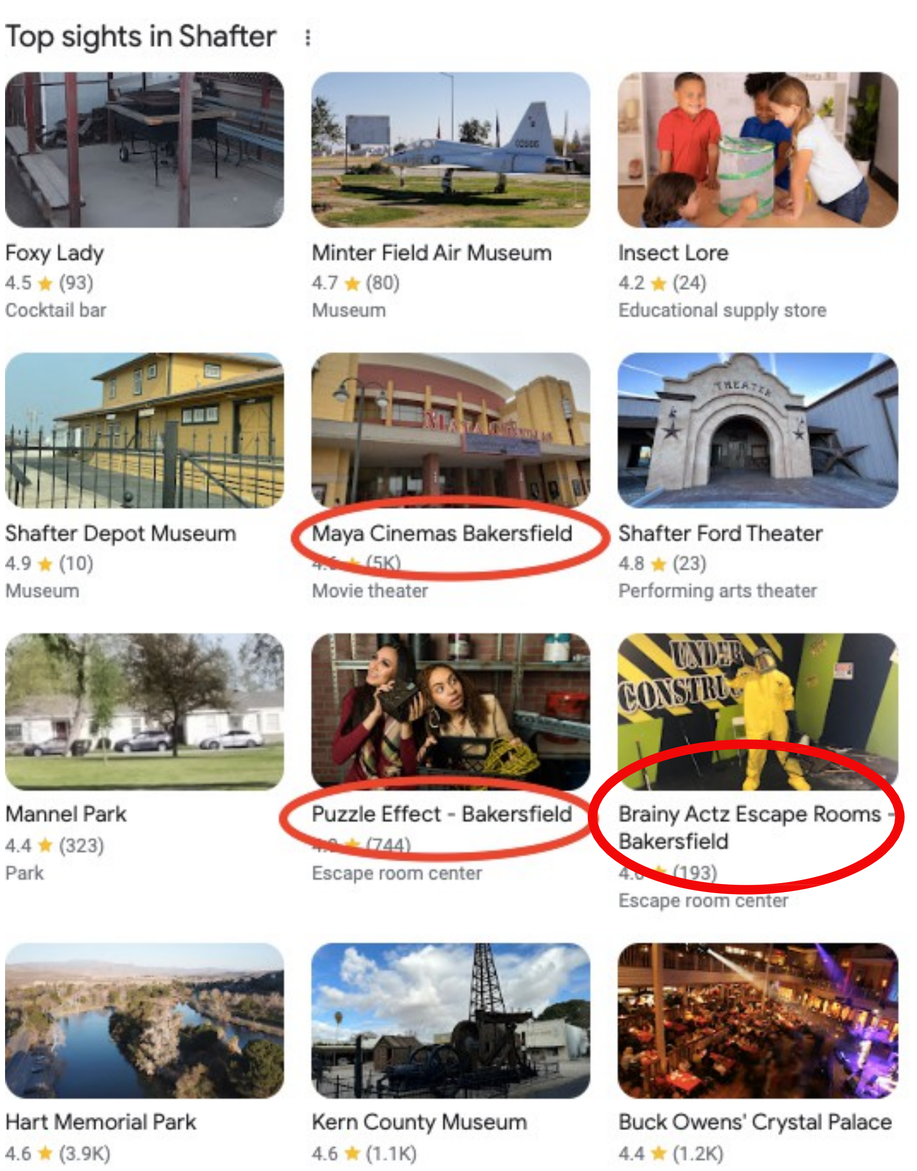
The city of Shafter began as a loading dock along the Santa Fe Railroad (former San Francisco and San Joaquin Valley Railroad) right-of-way. The community was named for General William Rufus Shafter who commanded US Forces in Cuba during the Spanish–American War.[4] Property was sold beginning in 1914 and the city incorporated on January 11, 1938.

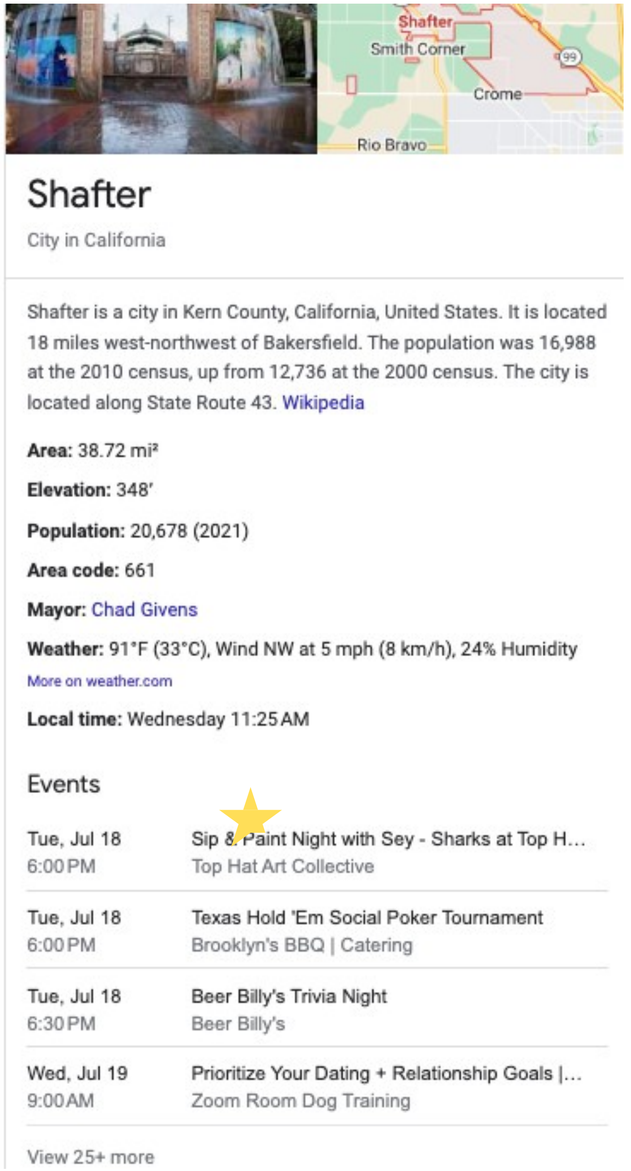
The first post office opened in 1898, moved in 1902, closed in 1905.[4] A new postal service started in 1914.[4]

Shafter is home to Minter Field, which began operations in June 1941 and saw heavy use during World War II. Approximately 7,000 troops were stationed at the airstrip which hosted up to 600 prisoners of war as well. It is publicly owned and administered by the Minter Field Airport District and serves as an industrial center and airport for crop dusters and private aircraft. The Minter Field Museum is maintained on location as well.

The first truly successful human powered airplane, the Gossamer Condor, piloted by Bryan Allen won the Kremer prize on August 23, 1977, at Shafter's Minter Field. Allen piloted, and powered, the Paul MacCready designed airplane along the one mile long figure '8' course with two 10 foot high obstacles as specified by the Royal Aeronautical Society to claim the £50,000 prize. A California State Monument is located at the field for this event.[5]

Bakersfield in the mix of things to do in Shafter...





Social Media

Social Media Comparison

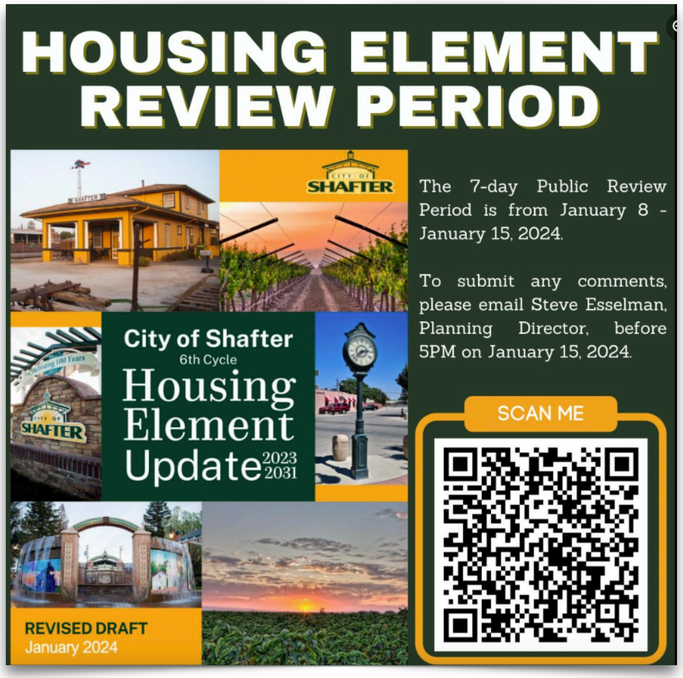
City of Shafter	✔	X	✔	X
City of Wasco				✔
City of Delano	✔	✔	✔	X
City of Bakersfield	✔	✔	✔	✔

Social Media Comparison
(# of Followers)

City of Shafter	7.5K	X	3,784	X
City of Wasco				1K
City of Delano	1.8K	34	1,162	X
City of Bakersfield	18K	3,578	3,873	33

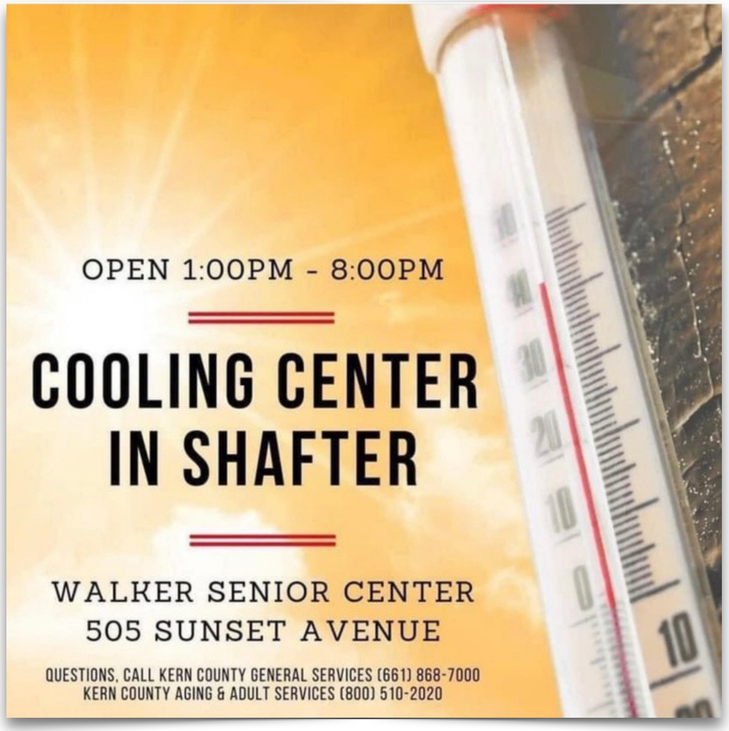
Facebook

Shafter does a nice job making announcement messaging look professional.
Use the branding to create more consistency from one to another.



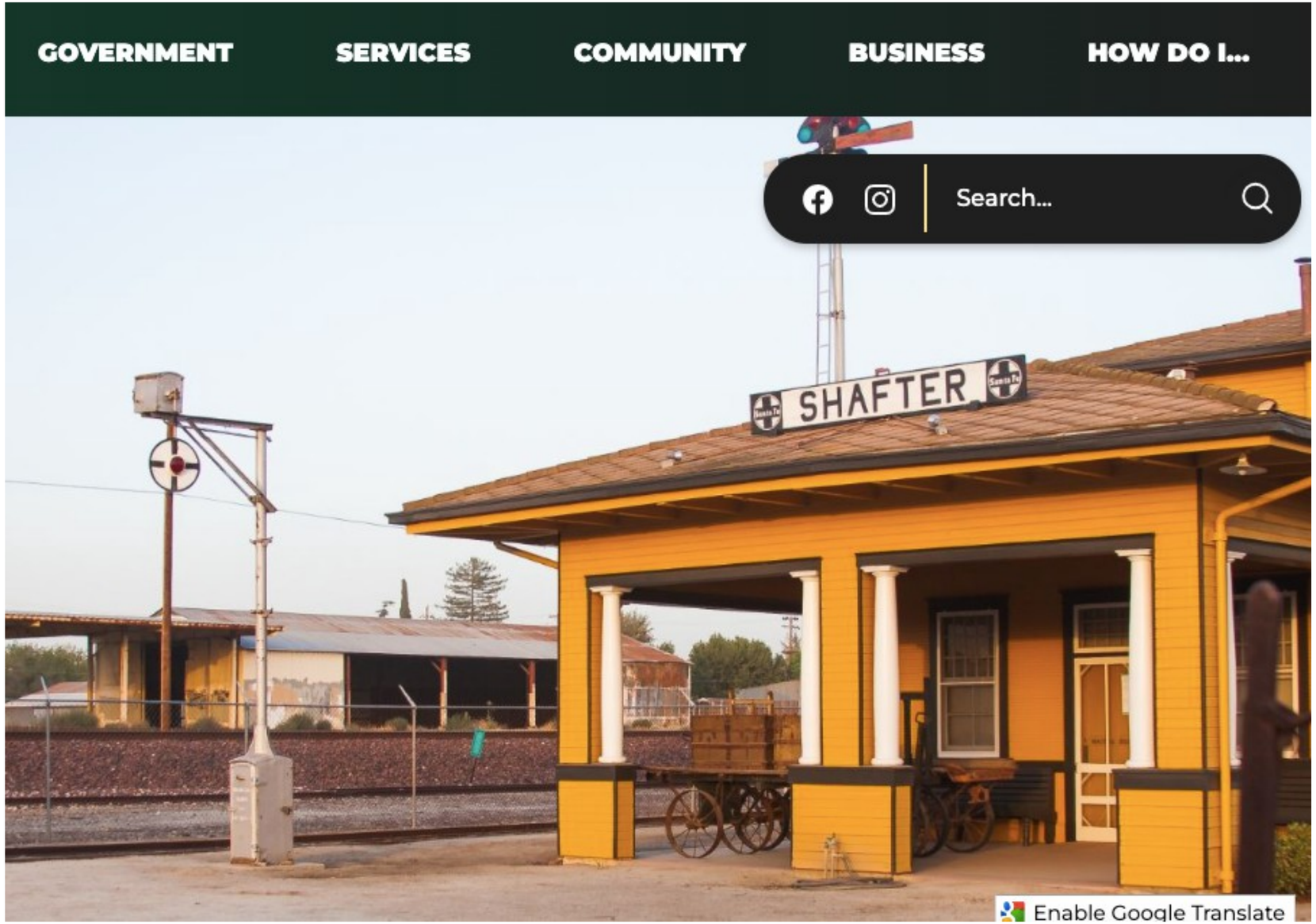
Instagram

Instagram should utilize photos more. That is the primary benefit to this channel. All graphics lack storytelling in a medium expected to show photography. This is where you can show off the beauty of Shafter.

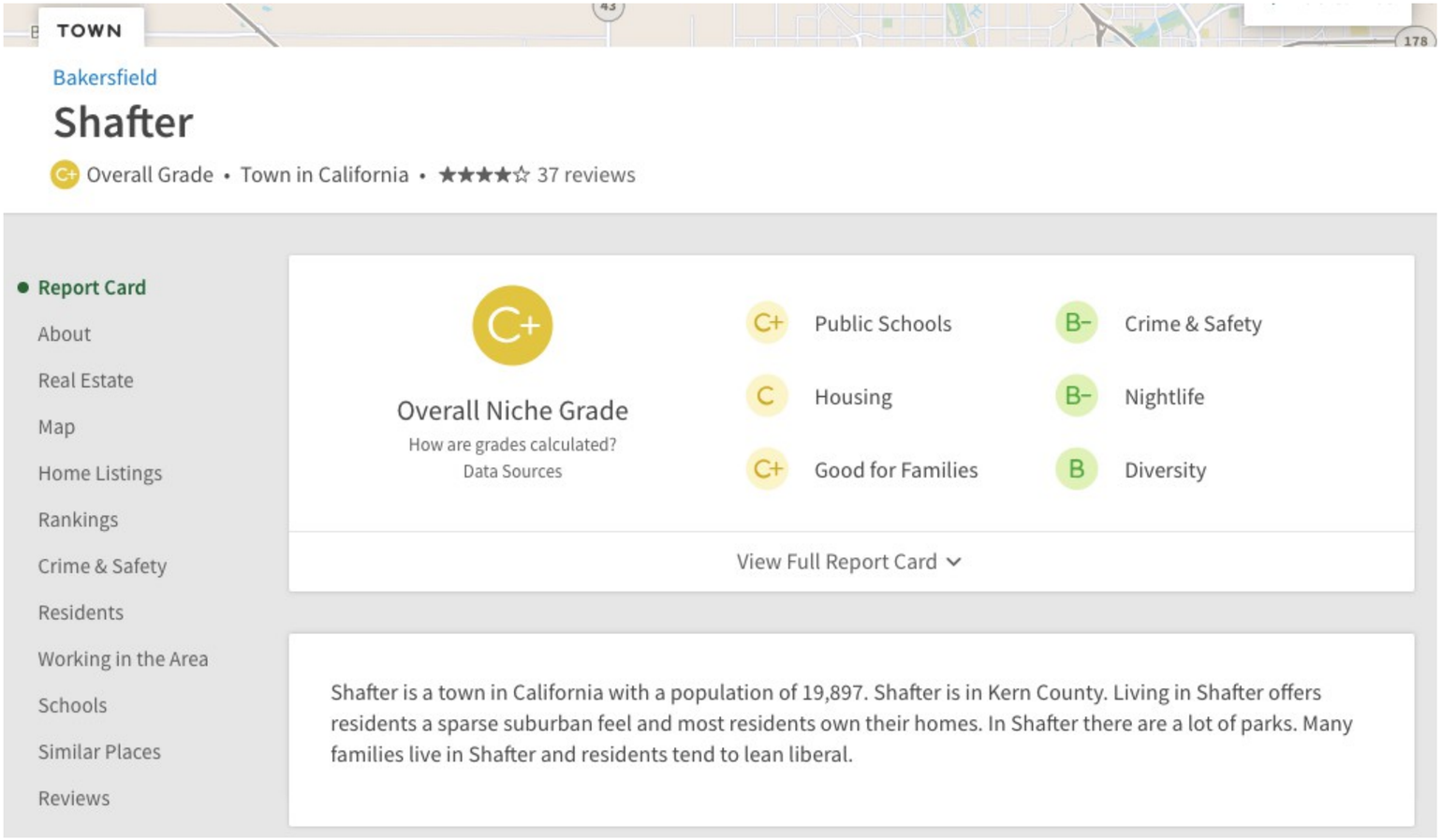


Website

City website is very nice! Easy to navigate.

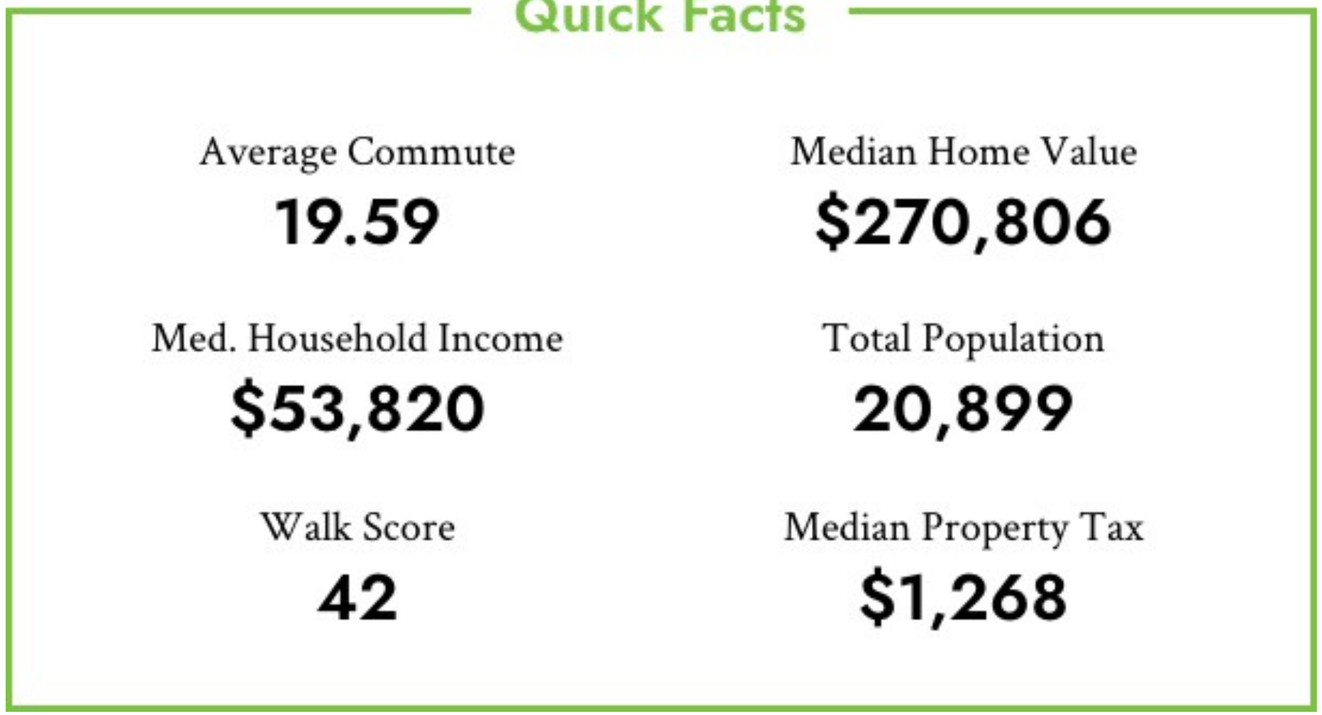


Updated population of around 20,000 according to Niche.com. Average to lower than normal ratings overall.



Source: niche.com

livability.com has good things to say about Shafter. It talks about the cost of living being below average for California, with a smaller population.



Source: livability.com

BRANDING SET-UP

We experience places through the five senses.
Therefore, branding is closely tied to the senses.

Themes across multiple sensory categories:

1. **Agriculture & Almonds:**

Almonds/blossoms are mentioned across four of the five categories: taste, smell, see, and touch. Other agricultural elements, such as pistachios, grapes, dirt, and ag equipment are also mentioned across various categories.

Q: Now we would like for you to think about a memorable "Shafter experience" using the Five Senses (touch, sight, hear, and taste). Assume you had friends or business associates visiting and were not familiar with the area. What would you tell your friend or colleague to ensure they have a "memorable" Shafter experience?

Source: In-Market & Community Survey

Themes across multiple sensory categories:

2. **Mexican Influence:**

Mexican food/eateries are associated with taste, smell and touch as well as Mexican music and Cinco De Mayo associated with sound and visual.

Q: Now we would like for you to think about a memorable "Shafter experience" using the Five Senses (touch, sight, hear, and taste). Assume you had friends or business associates visiting and were not familiar with the area. What would you tell your friend or colleague to ensure they have a "memorable" Shafter experience?

Source: In-Market & Community Survey

Themes across multiple sensory categories:

3. **The Train:**

There is a distinctive presence of the train, which seems to be a visual and auditory hallmark of the city.

Q: Now we would like for you to think about a memorable "Shafter experience" using the Five Senses (touch, sight, hear, and taste). Assume you had friends or business associates visiting and were not familiar with the area. What would you tell your friend or colleague to ensure they have a "memorable" Shafter experience?

Source: In-Market & Community Survey

Place Branding Wheel

IDENTITY
NATURAL ASSETS
BUSINESS
TOURISM
ARTS & ENTERTAINMENT
HERITAGE
EDUCATION
CIVIC LEADERSHIP
PEOPLE

Natural Assets:
Almond orchards;
parks

Business:
Agriculture; Wonderful Industrial Park;
DMV; distribution centers for Amazon, Ross,
Walmart, Target, etc.

People:
Helpful, tight-knit, friendly;
Mexican culture

Tourism:
Festivals & special events

Civic Leadership:
Dependable police force
City Government

Arts & Entertainment:
Ford Theater; Celebration of the Arts

Education:
Shafter High School;
Learning Center

Heritage:
Agriculture; Shafter Depot Museum/Trains;
Minter Field Air Museum

Brand Truths

Brand Truths

1. Shafter, CA's identity (heritage, visual and growth) is strongly tied to its agricultural past and present.

Brand Truths

2. Shafter benefits of its central location and proximity to Bakersfield

Brand Truths

3. Shafter's tight-knit, helpful and safe community are a key asset. This is recognized internally (the community) as well as externally (outsiders).

Brand Truths

4. Shafter's small town traditions (high school football, events, etc.) and community culture are important.

Questions?

Next Steps

- Development of the brand platform and brand story - **late February**
- Development brand identity-logo-messaging - **mid March**
- Develop creative applications for interpreting the brand story and identity - **late March**
- Development of the branding plan - getting your story into action - **April**

A PLACE MARKETING COMPANY

Shafter, CA
Branding Research Presentation

CHANDLERTHINKS

February 6, 2024

Chandlerthinks, LLC
106 Mission Court, Suite 102A | Franklin, TN 37067
615-498-8313
steve@chandlerthinks.com

DESTINATION BRANDING SPECIALISTS

CHANDLER THINKS

City of Shafter

Branding Project Summary

4/2/25

Project Objective

Shafter, CA is seeking to define its brand identity. The goal is to create the Shafter Story to provide a common and consistent message, establish Shafter's competitive identity, and then prepare a plan to share that message to energize our economic development efforts.

PURPOSE OF BRANDING

Municipal branding is about creating a strong image of the city government *AND* the place (community).

In the absence of a strong identity, other people or an incident can make it for you.

Uniformity.

Consistency.

Familiarity.

Connectivity.

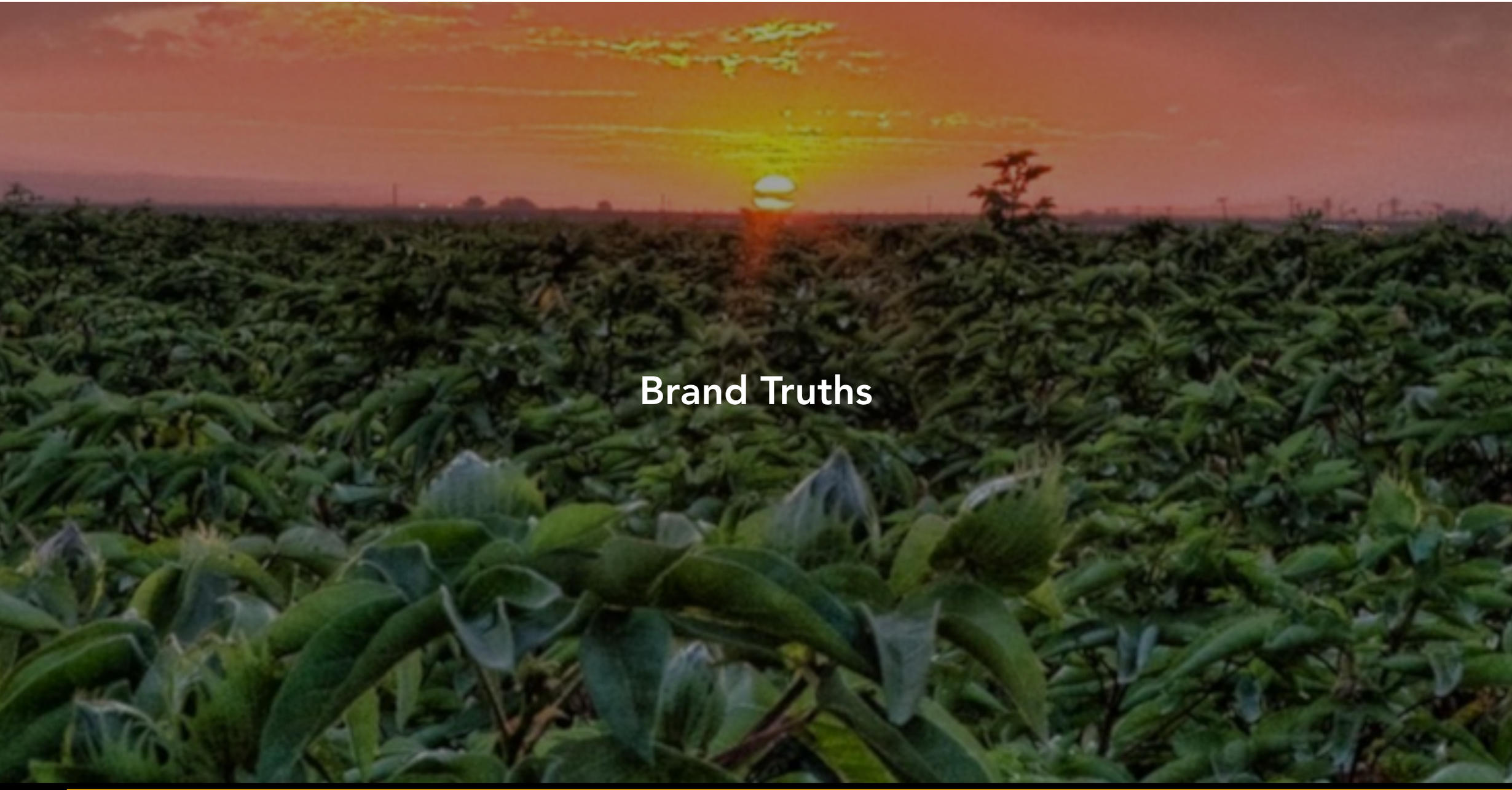
Municipal and community branding is more than a logo, a tagline and an ad.

It's about telling your story in everything you do.

Research Recap - 700+ Participants

Summary of Research Elements:

- Familiarization Tour
- 20 one-on-one interviews with community stakeholders
- 9 focus groups (73 total people)
- 177 Community Destination Perception Surveys completed online
- 359 Outsider Attitude, Awareness and Perception Surveys completed online
- Digital audit of websites, social media, search and reviews
- Branding Shafter Facebook Group (78 members)


Brand Truths

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2. Shafter benefits of its central location and proximity to Bakersfield.

3. Shafter's tight-knit, helpful and safe community are a key asset. This is recognized internally (the community) as well as externally (outsiders).

4. Shafter's small town traditions (high school football, events, etc.) and community culture are important.

Brand Story

At the southern end of the San Joaquin Valley amid some of the most fertile land in the world, lies a place that's known for making waves. Because Shafter, one of California's fastest-growing cities and a leader in major agribusiness and industrial operations, has created a model for growth and success that's been getting attention nationwide. Yet, its relaxed pace and small-town charm belie the significant commercial activity taking place and global logistics hub it has become.

Diversifying into major trade and logistics enterprises has led to the development of an industrial park attracting corporate giants and top Fortune 500 companies. But this is no typical industrial park complex. It's a model for the future taking a sustainability-driven approach that benefits and integrates seamlessly with the local community and its surrounding environment.

Of course, none of this has happened by chance. Since its founding in 1913, Shafter has been committed to laying and building a foundation for opportunity, innovation, community pride and connectivity. Since its early roots as a center for agriculture and rail transportation, Shafter has continued to be recognized for its easy distribution access to markets around the country and the world.

Because the city has focused on the issues that matter most to residents and businesses, such as enhanced education, safety, economic development, community services, housing and infrastructure, many families and commercial businesses have decided to call Shafter home. And what they inevitably find here is a town whose heart and soul centers around strong family values, a profound sense of belonging, collaboration and support that lifts all. Here, the community is truly considered family.

From the bountiful orchards and carrot fields to the Friday Night Lights traditions on the home football field, this close-knit community's rich cultural heritage, traditions, the arts and spirit have created powerful connections among the people who live and work here. Whether connecting people in its earlier years through the Santa Fe Railway, today through advanced fiber optic networks, or at one of Shafter's colorful Cinco de Mayo celebrations, the city takes pride in creating a high quality of life as an extraordinary place to live, work and grow.

No doubt, Shafter's welcoming atmosphere, vibrant personality, resiliency and iconic can-do spirit have generated abounding possibilities for families, businesses and individuals alike to thrive, setting this city on a path for even greater accomplishments as a leader in the years ahead. A path that will continue to cultivate prosperity.

Shafter, California

CULTIVATING PROSPERITY

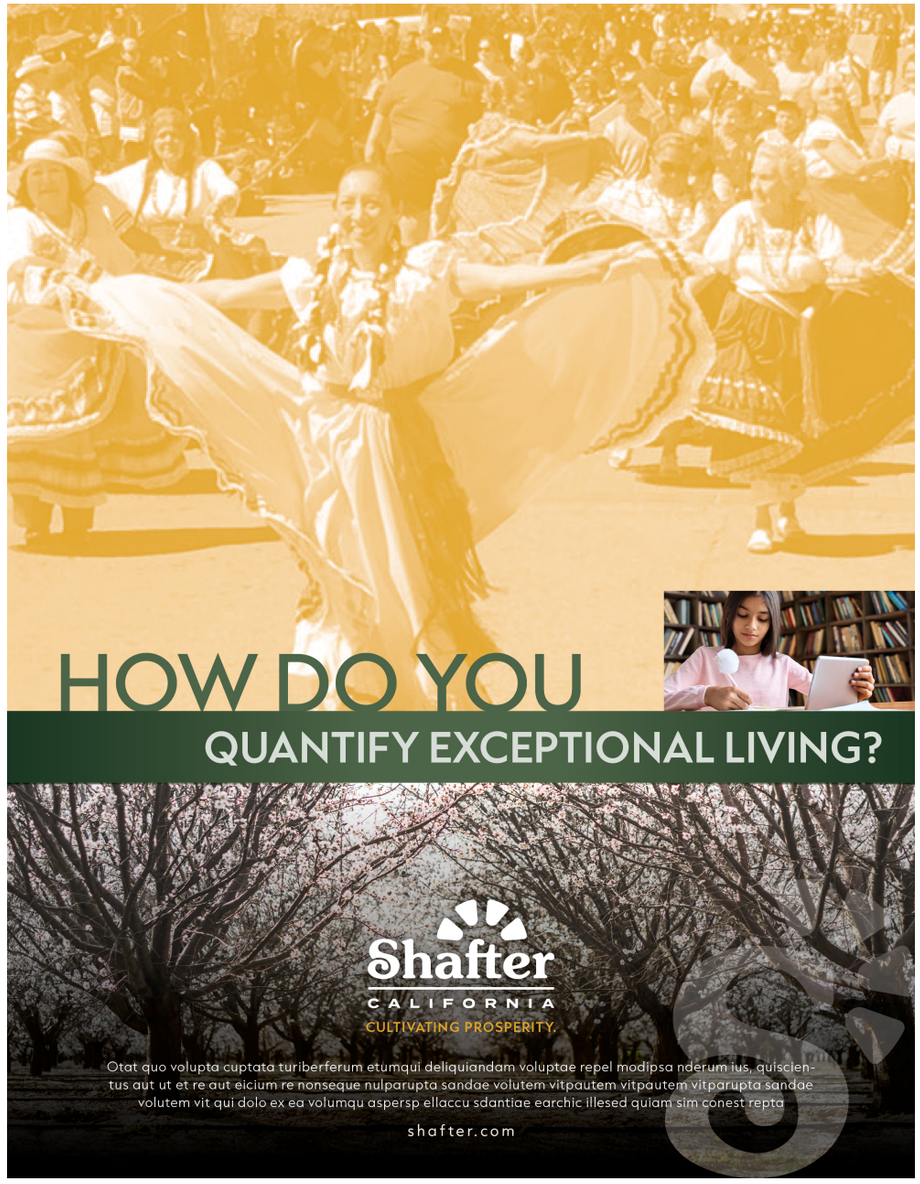
Adcepts

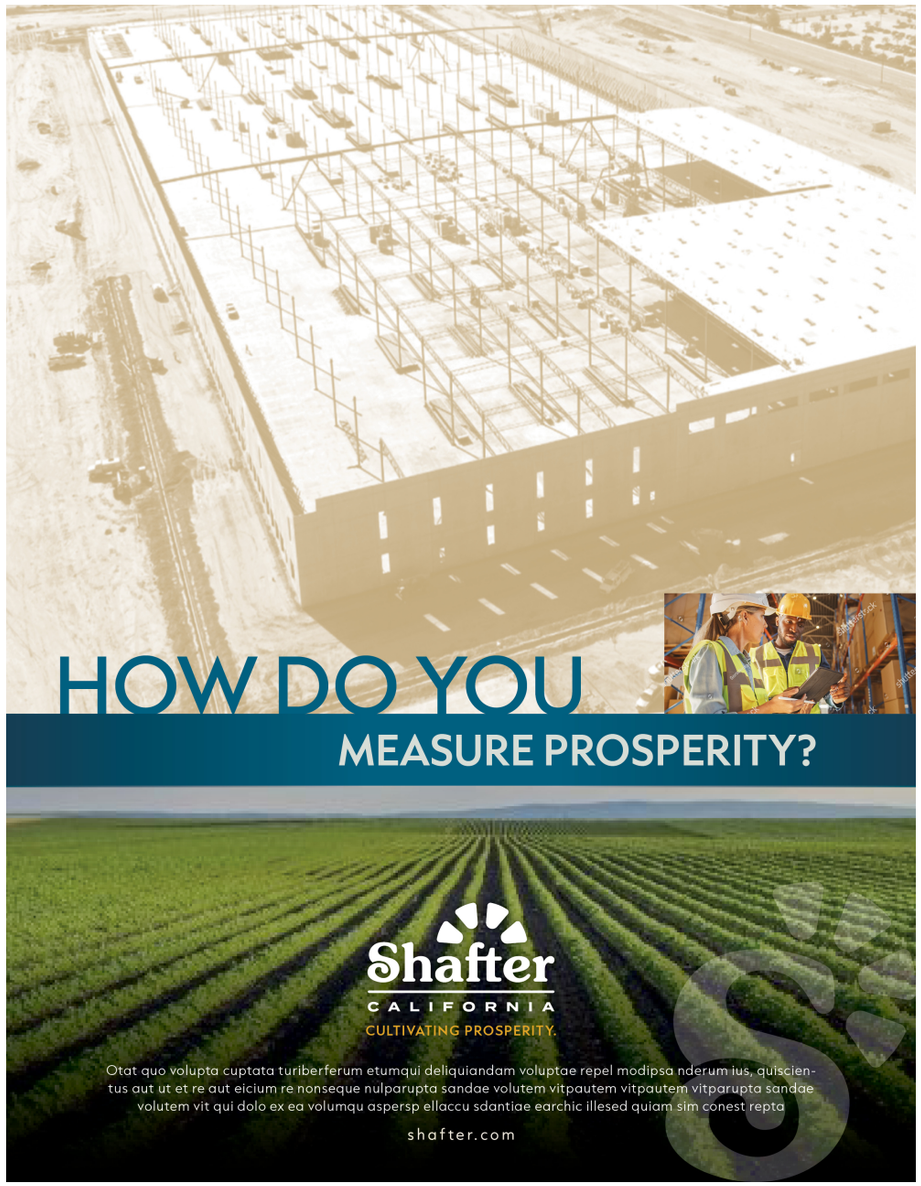
MAIN IDEA

Shafter provides the charm and small-town family environment with personal and professional growth opportunities on an unexpectedly global scale.

When you advance global impact,
you advance prosperity.

When you enrich education,
you enrich prosperity.


HOW DO YOU
QUANTIFY EXCEPTIONAL LIVING?
Shafter
CALIFORNIA
CULTIVATING PROSPERITY.
Otat quo volupta cuptata turiberferum etumqui deliquiandam voluptae repel modipsa nderum ius, quiscientus aut ut et re aut eicium re nonseque nulparupta sandae volutem vitpautem vitpautem vitparupta sandae volutem vit qui dolo ex ea volumqu aspersp ellaccu sdantiae earchic illesed quiam sim conest repta
shafter.com


HOW DO YOU
MEASURE PROSPERITY?
Shafter
CALIFORNIA
CULTIVATING PROSPERITY.
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shafter.com

SMALL SPACE - DIGITAL - SOCIAL MEDIA

Shafter Skatepark
DESIGN INPUT SURVEY
Shafter
CALIFORNIA
CULTIVATING PROSPERITY.

When you enrich education,
you enrich prosperity.
Shafter
CALIFORNIA
CULTIVATING PROSPERITY.

Shafter
Skatepark
DESIGN INPUT SURVEY
Shafter
CALIFORNIA
CULTIVATING PROSPERITY.

NOW HIRING
Police
Dispatcher
APPLICATION DEADLINE
JUNE 1, 2025
SHAFTER
CALIFORNIA
CULTIVATING PROSPERITY.

SHAFTER
SKATEPARK
DESIGN INPUT SURVEY
Shafter
CALIFORNIA
CULTIVATING
PROSPERITY.

CITY OF SHAFTER
SINCE 1913
SHAFTER
SKATEPARK
DESIGN INPUT SURVEY
Shafter
CALIFORNIA
CULTIVATING PROSPERITY.

SHAFTER
SKATEPARK
DESIGN INPUT SURVEY
Shafter
CALIFORNIA
CULTIVATING PROSPERITY.

HOW DO YOU
MEASURE PROSPERITY?
Shafter
CALIFORNIA
CULTIVATING PROSPERITY.

Pole Banners

Cultivating
COMMUNITY
Cultivating
EDUCATION

Cultivating
COMMUNITY
CITY OF SHAFTER
SINCE 1913
Shafter
CALIFORNIA

Cultivating
EDUCATION
CITY OF SHAFTER
SINCE 1913
Shafter
CALIFORNIA

Cultivating
GLOBAL IMPACT
CITY OF SHAFTER
SINCE 1913
Shafter
CALIFORNIA

Cultivating
PROSPERITY
CITY OF SHAFTER
SINCE 1913
Shafter
CALIFORNIA

Logo

Over 80 submissions.

Logo

Ag heritage in color/tone.

Type treatments to reflect professional but also family atmosphere.

Proprietary “S” to closeness and progressive.

Sun reflects Shafter’s future prosperity and warmth of its people.

Seal

Monogram

Color Palette

PRIMARY COLORS

PMS 7735
C38 M0 Y32 K88
R54 G87 B59
HEX 36573B

PMS 4007
C0 M13 Y45 K32
R68 G59 B37
HEX AB965F

SECONDARY COLORS

PMS 2007
C0 M26 Y83 K12
R88 G65 B15
HEX E0A526

PMS 174
C0 M63 Y78 K41
R59 G22 B33
HEX 963821

PMS 7701
C100 M26 Y0 K54
R0 G34 B46
HEX 005776

Brand Guidelines

CHANDLER THINKS

DESTINATION BRANDING SPECIALISTS

CITY OF SHAFTER

Brand Standards

MARCH 2025 | VERSION 1.0

© 2025 CITY OF SHAFTER

BRAND STANDARDS GUIDE VERSION 1.0

Shafter Brand Visual Identity

1.0

The Shafter brand identity is built on a consistent logo, color palette, and typography. Together, these elements create a cohesive and recognizable image across all applications.

Proper use strengthens the city's reputation, ensures recognition, and maintains brand integrity. These guidelines help keep branding consistent for all users.

VISUAL ELEMENTS

OFFICIAL CITY LOGOS

COLOR PALETTE

ITC Souvenir Avenir TERMINA

TYPOGRAPHY

1.1 SHAFTER LOGO USAGE

CLEAR SPACE AND SIZE

Clear Space: Full Logo and Seal
To ensure clarity and impact, the logo must always be surrounded by a minimum clear space. No text or graphics should enter this space.

The minimum clear space for all logo variations should be equivalent to or greater than 50% of the height of the letter "S" (X) from the wordmark.

Minimum Size: Full Logo
The full logo should not be smaller than 0.6 inches in height to maintain readability and brand recognition.

0.6"

Minimum Size: Seal Logo
The Seal Logo should not be smaller than 0.8 inches in height to ensure the text remains legible.

0.8"

Minimum Size: Monogram Logo
The monogram logo should not be smaller than 0.3 inches in height to ensure clarity and brand visibility in small applications.

0.3"

CHANDLERTHINKS
Chandlerthinks.com

LOGO COLORS

Full-Color Logo
The preferred version for official documents, signage, and digital applications. It features the PMS 7735 for the wordmark and PMS 4006 for the sunburst.

Single-Color Logo
Available for applications where full color is not an option. Ideal for engraving, embossing, and monochromatic designs.

This version can be used in PMS 7735, PMS 4006, PMS 2007, or Black. It may also be used in white for dark backgrounds.

Logo on Color
For colored backgrounds, use the full-color version to maintain visibility, enhance contrast, and ensure readability, preventing the logo from blending in.

Reverse Logo
For dark backgrounds, use the white wordmark version of the logo to ensure maximum contrast and maintain brand visibility across all media.

1.2

SHAFTER DEPARTMENT LOGOS

The City of Shafter's department logos follow strict brand guidelines to ensure consistency and recognition.

To uphold these standards, logos must be created using approved design files and should never be modified or altered.

DEPARTMENT LOGO USAGE

Maintaining Balance
Departments replace CALIFORNIA with their name. For short names, kerning should match the spacing of "CALIFORNIA" to maintain balance and consistency.

Achieving Effective Alignment
For departments with longer names, use at least 50 letter spacing and extend the text to match the width of "Shafter" for proper alignment.

Ensuring Readability
The Termina font works best with extended kerning. Avoid using it below 50 letter spacing, as it may affect readability and brand consistency.

1.5

LOGO MISUSE

To ensure the integrity and clarity of the Shafter logo, it must always be used correctly and consistently.

Do not alter, distort, or misuse the logo in any way. Below are examples of improper usage that must be avoided.

PLEASE AVOID THE FOLLOWING

Do not distort or rotate the logo. It must always maintain its original proportions and orientation.

Do not use other fonts or recreate the logo. Typography must not be altered.

Do not apply shadows or other effects like gradients, outlines, or any modifications.

Do not change colors. Recoloring or unapproved variations are not allowed.

Do not rearrange or resize improperly. Elements must remain in their designated positions.

Do not place on a busy background. The logo must always be clear and readable.

CHANDLERTHINKS
Chandlerthinks.com

Shafter
CALIFORNIA
CITY OF SHAFTER
1234 Central Ave
Shafter, CA 93263
Phone: (661) 123-4567
Fax: (661) 765-4321
www.shafter.com
[Date]
[Recipient Name]
[Business or Organization]
[Street Address]
[City, State ZIP Code]
Dear [Recipient Name],
[Your letter content here. This section follows the professional format, maintaining single-spacing within paragraphs and double-spacing between them. Keep the tone formal and clear.]
Sincerely,
[Your Name]
[Your Title]
City of Shafter
John Doe
SYSTEM ADMINISTRATOR
Web: www.shafter.com
Email: johndoe@shafter.com
phone: 661-746-5000
Shafter
CALIFORNIA
Shafter
CALIFORNIA
336 Pacific Avenue
Shafter, California 93263
661 746 5000
www.shafter.com

Signage

CITY OF SHAFTER
Gilbert Alvarado
COUNCIL MEMBER
Cathy Prout
COUNCIL MEMBER
Chad Givens
MAYOR
Gustavo Olvera Jr.
MAYOR PRO TEM
Pete Espinoza
COUNCIL MEMBER
Marco A. Martinez
CITY ATTORNEY
YAZMIN

City Vehicles

115
Shafter
PUBLIC WORKS

Shafter
SCOUTMOBILE
Cultivating Education
Call 746-5055
to request books.
www.shafterlearning.com

www.shafterlearning.com
Shafter
SCOUTMOBILE
Cultivating Education
Request a book
746-5055

Merchandise

Shafter
CALIFORNIA

Shafter
CALIFORNIA

What's next?

Put you branding tools to work in everything?

Preserve the branding effort.

Share with others.

Create a sense of place.

Find ways to involve others in the Shafter story?

DESTINATION BRANDING SPECIALISTS

CHANDLER THINKS

City of Shafter

Branding Project Summary

4/2/25

CITY OF SHAFTER
CITY COUNCIL REPORT

MEETING DATE: April 1, 2025

DEPARTMENT: Giovanni Perez, Economic Development Coordinator

SUBJECT: DECLARATION OF LAND LOCATED NEAR RESNICK WAY AND EXPRESS AVENUE (APN 091-253-09) AS NON-EXEMPT SURPLUS PROPERTY

RECOMMENDATION

Council find that the action is not defined as a “project” per Section 15378(b)(5) of the CEQA Guidelines; adopt Resolution 3015, a Resolution of the City Council of the City of Shafter Declaring property located near Resnick Way and Express Ave (APN 091-253-09) as non-exempt surplus land; approving the form of Notice of Availability; directing the City Manager to comply with the requirements of the Surplus Land Act, Government Code Section 54220 et seq.

BACKGROUND

The City of Shafter (“City”) owns real property of 7.21 acres located near Resnick Way and Express Avenue in Shafter as further described and depicted in Exhibit A of the attached Resolution (“Subject Property”). This Subject Property is zoned Industrial and located near major industrial employers.

The Subject Property is proposed for declaration as surplus land for the first time so that the City could proceed toward disposal.

The Act requires all local agencies to prioritize affordable housing, as well as parks and open space, when disposing of surplus land. New legislation which took effect on January 1, 2020, requires that before a local agency may dispose of land that is no longer necessary for its use, the land must be declared either "surplus land" or "exempt surplus land," as supported by written findings. Adoption of the Resolution would declare the Subject Property as surplus land.

Upon the City's determination that the Subject Property is surplus land, the procedures set forth in the Act must be followed prior to disposal. Those procedures require the City to offer the surplus land by issuing (via email wherever possible and by certified mail where not possible) by issuing a Notice of Availability, a form of which is attached to the Resolution as Exhibit B (the “Notice of Availability”), and accepting notices of interest for a period of 60 days.

If the City receives a letter of interest from any of the above entities, the City is required to enter into good faith negotiations concerning the price and terms of the sale or lease

with that entity for a period of 90 days. If the price or terms cannot be agreed upon after 90 days (or if no entity gives notice of interest), the City may sell or lease the surplus land without further regard to the Act's procedures, except that the City must obtain approval from the State's Department of Housing and Community Development (HCD) that it complied with the Act, and the City must record a restrictive covenant on the Subject Property, requiring that if ten or more residential units are ever built on the Subject Property, at least 15% of those units must be affordable.

FISCAL IMPACT

No budget action is required. There are minimal costs related to issuing a Notice of Availability via email and certified mail.

CEQA ANALYSIS

The action is not defined as a "project" per Section 15378(b)(5) of the CEQA Guidelines because the action is the adoption of a resolution declaring land as surplus property and therefore, it is an organizational and administrative activity that will not result in direct or indirect physical changes to the environment and not subject to CEQA.

APPROVED BY THE CITY ATTORNEY

ATTACHMENTS

1. Resolution 3015-25 City of Shafter Declaring Property APN 09125309 as Non Exempt Surplus Land

RESOLUTION NO. 3015

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SHAFTER DECLARING PROPERTY LOCATED NEAR RESNICK WAY AND EXPRESS AVENUE (APN 091-253-09) AS NON-EXEMPT SURPLUS LAND APPROVING THE FORM OF NOTICE OF AVAILABILITY; DIRECTING THE CITY MANAGER TO COMPLY WITH THE REQUIREMENTS OF THE SURPLUS LAND ACT, GOVERNMENT CODE, SECTION 54220 ET SEQ.; AND FINDING THE ACTION EXEMPT FROM CEQA PURSUANT TO CEQA GUIDELINES SECTION 15312

WHEREAS, the City of Shafter (the "City") owns that certain 7.21-acre property located near Resnick Way and Express Avenue, Shafter, CA 93263 zoned Industrial, which is more particularly depicted at Exhibit A, attached hereto and incorporated herein by reference (the "Subject Property"); and

WHEREAS, the Property is not necessary for the City's use and none of the statutory exemptions set forth under Government Code Section 54221(f)(1) are applicable, and therefore the Property and disposition thereof is subject to the Surplus Land Act (Government Code Section 54220 et seq.) (the "Act").

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF SHAFTER HEREBY RESOLVES AS FOLLOWS:

Section 1. The above recitals are true and correct and are incorporated herein by this reference.

Section 2. The City Council finds and declares that the Property is “surplus land” as used in the Act, because the Property is owned in fee simple by the City, the Property is not necessary for the City's use, as defined under the Act, Section 54221(c), and the Property does not qualify as "exempt surplus land" under the Act, Section 54221(f)(1).

Section 3. The City Council approves the form of Notice of Availability, attached hereto as Exhibit B (the "Notice"), and authorizes the City Manager or designee to comply with the requirements of the Act, to tailor, finalize, and issue the Notice to those statutorily entitled to receive it (Section 54222), and to negotiate in good faith with those entities, if any, who submit qualified Notices of Interest (Sections 54222.5 and 54223).

Section 4. The action authorized by this Resolution does not authorize or approve the actual disposition or sale of the Property. Thus, this action does not commit the City to any future action, nor does this action approve a particular project, or grant any specific approval that would have a direct or reasonably foreseeable indirect environmental impact pursuant to the California

Environmental Quality Act ("CEQA"). *(See* 14 California Code of Regulations Sections15060(c); 15378(b).) As such, the mere declaration of surplus land and authorization to proceed under the Act do not constitute the approval of a "project" under CEQA, and no further action under CEQA is required. In addition, the action is exempt from environmental review pursuant to State CEQA Guidelines §15312, which applies to the declaration and sale of surplus government property.

Section 5. Severability. If any provision of this Resolution or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications, and to this end the provisions of this Resolution are declared to be severable.

Section 6. Effective Date. This Resolution shall become effective immediately.

PASSED, APPROVED AND ADOPTED THIS 1st DAY OF APRIL, 2025.

_____

Chad Givens, Mayor Date

ATTEST:

_____

Yazmina Pallares, City Clerk Date

APPROVED AS TO FORM:

_____

Marco A Martinez, City Attorney Date

EXHIBIT A
Subject Property

The Property comprises the entirety of APN 091-253-09, which is approximately 7.21 acres in size, and which is depicted below.

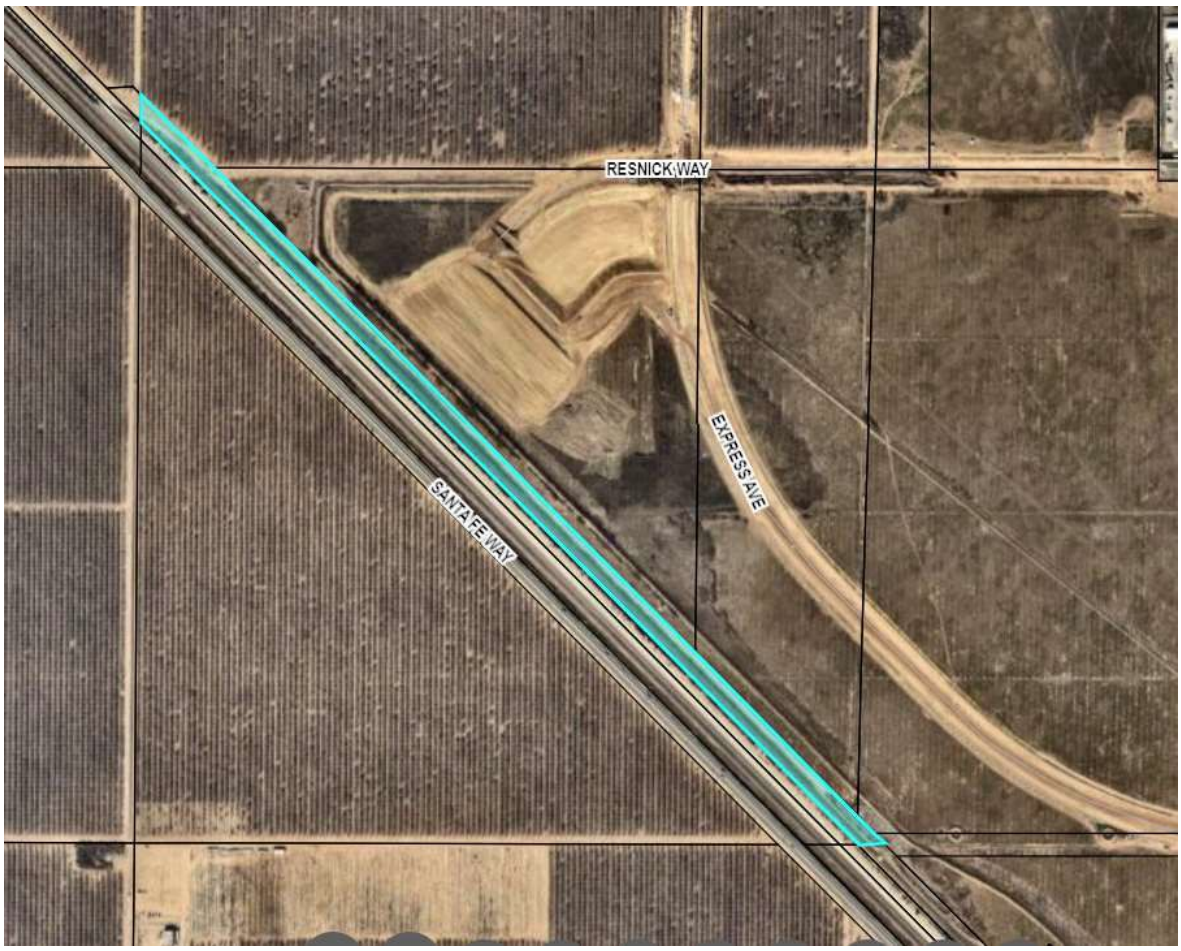


EXHIBIT B

Form of Notice of Availability (see attached Cover Letter and Property Description Sheet in next page)

April __, 2025

To All Interested Parties:

RE: Notice of Availability/Offer to Lease or Sell Surplus Property

As required by Government Code Section 54220 of the State of California, the City of Shafter is providing notification that the City intends to **sell or lease** the surplus property listed in the accompanying table.

In accordance with Government Code Section 54222, you have sixty (60) days from the date this offer was sent via certified mail or electronic mail to notify the City of your interest in acquiring the property. However, this offer shall not obligate the City to sell or lease the property to you. Instead, the City would enter into at least ninety (90) days of negotiations with you pursuant to Government Code Section 54223. If no agreement is reached on sales/lease price and terms, the City may market the property to the general public.

As required by Government Code Section 54227, if the City receives more than one letter of interest during this 60 day period, it will give first priority to entities proposing to develop housing where at least 25 percent of the units will be affordable to lower income households. If more than one such proposal is received, priority will be given to the proposal with the greatest number of affordable units. If more than one proposal specifies the same number of affordable units, priority will be given to the proposal that has the lowest average affordability level.

In the event your agency or company is interested in purchasing or leasing the property, you must notify the City in writing within sixty (60) days of the date this notice was sent via certified mail or electronic mail. Notice of your interest in acquiring the property shall be delivered to

City of Shafter,
Attn: Giovanni Perez, Economic Development Coordinator
336 Pacific Avenue, Shafter, CA 93263.

You may also direct your questions to business@shafter.com or by calling (661) 746-5000.

Entities proposing to submit a letter of interest are advised to review the requirements set forth in the Surplus Land Act (Government Code Section 54220-54234).

Property #	Jurisdiction Name	Jurisdiction Type	Site Address/Intersection
1	City of Shafter	City	Near Resnick Way and Express Avenue

Property #	City	Five Digit ZIP Code	County	Assessor Parcel Number
1	Shafter	93263	Kern	091-253-09

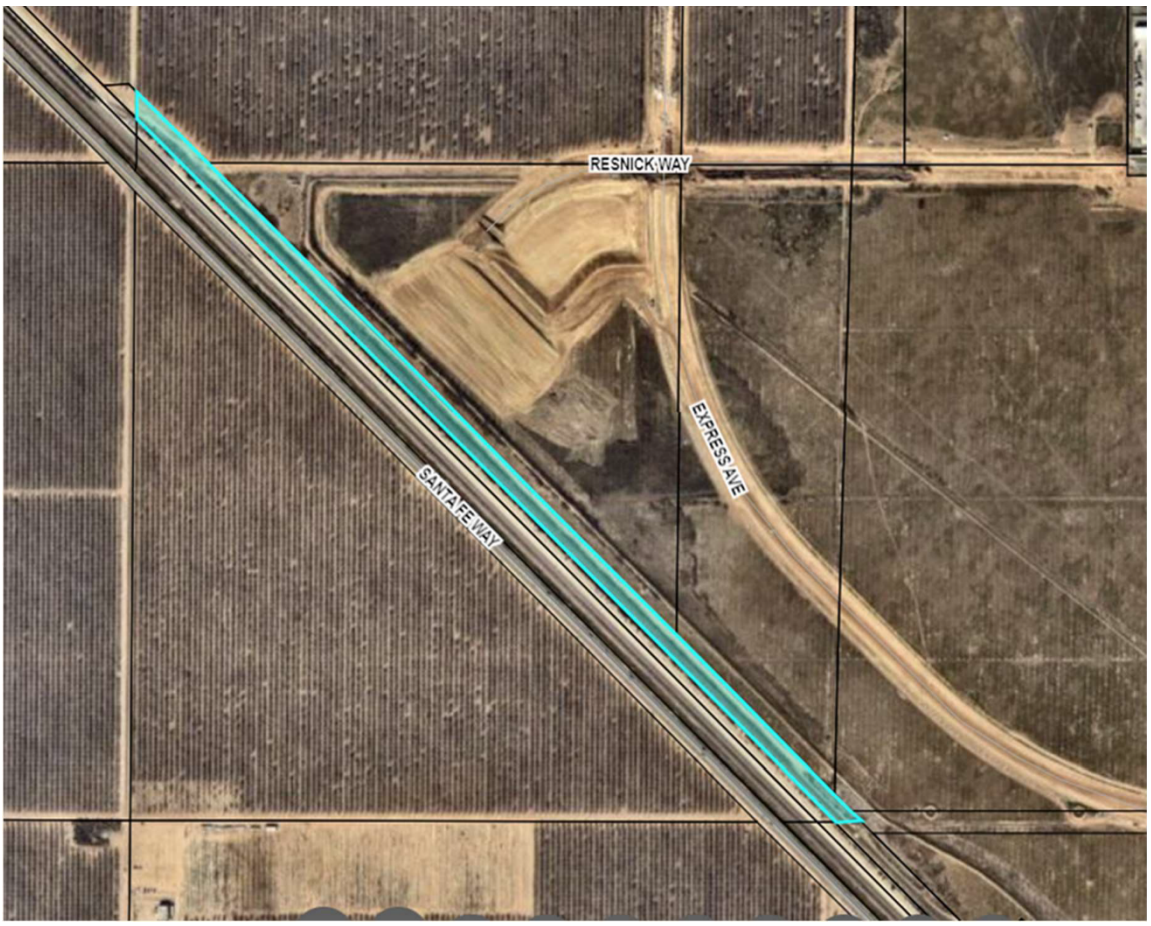
Property #	Consolidated Sites	General Plan Designation (Current)	Zoning Designation (Current)
1		Industrial	Industrial

Property #	Minimum Density Allowed (units/acre)	Maximum Density Allowed (units/acre)	Parcel Size (Gross Acres)	Existing Use/Vacancy
1	n/a	n/a	7.21	Vacant

Property #	Minimum Sales Price	Last Appraised Value	Last Appraised Date
1	FMV	Unknown	Unknown

Property #	Optional Information
1	The site contains a rail spur the entire length of the parcel.

(Subject Property (APN 089-230-11))



CITY OF SHAFTER
CITY COUNCIL REPORT

MEETING DATE: April 1, 2025

DEPARTMENT: Alex Gonzalez, Deputy Public Works Director

SUBJECT: SHAFTER AQUATIC CENTER MODULAR BUILDING PROJECT (PF00004) AWARD

RECOMMENDATION

Council find the action is exempt from the California Environmental Quality Act; adopt Resolution 3016, a Resolution of the City Council of the City of Shafter, Awarding a Contract for the Aquatics Center Project; authorize the award of a contract to JTS Modular, Inc. in the amount of $2,445,000 for the fabrication and installation of a modular building at the Shafter Aquatic Center; authorize the Public Works Director to issue a Notice of Award and Notice to Proceed to JTS Modular, Inc.; authorize the allocation of $630,976.50 from the General Fund to replace Federal American Rescue Plan Act funds originally designated for this project; and approve a total project budget of $2,700,000 to allow for contingencies and additional project-related costs.

BACKGROUND

The Shafter City Council previously authorized staff to solicit public bids for the construction of an approximately 3,000 square foot building at the Shafter Aquatic Center. The purpose of this building is to support the operational needs of the facility and enhance services provided to the community. In accordance with this direction, Staff conducted a formal bidding process, with a submission deadline of December 20, 2024. However, no bids were received by the deadline.

Under these circumstances, the City is excused from further competitive bidding and can award a negotiated contract. (*Graydon v. Pasadena Redevelopment Agency* (1980) 104 Cal.App. 3d 631, 636 (competitive bidding not required where futile). As past experience has demonstrated, competitive bidding for this project does not yield sufficient competition to be useful. In light of this provision, staff contacted JTS Modular, Inc., and requested a cost proposal for the project. JTS Modular, Inc. provided a proposal in the amount of $2,445,000.

It should be noted that this cost proposal does not include the cost for sitework around the building. The sitework will be bid and awarded separately. Some site-related items have already been completed, including the demolition of the existing building and the over-excavation and compaction of the building pad. However, additional work remains, such as the installation of new sewer and water service connections, concrete flatwork around the front of the building, and parking lot improvements to enhance accessibility. Design of the sitework package is currently in progress.

To account for potential additional costs, staff recommend establishing a total project budget of $2,700,000 (approx. 10.5%), which includes a contingency for any unexpected costs or changes that might occur during the final design and construction process.

FISCAL IMPACT

Project Fund PF00004 currently has $3,000,000 allocated to the Shafter Aquatic Center Modular Building project. Of this amount, $715,387 was originally sourced from American Rescue Plan Act (ARPA) funds, with $84,410.49 already expended on this project. To date, $97,000 has been committed through a contract with Ordiz Melby Architects, and an additional $50,885.49 has been incurred for related project expenses, including demolition and soils testing.

After accounting for committed and expended funds, the remaining available budget for the project is $2,852,115. The cost proposal from JTS Modular, Inc. for the modular building is $2,445,000. To allow for contingencies and potential additional costs during final design and construction, Staff recommends establishing a total project budget of $2,700,000.

The deadline to expend ARPA funds has passed, and the remaining ARPA allocation was redirected to other City projects. As a result, Staff recommends reallocating $630,976.50 from the General Fund to replace the ARPA funding originally assigned to this project.

CEQA ANALYSIS

A Notice of Exemption has previously been completed and filed for this project pursuant to the California Environmental Quality Act (CEQA). No further environmental review is required at this time.

APPROVED BY THE CITY ATTORNEY

Yes

ATTACHMENTS

1. JTS Modular - Shafter Aquatics Proposal
2. Resolution - Aquatics Center Modular - JTS Modular

JTS MODULAR

February 19, 2025

Alex Gonzalez
Deputy Public Works Director
City of Shafter
agonzalez@shafter.com

Re: Shafter Aquatic Center Modular Building Project - Proposal

Mr. Gonzalez,

We are pleased to offer this proposal for the Shafter Aquatics Modular Building. Our proposal is to construct the building per the plans and specifications dated 11/8/24 and Addenda and RFI responses received.

Our proposal generally includes the following, per plans and specifications:

- Slab on grade building structure
- Building slab and underslab utilities extended up to 5' from building line for connection by site contractor. Concrete or earthwork outside building line not included.
- Exterior direct applied finish with stone veneer and metal roof finishes.
- Door, frames, hardware and windows per the schedule
- Resinous flooring throughout, including resinous cove base over cement board
- Code required solar array on the roof. BESS not shown, specified, required, or included.
- HVAC to include (2) split system units with condensers on one end of the building, and 1 makeup air electric unit to provide heating and cooling to locker room/shower areas.
- Electric to include 400A 3 phase distribution panel with power, lights, and controls as required. Low voltage, fire alarm, communications to be provided with raceway and conduits – wiring and devices by others.
- Toilet and shower partitions and accessories as shown.
- Ceramic tile walls, t-bar ceiling, and taped/mudded/painted gyp board as shown.

The cost of the work as described above is.....$ 2,445,000

Again, thank you for the opportunity to provide this proposal.

Respectfully,

Phil Engler

PO Box 41765
Bakersfield, California 93384
(661) 835-9270 (661) 835-8424 FAX
jtsmodular.com

RESOLUTION NO. 3016

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SHAFTER AWARDING A CONTRACT FOR THE AQUATICS CENTER PROJECT

WHEREAS, the City of Shafter ("City") requires the construction of the Shafter Aquatic Center Modular Building Project ("Project"), which is further described in the Scope of Services, set forth in Exhibit "A", attached hereto and incorporated herein by reference ("Scope of Services").

WHEREAS, the City previously solicited competitive bids from contractors pursuant to the Notice Inviting Bids published on or about November 19, 2024

WHEREAS, the City received no bids in response to the Notice Inviting Bids.

WHEREAS, the City solicited a proposal from JTS Modular ("JTS") for the construction of the Project.

WHEREAS, JTS submitted a proposal for the Project, attached hereto as Exhibit "B" and incorporated herein by reference.

WHEREAS, "[a] public entity's award of a contract, and all of the acts leading up to the award, are legislative in character. [T]he letting of contracts by a governmental entity necessarily requires an exercise of discretion guided by consideration of the public welfare[]". (*Mike Moore's 24-Hour Towing v. City of San Diego* (1996) 45 Cal.App.4th 1294, 1303).

WHEREAS, "where competitive proposals work an incongruity and are unavailing as affecting the final result, or where competitive proposals do not produce any advantage, or where it is practically impossible to obtain what is required and to observe such form, competitive bidding is not applicable." (*Graydon v. Pasadena Redevelopment Agency* (1980) 104 Cal.App. 3d 631, 636).

WHEREAS, "[t]he law neither does nor requires idle acts." (Civil Code, § 3532).

WHEREAS, City staff has determined that procuring the Project services without further solicitation, and award of the Project to JTS, is in the best interest of the City as guided by consideration of the public welfare for the foregoing reasons ("Staff Findings").

NOW THEREFORE, BE IT RESOLVED, by the City Council of the City of Shafter, that:

1. The City Council adopts the Staff Findings as its own ("Council Findings").

2. The Public Works Director or their designee is hereby authorized and directed to enter into the contract with JTS consistent with JTS Proposal and the Proposed Contract, subject to minor revisions, if any, approved by the City Manager to comply with applicable law or otherwise ensure that the City contracts for the Project on clear, unambiguous terms that are in the best interest of the City.

PASSED AND ADOPTED by the City Council of the City of Shafter at a regular meeting held on the day of April, 2025.

_____
Chad Givens, Mayor

ATTEST:

_____
Yazmina Pallares, City Clerk

APPROVED AS TO FORM:

_____
Marco A. Martinez, City Attorney

EXHIBIT "A"

PROJECT SCOPE OF SERVICES

"On File with City Staff and Available upon Request"

EXHIBIT "B"

JTS MODULAR PROPOSAL

February 19, 2025

Alex Gonzalez
Deputy Public Works Director
City of Shafter
agonzalez@shafter.com

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