



## AGENDA

### Regular City Council Meeting,

Successor Agency to the  
Former Redevelopment Agency and the  
Wasco Public Finance Authority

**Tuesday, February 20, 2024 – 6:00 pm.**

**Council Chambers**

**746 8<sup>th</sup> Street, Wasco, CA 93280**

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

Public advisory: Face masks are recommended. The City Council chamber is open and accessible to the public.

**View the meeting Live** on the city's website

<https://www.cityofwasco.org/306/city-council-meeting-videos> subject to technical limitations.

**ACCESSIBILITY:** In compliance with the Americans with Disabilities Act (ADA), if you need special assistance to participate in the City Council meeting, please contact the City Clerk Department at 661-758-7215 or via email at [cityclerk@cityofwasco.org](mailto:cityclerk@cityofwasco.org) within 48 hours of the meeting or sooner.

The following is provided to assist with public participation:

**AGENDA AVAILABILITY:** The City Council Agenda is posted on the bulletin board at the entry of City Hall 746 8<sup>th</sup> Street, Wasco, at the entrance of 764 E Street, Wasco, and at the entry of the Sheriff's Office 748 F Street, Wasco. The agenda packet, meeting minutes, and archived City Council meetings are available on the City's website at [www.cityofwasco.org](http://www.cityofwasco.org).

**Agenda Materials:** City Council agenda materials are released no later than 72 hours prior to a meeting and are available to the public at the City Clerk's Office, 746 8<sup>th</sup> Street, Wasco, CA, in a public binder at each City Council meeting, and on the City's website at <https://www.cityofwasco.org/AgendaCenter>

**PUBLIC COMMENTS:** **All public comments are subject to a 2-minute limit, and a maximum of Thirty (30) minutes will be allowed for any subject.** To provide your comments to the City Councilmembers regarding matters not on the agenda or a specific item on the agenda, you may address your comments IN PERSON. Before making your presentation, you will be asked to state your name for the record. If you would like to submit a written public comment, please email the City Clerk at [cityclerk@cityofwasco.org](mailto:cityclerk@cityofwasco.org) no later than **4:00 p.m. February 20, 2024**. Please clearly indicate which agenda item number your comments pertain to. Every effort will be made to read your comment into the record; If a comment is received after the specific time mentioned above but before the meeting is adjourned, the comment will

still be included as a part of the record of the meeting. Still, it will not be read into the record.

Please be advised that communications directed to the City Council are public records and are subject to disclosure pursuant to the California Public Records Act and Brown Act unless exempt from disclosure under the applicable law. Communications will NOT be edited for redactions and will be printed/posted as submitted.

**SPANISH INTERPRETATION:** If you need an interpretation of your communications to the City Council from Spanish into English, please contact the City Clerk Department at 661-758-7215 or via email at [cityclerk@cityofwasco.org](mailto:cityclerk@cityofwasco.org). **Subject to availability**, notifying the City at least 48 hours before will usually enable it to make arrangements.

**INTERPRETACIÓN EN ESPAÑOL:** Si necesita una interpretación de sus comunicaciones al Concejo Municipal del español al inglés, comuníquese con el Departamento del Secretario de la Ciudad al 661-758-7215 o por correo electrónico a [cityclerk@cityofwasco.org](mailto:cityclerk@cityofwasco.org). La notificación de al menos 48 horas generalmente permitirá a la Ciudad hacer arreglos. **Sujeto a disponibilidad.**

#### **REGULAR MEETING – 6:00 pm**

- 1) **CALL TO ORDER:** Mayor Martinez
- 2) **ROLL CALL:** Mayor Garcia, Mayor Pro Tem Medina, Council Members: Martinez, Reyna, Saldaña
- 3) **FLAG SALUTE:** by Mayor
- 4) **INVOCATION:** by Pastor Paul Hernandez, Free Will Baptist Church
- 5) **PRESENTATIONS:**
  - a. Proclamation for Safely Surrendered Baby Awareness Month

6) **PUBLIC COMMENTS:**

This portion of the meeting is reserved for persons desiring to address the Council and including the Council acting as the Governing Board for the Successor Agency on any matter not on this agenda and over which the Council and Successor Agency have jurisdiction. Speakers are limited to two (2) minutes. A maximum of Thirty (30) minutes will be allowed for any one subject. Please state your name for the record before making your presentation.

**BROWN ACT REQUIREMENTS:** The Brown Act does not allow action or Discussion on items not on the agenda (subject to narrow exceptions). This will limit a Councilmember's response to questions and requests made during this comment period.

7) **SUCCESSOR AGENCY BUSINESS: None**

8) **WASCO PUBLIC FINANCE AUTHORITY BUSINESS: None**

9) **NEW EMPLOYEE POLICE DEPARTMENT BADGE PINNING CEREMONY FOR: None**

## **CITY COUNCIL BUSINESS:**

### **10) CONSENT CALENDAR:**

The Consent Calendar consists of items that, in the staff's opinion, are routine and non-controversial. These items are approved in one motion unless a Council Member or member of the public requests the removal of a particular item.

- a.** Receive and File department payments totaling \$2,748,398.34
- b.** Approval of City Council Minutes for February 6, 2024, Regular Council Meeting.
- c.** Approval of Travel Expenses Exceeding \$500.00 per trip for the Executive Assistant I/Deputy City Clerk Monica Flores to attend the City Clerks of California Annual Conference on April 3 – 5, 2024, in San Diego, California, and Find that this action is not a project as defined under the California Environmental Quality Act State Guidelines; therefore, pursuant to State Guidelines Section 15060(c)(3), no environmental review is required.
- d.** Adopt a Resolution Authorizing the City Manager or Designee to Finalize and Enter into an Agreement with PG&E to perform tariff schedule related work for the Southgate Lighting and Pedestrian Improvement Project in an amount not to exceed \$11,476.41 and allowing the City Manager to execute Contract Change Orders and associated CIP appropriations in an amount not to exceed \$3,000, and Find that this action is not a project as defined under the California Environmental Quality Act State Guidelines; therefore, pursuant to State Guidelines Section 15060(c)(3), no environmental review is required.
- e.** Approval for Travel Expenses Exceeding \$500.00 for one Planning Commissioner to attend the 2024 Planning Commissioner's Academy March 6-8, 2024 in Long Beach, CA., and Find that this action is not a project as defined under the California Environmental Quality Act State Guidelines; therefore, pursuant to State Guidelines Section 15060(c)(3), no environmental review is required.
- f.** Adopt a Resolution Approving a Records Retention Schedule for the Wasco Police Department, and Find that this action is not a project as defined under the California Environmental Quality Act State Guidelines; therefore, pursuant to State Guidelines Section 15060(c)(3), no environmental review is required.
- g.** Adopt a Resolution authorizing the preparation and submission of a HOME Program Income (PI) application to the California Department of Housing & Community Development (HCD), for funds not to exceed \$800,000, to complete rehabilitation projects at Sunrise Villa Apartments and Authorize the City Manager or designee to execute a standard agreement and any amendments thereof, and Find that this action is not a project as defined under the California Environmental Quality Act State Guidelines; therefore, pursuant to State Guidelines Section 15060(c)(3), no environmental review is required.

- h. Adopt a Resolution Authorizing the City Manager or Designee to Endorse and implement changing the waiting period of the Health Reimbursement Arrangement for both the Flexible Benefits Plan (FSA) and Health Reimbursement Plan (HRA) to be the first of the month following the date of hire, and Find that this action is not a project as defined under the California Environmental Quality Act State Guidelines; therefore, pursuant to State Guidelines Section 15060(c)(3), no environmental review is required.

**11) PUBLIC HEARINGS:**

- a. Adopt A Resolution Authorizing the 2023 Permanent Local Housing Allocation Program Application and Adopting the Permanent Local Housing Allocation (PLHA) Plan Under the California Department of Housing and Community Development, and Find the subject activity is not a project within the meaning of CEQA Guidelines Section 15378 and is, therefore, not subject to review under CEQA. (Lara)

**12) DEFERRED BUSINESS: None**

**13) NEW BUSINESS:**

- a. Appointment of Brent Harrison to serve on the Wasco Recreation and Parks District Board for a four (4) years term expiring November 30, 2027, and Find that this action is not a project as defined under the California Environmental Quality Act State Guidelines; therefore, pursuant to State Guidelines Section 15060(c)(3), no environmental review is required. (Garcia, Saldaña)
- b. Receive and file the City of Wasco Financial Statements for the Year Ended June 30, 2023, and the City of Wasco Measure X Financial Statements for the Year Ended June 30, 2023, and Find that this action is not a project as defined under the California Environmental Quality Act State Guidelines; therefore, pursuant to State Guidelines Section 15060(c)(3), no environmental review is required. (Perez-Hernandez)
- c. Adopt a Resolution approving the mid-year operating budget adjustments totaling \$163,650 in the General Fund and \$85,500 in other funds, and Find that this action is not a project as defined under the California Environmental Quality Act State Guidelines; therefore, pursuant to State Guidelines Section 15060(c)(3), no environmental review is required, and Find that this action is not a project as defined under the California Environmental Quality Act State Guidelines; therefore, pursuant to State Guidelines Section 15060(c)(3), no environmental review is required. (Perez-Hernandez)

**14) REPORTS FROM COMMISSIONS AND COMMITTEES:**

- a. Kern Economic Development Corporation (Garcia)
- b. Kern Council of Government (Reyna)
- c. Wasco Task Force (Medina, Saldaña)

**15) REPORTS FROM KC FIRE AND SHERIFF:**

- a. Kern County Fire Department (Appleton)
- b. Kern County Sheriff's Department (Stout)



**16) REPORTS FROM THE CITY MANAGER:**

**17) REPORTS FROM THE CITY COUNCIL:**

**18) CLOSED SESSION:**

- a. Approval of Closed Session Minutes for January 16, 2024.
- b. **CONFERENCE WITH LEGAL COUNSEL-ANTICIPATED LITIGATION**  
Significant exposure to litigation pursuant to paragraph (2) of subdivision (d) and paragraph (2) of subdivision (e) of Section 54956.9: (One potential case.)
- c. **CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION 54956.9 (d)(1)**  
Name of Case: Amerivet Contracting, a California Corporation

**19) CLOSED SESSION ACTION:**

**20) ADJOURNMENT:**

This is to certify that this agenda was posted at Wasco City Hall on February 16, 2024, on/or before 6:00 p.m. The agenda is also available on the City website at [www.cityofwasco.org](http://www.cityofwasco.org).



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Maria O. Martinez, City Clerk

All agenda item supporting documentation is available for public review on the city website [www.cityofwasco.org](http://www.cityofwasco.org) and the office of the City Clerk of the City of Wasco, 746 8<sup>th</sup> Street, Wasco, CA 93280, during regular business hours, 8:00 am – 4:30 pm Monday through Thursday and 8:30 am – 4:30 pm Friday (closed alternate Friday's), following the posting of the agenda. Any supporting documentation related to an agenda item for an open session of any regular meeting that is distributed after the agenda is posted and prior to the meeting will also be available for review at the same location and available at the meeting. **Please remember to turn off all cell phones, pagers, or electronic devices during Council meetings.**

The City of Wasco does not discriminate on the basis of disability in the access to, provision of, or employment in its programs and activities pursuant to 29 United States Code Section 12132 and California Civil Code Section 54. Information regarding the rights provided under the Americans with Disabilities Act (ADA) may be obtained from the City Clerk's Office.

If you need special assistance to participate in this meeting, please contact the City Clerk's Office at (661) 758-7215 to make reasonable arrangements to ensure accessibility to this meeting. Telephone (661) 758-7215. Requests for assistance should be made at least two (2) days in advance whenever possible.



## Bill Pay

As of: February 14th, 2024

WARRANTS	AMOUNTS
G013124	57,975.47
G012924	1,308,651.47
G020724	1,312,329.84
G020624	439.45
R020724	577.70
G020524	68,085.41
H020724	339.00
<b>Grand Total</b>	<b>2,748,398.34</b>

Verified By:  
Finance Director

*Isarel Perez-Hernandez* 02/14/2024

	WARRANT	VENDOR NAME	VENDOR No.	INVOICE No.	CHECK No.	DESCRIPTION	AMOUNTS
1	G013124	ALEXANDER'S CONTRACT SERVICES, INC.	3828	202401190590	26992	1/11/24-1/19/24: METER READING SERVICES	6,626.30
2	G013124	AMAZON CAPITAL SERVICES, INC	4968	1TGG-Y9NQ-NXR7	26993	DOCKING STATION FOR D-A-R	126.89
3	G013124	BAKERSFIELD TRUCK CENTER	110	FA004324717:01	26994	RFS VEH #17: FRONT & REAR BRAKES & DRUMS	1,016.73
4	G013124	BSK & ASSOCIATES, INC.	1052	AH00382	26995	WW SAMPLE TEST: 12/19/23 BOD & TSS	165.00
5	G013124	BSK & ASSOCIATES, INC.	1052	AH00548	26995	WW SAMPLE TEST: 12/21/23 BOD & TSS	165.00
6	G013124	BSK & ASSOCIATES, INC.	1052	AH00629	26995	WW SAMPLE TEST: 1/5/24 BOD & TSS	140.00
7	G013124	BSK & ASSOCIATES, INC.	1052	AH01021	26995	WW SAMPLE TEST: 12/27/23 BOD & TSS	165.00
8	G013124	BSK & ASSOCIATES, INC.	1052	AH01385	26995	WW SAMPLE TEST: 12/29/23 BOD & TSS	165.00
9	G013124	CINTAS CORPORATION NO. 3	4480	4179276542	26996	UNIFORM SRVCS WE 010524	347.44
10	G013124	CLARK PEST CONTROL	117	34621428	26997	JAN 24: 5409 7TH ST PEST CONTROL	59.00
11	G013124	CORE & MAIN LP	4704	U240656	26998	RESTOCK: 8" BOLT COUPLERS & 8" PIPE	2,359.64
12	G013124	COUNTRY AUTO & TRUCK, INC.	3008	745047	26999	RFS #GENERAL: PM SERVICE FILTERS	979.84
13	G013124	COUNTRY AUTO & TRUCK, INC.	3008	745167	26999	STR VEH #108: FLUID FILTERS	123.97
14	G013124	COUNTRY AUTO & TRUCK, INC.	3008	745046	26999	MATERIAL #GENERAL: DISC & CUT OFF WHEEL	131.72
15	G013124	FED EX	123	8-388-90520	27000	EXPRESS SERVICES 012524	54.77
16	G013124	FED EX	123	8-382-45430	27000	EXPRESS SERVICES 011824	24.46
17	G013124	GARCIA POWERED ELECTRIC INC	4901	24-0110	27001	24025-1: PUMP PANEL UPGRADE	8,500.00
18	G013124	GARDAWORLD	4266	10768747	27002	FEB 24: ARMORED SRVCS	443.59
19	G013124	INTERWEST CONSULTING GROUP, INC.	1571	176929	27003	DEC 23: PLAN CHECKS	2,647.68
20	G013124	KERN COUNTY WASTE MANAGEMENT DEPT.	19	39269-IN	27004	DEC 2023: STSW FEES	2,213.32
21	G013124	KERN COUNTY WASTE MANAGEMENT DEPT.	19	39299-IN	27004	DEC 23: WSP LANDFILL FEES	1,435.39
22	G013124	KERN PLUMBING & BACK FLOW SERVICES INC	173	14644	27005	3RD & 4TH QTR 2023: CROSS CONNECTION SERV	3,000.00
23	G013124	KNIGHT'S SITE SERVICES, INC	1075	0000188330	27006	1/9/24-2/5/24: PORTABLE TOILET SERV @ GW SITE	64.36
24	G013124	LARRY MORRIS	6065	012924	27007	MILEAGE REIMB FOR TRAINING	66.00
25	G013124	O'REILLY AUTO ENTERPRISES, LLC	4230	4936-170506	27008	CODE COMP VEH #05: AIR, OIL, CABIN FILTERS	104.86
26	G013124	O'REILLY AUTO ENTERPRISES, LLC	4230	4936-168994	27008	DAR VEH #60: FILTERS	55.93
27	G013124	O'REILLY AUTO ENTERPRISES, LLC	4230	4936-169267	27008	FACILITY VEH #62: COATING	21.64
28	G013124	O'REILLY AUTO ENTERPRISES, LLC	4230	4936-169585	27008	MGMT VEH #M3: 1 GAL OF ANITFREEZE & BATTERY	30.29
29	G013124	O'REILLY AUTO ENTERPRISES, LLC	4230	4936-170284	27008	RFS VEH #96: SUPER GLUE, SENSOR CLEAN, AIR FILTER	56.30
30	G013124	O'REILLY AUTO ENTERPRISES, LLC	4230	4936-170354	27008	RFS VEH #96: SPARK PLUGS	53.69
31	G013124	PACE ANALYTICAL SERVICES, INC	5694	B489029	27009	WTR SMPL TEST: 12/12/23 BACTERIOLOGICAL	84.00

	WARRANT	VENDOR NAME	VENDOR No.	INVOICE No.	CHECK No.	DESCRIPTION	AMOUNTS
32	G013124	PACE ANALYTICAL SERVICES, INC	5694	B489944	27009	WTR SMPL TEST: 12/28/23 BACTERIOLOGICAL	84.00
33	G013124	PACE ANALYTICAL SERVICES, INC	5694	B490204	27009	WTR SMPL TEST: 1/3/24 BACTERIOLOGICAL	98.00
34	G013124	PETERSON AUTO SUPPLY	152	7417-268647	27010	PD #GENERAL: BOOSTER PACK	155.87
35	G013124	PG & E COMPANY	85	8043623467-0 011624	27011	STR LIGHT POPLAR & MARGALO	37.92
36	G013124	SAFETY-KLEEN SYSTEMS, INC	4768	93684372	27012	MAT #GENERAL: PARTS WASHER SRVCS	233.23
37	G013124	SCHROETER, THOMAS F.	2732	DECEMBER 2023	27013	DEC 23: LEGAL SRVCS	9,680.00
38	G013124	SCHROETER, THOMAS F.	2732	JANUARY 2024	27013	JAN 24: LEGAL SRVCS	6,310.00
39	G013124	SMS LANDSCAPE ARCHITECTURE	5696	2401-01	27014	PLAN CHECKS	280.00
40	G013124	SOUTHERN TIRE MART LLC	5953	7150007802	27015	RFS #GENERAL: 6 TIRES	3,592.04
41	G013124	SOUTHERN TIRE MART LLC	5953	7150007750	27015	RFS VEH #17: 4 TIRES	1,649.76
42	G013124	SOUTHERN TIRE MART LLC	5953	7160001566	27015	PD VEH #005: 1 NEW TIRE	129.65
43	G013124	SPECIALTY FLEET SERVICES	6001	4899	27016	RFS VEH #14: CNG SYSTEM ECU MODULE	532.49
44	G013124	TACKETTS TRUCKING	5851	2477	27018	MOBILE AG TO WASCO TRANSPORT JOHN DEERE	280.00
45	G013124	TAG/AMS, INC	298	2831768	27019	PRE-EMP NON DOT U.T.	475.00
46	G013124	THE GAS COMPANY	246	08207136329 011724	27020	MULTIPLE ADDRESSES 011724	1,022.88
47	G013124	TLC ANIMAL REMOVAL SERVICES	5195	0002419	27021	1/22/24: ANIMAL DISPOSAL SERVICE	800.00
48	G013124	T-MOBILE	4899	964042089 012124	27017	CELL PHONE SRVCS 12/21-01/20	939.30
49	G013124	UNIVERSAL URGENT CARE & OCCUPATIONAL MEDICINE INC	5268	EM016386	27022	PHYSICAL POST-OFFER JAN 10/11	90.00
50	G013124	UNIVERSAL URGENT CARE & OCCUPATIONAL MEDICINE INC	5268	EM016375	27022	PHYSICAL POST-OFFER 122823	90.00
51	G013124	WASCO HARDWARE & AG LLC	4864	2401-066580	27023	MATERIAL #GENERAL: NUT, BOLTS, PAINT & TAPE	67.52
52	G013124 Total						57,975.47
53	G012924	AMAZON CAPITAL SERVICES, INC	4968	1GJW-VHYW-1RKL	27024	MONITORS FOR D-A-R	222.18
54	G012924	BHT ENGINEERING, INC	5134	23-389	27025	SEPT 23: PM 12398	2,750.00
55	G012924	BHT ENGINEERING, INC	5134	23-504	27025	DEC 23: PM 12398	972.50
56	G012924	BHT ENGINEERING, INC	5134	23-506	27025	PARCEL MERGER 23-02	1,275.00
57	G012924	BHT ENGINEERING, INC	5134	23-507	27025	PARCEL MERGER 23-03	940.00
58	G012924	CENTRAL VALLEY ENVIRONMENTAL	6032	7656	27026	21003-0: LABOR CAMP ABATEMENT - ASBESTOS	1,226,450.00
59	G012924	CINTAS CORPORATION NO. 3	4480	4175760797	27027	UNIFORM SRVCS WE 120123	348.90
60	G012924	CINTAS CORPORATION NO. 3	4480	4176511356	27027	UNIFORM SRVCS WE 120823	455.56
61	G012924	CINTAS CORPORATION NO. 3	4480	4177186832	27027	UNIFORM SRVCS WE 121523	471.56
62	G012924	CINTAS CORPORATION NO. 3	4480	4178650902	27027	UNIFORM SRVCS WE 122923	608.46
63	G012924	CITY OF WASCO/PUBLIC TRANSIT	1683	10713	27028	SEP 23: SANITATION CNG FUEL	140.14
64	G012924	GRIDIRON TRAINING	6066	#000223	27029	TRAINING FOR SERGEANT	315.00
65	G012924	JEFFRIES BROS., INC	140	142284CT	27030	DEC 2023: FUEL SERVICES	14,332.18
66	G012924	KRAZAN & ASSOCIATES, INC.	74	0241895-22774	27031	21003-0: SOIL DRIP LINE TESTING	21,679.00
67	G012924	QUADIENT FINANCE USA,INC	1844	5408 SEPT 23	27032	SEPT 2023: POSTAGE	294.35
68	G012924	QUADIENT FINANCE USA,INC	1844	5408 OCT 23	27032	OCT 23: POSTAGE	1,120.52
69	G012924	QUADIENT FINANCE USA,INC	1844	5408 NOV 23	27032	NOV 23: POSTAGE	162.01
70	G012924	SWRCB	296	LW-1043640	27033	7/1/23-6/30/24: COMMUNITY WTR SYSTEMS ANNUAL FEES	34,665.62
71	G012924	VALLEY POWER SYSTEMS, INC.	386	601729	27034	RFS VEH #17: TRANSMISSION & LABOR	1,448.49
72	G012924 Total						1,308,651.47
73	G020724	A & P DIESEL ELECTRIC INC	432	9976	27035	SHOP VEH #01: STARTER	217.74
74	G020724	AC POETTEGEN & SON	5874	0000293602	27036	MATERIAL #GENERAL: LINKS, HAIRPIN, LOCK PIN	32.53
75	G020724	ACC BUSINESS	4766	240146957	27037	FIBER NETWORK SERVICES 12/11-01/10	816.91
76	G020724	AGUSTINE URIBE	6070	020624	27038	121823 UNFM STIP B9996.59	1,003.41
77	G020724	AMAZON CAPITAL SERVICES, INC	4968	196C-G4MR-Q6PL	27039	TAPE RULE FOR BLDG INSPECTOR	46.61
78	G020724	AMERICAN REFUSE INC	183	297940	27040	JAN 23: RECYCLE CARTS RESIDENTIAL	40,194.92
79	G020724	ARMANDO SALCEDO	6051	020624	27041	121223 UNFM STIP B1526.79	473.21
80	G020724	ASPECT ENGINEERING	5829	24259	27042	12/19/23: T&M SUPPORT	2,640.00
81	G020724	ATT - PAYMENT CENTER	1488	000021160686	27043	PHONE SERVICES 12/24/23 - 01/23/24	33.40
82	G020724	ATT - PAYMENT CENTER	1488	000021160687	27043	PHONE SERVICES 12/24/23 - 01/23/24	57.17
83	G020724	ATT - PAYMENT CENTER	1488	000021160688	27043	PHONE SERVICES 12/24/23 - 01/23/24	29.36

	WARRANT	VENDOR NAME	VENDOR No.	INVOICE No.	CHECK No.	DESCRIPTION	AMOUNTS
84	G020724	ATT - PAYMENT CENTER	1488	000021160689	27043	PHONE SERVICES 12/24/23 - 01/23/24	334.62
85	G020724	ATT - PAYMENT CENTER	1488	000021160690	27043	PHONE SERVICES 12/24/23 - 01/23/24	29.38
86	G020724	ATT - PAYMENT CENTER	1488	000021160691	27043	PHONE SERVICES 12/24/23 - 01/23/24	84.97
87	G020724	ATT - PAYMENT CENTER	1488	000021160692	27043	PHONE SERVICES 12/24/23 - 01/23/24	29.58
88	G020724	ATT - PAYMENT CENTER	1488	000021160693	27043	PHONE SERVICES 12/24/23 - 01/23/24	57.17
89	G020724	ATT - PAYMENT CENTER	1488	000021160694	27043	PHONE SERVICES 12/24/23 - 01/23/24	29.36
90	G020724	ATT - PAYMENT CENTER	1488	000021160695	27043	PHONE SERVICES 12/24/23 - 01/23/24	29.36
91	G020724	ATT - PAYMENT CENTER	1488	000021160696	27043	PHONE SERVICES 12/24/23 - 01/23/24	1,621.19
92	G020724	ATT - PAYMENT CENTER	1488	000021160697	27043	PHONE SERVICES 12/24/23 - 01/23/24	29.36
93	G020724	ATT - PAYMENT CENTER	1488	000021160698	27043	PHONE SERVICES 12/24/23 - 01/23/24	33.40
94	G020724	ATT - PAYMENT CENTER	1488	000021160699	27043	PHONE SERVICES 12/24/23 - 01/23/24	55.61
95	G020724	ATT - PAYMENT CENTER	1488	000021160700	27043	PHONE SERVICES 12/24/23 - 01/23/24	29.36
96	G020724	ATT - PAYMENT CENTER	1488	000021160701	27043	PHONE SERVICES 12/24/23 - 01/23/24	29.36
97	G020724	ATT - PAYMENT CENTER	1488	000021160702	27043	PHONE SERVICES 12/24/23 - 01/23/24	29.36
98	G020724	ATT - PAYMENT CENTER	1488	000021160703	27043	PHONE SERVICES 12/24/23 - 01/23/24	29.36
99	G020724	ATT - PAYMENT CENTER	1488	000021160704	27043	PHONE SERVICES 12/24/23 - 01/23/24	84.99
100	G020724	ATT - PAYMENT CENTER	1488	000021162227	27043	PHONE SERVICES 12/24/23 - 01/23/24	98.67
101	G020724	AUTOZONE,INC	851	5346633989	27044	BUILDING VEH #6: AIR FILTER & TELESCOPE MAG	23.79
102	G020724	AXZAY VILLARREAL DE VILLARREAL	6061	2	27045	22012-2: TASK ORDER #5 MOSAIC PP#1	1,250.00
103	G020724	BANK UP CORPORATION	4259	6027	27046	JAN 24: LOCKBOX PROCESSING	614.50
104	G020724	BR FROST COMPANY	2655	1424	27047	20237-0: PROGRESS PMT #3	35,000.00
105	G020724	CALIFORNIA DEPARTMENT OF TRANSPORTATION	2330	SL240470	27048	OCT-DEC 23: SIGNAL & LIGHTING	2,708.19
106	G020724	CALLTOWER, INC	5098	201803456	27049	PHONE SERVICES	44.63
107	G020724	CHARTER COMMUNICATIONS	68	167736001012124	27050	FEB 24: INTERNET SRVCS CH	228.51
108	G020724	CITY OF WASCO/PUBLIC TRANSIT	1683	10715	27054	JAN 24: SANITATION CNG FUEL	11,741.47
109	G020724	CITY OF WASCO/PUBLIC TRANSIT	1683	10734	27054	JAN 24: CNG FUEL SANITATION	12,245.81
110	G020724	CITY OF WASCO-UB PAYMENTS	1875	774409	27051	UB 810 8TH ST (LF)	122.16
111	G020724	CITY OF WASCO-UB PAYMENTS	1875	774411	27052	UB 801 8TH ST	89.64
112	G020724	CITY OF WASCO-UB PAYMENTS	1875	774456	27051	UB 1445 12TH STREET (SAL)	92.16
113	G020724	CITY OF WASCO-UB PAYMENTS	1875	774850	27052	UB 800 BLK CENTRAL	89.64
114	G020724	CITY OF WASCO-UB PAYMENTS	1875	774853	27052	UB 1100 CENTRAL AVE LLMD	89.64
115	G020724	CITY OF WASCO-UB PAYMENTS	1875	774855	27051	UB 1500 BLK OF CENTRAL	239.73
116	G020724	CITY OF WASCO-UB PAYMENTS	1875	775036	27051	UB 764 E STREET (ANNEX)	92.16
117	G020724	CITY OF WASCO-UB PAYMENTS	1875	775109	27051	UB 847 F STREET (PW SHOP)	255.01
118	G020724	CITY OF WASCO-UB PAYMENTS	1875	775150	27052	UB 1300 BLK FILBURN	89.64
119	G020724	CITY OF WASCO-UB PAYMENTS	1875	775592	27052	UB NW MAPLE/MARGALO LLMD 2006-	89.64
120	G020724	CITY OF WASCO-UB PAYMENTS	1875	775593	27052	UB MAPLE/GROMER LLMD 2006-1	89.64
121	G020724	CITY OF WASCO-UB PAYMENTS	1875	775644	27052	UB 2700 BLK MONDAVI CT	89.64
122	G020724	CITY OF WASCO-UB PAYMENTS	1875	775719	27052	UB 1500 BLOCK OF PALM	89.64
123	G020724	CITY OF WASCO-UB PAYMENTS	1875	775732	27052	UB 2100 BLK PALM	89.64
124	G020724	CITY OF WASCO-UB PAYMENTS	1875	775734	27052	UB 400 N BLOCK OF PALM LLMD 2006-1	89.64
125	G020724	CITY OF WASCO-UB PAYMENTS	1875	775736	27052	UB 1700 BLK OF PALM #A	89.64
126	G020724	CITY OF WASCO-UB PAYMENTS	1875	775764	27053	UB 1200 BLK PECAN ST	89.64
127	G020724	CITY OF WASCO-UB PAYMENTS	1875	775768	27053	UB PENELOPE LLMD 2006-1	89.64
128	G020724	CITY OF WASCO-UB PAYMENTS	1875	775850	27053	UB 1700 BLK POPLAR	89.64
129	G020724	CITY OF WASCO-UB PAYMENTS	1875	775851	27053	UB 1700 BLK POPLAR #A	89.64
130	G020724	CITY OF WASCO-UB PAYMENTS	1875	775913	27053	UB 2500 BLK OF POSO DR. LLMD6-	89.64
131	G020724	CITY OF WASCO-UB PAYMENTS	1875	775917	27053	UB 2700 BLK OF POSO AVE LLMD06	89.64
132	G020724	CITY OF WASCO-UB PAYMENTS	1875	775949	27053	UB PALM N. PROSPERITY 2006-1	89.64
133	G020724	CITY OF WASCO-UB PAYMENTS	1875	776100	27053	UB 1700 BLK OF MARGALO	89.64
134	G020724	CITY OF WASCO-UB PAYMENTS	1875	776337	27053	UB 1300 BLK OF WILLOW	89.64
135	G020724	CITY OF WASCO-UB PAYMENTS	1875	779632	27053	UB 810 8TH ST (LF)	15.80



	WARRANT	VENDOR NAME	VENDOR No.	INVOICE No.	CHECK No.	DESCRIPTION	AMOUNTS
136	G020724	CITY OF WASCO-UB PAYMENTS	1875	779669	27053	UB 764 E STREET (ANNEX) (LF)	57.96
137	G020724	CITY OF WASCO-UB PAYMENTS	1875	780131	27051	UB 810 8TH ST (LF) DEC-JAN	122.16
138	G020724	CITY OF WASCO-UB PAYMENTS	1875	780133	27052	UB 801 8TH ST DEC-JAN	89.64
139	G020724	CITY OF WASCO-UB PAYMENTS	1875	780178	27051	UB 1445 12TH STREET (PAL) DEC-JAN	92.16
140	G020724	CITY OF WASCO-UB PAYMENTS	1875	780573	27052	UB 800 BLK CENTRAL DEC-JAN	89.64
141	G020724	CITY OF WASCO-UB PAYMENTS	1875	780576	27052	UB 1100 CENTRAL AVE LLMD DEC-JAN	89.64
142	G020724	CITY OF WASCO-UB PAYMENTS	1875	780578	27052	UB 1500 BLK OF CENTRAL	89.64
143	G020724	CITY OF WASCO-UB PAYMENTS	1875	780761	27051	UB 764 E STREET (ANNEX) DEC-JAN	92.16
144	G020724	CITY OF WASCO-UB PAYMENTS	1875	780834	27051	UB 847 F STREET (PW SHOP) DEC-JAN	255.01
145	G020724	CITY OF WASCO-UB PAYMENTS	1875	780874	27052	UB 1300 BLK FILBURN	89.64
146	G020724	CITY OF WASCO-UB PAYMENTS	1875	781318	27052	UB NW MAPLE/MARGALO LLMD 2006-DEC-JAN	89.64
147	G020724	CITY OF WASCO-UB PAYMENTS	1875	781319	27052	UB MAPLE/GROMER LLMD 2006-1 DEC-JAN	89.64
148	G020724	CITY OF WASCO-UB PAYMENTS	1875	781370	27052	UB 2700 BLK MONDAVI CT DEC-JAN	89.64
149	G020724	CITY OF WASCO-UB PAYMENTS	1875	781445	27052	UB 1500 BLOCK OF PALM DEC-JAN	89.64
150	G020724	CITY OF WASCO-UB PAYMENTS	1875	781458	27053	UB 2100 BLK PALM DEC-JAN	89.40
151	G020724	CITY OF WASCO-UB PAYMENTS	1875	781460	27051	UB 400 N BLOCK OF PALM LLMD 2006-1 DEC-JAN	89.64
152	G020724	CITY OF WASCO-UB PAYMENTS	1875	781462	27051	UB 1700 BLK OF PALM #A DEC-JAN	89.64
153	G020724	CITY OF WASCO-UB PAYMENTS	1875	781489	27051	1200 BLK PECAN ST DEC-JAN	89.64
154	G020724	CITY OF WASCO-UB PAYMENTS	1875	781493	27051	UB PENELOPE LLMD 2006-1 DEC-JAN	89.64
155	G020724	CITY OF WASCO-UB PAYMENTS	1875	781575	27051	UB 1700 BLK POPLAR DEC-JAN	89.64
156	G020724	CITY OF WASCO-UB PAYMENTS	1875	781576	27051	UB 1700 BLK POPLAR #A DEC-JAN	89.64
157	G020724	CITY OF WASCO-UB PAYMENTS	1875	781638	27051	UB 2500 BLK OF POSO DR. LLMD6-DEC-JAN	89.64
158	G020724	CITY OF WASCO-UB PAYMENTS	1875	781642	27051	UB 2700 BLK OF POSO AVE LLMD06 DEC-JAN	89.64
159	G020724	CITY OF WASCO-UB PAYMENTS	1875	781674	27051	UB PALM N. PROSPERITY 2006-1 DEC-JAN	89.64
160	G020724	CITY OF WASCO-UB PAYMENTS	1875	781826	27051	UB 1700 BLK OF MARGALO DEC-JAN	89.64
161	G020724	CITY OF WASCO-UB PAYMENTS	1875	782063	27051	UB 1300 BLK OF WILLOW DEC-JAN	89.64
162	G020724	CITY OF WASCO-UB PAYMENTS	1875	785348	27053	UB 810 8TH ST (LF) DEC-JAN	21.68
163	G020724	CITY OF WASCO-UB PAYMENTS	1875	785385	27053	UB 764 E STREET (ANNEX) (LF) DEC-JAN	79.59
164	G020724	COUNTRY AUTO & TRUCK, INC.	3008	745253	27055	RFS VEH #15: HOLDER, DRILL BIT, FITTING, & LAMP	48.93
165	G020724	COUNTRY AUTO & TRUCK, INC.	3008	745277	27055	POLICE VEH #012: NEW BATTERY	240.10
166	G020724	DUTHIE POWER SERVICE	5977	A122405	27056	746 8TH ST: SEMI ANNUAL GENERATOR MAINT SERV	372.92
167	G020724	DUTHIE POWER SERVICE	5977	A122408	27056	MCCOMBS WELL: SEMI ANNUAL GENERATOR MAINT SERV	372.92
168	G020724	DUTHIE POWER SERVICE	5977	S122406	27056	746 8TH ST: GENERATOR REPAIRS 2HR LOAD TEST	1,612.95
169	G020724	DUTHIE POWER SERVICE	5977	S122409	27056	MCCOMB RD: GENERATOR REPAIRS 2HR LOAD TEST	2,012.95
170	G020724	DUTHIE POWER SERVICE	5977	A122407	27056	1600 POPLAR AVE: ANNUAL GENERATOR MAINT SERV	661.16
171	G020724	ETHAN ALEGRIA	6047	020624	27057	111323 UNFM STIP B1225.22	481.67
172	G020724	FED EX	123	8-396-04833	27058	EXPRESS SERVICES 020124	24.62
173	G020724	GRANITE CONSTRUCTION COMPANY	5988	2644364	27059	56 QT: EZ STREET BAG PATCH MATERIAL FOR WTR LEAKS	1,515.50
174	G020724	INFO SEND, INC.	4244	254810	27060	BUSINESS LICENSE RENEWAL NOTIFICATIONS	1,253.28
175	G020724	INTERWEST CONSULTING GROUP, INC.	1571	247266	27061	AUG 23: PROFESSIONAL SRVCS	277.32
176	G020724	INTERWEST CONSULTING GROUP, INC.	1571	256614	27061	DEC & JAN: SOLAR PLAN CHECKS	570.00
177	G020724	INTERWEST CONSULTING GROUP, INC.	1571	259434	27061	NOV 23: PROFESSIONAL SRVCS	727.09
178	G020724	JAVIER SANCHEZ	6046	020624	27062	110623 UNFM STIP B576.48	1,423.52
179	G020724	JEFFRIES BROS., INC	140	143384	27063	PROPANE FOR FORKLIFT VEH #100	30.69
180	G020724	KERN COUNTY SHERIFF'S OFFICE	220	9257	27064	Q2 FY23/24 SHERIFF'S CONTRACT SRVCS	1,099,379.50
181	G020724	KERN COUNTY WASTE MANAGEMENT DEPT.	19	LANDFILL JAN 24	27065	JAN 24: LANDFILL FEES	18,880.74
182	G020724	MARIA ROCHA-CASTILLO	6072	020624	27066	012224 UNFM STIP B250.51	1,749.49
183	G020724	MERAKI CONSTRUCTION INC.	5990	132	27067	22012-2: ROSE ARBOR TASK #2 PP#2	1,500.00
184	G020724	MERAKI CONSTRUCTION INC.	5990	133	27067	22012-2: TASK ORDER #4 PP #1	1,500.00
185	G020724	MERAKI CONSTRUCTION INC.	5990	134	27067	22012-2: BUTTERFLY WALL TASK #1 PP#3	1,500.00
186	G020724	ONE SOURCE PARTS, LLC DEPT 900	5748	1010690	27069	RFS VEH #13: PACKER & HOPPER VALVE STACK	3,211.56
187	G020724	O'REILLY AUTO ENTERPRISES, LLC	4230	4936-171665	27068	WTR VEH: 50 OIL AND AIR FILTERS	61.58

	WARRANT	VENDOR NAME	VENDOR No.	INVOICE No.	CHECK No.	DESCRIPTION	AMOUNTS
188	G020724	PETERSON AUTO SUPPLY	152	7417-268959	27070	RFS VEH #17: HARNEST	33.91
189	G020724	PG & E COMPANY	85	5199704189-5 011824	27071	UB MULTIPLE LOCATIONS 011824	27,872.30
190	G020724	PG & E COMPANY	85	0751114029-0 013024	27071	UB COW VEHICLE PARKING 1400 J ST	404.42
191	G020724	PG & E COMPANY	85	2867383297-9 013024	27071	JAN 24: WELL #14 747 G st	7,107.55
192	G020724	PHOENIX GROUP INFORMATION SYSTEMS	4913	122023239	27072	DEC 23: CITATION FEE & SRVCS	358.89
193	G020724	PRINCIPAL LIFE INSURANCE COMPANY	5862	1168207-10001 011824	27073	FEB 24: INSURANCE PREMIUM	10,204.89
194	G020724	QUADIENT FINANCE USA,INC	1844	5408 JAN 24	27074	JAN 24: POSTAGE	169.07
195	G020724	QUADIENT FINANCE USA,INC	1844	5408 DEC 23	27074	DEC 23: POSTAGE	266.40
196	G020724	QUADIENT LEASING USA, INC	2996	Q1179454	27075	MAR-JUN 24: POSTAGE LEASING	312.95
197	G020724	RENE GUTIERREZ	6053	2	27076	22012-2: TASK ORDER #3 PP #2	1,043.75
198	G020724	SPAY NEUTER IMPERATIVE PROJECT CALIFORNIA	5032	8712	27077	23029: 01/31/24 GRANT 3 YR FREE SPAY/NEUTER	7,000.00
199	G020724	STINSON STATIONERS INC	160	266306-0	27078	RECEIPT ROLLS FOR UTILITY BILLING	141.79
200	G020724	WASCO HARDWARE & AG LLC	4864	2401-070366	27079	RFS VEH #25: BOLTS, NUTS, WASHERS FOR ELEV BELT	129.87
201	G020724	WITCHER ELECTRIC, INC.	3856	40250AA	27080	WELL #10: TROUBLE SHOOT & REPAIRS	625.56
202	G020724 Total						1,312,329.84
203	G020624	AG WELD INC	3396	0008655	27115	CUTTING BLADE FOR BUCKET OF BRUSH LOADER	439.45
204	G020624 Total						439.45
205	R020724	AH4RPFIVE,LLC	6038	13932-0232019570	27093	OVR PMT-RFND 0232019570-13932	30.55
206	R020724	CINDY YARELI PULIDO	6026	18268-0200018360	27094	DEPST RFND 1836 Fst 18268-0200018360	21.00
207	R020724	GILBERT GONZALEZ	5764	6501-015000604A	27095	DEPST REFN 604 CENTRAL AVE #A 6501-015000604A	54.34
208	R020724	INTERSTATE MANAGEMENT GROUP	5891	82840	27096	DEPOSIT REUND PMY -17773-0121014410	31.21
209	R020724	INTERSTATE MANAGEMENT GROUP	5891	17773-0351007870	27097	DEPST RFND 787 PINEAPPLE 17773-0351007870	31.21
210	R020724	INTERSTATE MANAGEMENT GROUP	5891	17773-0121013210	27098	DEPST RFND 1321 BELLFLOWER 17773-0121013210	3.66
211	R020724	INTERSTATE MANAGEMENT GROUP	5891	17773-0121013810	27099	DEPST RFND 1381 BELLFLOWER 17773-0121013810	31.21
212	R020724	INTERSTATE MANAGEMENT GROUP	5891	17773-0121041040	27100	DEPST RFND 1401 BELLFLOWER 17773-0121041040	3.66
213	R020724	INTERSTATE MANAGEMENT GROUP	5891	17773-0121013610	27101	DEPST RFND 1361 BELLFLOWER 17773-0121013610	3.66
214	R020724	INTERSTATE MANAGEMENT GROUP	5891	17773-0137015210	27102	DEPST RFND 1521 CARNATION 17773-0137015210	31.21
215	R020724	INTERSTATE MANAGEMENT GROUP	5891	17773-0181014020	27103	DEPST RFND 1402 DAISY 17773-0181014020	31.21
216	R020724	JAMIE AND CHRISTOPHER HOISINGTON	6024	12127-0145009420	27104	OVR PMT RFND 9420 CEDAR AVE 12127-0145009420	47.43
217	R020724	JESUS ACOSTA	6064	16061-0235007470	27105	DEPST RFND 747 GRIFFITH AVE 0235007470-16061	68.89
218	R020724	MEAGAN AILEEN OCAMPO	6034	18110-030501250	27106	DEPST RFND 1025 MAPLE AVE 18110-0305010250	13.36
219	R020724	MICHAEL COLLINS	6028	9860-0365007310	27107	OVR PMT RFND 791 REDWOOD AVE 9860-0365007310	47.82
220	R020724	NESTOR D LANDEROS	5043	16360-0200013362	27108	DEPST RFND 1336 Fst 16360-0200013362	32.38
221	R020724	RICHARD MARTINEZ	6027	1420-0215015950	27109	DEPST RFND 1595 Gst 1420-0215015950	46.93
222	R020724	RODOLFO JAIMES	6030	18466-000702716B	27110	DEPST RFND 18466-000702716B	3.10
223	R020724	RODOLFO JAIMES	6030	18466-000702716B-2	27111	DEPST RFND 18466-000702716B	0.10
224	R020724	ROSA LETICIA RUIZ	6063	7743-0310011080	27112	OVER PMT RFND 1108 MARGALO ST 0310011080	6.89
225	R020724	RUTILIO SOLIS GOMEZ	6035	17286-018001418A	27113	DEPST RFND 1418 D ST #A 17286-018001418A	13.36
226	R020724	WAYNE WALLACE	6029	906-0099023240	27114	OVER PMT RFND 2324 9TH PL 906-0099023240	24.52
227	R020724 Total						577.70
228	G020524	ASPECT ENGINEERING	5829	24201	27081	12/11/23: T&M SUPPORT	1,508.12
229	G020524	CITY OF WASCO/PUBLIC TRANSIT	1683	10714	27082	DEC 23: SANITATION CNG FUEL	7,869.42
230	G020524	DEE JASPAR AND ASSOCIATES, INC	378	23-01253	27083	TASK ORDER #5: SRF GRANT APPLICATION	969.54
231	G020524	DEE JASPAR AND ASSOCIATES, INC	378	23-01254	27083	CONFLICT 8001: DEC 2023	421.75
232	G020524	DUTHIE POWER SERVICE	5977	A122366	27084	764 E ST: SEMI ANNUAL GENERATOR MAINT SERV	372.95
233	G020524	DUTHIE POWER SERVICE	5977	S122367	27084	764 E ST: GENERATOR REPAIR 2HR LOAD BANK TEST	1,612.95
234	G020524	DUTHIE POWER SERVICE	5977	S122368	27084	1600 POPLAR AVE: GENERATOR REPAIRS 2 HR LOAD TEST	1,412.95
235	G020524	JOHN KULAR CONSULTING	3734	1427	27085	24009: DEC 2023 SEWER MASTER PLAN	12,920.00
236	G020524	KERN COUNTY WASTE MANAGEMENT DEPT.	19	LANDFILL DEC 23	27086	DEC 2023: LANDFILL FEES	18,887.95
237	G020524	KRAZAN & ASSOCIATES, INC.	74	B628772-22774	27087	21016-0: CON PHASE - COMPACTION MATERIALS TESTING	9,830.00
238	G020524	MUNGUIA HEATING AND AIR CONDITIONING	5826	I-6184-1	27088	746 8TH ST: BREAK ROOM NOT HEATING REPAIRS	275.00
239	G020524	SOLENIS LLC	4012	132508584	27089	POLYMER TOTE FOR DAILY CENTRIFUGE DEWATER	6,144.80



	WARRANT	VENDOR NAME	VENDOR No.	INVOICE No.	CHECK No.	DESCRIPTION	AMOUNTS
240	G020524	TRENCH SHORING CORPORATION	5991	SI20004133	27090	TRENCH SHORING PLATES FOR SAFE DIGGING	4,411.19
241	G020524	TRENCH SHORING CORPORATION	5991	SI20004146	27090	PLYWOOD	134.23
242	G020524	WITCHER ELECTRIC, INC.	3856	40161AA	27091	WELL #8: TROUBLESHOOT WELL	1,314.56
243	G020524 Total						68,085.41
244	H020724	DEE JASPAR AND ASSOCIATES, INC	378	23-01252	27092	23003: WELL #13 EQUIPPING	339.00
245	H020724 Total						339.00
246	Grand Total						2,748,398.34

**MINUTES**  
**WASCO CITY COUNCIL**  
and Successor Agency to the  
Former Redevelopment Agency  
**Tuesday, February 6, 2024**  
Special Meeting – 6:00 p.m.  
**City Council Chambers**  
**746 8<sup>th</sup> Street, Wasco, CA 93280**

**REGULAR MEETING – 6:00 pm**

**1) CALL TO ORDER:**

Mayor Garcia called the meeting to order at 6:00 pm.

**2) ROLL CALL:** Mayor Garcia, Mayor Pro Tem Medina, Council Members: Martinez, Reyna, Saldaña

**PRESENT:** Mayor Garcia, Mayor Pro Tem Medina, Council Members: Martinez, Reyna, Saldaña

**STAFF PRESENT:** City Manager Hurlbert, City Attorney Schroeter, Chief of Police Fivecoat, Assistant City Manager Lara, City Clerk Martinez, Deputy City Clerk Flores, Public Works Director Villa, Community Development Director Cobb, Finance Director Perez-Hernandez, Kern County Fire Chief Appleton

**3) FLAG SALUTE:** by Mayor Garcia

**4) INVOCATION:** by Michael Lynch, Wasco Police Chaplin

**5) PRESENTATIONS:**

a. Proclamation for National Pesticide Safety Education Month presented to Lideres Campesinas del Comite de Kern Norte.  
Mayor Garcia presented the proclamation to the Lideres Campesinas del Comite de Kern Norte members.

b. Presentation regarding Homelessness, Drug Addiction, and Theft Reduction Act by District Attorney Cynthia Zimmer.  
Mayor Garcia announced this item was deferred to a future meeting.

c. Presentation regarding the 7<sup>th</sup> Street rehabilitation project by Art Sherwyn  
Art Sherwyn presented an update on the art project for the 7<sup>th</sup> Street rehabilitation project.

**6) PUBLIC COMMENTS:**

No public comments.

Deputy City Clerk Flores stated there were no email comments for this item or any other item on the agenda.

**7) SUCCESSOR AGENCY BUSINESS: None**

**8) WASCO PUBLIC FINANCE AUTHORITY BUSINESS: None**

**9) NEW EMPLOYEE POLICE DEPARTMENT BADGE PINNING CEREMONY FOR:**

- a. Lloyd Galutira, Police Sergeant
- b. Maria Rocha Castillo, Police Officer
- c. Jose Garcia, Reserve Police Officer
- d. Olivia Ayon, Police Dispatcher

Police Chief Fivecoat introduced the new Police Department staff for the badge-pinning ceremony.

City Clerk Martinez administered the oath of office to the new Police Department staff.

Janett Tapia from Senator Melissa Hurtado's office presented the new Police Department staff with certificates of recognition.

Maria Espinoza from Kern County Board of Supervisors David Couch's office presented the new Police Department staff with certificates of recognition.

Mayor Garcia called for a recess at 6:35 p.m.

Mayor Garcia reconvened the meeting at 6:46 p.m.

**CITY COUNCIL BUSINESS:**

**10) CONSENT CALENDAR:**

The Consent Calendar consists of items that, in the staff's opinion, are routine and non-controversial. These items are approved in one motion unless a Council Member or member of the public requests the removal of a particular item.

- a. Receive and File department payments totaling \$ 2,633,286.93
- b. Approval of City Council Minutes for:
  - 1. January 16, 2024, Regular Meeting
  - 2. January 16, 2024, Special Meeting
- c. Approval of Travel Expenses Exceeding \$500.00 for Police Officer Ethan Alegria to attend the POST Advanced Gang Investigations Course in San Diego, CA, on 02/19/24 – 02/23/24; and Find that this action is not a project as defined under the California Environmental Quality Act State Guidelines; therefore, pursuant to State Guidelines Section 15060(c) (3), no environmental review is required.
- d. Adopt a Resolution Authorizing the City Manager or Designee to execute Amendment Agreement No. 2020-060 (2) between the City of Wasco and SMS Landscape Architecture to provide on-call landscape architecture services for the City and Find that this action is not a project as defined under the California Environmental Quality Act State Guidelines; therefore, pursuant to State Guidelines Section 15060(c) (3), no environmental review is required.

**Reso#2024-4015**

**Agmt#2020-060(2)**

- e. Adopt a Resolution Authorizing the City Manager or Designee to approve a purchase order with SCL North in an amount not to exceed \$23,000.00 to purchase 26 Replacement Light Fixtures and Find that this action is not a project as defined under the California Environmental Quality Act State Guidelines; therefore, pursuant to State Guidelines Section 15060(c)(3), no environmental review is required.

**Reso#2024-4016**

- f. Adopt a Resolution Amending the Approved Police Cadet title for the Wasco Police Department to Police Officer Trainee and Adopt a Resolution Approving the Amended Salary Schedule for the Fiscal Year 2023-2024 in Compliance with the California Public Employees' Retirement System (CalPERS) Requirement for Publicly Available Pay Schedules and Find that this action is not a project as defined under the California Environmental Quality Act State Guidelines; therefore, pursuant to State Guidelines Section 15060(c)(3), no environmental review is required.

**Reso#2024-4017**

- g. Adopt a Resolution Accepting a Right of Way Offer of Dedication and Authorizing the City Clerk to file the acceptance with the County Recorder's Office and Find that this action is not a project as defined under the California Environmental Quality Act State Guidelines; therefore, pursuant to State Guidelines Section 15060(c)(3), no environmental review is required.

**Reso#2024-4018**

**Rec#2024-001**

- h. Adopt a Resolution Authorizing the City Manager or designee to approve a purchase order with One Source Parts in an amount not to exceed \$20,000.00 to purchase a replacement lift arm assembly for the Sanitation Department residential refuse vehicle #19 and 2) Find that this action is not a project as defined under the California Environmental Quality Act State Guidelines; therefore, pursuant to State Guidelines Section 15060(c)(3), no environmental review is required.

**Reso#2024-4019**

- i. Adopt a Resolution Authorizing the City Manager or designee to Sign and Execute Task Order #25 with BHT Engineering an amount not to exceed \$55,600.00 for the Design and Project Management of Project No. 24004 HSIP Cycle 11 Hwy 46 and Poplar Ave HAWK System and Authorize the City Manager or designee to execute contract change orders in the amount not to exceed an aggregate of \$ 2,500.00 and Find that this action is not a project as defined under the California Environmental Quality Act State Guidelines; therefore, pursuant to State Guidelines Section 15060(c)(3), no environmental review is required.

**Reso#2024-4020**

**Agmt#2020-008(25)**

- j. Adopt a Resolution Authorizing the City Manager or Designee to Approve a purchase order from A-Z Bus Sales for the purchasing of two (2) Electric Vans for the amount of \$362,036.34 and Authorize the City Manager or Designee quantity adjustment in the amount not exceeding \$5,000.00 for the Transit Department and Find that this action is not a project as defined under the California Environmental Quality Act State Guidelines; therefore, pursuant to State Guidelines Section 15060(c)(3), no environmental review is required.

**Reso#2024-4021**

- k. Adopt a Resolution Authorizing the City Manager or Designee to finalize and execute a purchase order with Advance Communications & Consulting, Inc. in an amount not to exceed \$35,000.00 to purchase and install point-to-point network connections at City-owned properties and Find that this action is not a project as defined under the California Environmental Quality Act State Guidelines; therefore, pursuant to State Guidelines Section 15060(c)(3), no environmental review is required.

**Reso#2024-4022**

City Manager Hurlbert gave clarification on the title of item 9.g., which had not included the location. However, the location was included in the staff report.

No Conflict of Interest on the consent calendar for any of the Council members.

**Motion** was made by Council Member Martinez, **seconded** by Mayor Pro Tem Medina, to approve the Consent Calendar by the following roll call vote:

AYES:	GARCIA, MEDINA, MARTINEZ, REYNA, SALDAÑA
NOES:	NONE
ABSTAIN:	NONE
ABSENT:	NONE

**11)PUBLIC HEARINGS: None**

**12)DEFERRED BUSINESS: None**

**13)NEW BUSINESS:**

- a. Adopt a Resolution Approving the Recognition of the Exclusively Recognized Employee Organization for the Wasco Police Officers' Association (WPOA) for the covered Wasco Police Department employees and Find that this action is not a project as defined under the California Environmental Quality Act State Guidelines; therefore, pursuant to State Guidelines Section 15060(c)(3), no environmental review is required.

**Reso#2024-4023**

Oral presentation by City Manager Hurlbert.

There were no public comments.

**Motion** was made by Council Member Reyna, **seconded** by Council Member Saldaña, to adopt the Resolution by the following roll call vote:

AYES: GARCIA, MEDINA, MARTINEZ, REYNA, SALDAÑA  
NOES: NONE  
ABSTAIN: NONE  
ABSENT: NONE

#### **14) REPORTS FROM COMMISSIONS AND COMMITTEES:**

- a. Kern Economic Development Corporation (Garcia)  
**Mayor Garcia** - Attended the quarterly meeting on January 25, 2024, held at the Adventist Health building, and attended the State of the County dinner event at 5:00 pm, held at the Mechanics Bank Arena.
- b. Kern Council of Government (Reyna)  
**Council Member Reyna** - Attended the meeting on January 18, 2024, and will present a detailed report at the next council meeting.
- c. Wasco Task Force (Saldaña)  
**Council Member Saldaña** - No reports.

#### **15) REPORTS FROM KC FIRE AND SHERIFF:**

- a. Kern County Fire Department (Appleton)  
**Chief Appleton gave a recent report.**
- b. Kern County Sheriff's Department (Stout)  
**No report - Sergeant Stout absent.**

#### **16) REPORTS FROM THE CITY MANAGER:**

**City Manager Hurlbert updated the city council on the following:**

- March 7, 2024, Kern Council of Governments Kern Cog Regional Awards dinner save the date.
- The City Leaders Summit will be held at the Sacramento Safe Credit Union Convention Center from April 17-19, 2024.
- Community Clean Up Event to be held on Saturday, March 9, 2024, at Barker Park – need volunteers.
- The Read Across America event will be held at the Wasco Elementary Schools in March.
- The Community Breakfast event will be held at 7:00 a.m. in the Council Chambers on February 7, 2024.
- No SNIP event in February – the next SNIP event will be on March 13, 2024.
- The City of Wasco has been awarded the Annual Comprehensive Financial Report announced by the Finance Director.

#### **17) REPORTS FROM THE CITY COUNCIL:**

**Council Member Reyna:**

- Held a COVID-19 and flu vaccination event in partnership with Kern Sol, Kern County Department of Health, and Dolores Huerta Foundation on Sunday, February 4, 2024, at Women's Club; 72 individuals were vaccinated; 23 received the flu shot; 63 Wasco residents received a \$50 visa card.
- Attended ribbon cutting and grand opening of California Homes Pros and Pops Barber Shop on Saturday, January 27, 2024.



- Attended the League of California Cities Mayors and Council Members conference from January 23-26, 2024.

**Mayor Garcia:**

- Looking forward to returning to Mondays with the Mayor which will be monthly office hours.
- Attended a parent meeting at Teresa Burke Elementary School, which was followed by coffee and donuts with the principal, a monthly event.
- Read Across America will be at Teresa Burke Elementary School and he will participate.
- Attended ribbon cutting and grand opening of California Home Pros and Pops Barber Shop on Saturday, January 27, 2024.

**18) CLOSED SESSION: None**

**19) ADJOURNMENT:**

Mayor Garcia adjourned the meeting at 7:09 p.m.

---

Monica Flores, Deputy City Clerk

---

Alexandro Garcia, Mayor



## STAFF REPORT City of Wasco

**TO:** Honorable Mayor and Council Members

**FROM:** M. Scott Hurlbert, City Manager  
Maria O. Martinez, City Clerk

**DATE:** February 20, 2024

**SUBJECT:** Approval of Travel Expenses Exceeding \$500.00 per trip for the Executive Assistant I/Deputy City Clerk Monica Flores to attend the City Clerks of California Annual Conference on April 3 – 5, 2024, in San Diego, California.

---

### **Recommendation:**

Staff recommends the City Council:

- 1) Approval of Travel Expenses Exceeding \$500.00 per trip for the Executive Assistant I/Deputy City Clerk Monica Flores to attend the City Clerks of California Annual Conference on April 3 – 5, 2024, in San Diego, California, and
- 2) Find that this action is not a project as defined under the California Environmental Quality Act State Guidelines; therefore, pursuant to State Guidelines Section 15060(c)(3), no environmental review is required.

### **Environmental Review:**

The staff has reviewed the proposed activity for compliance with the California Environmental Quality Act (CEQA) and has determined that the activity is not a "Project" as defined under Section 15378 of the State CEQA guidelines because the proposed activity consists of a governmental fiscal/administrative activity which does not result in a physical change in the environment; therefore, pursuant to Section 15060(c)(3) of the State CEQA Guidelines, the activity is not subject to CEQA. Thus, no environmental review is required.

### **Discussion:**

This training will update the Executive Assistant I/Deputy City Clerk on records management, boards and commissions, legislative changes from the pandemic, and redistricting. It will also expand Staff knowledge on a wide range of topics relevant to their roles within the city.

The cost of the conference, hotel fees, and food per diems will exceed the Expense and Use of Public Resources Policy limits established by City of Wasco Resolution No. 2006-2327, limiting expenses to \$500.00 per trip. As a result, the City Council must approve the travel request as the expenses for the cost of this trip will exceed \$500.00.

**Fiscal Impact:**

The cost of this training, including the conference and travel expenses, is estimated to be under \$1600.00. The training cost is contained in the adopted FY 2021-2022 Budget; no budget action is required with approval of this item.

**Attachments:**

1. Training Information

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# 2024 Annual Conference

 Register

 Tell a Friend (/members/send.asp?event=1787860)

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2024 CAC ANNUAL CONFERENCE  
RESET, RECONNECT, REIMAGINE  
HARD ROCK HOTEL - SAN DIEGO, CALIFORNIA  
APRIL 3-5, 2024

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4/3/2024 to 4/5/2024

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Wednesday, April 3, 2024

Where:

Hard Rock Hotel  
207 5th Avenue  
San Diego, California 92101  
United States

Contact: info@californiacityclerks.org (mailto:info@californiacityclerks.org)

You registered for this event on 1/23/2024

REGISTER

Online registration is available until: 3/20/2024

<< Go to Upcoming Event List (/events/event\_list.asp)

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CITY CLERKS ASSOCIATION OF CALIFORNIA  
 207 5th Avenue  
 San Diego, CA 92101  
 619-702-3000

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CCAC has secured a block of rooms at the hotel for our attendees. Rooms will be available until Friday, March 1, 2024 or until our block is filled, whichever comes first.

Click here for rates and booking information (<https://www.californiacityclerks.org/page/Hotel>).

## Registration

### Registration Fees

- Early-Bird: \$595 (*Members Only with code: **EARLY2024**, expires 2/16/24*)
- Regular
  - Members: \$650
  - Non-Members: \$850

### Meal Functions

The following meals are included in your registration fees:

- Tuesday Lunch (Advanced Academy and Athenian Dialogue only)
- Wednesday Lunch
- Thursday Breakfast, Lunch, and Banquet
- Friday Breakfast

Guest tickets are available for each meal function and may be purchased as part of registration. Onsite availability of individual meal tickets will be limited.

### Cancellation Policy



Per Board Policy 197 Section 4.8 ([https://www.californiacityclerks.org/resource/resmgr/events/2024\\_conference/197\\_us\\_\\_annual\\_conference\\_\\_fi.pdf](https://www.californiacityclerks.org/resource/resmgr/events/2024_conference/197_us__annual_conference__fi.pdf)), registrants may cancel their registration for a full refund (less a 25% admin fee) until March 2nd. After March 2nd, refunds are subject to a 50% admin fee. **Refunds must be made in writing (email ok) and no refunds will be granted after March 18th.**

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## Schedule of Events

The 2024 Conference is worth three (3) CMC/MMC Points (pending IIMC approval)

### **Tuesday, April 2nd** [Pre-Conference Education (<https://www.californiacityclerks.org/page/Schedule>)]

- 9am - 3pm Advanced Academy [additional fee applies; space is limited]
- 9am - 3pm Athenian Dialogue [additional fee applies; space is limited]

### **Wednesday, April 3rd**

- 7am - 5pm Registration Desk Hours
- 8am - 5:30pm Conference Hours

### **Thursday, April 4th**

- 7am - 5pm Registration Desk Hours
- 8am - 5pm Conference Hours
- 6pm - 11pm CCAC Banquet [RSVP required]

### **Friday, April 5th**

- 8:30am - 11:30am Conference Hours

**Click here for the latest program schedule** (<https://www.californiacityclerks.org/page/Schedule>).

*Looking for something to do in your spare time?* The conference is taking place in the Gaslamp District (<https://www.sandiego.org/articles/downtown/historic-gaslamp-quarter.aspx>) of San Diego, which has many restaurants, shops, and activities to explore... *Check it out!* (<https://www.sandiego.org/articles/downtown/historic-gaslamp-quarter.aspx>)

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*If you have any issues with this site or your experience before or during the conference, please reach out to CCAC staff.  
Email: info@californiacityclerks.org (mailto:info@californiacityclerks.org), call 916-330-2706, or visit the CCAC desk during the event.*



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## STAFF REPORT City of Wasco

**TO:** Honorable Mayor and Council Members

**FROM:** M. Scott Hurlbert, City Manager  
Luis Villa, Public Works Director

**DATE:** February 20, 2024

**SUBJECT:** Adopt a Resolution Authorizing the City Manager or Designee to Finalize and Enter into an Agreement with PG&E to perform tariff schedule related work for the Southgate Lighting and Pedestrian Improvement Project in an amount not to exceed \$11,476.41 and allowing the City Manager to execute Contract Change Orders and associated CIP appropriations in an amount not to exceed \$3,000.

---

### **Recommendation:**

- 1) Adopt a Resolution Authorizing the City Manager or Designee to Finalize and Enter into an Agreement with PG&E for Contract #50094475 V1, for tariff schedule related work for the Southgate Lighting and Pedestrian Improvement Project in an amount not to exceed \$11,476.41; and
- 2) Authorize the City Manager or designee to execute Contract Change Orders and associated CIP appropriations not to exceed \$3,000.
- 3) Find that this action is not a project as defined under the California Environmental Quality Act State Guidelines; therefore, pursuant to State Guidelines Section 15060(c)(3), no environmental review is required.

### **Environmental Review:**

The staff has reviewed the proposed activity for compliance with the California Environmental Quality Act (CEQA) and has determined that the activity is not a "Project" as defined under Section 15378 of the State CEQA guidelines because the proposed activity consists of a governmental fiscal/administrative activity which does not result in a physical change in the environment; therefore, pursuant to Section 15060(c)(3) of the State CEQA Guidelines, the activity is not subject to CEQA. Thus, no environmental review is required.

### **Background:**

The City has received Federal funding to improve pedestrian facilities in the Southgate area of The City. This area is between 13<sup>th</sup> Street and 16<sup>th</sup> Street and Broadway and D

Street. This project will improve street lighting conditions by adding 13 street lights in this area.

**Discussion:**

The City has received design drawings from PG&E for the Southgate lights project, which the City has turned over to BHT to start their design from Task Order #23 to Agreement No. 2020-008. PG&E's Agreement Contract #50094475 V1, dated December 21, 2023, to perform schedule-related work will commence the work needed for this project to be completed before the RFP is sent out to bid. This agreement will help the project move forward.

**Fiscal Impact:**

The City budgeted \$80,000.00 for design for project No.22014 on the CIP Budget FY 2023/24. Task order #23 came in at \$65,040.00, and design drawings from PG&E came at \$3,000, leaving a project balance of \$11,960. This proposed agreement PG&E totals \$11,476.41, which leaves a balance of \$484.00 and stays within budget. If change orders exceeding \$484.00 are required, approval of this item authorizes the City Manager or designee to execute Contract Change Orders and associated CIP appropriations in an amount not to exceed \$3,000.

**Attachments:**

1. Resolution
2. PG&E Contract #50094475 V1
3. Task Order #23 Cost Proposal

**RESOLUTION NO. 2024 -**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WASCO AUTHORIZING THE CITY MANAGER OR DESIGNEE FINALIZE AND ENTER INTO AN AGREEMENT WITH PG&E FOR CONTRACT #50094475 V1, FOR TARIFF SCHEDULE RELATED WORK FOR THE SOUTHGATE LIGHTING AND PEDESTRIAN IMPROVEMENT PROJECT IN AN AMOUNT NOT TO EXCEED \$11,476.41 AND ALLOWING THE CITY MANAGER TO EXECUTE CONTRACT CHANGE ORDERS AND ASSOCIATED CIP APPROPRIATIONS IN AN AMOUNT NOT TO EXCEED \$3,000.**

**WHEREAS**, the City of Wasco wishes to go into Agreement with PG&E's Contract #50094475 V1 for tariff schedule related work; and

**WHEREAS**, the City's cost for the services are in the amount not to exceed \$11,476.41 is to be from the CIP Project No. 22014; and

**WHEREAS**, allowing the City Manager or designee to execute Contract Change Orders and associated CIP appropriations not to exceed \$3,000.

**NOW, THEREFORE, BE IT RESOLVED** that the City Council of the City of Wasco as follows:

**SECTION 1:** Authorizes the City Manager or designee to approve an Agreement Contract #50094475 V1 for tariff schedule related work for the Southgate Lighting and Pedestrian Improvement Project in an amount not to exceed \$11,476.41 and allowing the City Manager to execute Contract Change Orders and associated CIP appropriations in an amount not to exceed \$3,000.

-o0o-



**I HEREBY CERTIFY** that the foregoing Resolution No. 2024. - was passed and adopted by the Council of the City of Wasco at a regular meeting thereof held on February 20, 2004, by the following vote:

COUNCIL MEMBERS: GARCIA, MEDINA, MARTINEZ, REYNA, SALDAÑA

AYES:

NOES:

ABSTAIN:

ABSENT:

\_\_\_\_\_  
**ALEXANDRO GARCIA,**  
**MAYOR** of the City of Wasco

**Attest:** \_\_\_\_\_

\_\_\_\_\_  
**MARIA O. MARTINEZ**  
**CITY CLERK** and Ex Officio Clerk of  
the Council of the City of Wasco



# Customer Payment Coupon

December 21, 2023

City of Wasco  
801 8th St  
WASCO, CA 93280

References	
Notification #	126747529
Contract #	50094475 V1
ELS-PM #	35495310
Customer #	4282258

## Customer Cost Summary

13TH ST TO 16TH ST BTWN BROADWAY AND D ST., WASCO

Amounts Due	Total Due
Street Lighting Non-Refundable Payment	\$14,476.41
Minus the following credit	
Advance Credit	(\$3,000.00)
	\$11,476.41

## Important Payment Information

To complete your contract ONLINE

- Follow the instructions provided with your electronic contract
- Submit payment at <https://www.pge.com/contractpayments>

To complete your contract BY MAIL

- Please make check payable to: **PG&E** or **Pacific Gas and Electric**
- Complete, sign and return the enclosed agreement(s), the SACAC form and the customer payment coupon with your payment
- Remit payment and SACAC form to:**  
PG&E CFM/PPC Department  
PO BOX 997340  
Sacramento, CA 95899-7340

### IMPORTANT MESSAGE

Please review the enclosed information and total due. This document needs to be returned with the enclosed agreements.

If you complete your contract ONLINE, a copy will be saved to your Customer Connections Online (CCO) account at [pge.com/cco](https://pge.com/cco).

To learn more about PG&E's gas and electric safety initiatives and resources please visit [pge.com/safety](https://pge.com/safety).

**Have Questions?**  
**Please Call 1-800-422-0436**



126747529



**Pacific Gas and Electric Company**  
**Agreement to Perform**  
**Tariff Schedule Related Work**

December 21, 2023

**DISTRIBUTION:**

- ☐ Applicant (Original)  
☐ Division (Original)  
☐ ACCTG. SVCS.

**REFERENCES:**

Notification # 126747529  
Contract # 50094475 V1  
PM # 35495310

**City of Wasco, A GOVERNMENT AGENCY (Applicant) has requested PACIFIC GAS AND ELECTRIC COMPANY, a California corporation (PG&E), to perform the tariff schedule related work as located and described in paragraph 3 herein. PG&E agrees to perform the requested work and furnish all necessary labor, equipment, materials and related facilities required therefore, subject to the following conditions:**

1. Whenever part or all of the requested work is to be furnished or performed upon property other than that of Applicant, Applicant shall first procure from such owners all necessary rights-of-way and/or permits in a form satisfactory to PG&E and without cost to it.
2. Applicant shall indemnify and hold harmless PG&E, its officers, agents and employees, against all loss, damage, expense and liability resulting from injury to or death of any person, including but not limited to, employees of PG&E, Applicant or any third party, or for the loss, destruction or damage to property, including, but not limited to property of PG&E, Applicant or any third party, arising out of or in any way connected with the performance of this agreement, however caused, except to the extent caused by the active negligence or willful misconduct of PG&E, its officers, agents and employees. Applicant will, on PG&E's request, defend any suit asserting a claim covered by this indemnity. Applicant will pay all costs that may be incurred by PG&E in enforcing this indemnity, including reasonable attorneys' fees.
3. The location and requested work are described as follows: (Describe in detail the materials and facilities to be furnished and/or work to be performed by PG&E. If more space is required, use other side and attach any necessary drawings as Exhibits A, B, C, etc):

Location **13TH ST TO 16TH ST BTWN BROADWAY AND D ST., WASCO**

Description of Work **Install Streetlight Service Point(s) and/or Circuit(s)**

Engineering & Administrative Costs		<u>\$4,550.66</u>
Including Applicant Design Value of	<u>\$0.00</u>	
Streetlight Service - Facilities & Connection	(+)	<u>\$4,010.01</u>
Total Amount Subject to Allowance	(=)	<u>\$8,560.67</u>
Streetlight Service Point Allowance	(-)	<u>\$811.45</u>
Balance	(=)	<u>\$7,749.22</u>
Additional Applicant Design Review	(+)	<u>\$0.00</u>
Re-Engineering, Land, Permits	(+)	<u>\$0.00</u>
SL Circuit - Poles & Foundations	(+)	<u>\$0.00</u>
SL Circuit - Internal Wiring/Circuit Cable	(+)	<u>\$0.00</u>
SL Substructures, Trench, Tree Trimming	(+)	<u>\$4,703.45</u>
SL Svc Extnsn and/or Circuit - Inspection	(+)	<u>\$943.52</u>
SL LED Luminaires/Non Refundable Facilities (NR)	(+)	<u>\$0.00</u>
SL Svc Extnsn and/or Circuit - Riser Molding	(+)	<u>\$1,521.44</u>
<b>Subtotal</b>	<b>(=)</b>	<b><u>\$15,467.63</u></b>
ITCC @ 24%	(+)	<u>\$3,712.23</u>
Streetlight Service Point - Connection Only	(+)	<u>\$0.00</u>
<b>Less Applicant Provided Work:</b>		
Less Facilities Provided by Applicant	(-)	<u>\$4,703.45</u>
SL Circuit - Luminaires	(-)	<u>\$0.00</u>



126747529

SL Circuit - Arms	(-)	<u>\$0.00</u>
SL Circuit - Poles/Posts	(-)	<u>\$0.00</u>
<b>Total Streetlight Non-Refundable Payment</b>	<b>(=)</b>	<b><u>\$14,476.41</u></b>

Amount shown does not include PG&E Contributions of:

SL Circuit - Luminaires	<u>\$0.00</u>
SL Circuit - Arms	<u>\$0.00</u>
SL Svc Dlvry Pnt Extn - Connection to LS-1A Circuit	<u>\$0.00</u>
SL Engineering & Administrative Costs	<u>\$0.00</u>

4. Applicant shall pay to PG&E, promptly upon demand by PG&E, as the complete contract price hereunder, the sum of Fourteen thousand four hundred seventy-six dollars and forty-one cents \$14,476.41

Upon completion of requested work, ownership shall vest in: ☒ PG&E ☐ Applicant

Executed this 6 day of February 2024

**City of Wasco, A**  
**GOVERNMENT AGENCY**  
Applicant

**PACIFIC GAS & ELECTRIC COMPANY**

By: Aurelio Garcia  
Print/Type/Name

By: Juan Mejia

Title: Other

Title: Service Planning Supervisor

Mailing Address: 801 8th St  
WASCO, CA 93280



126747529

November 1, 2023

**COST PROPOSAL**

**City of Wasco - SOUTHGATE LIGHTING AND PEDESTRIAN IMPROVEMENTS PROJECT**

SCOPE OF WORK	Staff	Estimated Hours	Rate / hr.	Total
<b>Project Management/Internal Team Coordination</b>				
Coordinate with City Staff for project's concept and direction. Schedule meetings, managing the project schedule. Internal coordination meetings to ensure team members are current in project goals and criteria, as well as apprised of any project adjustments. This task includes project setup, coordination, budget/schedule monitoring, and invoicing.	Principal Engineer	2	\$ 190.00	\$ 380.00
	Sr. Civil Engineer	6	\$ 165.00	\$ 990.00
	Sr. Proj. Manager	8	\$ 155.00	\$ 1,240.00
	Assist. Proj. Mngr.	5	\$ 110.00	\$ 550.00
	Clerical	10	\$ 65.00	\$ 650.00
<b>Topographic Survey and Mapping</b>				
Perform field survey/review necessary for preliminary engineering, design, cost estimates, quantity calculations. Prepare findings and detailed topographic mapping.	2-man Crew	24	\$ 300.00	\$ 7,200.00
	Sr. Proj. Manager	10	\$ 155.00	\$ 1,550.00
	Assist. Proj. Mngr. / CAD Drafter	16	\$ 110.00	\$ 1,760.00
<b>Utility Coordination</b>				
Prepare and send letters to request as built information from utility facility owners and provide notification of upcoming work, for locates and utility adjustments.	Sr. Civil Engineer	4	\$ 165.00	\$ 660.00
	Sr. Proj. Manager	10	\$ 155.00	\$ 1,550.00
	Clerical	2	\$ 65.00	\$ 130.00
<b>Prepare Project Plans, Specifications, Estimates, Bid Preparation</b>				
Prepare preliminary and final plan layouts and present the layouts to the City for review. Plan sheets will represent proposed layout, demolition, civil, electrical improvements, ADA ramps, curb & gutter, sidewalks improvements, etc. Prepare Project Plans, Specifications, Engineer's Estimate, Contract Bid Documents, etc. Technical specifications will conform to Caltrans 2018 standard specification. Design team to perform project site ground review survey with City Engineering Staff at 90% complete to confirm fit and finish of design to existing street improvements / topography / properties, etc.	Principal Engineer	5	\$ 190.00	\$ 950.00
	Sr. Civil Engineer	90	\$ 165.00	\$ 14,850.00
	Sr. Proj. Manager	130	\$ 155.00	\$ 20,150.00
	Assist. Proj. Mngr. / CAD Drafter	70	\$ 110.00	\$ 7,700.00
	Clerical	10	\$ 65.00	\$ 650.00
<b>Bidding and Award of Project</b>				
Coordinate with City Staff for the advertisement and award of the project. Assist City in all aspects of the bidding process: including advertise project, respond to RFIs, prepare addendums, attend and conduct pre-bid meeting, review bid results and qualify lowest responsible bidder, and make recommendations for awarding the construction contract. The advertising costs are to be paid by the City directly to the advertising newspaper and are not included in this proposal. City Staff will be responsible for log in, open and retain received bids.	Principal Engineer	2	\$ 190.00	\$ 380.00
	Sr. Civil Engineer	8	\$ 165.00	\$ 1,320.00
	Sr. Proj. Manager	12	\$ 155.00	\$ 1,860.00
	Clerical	4	\$ 65.00	\$ 260.00
Mileage - 62 miles round trip x 6 trips = 372 miles + mileage around town	Milage	400	\$ 0.65	\$ 260.00
<b>Total (not to exceed) =</b>				<b>\$ 65,040.00</b>

NOTES:

• This total estimated time is considered a maximum amount based on scope of work. Scope of work changes could reflect changes in time. Additional cost of time and materials, which BHT Engineering, Inc. would work with the City.

• The work as described in this Proposal shall be completed by April **30, 2024, or within 6 months from authorization to begin (whichever comes last)**. This timeline may be extended.

**Not Included In this Proposal:**

- Preliminary Soils/Pavement Recommendation - Not Included in this proposal
- \* Detail Right-of-way search/map - It is anticipated that all construction work will occur within existing right-of-way
- \* Advertisement and Processing Costs - by City
- CEQA Environmental Clearance by City.



## STAFF REPORT City of Wasco

**TO:** Honorable Mayor and Council Members

**FROM:** M. Scott Hurlbert, City Manager  
Keri Cobb, Community Development Director

**DATE:** February 20, 2024

**SUBJECT:** Approval for Travel Expenses Exceeding \$500.00 for one Planning Commissioner to attend the 2024 Planning Commissioner's Academy March 6-8, 2024 in Long Beach, CA.

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### **Recommendation:**

Staff recommends the City Council:

- 1) Approve the travel Expenses Exceeding \$500.00 for one Planning Commissioner to attend the 2024 Planning Commissioner's Academy March 6-8, 2024 in Long Beach, CA., and
- 2) Find that this action is not a project as defined under the California Environmental Quality Act State Guidelines; therefore, pursuant to State Guidelines Section 15060(c)(3), no environmental review is required.

### **Environmental Review:**

The staff has reviewed the proposed activity for compliance with the California Environmental Quality Act (CEQA) and has determined that the activity is not a "Project" as defined under Section 15378 of the State CEQA guidelines because the proposed activity consists of a governmental fiscal/administrative activity which does not result in a physical change in the environment; therefore, pursuant to Section 15060(c)(3) of the State CEQA Guidelines, the activity is not subject to CEQA. Thus, no environmental review is required.

### **Discussion:**

Each year the Planning Division budget includes funds for training and travel for Planning Commissioners to attend the League of California Cities Planning Commissioner's Conference. The conference is a good opportunity for commissioners to learn more about their role as Commissioners as well as keep up with new legislation affecting Planning and Zoning in California.

The cost of the conference, hotel fees, and food per diems will exceed the Expense and Use of Public Resources Policy limits established by City of Wasco Resolution No. 2006-2327, limiting expenses for elected and appointed officials to \$500.00 per trip. As a result,

the City Council will need to approve the travel requested by the Community Development Director as the expenses for the cost of the trip will exceed \$500.00.

**Fiscal Impact:**

The cost of travel and training for the course is estimated to not exceed \$2,000. The adopted FY 2023-2024 Operating Budget contains sufficient funding to cover this expense; no budget action is required.

**Attachments:**

1. Conference Information





*Schedule subject to change.  
Speaker names will be added as they are confirmed.*

## **Wednesday, March 6**

**9:00 a.m.-5:30 p.m.**

**Registration Open**

**10:00 a.m.-Noon**

### **Understanding Public Service Ethics Laws and Principles (AB 1234)**

*Sign-in will begin 30 minutes prior to the session and you must be present for the full two hours to receive the certification of attendance. Entry will be prohibited once the session begins.*

State law requires elected and appointed officials to receive two hours of training in specified ethics laws and principles every two years. Newly elected and appointed officials must receive this training within one year of becoming a public servant. Join a panel of experts as they help navigate the ethics laws and principles.

*The Institute for Local Government is a State Bar of California minimum continuing legal education (MCLE) approved provider and certifies this activity meets the standards for MCLE credit by the State Bar of California in the total amount of two hours (general credits). Provider #13881*

**Speaker:** Aleks Giragosian, Senior Counsel, Colantuono, Highsmith & Whatley, PC

**Noon-1:00 p.m.**

**Lunch on Your Own**

**1:00-2:30 p.m.**

### **Opening General Session: The Joy in Being Wrong: Embracing the Power of a New Perspective**

Join America's Joy Magnet, TV talk show host and motivational speaker, Shari Alyse, as she shares her inspiring journey from being the self-proclaimed "Dark Cloud", to now being known across media as "America's Joy Magnet". In this talk, Shari shares how our willingness to be wrong can help create more joy and ease in our lives. With a perfect blend of inspiration, humor, and fun interactive exercises, Shari will help you discover the incredible power of shifting your perspective, the four essential steps to changing your perspective, and how

being wrong can be the best gift that life ever hands you. This talk will leave you with a renewed sense of optimism, joy and a fresh perspective!

**Opening Remarks:** Benjamin Yee, President, Planning and Community Development Department and Planning Commissioner, Fremont

**Keynote Speaker:** Shari Alyse, America's Joy Magnet | TV Talk Show Host & Motivational Speaker

## 2:45-4:00 p.m.

### Concurrent Sessions

#### CEQA: Basics

##### *Fundamentals Session*

Hear an introduction about the role of the California Environmental Quality Act (CEQA) and join us as we pull back the curtain on parts of the process, including the types of documents you will see, how environmental decisions are made, and the responsibilities of staff and the commission at each stage in the process. The tools and approaches taken by those who prepare the documents for your review will also be discussed.

**Moderator and Speaker:** Mark Teague, Managing Principal, PlaceWorks

**Speaker:** Shannon George, Vice President/Principal, David J Powers & Associates

#### Managing Public Meetings in a Contentious Era

##### *Emerging Issues Session*

Public meetings influence how the planning commission is perceived by your residents. Meeting management strategies can make commission meetings more effective and promote an image of efficiency and transparency. In this session, a community development director, a city attorney, and a planning commissioner will share tips for minimizing disruptions, facilitating public participation, and fostering a thoughtful-yet-convivial atmosphere during planning commission meetings.

**Moderator:** Debbie Chamberlain, Immediate Past President, Planning and Community Development Department and Community Development Director, San Ramon

**Speakers:** Brendan Kearns, Deputy City Attorney, Los Angeles City Attorney's Office

Larry J. Koman, Second Vice President, Planning and Community Development Department, Planning Commissioner, City of Bakersfield

Talyn Mirzakhanian, Community Development Director, City of Manhattan Beach

## 4:15-5:30 p.m.

### Concurrent Sessions

#### Planning Commission 101: The Nuts and Bolts of Planning

##### *Fundamentals Session*

Commissioners will learn the basics about planning laws, typical planning documents, and how they fit together. Speakers who have worked as planning staff, planning commissioners, and consultants will introduce the nuts and bolts of General Plans, Housing Elements, Specific Plans, zoning codes, subdivision ordinances, design review, the California Environmental Quality Act (CEQA), and will walk commissioners through typical project review and decision-making processes. Participants will also learn how plans, codes and regulations can be written to ensure that principles of sustainability, equity and community-building are incorporated in new development.

**Moderator and Speaker:** David Early, Senior Advisor, PlaceWorks

**Speakers:** Julia Malisos, Principal - Planning/Community Design, WHA - Architects, Planners, Designers

Marc Roberts, Member, California Planning Roundtable

### **Extended Speed Sessions**

#### **Emerging Issues Sessions**

**Moderator:** Larry J. Koman, Second Vice President, Planning and Community Development Department and Planning Commissioner, City of Bakersfield

#### **A Planning Commissioner's Guide to Cal Cities (4:15-4:50)**

Ever wonder exactly how and why Cal Cities takes a position on a bill? Or maybe you're curious about the resources available to you as a planning commissioner. In this session, members of Cal Cities staff will discuss the process by which Cal Cities policy is developed. On Friday, you'll have a chance to hear about some of the latest bills affecting planning commissioners in the Legislative Update. Staff will also provide resources and ways for you to get more involved and get the most out of your membership in the organization and the planning and community development department.

**Speakers:** Kristine Guerrero, Regional Public Affairs Manager/Los Angeles County Division Legislative Director, League of California Cities

Meghan McKelvey, Senior Manager, Department and Member Services, League of California Cities

#### **Burning Questions, No Judgement (4:55-5:30)**

Have a question that you are afraid to ask in a public meeting, or feel that you should already know the answer to? Join us in a safe environment and receive answers to your most burning questions.

**Speakers:** Debbie Chamberlain, Immediate Past President, Planning and Community Development Department and Community Development Director, San Ramon

Robert Combs, Planning Commissioner, Town of Danville

**5:30-6:30 p.m.**

**Networking Reception**

Make new friends and catch up with old ones while enjoying delicious appetizers and tasty beverages during the evening networking reception. It's the perfect opportunity to form support networks inside your profession.

## **Thursday, March 7**

**7:30 a.m.-4:30 p.m.**

**Registration Open**

**7:45-8:45 a.m.**

**Networking Breakfast**

**8:00 a.m-5:30 p.m.**

**Premium Sponsor Tables Open**

**9:00-10:15 a.m.**

### **How has the Recent Streamlining of Housing Laws Redefined the Role of Planning Commissioner?**

Since the passage of recent bills streamlining housing applications, the role of planning commissioner has undergone significant changes. The bills include SB35 and SB 330, as well as changes to the Density Bonus Laws, and amendments to the Housing Accountability Act. These new laws restrict the commission's discretion and impose subjective standards and conditions of approval. Is the General Plan still the constitution for development and how does the commission currently apply it, along with the zoning code, to housing projects affected by these laws? Additionally, explore the resurgence of interest in Builder's Remedy, despite its inception in 1990. Learn how this part of the Housing Accountability Act has been used in jurisdictions without a certified Housing Element.

**Moderator:** Eric A. Nelson, Department Director, Planning and Community Development Department and Planning Commissioner, City of Dana Point

**Speakers:** Patricia Curtin, Public Agency/Land Use Attorney, Fennemore Wendel  
Barbara Ehrlich Kautz, Partner, Goldfarb & Lipman LLP  
Amara Morrison, Director, Fennemore Wendel

**10:30-11:45 a.m.**

**Concurrent Sessions**

### **Relationship Between Planning Commission, City Council, and Planning Staff** **Fundamentals Session**

As a city official, there will be various competing values and priorities that drive you and your colleagues within your city. Your success on the planning commission requires an effective relationship with your planning staff and city council, where everyone's values are respected and represented. Learn how to work together while cultivating each of your diverse roles.

**Moderator:** Meghan McKelvey, Senior Manager, Department and Member Services, League of California Cities

**Speakers:** Debbie Chamberlain, Immediate Past President, Planning and Community Development Department and Community Development Director, San Ramon

Lily Mei, Mayor, City of Fremont

Eric A. Nelson, Department Director, Planning and Community Development Department and Planning Commissioner, City of Dana Point

### **ID 89 CEQA: Advanced**

#### ***Emerging Issues Session***

This session assumes some familiarity with the California Environmental Quality Act (CEQA). Hear an in-depth discussion on crafting mitigation measures, long- and short-term impacts, and how the CEQA landscape changes with legislation, court decisions, and agency preferences. Dive into why CEQA documents look the way they do, the role of findings, and what to do with late-hit letters. Finally, some of the more technical sections of the document will be demystified.

**Moderator and Speaker:** Mark Teague, Managing Principal, PlaceWorks

**Speaker:** Shannon George, Vice President/Principal, David J Powers & Associates

### ***11:45 a.m.-1:00 p.m.***

#### **Networking Lunch and Visit with Sponsors**

### ***1:15-2:30 p.m.***

#### **Planning Commissioner Jeopardy**

The session will run in a game show format similar to Jeopardy. Attendees will be presented with an answer and will be given an opportunity to respond in a question. The Jeopardy hosts will work through five different categories with difficulty ranging from 100 to 500 points. Categories will include: Brown Act (with emphasis placed on Social Media), Conflicts of Interest, Housing, Parliamentary Procedure, and Constitutional Issues. Winning participants will be eligible for prizes!

**Moderator:** Joel Rojas, Development Services Director, City of San Juan Capistrano

**Facilitators:** Henry Castillo, Associate, Best, Best & Krieger  
Albert J. Maldonado, Associate, Best Best & Krieger LLP

### ***2:30-2:45 p.m.***

#### **Break, Visit with Sponsors**

### ***2:45-4:00 p.m.***

#### **Concurrent Sessions**

## **Becoming an Effective Commissioner: Navigating Staff Relations and Approaches to Policy Implementation and Decision-Making**

### **Fundamentals Session**

Planning commissions play a pivotal role in shaping the future of communities. Their decisions influence land use, development, infrastructure, and policies that impact the quality of life for residents. To be an effective Planning Commissioner, it is crucial to understand the intricacies of the role, responsibilities, and restrictions that come with it. This session aims to provide comprehensive insights and guidance to current and aspiring commissioners, helping them make informed and impactful decisions while fostering strong staff relations and effectively implementing policies.

**Moderator:** Anita D. Gutierrez, First Vice President, Planning and Community Development Department and Assistant City Manager/Director of Development Services, Pomona

**Speakers:** Henry Castillo, Associate, Best, Best & Krieger  
Larissa De La Cruz, Director of Community Development, City of Lancaster

## **The Tip of the Iceberg: Everything that Happens Before the Public Hearing**

### **Emerging Issues Session**

Ever wonder what's beneath the surface of a staff report? This session pulls back the curtain on the extensive groundwork that goes into entitlement projects—long before they reach the public hearing stage. Designed specifically for commissioners, this session aims to deepen your understanding of the intricate planning process that precedes the meeting. Attendees will gain a comprehensive overview of the discretionary planning journey, from initial application to final design. Learn how projects transform and adapt as a result of applying engineering, building, design, and other city standards. The panel of veteran city planners will demystify the entitlement process, tackle frequently asked questions, and offer actionable insights on how commissioners can proactively collaborate with staff to stay in the loop before a project hits the public hearing.

**Moderator:** Stephanie Tomaino, CEO & Managing Principal, City Advisors

**Speakers:** Katie L. Crockett, Planning Manager, City of Laguna Niguel  
Gustavo Gonzalez, Community Development Director, City of Eastvale  
Sean Nicholas, Principal Planner, City of Anaheim

### **4:15-5:30 p.m.**

## **How to Apply Objective Standards to Comply with State Law and Retain Local Control**

State housing legislation requires that cities review certain housing projects solely against “objective zoning standards,” “objective subdivision standards” and “objective design standards.” Consequently, cities can only use objective standards to deny or adjust the density of certain housing projects. This session will explain the state requirements regarding the utilization of objective standards, identifying the types of objective standards cities can employ to

comply with state law while ensuring that new developments align with the jurisdiction's vision. Explore techniques for objectively evaluating design, distinguishing between design guidelines and standards, and applying various approaches to develop standards that are both measurable and verifiable. This session will expand on last year's objective standards session.

**Moderator:** Joel Rojas, Development Services Director, City of San Juan Capistrano

**Speaker:** Julia Malisos, Principal - Planning/Community Design, WHA - Architects, Planners, Designers

## **Friday, March 8**

**7:45-10:00 a.m.**

**Registration Open**

**7:45-8:45 a.m.**

**Networking Breakfast**

**8:45-10:00 a.m.**

**Legislative Update**

Learn about recent bills that have passed, as well as top issues that are trending in the legislature, and their significance for planning commissioners.

**Closing Remarks:** Anita D. Gutierrez, First Vice President, Planning and Community Development Department and Assistant City Manager/Director of Development Services, Pomona

**Speaker:** Brady Guertin, Legislative Representative, Housing, Community, and Economic Development, League of California Cities

**10:15 a.m.-12:15 p.m.**

**Harassment Prevention Training for Supervisors and Officials (AB 1661)**

*Sign-in will begin 30 minutes prior to the session and you must be present for the full two hours to receive the certification of attendance. Entry will be prohibited once the session begins.*

This informational and interactive workplace harassment prevention training will focus on current and emerging issues and teach officials and supervisors how to identify, prevent, and properly respond to workplace harassment, discrimination, retaliation, and abusive conduct in order to avoid personal and agency liability in compliance with AB 1825, AB 2053, AB 1661 and SB 396.

*The Institute for Local Government is a State Bar of California minimum continuing legal education (MCLE) approved provider and certifies this activity meets the standards for MCLE credit by the State Bar of California in the total amount of two hours (general credits). Provider #13881*







## STAFF REPORT City of Wasco

**TO:** Honorable Mayor and Council Members

**FROM:** M. Scott Hurlbert, City Manager  
Maria O. Martinez, City Clerk  
Charlie Fivecoat, Chief of Police

**DATE:** February 20, 2024

**SUBJECT:** Adopt a Resolution Approving a Records Retention Schedule for the Wasco Police Department.

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### **Recommendation:**

- 1) Staff recommends the adoption of a resolution approving the Wasco Police Department (WPD) Records Retention Schedule; and
- 2) Find that this action is not a project as defined under the California Environmental Quality Act State Guidelines; therefore, pursuant to State Guidelines Section 15060(c)(3), no environmental review is required.

### **Environmental Review:**

The staff has reviewed the proposed activity for compliance with the California Environmental Quality Act (CEQA) and has determined that the activity is not a "Project" as defined under Section 15378 of the State CEQA guidelines because the proposed activity consists of a governmental fiscal/administrative activity which does not result in a physical change in the environment; therefore, pursuant to Section 15060(c)(3) of the State CEQA Guidelines, the activity is not subject to CEQA. Thus, no environmental review is required.

### **Discussion:**

With the startup of the Wasco Police Department, it is necessary to have a Records Retention Schedule in place before going live. Staff contacted the City's contracted Records Consultant to draft a Records Retention Schedule for the WPD in compliance with all laws and standard business practices for California cities attached here as attachment No. 2. The WPD's Retention Schedule will be part of the City-wide Records Retention that was adopted by the City Council on October 6, 2020. The WPD will follow the same practices for the routine destruction of records that have exceeded their adopted retention period.

Staff is recommending the City Council's approval of the WPD Records Retention Schedule.

**Fiscal Impact:**

No cost was incurred for the drafting of the WPD records retention schedule. However, there is an increase in the annual subscription fee for the maintenance of the records retention schedule. Increasing the cost from \$250.00 to \$500.00 still falls under the budgeted amount under the professional services account, and no budget amendment is necessary with approval of this item.

**Attachments:**

1. Resolution
2. WPD Retention Schedule

**RESOLUTION NO. 2024 - \_\_\_\_\_**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WASCO APPROVING A  
RECORDS RETENTION SCHEDULE FOR THE WASCO POLICE DEPARTMENT,**

**WHEREAS**, Section 34090 of the Government Code of the State of California provides a procedure whereby any City record which has served its purpose and is no longer required may be destroyed; and

**WHEREAS**, the State of California has adopted guidelines for a retention period for various government records; and

**WHEREAS**, the City Council of the City of Wasco previously adopted a City-Wide Records Retention Schedule on October 6, 2020, Resolution 2020-3532; and

**WHEREAS**, the City wishes to add the Wasco Police Department records retention schedule as part of the City-Wide Records Retention Schedule; and

**NOW THEREFORE BE IT RESOLVED**, by the City Council of the City of Wasco as follows:

**SECTION 1:** This resolution shall become effective immediately upon its passage and adoption.

-o0o-

**I HEREBY CERTIFY** that the foregoing Resolution No. 2024 - \_\_\_\_\_ was passed and adopted by the Council of the City of Wasco at a regular meeting thereof held on February 20, 2024, by the following vote:

COUNCIL MEMBERS    GARCIA, MEDINA, MARTINEZ, REYNA, SALDAÑA

AYES:

NOES:

ABSTAIN:

ABSENT:

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**ALEXANDRO GARCIA,**  
**MAYOR** of the City of Wasco

**Attest** \_\_\_\_\_

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**MARIA O. MARTINEZ**  
**CITY CLERK** and Ex Officio Clerk of  
the Council of the City of Wasco

## RECORDS RETENTION SCHEDULE: POLICE

Office of Record (OFR)	Retention No.	Records Description	Total Retention	Vital?	Media Options	Image: I=Import M=Mfr S=Scan	Destroy Paper after Imaged & QC'd?	Comments / Reference
<i>If the record is not listed here, refer to the Retention for City-Wide Standards</i>								
<i>Retentions begin when the act is completed, and imply a full file folder (e.g. last document + 2 years), since destruction is normally performed by file folder.</i>								
<i>HOLDS: Litigation, complaints, claims, public records act requests, audits and/or investigations suspend normal retention periods (retention resumes after settlement or completion).</i>								
<b>POLICE ADMINISTRATION / POLICE CHIEF</b>								
Police / Admin. / Chief	PD-001	Complaints from <b>Employees</b> - WITH or WITHOUT Sustained Finding of Misconduct	Final Disposition + 2 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department Preference; GC § 34090 et seq.
Police / Admin. / Chief	PD-002	Complaints from <b>Members of the Public</b> - Internal Investigations <b>WITH Sustained Finding of Misconduct</b>	Final Disposition + 15 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	PC §§832.5(b), 832.7; GC§ 34090
Police / Admin. / Chief	PD-003	Complaints from <b>Members of the Public</b> - Internal Investigations <b>WITHOUT Sustained Finding of Misconduct</b>	Final Disposition + 5 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Consistent with Lexipol Policy; State requires for at least 5 years for complaints by members of the public; other State & Federal laws require retention until final disposition of formal complaint; State requires 2 years after action is taken; Statute of Limitations is 4 years for misconduct after the discovery of the offense for misconduct in office; EVC §1045, GC §§12946, 12960, 34090, PC §§801.5, 803(c), 832.5, 832.7, VC §2547
Police / Admin. / Chief	PD-004	Emergency Operations Plan (includes Office of Emergency Management & Homeland Security)	When Superseded	Yes (all)	Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	GC §34090
Police / Admin. / Chief	PD-005	Policies & Procedures / Lexipol / Operation Directives / General Orders (Department Policies and Procedures)	Superseded + 2 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department Preference; GC § 34090 et seq.
Police / Admin. / Chief	PD-006	Pursuit Review Forms / Use of Force Reviews - Not as a result of a complaint from a member of the public	2 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department Preference; GC §§12946, 12960, 34090
Police / Admin. / Chief	PD-007	Reports and Studies - Historical	P		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department Preference; GC § 34090 et seq.
<b>COMMUNICATIONS / CAD / DISPATCH</b>								

## RECORDS RETENTION SCHEDULE: POLICE

Office of Record (OFR)	Retention No.	Records Description	Total Retention	Vital?	Media Options	Image: I=Import M=Mfr S=Scan	Destroy Paper after Imaged & QC'd?	Comments / Reference
<i>If the record is not listed here, refer to the Retention for City-Wide Standards</i>								
<i>Retentions begin when the act is completed, and imply a full file folder (e.g. last document + 2 years), since destruction is normally performed by file folder.</i>								
<i>HOLDS: Litigation, complaints, claims, public records act requests, audits and/or investigations suspend normal retention periods (retention resumes after settlement or completion).</i>								
Police / Commun.	PD-008	Audio Recordings or Tapes - (CAD/RMS) Recordings of Telephone & Radio Communications Dispatch Tapes (CAD)	2 years		Mag			Department Preference; legally mandated for 100 days; (may be discoverable or made public in some circumstances), GC §§34090, 34090.6
Police / Commun.	PD-009	Vacation Checks / Patrol Requests	When No Longer Required		Mag, Ppr			Preliminary Draft (entered in RMS / CAD system); GC §34090 et seq.
<b>FIELD OPERATIONS / PATROL</b>								
Police / Field Ops / Patrol	PD-010	Drone (Unmanned Aerial Vehicle) Recordings	When No Longer Required		Mag,			Does not record regular and ongoing operations; GC §34090.6 et seq.
Police / Field Ops / Patrol	PD-011	Ops Plans (Parades, Special Events, SWAT, etc.)	Minimum 2 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department preference; GC §34090 et seq.
Police / Field Ops / Patrol	PD-012	PAS Device Calibration Logs	2 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	GC §34090 et seq.
Police / Field Ops / Patrol	PD-013	Patrol Schedules	When No Longer Required		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Preliminary drafts (the timecard / timesheet is the final); GC §34090 et seq.
Police / Field Ops / Patrol	PD-014	Traffic Control: Radar Calibration Records	Life of the Equipment		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department preference; GC §34090 et seq.
Police / Field Ops / Patrol	PD-015	Traffic Control: Radar Trailer Surveys, etc.	Minimum 2 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	GC §34090 et seq.
<b>INVESTIGATIONS / DETECTIVES</b>								
State of California	PD-016	Alcoholic Beverage Control Licenses / Permits / ABC Permit Applications	When No Longer Required		Mag, Ppr			Not a City record
Police / Investigat. (Detectives)	PD-017	Asset Forfeiture Notification	5 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Per Federal DOJ requirements (Equitable Sharing Guide); GC §34090

## RECORDS RETENTION SCHEDULE: POLICE

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<i>If the record is not listed here, refer to the Retention for City-Wide Standards</i>								
<i>Retentions begin when the act is completed, and imply a full file folder (e.g. last document + 2 years), since destruction is normally performed by file folder.</i>								
<i>HOLDS: Litigation, complaints, claims, public records act requests, audits and/or investigations suspend normal retention periods (retention resumes after settlement or completion).</i>								
Police / Investigat. (Detectives)	PD-018	Criminal Intelligence Files Confidential informant information & activities	Last Entry + 5 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Files contain criminal intelligence information concerning an individual only if there is reasonable suspicion that the individual is involved in criminal conduct or activity and the information is relevant to that criminal conduct or activity. Misleading, obsolete or unreliable information is required to be destroyed; remaining records must not be retained longer than 5 years; 28 CFR 23.20(h); GC §34090
Police / Investigat. (Detectives)	PD-019	Detectives Investigation Files and Arrest Files	Transferred into Record's Crime Report Files		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Transfer all Official Reports to Records to be placed in the Crime Report Files.
Police / Investigat. (Detectives)	PD-020	Guns: Dealers Record of Sale (DROS)	2 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	GC §34090
Police / Investigat. (Detectives)	PD-021	Informant Files / Gang Files	Minimum 2 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Informant information; Does not contain criminal intelligence information concerning individuals; Department preference; GC §34090
Police / Investigat. (Detectives)	PD-022	Pawn Slips	2 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department Preference to provide information to other agencies; Non-records used for investigations; Originals entered into the State Automated Property System; most agencies retain for 2 years; GC §34090
Police / Investig. Services Division	PD-023	Registrants: Gang <b>Adults</b>	Minimum 5 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department Preference (registration pursuant to PC 186.3(a)); GC §34090



## RECORDS RETENTION SCHEDULE: POLICE

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<i>HOLDS: Litigation, complaints, claims, public records act requests, audits and/or investigations suspend normal retention periods (retention resumes after settlement or completion).</i>								
Police / Investig. Services Division	PD-024	Registrants: Gang <b>Juveniles</b>	Sealing Date + 5 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department Preference (registration pursuant to PC 186.3(a)); Records are destroyed pursuant to W&I §781;GC §34090
<b>PROPERTY AND EVIDENCE</b>								
Police / Property & Evidence	PD-025	_Property & Evidence <b>Database</b>	Indefinite (Follows the Retention of the Evidence)		Mag			Department Preference (data is interrelated); GC §34090
Police / Property & Evidence	PD-026	Crime Report Photos	Follows the Retention of the Evidence		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department Preference; GC §34090
Police / Property & Evidence	PD-027	Gun and Narcotics Destruction Log (Documents related to)	Minimum 2 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department Preference; GC §34090
Police / Property & Evidence	PD-028	Property & Evidence <b>Logs</b> / Destruction Authorizations	2 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	GC §34090
Police / Property & Evidence	PD-029	Safekeeping: Lost & Found Property (Documents related to)	2 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	GC §34090
<b>RECORDS ADMINISTRATION</b>								
Police / Records Admin.	PD-030	Background Files - <b>Successful Employee and Volunteer Applicants</b> (Employees, Cadets, Explorers, CERT, Chaplains, Reserves, etc.)	Separation + 5 years	Yes: Until Separation	Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department Preference; State Law requires 4 years; EEOC / FLSA / ADEA (Age) requires 3 years for promotion, demotion, transfer, selection, or discharge; ; 29 CFR 1627.3(b)(i), 29 CFR 1602.14; GC §§12946, 12960, 34090; 29 USC 1113

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<i>HOLDS: Litigation, complaints, claims, public records act requests, audits and/or investigations suspend normal retention periods (retention resumes after settlement or completion).</i>								
Police / Records Admin.	PD-031	Background Files - <b>Unsuccessful Employee and Volunteer Applicants</b> (Employees, Cadets, Explorers, CERT, Chaplains, Reserves, etc.)	5 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	State Law requires 4 years; EEOC / FLSA / ADEA (Age) requires 3 years for promotion, demotion, transfer, selection, or discharge; State Law requires 4 years; 29 CFR 1627.3(b)(i), 29 CFR 1602.14; GC §§12946, 12960, 34090
Police / Records Admin.	PD-032	Collateral Duty Assignments, Special Assignments, Testing	5 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department Preference; GC §§12946, 12960, 34090
Police / Records Admin.	PD-033	Officer Recordings: <b>Body-Worn Cameras – LOGS of Access or Deletion of Data</b>	P		Mag,			PC§ 832.18(b)(5)(E); GC §34090.6 et seq.
Police / Records Admin.	PD-034	Officer Recordings: <b>Body-Worn Cameras - that ARE evidence, Officer Involved Shootings / Detention or Arrest / Complaints</b>	Follows retention for Evidence, Minimum 2 years		Mag,			PC§ 832.18(b)(5)(B)&(C); GC §34090.6 et seq.
Police / Records Admin.	PD-035	Officer Recordings: <b>Body-Worn Cameras - that are NOT evidence</b>	Minimum 90 days		Mag,			Department preference (law recommends 90 days); PC§ 832.18(b)(5)(A); GC §34090.6 et seq.
Police / Records Admin.	PD-036	Training - <b>BY EMPLOYEE (Includes POST printouts)</b> Peace Officer or Dispatcher	Separation + 5 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department Preference; OSHA requires safety training 5 years; EEOC/FLSA/ADEA (Age) requires 3 years for promotion, demotion, transfer, selection, or discharge; State Law requires 2 -3 years; 8 CCR §3203 et seq., 29 CFR 1602.31 LC §6429(c); GC §§12946, 12960, 34090, 53235.2(b)

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Police / Records Admin.	PD-037	Training - <b>Department Training Records - COURSE RECORDS</b>  (Attendance Rosters, Outlines and Materials; includes Use of Force training, safety training, etc.)	Minimum 5 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Rosters are sent to POST; OSHA requires safety training 5 years; EEOC/FLSA/ADEA (Age) requires 3 years for promotion, demotion, transfer, selection, or discharge; State Law requires 2 -3 years; 8 CCR §3203 et seq., 29 CFR 1602.31 ; LC §6429(c); GC §§12946,12960, 34090, 53235.2(b)
<b>RECORDS</b>								
Police / Records	PD-038	_RMS Database	Indefinite (Some Crimes are Permanent)	Yes	Mag			Data Fields / Records are interrelated; GC §34090
Police / Records	PD-039	CCW Applications / Renewals (Carry Concealed Weapon Applications and Permits) - <b>UNSUCCESSFUL / DENIED</b>	5 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department Preference; GC § 34090 et seq.
Police / Records	PD-040	CCW Applications / Renewals (Carry Concealed Weapon Applications and Permits) - <b>SUCCESSFUL / APPROVED</b>	Expiration + 5 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department Preference; GC § 34090 et seq.
Police / Records	PD-041	CHP Forms: Pursuit Report (CHP 187A), Vehicle Report (CHP 180), etc.	2 years		Mag, Mfr, OD, Ppr	S/M/I	Yes: After QC & OD	GC §34090
Police / Records	PD-042	Citations (Parking, Traffic, Marijuana / Cannabis). Includes requests for dismissals, cancellations, and appeals / Hearing Officer Determinations	2 years		Mag, Mfr, OD, Ppr	S/M/I	Yes: After QC & OD	GC §34090 et seq.
Police / Records	PD-043	CRIME REPORTS / SEALED RECORDS:  <b>Sealed Juvenile</b> Cases - Childhood Sexual Assault	Age of Majority + 22 years	Yes	Mag, Mfr, OD, Ppr	S/M/I	Yes: After QC & OD	CCP §§340.1, GC §34090

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Police / Records	PD-044	CRIME REPORTS / SEALED RECORDS:  <b>Sealed Juvenile Cases</b> Except Sealed Childhood Sexual Assault	Per Court Order (Subject 26 years old / Sealing Date + 5 years)	Yes	Mag, Mfr, OD, Ppr	S/M/I	Yes: After QC & OD	CCP §§340.1, GC §34090; GC §68152(g)(1), W&I §781(d)
Police / Records	PD-045	CRIME REPORTS:  <b>Lost Property: Firearms</b> entered into CLETS (if not Permanent Retention)	Until Found or Recovered	Yes	Mag, Mfr, OD, Ppr	S/M/I	Yes: After QC & OD	Department Preference to facilitate Three Strikes law and ease of document imaging administration; PC§ 11108.2(b); GC §34090
Police / Records	PD-046	CRIME REPORTS:  <b>ALL Capital Crimes, Homicide, Juvenile, Child Abuse (substantiated), Elder Abuse (substantiated), &amp; Sexual Assault (Rape), Arson (Suspected or Undetermined)</b>	P	Yes	Mag, Mfr, OD, Ppr	S/M/I	Yes: After QC & OD	Department Preference; DOJ retains CACI (Child Abuse Central Index) information for adults 100 years; Most have no limitations on commencement of action; PC §§ 261, 286, 288, 288a, 288.5, 289, 289.5, and 799; 803(h), 11169 et seq.; 11170(a); WIC 707(b)
Police / Records	PD-047	CRIME REPORTS:  Child Abuse or Neglect Investigation Reports - <b>Unsubstantiated or Inconclusive</b>	No Further Report on Suspected Abuser + 10 years		Mag, Mfr, OD, Ppr	S/M/I	Yes: After QC & OD	PC §§11169(c), 11170(a)(3)
Police / Records	PD-048	CRIME REPORTS:  <b>Except those specifically mentioned in the schedule (ALL Others)</b>	7 years	Yes	Mag, Mfr, OD, Ppr	S/M/I	Yes: After QC & OD	Department Preference; Provided there are no outstanding warrants, unrecovered identifiable items, criminal deaths, they are not historically significant, and it is not classified under PC §800 & 290; Stat. of Limit. is 2 yrs; Destroy juvenile marijuana after age 18; H&S §11361.5, GC §34090, PC §802, PC §§187, 800 et seq.

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<i>HOLDS: Litigation, complaints, claims, public records act requests, audits and/or investigations suspend normal retention periods (retention resumes after settlement or completion).</i>								
Police / Records	PD-049	CRIME REPORTS:  <b>Misdemeanor or Infraction - Adult Marijuana / Cannabis</b> - H&S §11357(b)(c)(d)(e) or H&S §11360(b) (with procedure in H&S §11361.5) - Except those with outstanding stolen property, including firearms, or lost firearms	Conviction or Arrest (If No Conviction) + 2 years	Yes: Before Disposition	Mag, Mfr, OD, Ppr	S/M/I	Yes: After QC & OD	(Courts and other Agencies "Shall" destroy); H&S§ 11361.5 et seq.
Police / Records	PD-050	CRIME REPORTS:  <b>Misdemeanor or Infraction - Juvenile Marijuana / Cannabis</b> - H&S §11357(E) - Except those with outstanding stolen property, including firearms, or lost firearms	2 years or Juvenile 18 years old	Yes: Before Disposition	Mag, Mfr, OD, Ppr	S/M/I	Yes: After QC & OD	If no subsequent conviction ("Shall" Destroy); H&S §11361.5
Police / Records	PD-051	CRIME REPORTS:  <b>Missing Persons</b>	P (If Returned, Follows the Retention for the Crime Report)	Yes: Before Disposition	Mag, Mfr, OD, Ppr	S/M/I	Yes: After QC & OD	Department Preference; GC §34090
Police / Records	PD-052	CRIME REPORTS:  <b>Factually Innocent Petition Accepted Records</b> Sealed Pending Destruction - Except those with outstanding stolen property, including firearms, or lost firearms	Date of Arrest + 3 years	Yes: Before Disposition	Mag, Mfr, OD, Ppr	S/M/I	Yes: After QC & OD	Individual petitions District Attorney; Sheriff concurs that person is factually innocent, then seals record ("Shall" Destroy); GC §34090; PC §851.8(a)

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<i>HOLDS: Litigation, complaints, claims, public records act requests, audits and/or investigations suspend normal retention periods (retention resumes after settlement or completion).</i>								
Police / Records	PD-053	CRIME REPORTS: <b>Misdemeanor or Infraction Marijuana / Cannabis §11357(de) - Juvenile on School Grounds during School Hours</b> (with procedure in H&S §11361.5)	Offender is 18 Years Old	Yes: Before Disposition	Mag, Mfr, OD, Ppr	S/M/I	Yes: After QC & OD	(Courts and other Agencies "Shall" destroy); H&S§ 11361.5 et seq., 11357(e)
Police / Records	PD-054	CRIME REPORTS: Vacatur Relief Granted by Court - <b>Victim of Human Trafficking, or Victim of Intimate Partner Violence or Sexual Violence (Nonviolent Crimes)</b>	Court Order + 1 year		Mag, Mfr, OD, Ppr	S/M/I	Yes: After QC & OD	Individual petitions Court ("Shall" Destroy); GC §34090; PC §§236.14(k); 236.15(k)
State of California	PD-055	Crime Statistics / National Incident-Based Reporting System (NIBRS) / Uniform Crime Reports (UCR) - Summaries (BCS)	When No Longer Required		Mag, Mfr, OD, Ppr	S/M/I	Yes: After QC & OD	Entered Directly into DOJ's portal (a State record)
Police / Records	PD-056	Permits - Dance, etc..	Expiration + 2 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	GC §34090
Police / Records	PD-057	Press Releases - Police Only	2 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	GC §34090
Police / Records	PD-058	Registrants: Arson Registrations: <b>Adults</b>	P, or Death of Registrant		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department preference; Pursuant to PC §457.1 et seq.; required to register for life; If released from CYA, records are destroyed after age 25 or sealing pursuant to W&I §781; GC §34090
Police / Records	PD-059	Registrants: Arson Registrations: <b>Juveniles</b> released from California Youth Authority	Age 25 or Sealing Date + 5 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Pursuant to PC §457.1 et seq.; If released from CYA, records are destroyed after age 25 or sealing pursuant to W&I §781; GC §34090
Police / Records	PD-060	Registrants: Sex Offender Registrations: <b>Adults</b>	P, or Death of Registrant		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department Preference; After 2021, Offenders can petition Court for removal 10 or 20 years after offense, provided there are no subsequent offenses; Pursuant to PC §290 et seq.; GC §34090



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<i>HOLDS: Litigation, complaints, claims, public records act requests, audits and/or investigations suspend normal retention periods (retention resumes after settlement or completion).</i>								
Police / Records	PD-061	Registrants: Sex Offender Registrations: <b>Juveniles</b>	P or Sealing Date + 5 years (or Court Order), or Death of Registrant		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department Preference; After 2021, Offenders can petition Court for removal 10 or 20 years after offense, provided there are no subsequent offenses; Pursuant to PC §290 et seq.; GC §34090
Police / Records	PD-062	Report of data regarding the number, type, or disposition of complaints made against its officers	2 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	GC §34090 et seq.
Police / Records	PD-063	Reports to State or Federal Agencies: Report to POST Commission of peace officer employment, compliant, finding, disposition, or judgement pursuant to §PC 13510.9, etc.	2 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	GC §34090 et seq.
Court	PD-064	Restraining Orders, Emergency Protective Orders, Temporary Restraining Orders, Legal Stipulations, Orders After Hearing (When Not filed with the case file)	Expiration of the Order		Mag, Mfr, OD, Ppr	S/M/I	Yes: After QC & OD	Not a City record
Police / Records	PD-065	Ride-A-Long Waiver Form	2 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	GC §34090 et seq.
Police / Records	PD-066	STOP Source Data, Audit Log / Racial and Identity Profiling Act (RIPA) Annual Report	3 years		Mag, Mfr, OD, Ppr	S/M/I	Yes: After QC & OD	11 CCR 999.228; 11 CCR 999.229; GC §34090
Court or Dist. Attny	PD-067	Subpoenas (Personal Appearance of Police Employees)	When No Longer Required		Mag, Mfr, OD, Ppr	S/I	Yes: After QC & OD	Court or District Attorney records; GC §34090 et seq.
Police / Records	PD-068	Video Recordings - <b>Building Security, Regular, Ongoing City Operations</b>	1 year		Mag			Records regular ongoing operations of the City; GC §34090.6 et seq.
Police / Records	PD-069	Video Recordings - <b>Public Areas / Public Activity</b>	When No Longer Required		Mag			Does not record regular and ongoing operations; GC §34090.6 et seq.





## STAFF REPORT City of Wasco

**TO:** Honorable Mayor and Council Members

**FROM:** M. Scott Hurlbert, City Manager  
Keri Cobb, Community Development Director  
Tom Schroeter, City Attorney

**DATE:** February 20, 2024

**SUBJECT:** Adopt a Resolution authorizing the preparation and submission of a HOME Program Income (PI) application to the California Department of Housing & Community Development (HCD), for funds not to exceed \$800,000, to complete rehabilitation projects at Sunrise Villa Apartments and Authorize the City Manager or designee to execute a standard agreement and any amendments thereof.

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**Recommendation:**

- 1) Adopt a resolution authorizing the preparation and submission of a HOME PI application on behalf of the City of Wasco by Self-Help Enterprises (SHE) for funds not to exceed \$800,000 to complete rehabilitation projects at Sunrise Villa Apartments, and
- 2) Authorize the City Manager or designee to execute a standard agreement and any amendments thereof, and
- 3) Find that this action is not a project as defined under the California Environmental Quality Act State Guidelines; therefore, pursuant to State Guidelines Section 15060(c)(3), no environmental review is required.

**Environmental Review:**

The staff has reviewed the proposed activity for compliance with the California Environmental Quality Act (CEQA) and has determined that the activity is not a "Project" as defined under Section 15378 of the State CEQA guidelines because the proposed activity consists of a governmental fiscal/administrative activity which does not result in a physical change in the environment; therefore, pursuant to Section 15060(c)(3) of the State CEQA Guidelines, the activity is not subject to CEQA. Thus, no environmental review is required.

**Discussion:**

The City of Wasco (City) has approximately \$648,076 (less outstanding liabilities) available in HOME program income (PI) cash on hand. HOME funds can be utilized for housing rehabilitation, new construction, and acquisition and rehabilitation, for multifamily projects; new construction and down payment assistance for single-family projects; First-Time Homebuyer down payment assistance, and other housing activities. All activities must benefit low-income renters, homebuyers, or homeowners.

SHE would like to utilize the City's HOME PI, in an amount not to exceed \$800,000, to complete rehabilitation projects at Sunrise Villa Apartments, a SHE-owned and operated affordable rental apartment complex. Sunrise Villa is located at 1600 Poplar Avenue and offers 44 affordable rental apartments for low-income families in Wasco. Serving the City since 2002, this community includes spacious outdoor open areas, a community center with a computer lab and common laundry area, a recreation area with picnic tables and BBQ grills, a basketball court, and playground equipment. Each residence also includes washer and dryer hookups in the unit. Resident services offered at this community include the Head Start Program administered by the Community Action Partnership of Kern and after-school programs/computer lab for children. Sunrise Villa was funded by the Federal/State Low Income Housing Tax Credit, USDA – Rural Development Section 514, and the County of Kern HOME Program.

Sunrise Villa was originally constructed in October 2002 and is in need of capital repairs.

SHE will utilize HOME PI to install advanced sustainability and energy efficiency improvements, including water conservation measures and potential conversion to all-electric systems. The projects' scope of work may also include new fencing, upgraded playground equipment, upgrades to the landscaping to reduce water consumption by installation of xeriscape, upgrades to the irrigation system to reduce water consumption, and replacement of the units' cabinets and appliances. Sunrise Villa is over 20 years old, and some units still have original fixtures and appliances.

In order to utilize the City's HOME PI, clearance must be obtained from HCD via submission of a funding application. SHE would prepare the HCD HOME application required for clearance to use PI and provide grant management and implementation services. To facilitate utilization of the funds, SHE would retain legal counsel to draft the loan documents and prepare all materials required for HOME compliance. The HOME loan to SHE would be structured as a 20-year term, bearing a simple interest rate of 3%. SHE will prepare all quarterly/annual reports, and support the City in HOME monitoring. These terms can be negotiated, as SHE is flexible with the terms.

**Preliminary Budget**

Total HOME funds currently on hand	\$648,076
Poso Place Project – Remaining City Administration Costs Liability	\$ 80,000
Net HOME funds available for new projects	\$568,076

**New Project Budget**

Administration Costs (City) (max 10% of HOME funds)	\$ 56,807
CHDO (SHE) operating expenses (15% of HOME funds) (Community Housing Development Organization)	\$ 85,211
Project Expenses Available	\$426,057

The Poso Place project matures in the year 2061, and the new 20-year project will mature in 2044 or 2045. Each project incurs monitoring and reporting expenses annually. To ensure sufficient administrative funds are available for the life of these projects, staff proposes to transfer the remaining Poso Place administration costs (\$80,000) and new project administration costs (\$56,807) from HOME Funds to a City interest-bearing account.

The intent of this report is to account for the possibility that additional HOME Project Income funds are received prior to the issuance of the project loan. Staff requests that the Council authorize adjustments to the Budgets above such that all HOME Funds are expended without further Council Action.

**Fiscal Impact:**

The fee for preparation and submission of the HOME PI application by Self-Help Enterprises is \$3,500. If the City elects to contract with SHE to administer/implement HOME PI funds as described above, the application fee will be funded with the program income as a project cost, and there will be no cost to the City.

**Attachments:**

1. Resolution
2. SHE Flyer – Sunrise Villa

## **RESOLUTION NO. 2024 -**

### **A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WASCO AUTHORIZING THE PREPARATION AND SUBMISSION OF A HOME PROGRAM INCOME (PI) APPLICATION TO THE CALIFORNIA DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT (HCD) FOR FUNDS NOT TO EXCEED \$800,000, TO COMPLETE REHABILITATION PROJECTS AT SUNRISE VILLA APARTMENTS AND AUTHORIZE THE CITY MANAGER OR DESIGNEE TO EXECUTE A STANDARD AGREEMENT AND ANY AMENDMENTS THEREOF**

**WHEREAS**, the City of Wasco ("City") is authorized to allocate HOME Investment Partnerships Program ("HOME") funds made available from the U.S. Department of Housing and Urban Development ("HUD"). HOME funds are to be used for the purposes set forth in Title II of the Cranston-Gonzalez National Affordable Housing Act of 1990, in federal implementing regulations set forth in Title 24 of the Code of Federal Regulations, part 92, and in Title 25 of the California Code of Regulations commencing with section 8200; and

**WHEREAS**, the City has un-allocated HOME program income from previous HOME funded programs; and

**WHEREAS**, Self-Help Enterprises (SHE) is a nonprofit corporation established under the laws of California and empowered to enter into an obligation to receive local, State and Federal funds to promote affordable housing efforts; and

**WHEREAS**, the City wishes to allocate available HOME program income funds to eligible affordable housing activities.

**NOW THEREFORE BE IT RESOLVED**, by the City Council of the City of Wasco as follows:

**SECTION 1:** Authorizes the submission of a HOME Program Income (PI) application to the State of California Department of Housing and Community Development (HCD) for funds not to exceed \$800,000 to complete rehabilitation projects at Sunrise Villa Apartments.

**SECTION 2:** The City acknowledges compliance with all state and federal public participation requirements in the development of its application(s).

**SECTION 4:** Authorizes the City Manager, or designee, to execute and deliver all applications and act on the City's behalf in all matters pertaining to all such applications.

**SECTION 5:** Authorizes the City Manager, or designee, to enter into, execute, and deliver the standard agreement and any and all subsequent amendments thereto with the State of California and with Self-Help Enterprises for the purposes of the HOME PI funding.

**SECTION 6:** Authorizes the City Manager, or designee, to sign and submit funds requests, loan documents and all required reporting forms and other documentation as may be required by the State of California from time to time in connection with the HOME PI funding.

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**I HEREBY CERTIFY** that the foregoing Resolution No. 2024 - \_\_\_\_\_ was passed and adopted by the Council of the City of Wasco at a regular meeting thereof held on February 20, 2024, by the following vote:

COUNCIL MEMBERS: GARCIA, MEDINA, MARTINEZ, REYNA, SALDAÑA

AYES:

NOES:

ABSTAIN:

ABSENT:

\_\_\_\_\_  
**ALEXANDRO GARCIA,**  
**MAYOR** of the City of Wasco

**Attest:** \_\_\_\_\_

\_\_\_\_\_  
**MARIA O. MARTINEZ**  
**CITY CLERK** and Ex Officio Clerk of  
the Council of the City of Wasco

# Sunrise Villa



Self-Help  
Enterprises

661-758-8410

Sunrise@awimc.com

1600 Poplar Avenue, Wasco, CA 93280



## FEATURES

- Community center with computer lab, and common laundry area
- Spacious outdoor open areas
- Recreation area with picnic tables and BBQ grills, basketball court playing field, and playground equipment
- Washer and dryer hookups in each unit
- Private back porch
- Close proximity to schools and shopping
- Serving Wasco since 2002

## RESIDENT SERVICES

- Head Start administered by Cap of Kern
- After school programs and computer lab for children

## FINANCING

- Federal/State LIHTC, National Equity Fund, L.P.
- USDA-Rural Development , Section 514 for six units
- County of Kern HOME Program

44 MODERN,  
ATTRACTIVE,  
AFFORDABLE,  
ENERGY EFFICIENT  
TWO, THREE AND  
FOUR BEDROOM  
UNITS



8845 W. Elowin Court

P.O. Box 6520

Visalia, CA 93290

Phone: (559)651-1000

Fax: (559)651-3634

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



## STAFF REPORT City of Wasco

**TO:** Honorable Mayor and Council Members

**FROM:** M. Scott Hurlbert, City Manager  
Nancy Vera, Human Resources Manager

**DATE:** February 20, 2024

**SUBJECT:** Adopt a Resolution Authorizing the City Manager or Designee to Endorse and implement changing the waiting period of the Health Reimbursement Arrangement for both the Flexible Benefits Plan (FSA) and Health Reimbursement Plan (HRA) to be the first of the month following the date of hire.

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### **Recommendation:**

Staff recommends the City Council:

- 1) Adopt a Resolution Authorizing the City Manager or Designee to Endorse and implement changing the waiting period of the Health Reimbursement Arrangement for both the Flexible Benefits Plan (FSA) and Health Reimbursement Plan (HRA) to be the first of the month following the date of hire, and
- 2) Find that this action is not a project as defined under the California Environmental Quality Act State Guidelines; therefore, pursuant to State Guidelines Section 15060(c)(3), no environmental review is required.

### **Environmental Review:**

The staff has reviewed the proposed activity for compliance with the California Environmental Quality Act (CEQA) and has determined that the activity is not a "Project" as defined under Section 15378 of the State CEQA guidelines because the proposed activity consists of a governmental fiscal/administrative activity which does not result in a physical change in the environment; therefore, pursuant to Section 15060(c)(3) of the State CEQA Guidelines, the activity is not subject to CEQA. Thus, no environmental review is required.

### **Discussion:**

During the renewal process for the 2024 benefit year, the City of Wasco swapped the benefit waiting period for new employees from the First of the Month Following One (1) Month from the Date of Hire to that of the First of the Month After Hire Date for Medical, Dental, Vision, and Term Life Benefits. The City of Wasco would like to adjust the waiting period of the Health Reimbursement Arrangement for both the Flexible Benefits Plan (FSA) and Health Reimbursement Plan (HRA) to be the first of the month following the date of hire as well. This will allow all benefit options to be on the same enrollment schedule. There

are no anticipated changes to the fiscal budget at this time for the change in the waiting period of the FSA and HRA plan.

**Fiscal Impact:**

The fiscal impact associated with changing the waiting period of the Health Reimbursement Arrangement for both the Flexible Benefits Plan (FSA) and Health Reimbursement Plan (HRA) has been accounted for within the annual fiscal year budget.

**Attachments:**

1. Resolution
2. City of Wasco Amendment (FSA and HRA)
3. Certificate of Adopting Resolution (FSA and HRA)
4. Summary of Material Modifications (FSA and HRA)



## RESOLUTION NO. 2024 -

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WASCO AUTHORIZING THE CITY MANAGER OR DESIGNEE TO ENDORSE AND IMPLEMENT CHANGING THE WAITING PERIOD OF THE HEALTH REIMBURSEMENT ARRANGEMENT FOR BOTH THE FLEXIBLE BENEFITS PLAN (FSA) AND HEALTH REIMBURSEMENT PLAN (HRA) TO BE THE FIRST OF THE MONTH FOLLOWING DATE OF HIRE.**

**WHEREAS,** During the renewal process for the 2024 benefit year the City of Wasco changed the benefit waiting period for new employees from First of the Month Following One (1) Month from the Date of Hire to that of the First of the Month After Hire Date for Medical, Dental, Vision, and Term Life Benefits; and

**WHEREAS,** The City of Wasco would like to the adjust the waiting period of the Health Reimbursement Arrangement for both the Flexible Benefits Plan (FSA) and Health Reimbursement Plan (HRA) to be the first of the month following date of hire as well.

**NOW THEREFORE BE IT RESOLVED** by the City Council of the City of Wasco,

**SECTION 1:** Approves adjustment the waiting period of the Health Reimbursement Arrangement for both the Flexible Benefits Plan (FSA) and Health Reimbursement Plan (HRA) to be the first of the month following date of hire.

**SECTION 2:** Authorizes the City Manager or Designee to endorse and implement the waiting period of the Health Reimbursement Arrangement for both the Flexible Benefits Plan (FSA) and Health Reimbursement Plan (HRA) to be the first of the month following date of hire.

-o0o-

**I HEREBY CERTIFY** that the foregoing Resolution No. 2024 - \_\_\_\_\_ was passed and adopted by the Council of the City of Wasco at a regular meeting thereof held on February 20, 2024, by the following vote:

COUNCIL MEMBERS: GARCIA, MEDINA, MARTINEZ, REYNA, SALDAÑA

AYES:

NOES:

ABSTAIN:

ABSENT:

---

**ALEXANDRO GARCIA**  
**MAYOR** of City the Wasco

**Attest:** \_\_\_\_\_

---

**MARIA O. MARTINEZ**  
**CITY CLERK** and Ex Officio Clerk of  
the Council of the City of Wasco

## CITY OF WASCO AMENDMENT

### ARTICLE I PREAMBLE

- 1.1 **Adoption and effective date of amendment.** The Employer adopts this Amendment to **CITY OF WASCO** Flexible Benefits Plan (the "Plan"). The sponsor intends this Amendment as good faith compliance with the requirements of these provisions. This Amendment shall be effective on or after the date the Employer elects in Section 2.1 below.
- 1.2 **Supersession of inconsistent provisions.** This Amendment shall supersede the provisions of the Plan to the extent those provisions are inconsistent with the provisions of this Amendment.
- 1.3 **Construction.** Except as otherwise provided in this Amendment, any reference to "Section" in this Amendment refers only to sections within this Amendment and is not a reference to the Plan. The Article and Section numbering in this Amendment is solely for purposes of this Amendment, and does not relate to any Plan article, section, or other numbering designations.

### ARTICLE II ELECTIONS

- 2.1 **Effective Date.** The provisions of this Amendment, unless otherwise indicated are effective as of January 1, 2024.
- 2.2 **Plan Amendment.**

#### **Plan Amendment – Article II – Participation**

Delete in its entirety:

Date of Participation: You will become a Participant eligible to receive benefits from the Plan on the first day of the calendar month coincident with or next following the date you attain age 18 and you complete 30 days of service as an Eligible Employee.

Replace with:

Date of Participation: You can enter the Plan on the first of the month following date of hire.

This amendment has been executed this \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

Name of Employer:

\_\_\_\_\_

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

Signature: \_\_\_\_\_

## CERTIFICATE OF ADOPTING RESOLUTION

The undersigned authorized representative of **CITY OF WASCO** hereby certifies that the following resolutions were duly adopted on \_\_\_\_\_ (date) and that such resolutions have not been modified or rescinded as of the date hereof;

RESOLVED, that the Amendment to the Plan (the Amendment) is hereby approved and adopted, and that an authorized representative of the Employer is hereby authorized and directed to execute and deliver to the Administrator of the Plan one or more counterparts of the amendment.

The undersigned further certifies that attached hereto is a copy of the Amendment approved and adopted in the foregoing resolution.

Date: \_\_\_\_\_

Signed: \_\_\_\_\_

\_\_\_\_\_  
[print name/title]

**SUMMARY OF MATERIAL MODIFICATIONS  
for the**

**CITY OF WASCO  
Flexible Benefits Plan**

**I  
INTRODUCTION**

This is a Summary of Material Modifications regarding the **CITY OF WASCO** Flexible Benefits Plan (the “Plan”). This is merely a summary of the most important changes to the Plan and information contained in the Summary Plan Description (“SPD”) previously provided to you. It supplements and amends that SPD so you should retain a copy of this document with your copy of the SPD. If you have any questions, contact the Administrator. If there is any discrepancy between the terms of the Plan, as modified, and this Summary of Material Modifications, the provisions of the Plan will control.

**II  
SUMMARY OF CHANGES**

**Effective Date.** The provisions of this Amendment, unless otherwise indicated are effective as of January 1, 2024.

**Plan Amendment.**

**Plan Amendment – Article II – Participation**

Delete in its entirety:

Date of Participation: You will become a Participant eligible to receive benefits from the Plan on the first day of the calendar month coincident with or next following the date you attain age 18 and you complete 30 days of service as an Eligible Employee.

Replace with:

Date of Participation: You can enter the Plan on the first of the month following date of hire.

# CITY OF WASCO AMENDMENT

## ARTICLE I PREAMBLE

- 1.1 **Adoption and effective date of amendment.** The Employer adopts this Amendment to CITY OF WASCO Health Reimbursement Arrangement (the "Plan"). The sponsor intends this Amendment as good faith compliance with the requirements of these provisions. This Amendment shall be effective on or after the date the Employer elects in Section 2.1 below.
- 1.2 **Supersession of inconsistent provisions.** This Amendment shall supersede the provisions of the Plan to the extent those provisions are inconsistent with the provisions of this Amendment.
- 1.3 **Construction.** Except as otherwise provided in this Amendment, any reference to "Section" in this Amendment refers only to sections within this Amendment and is not a reference to the Plan. The Article and Section numbering in this Amendment is solely for purposes of this Amendment, and does not relate to any Plan article, section or other numbering designations.

## ARTICLE II ELECTIONS

- 2.1 **Effective Date.** The provisions of this Amendment, unless otherwise indicated are effective as of January 1, 2024.
- 2.2 **Benefit Summary**

### Change in Waiting Period

The Employer amends the Plan as of the effective date to change the waiting period into the plan to be the first of the month following date of hire. The waiting period will now be the first of the month following date of hire to enter into the Plan.

This amendment has been executed this \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

Name of Employer:

\_\_\_\_\_

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

Signature: \_\_\_\_\_

**CERTIFICATE OF ADOPTING RESOLUTION**

The undersigned authorized representative of CITY OF WASCO hereby certifies that the following resolutions were duly adopted on \_\_\_\_\_ (date) and that such resolutions have not been modified or rescinded as of the date hereof;

RESOLVED, that the Amendment to the Plan (the Amendment) is hereby approved and adopted, and that an authorized representative of the Employer is hereby authorized and directed to execute and deliver to the Administrator of the Plan one or more counterparts of the amendment.

The undersigned further certifies that attached hereto is a copy of the Amendment approved and adopted in the foregoing resolution.

Date: \_\_\_\_\_

Signed: \_\_\_\_\_

\_\_\_\_\_  
*[print name/title]*

**SUMMARY OF MATERIAL MODIFICATIONS  
for the**

CITY OF WASCO Health Reimbursement Plan

**I  
INTRODUCTION**

This is a Summary of Material Modifications regarding the CITY OF WASCO Health Reimbursement Plan (the “Plan”). This is merely a summary of the most important changes to the Plan and information contained in the Summary Plan Description (“SPD”) previously provided to you. It supplements and amends that SPD so you should retain a copy of this document with your copy of the SPD. If you have any questions, contact the Administrator. If there is any discrepancy between the terms of the Plan, as modified, and this Summary of Material Modifications, the provisions of the Plan will control.

**II  
SUMMARY OF CHANGES**

**Effective Date.** The provisions of this Amendment, unless otherwise indicated are effective as of January 1, 2024.

**Benefit Summary**

**Change in Waiting Period**

The Employer amends the Plan as of the effective date to change the waiting period into the plan to be the first of the month following date of hire. The waiting period will now be the first of the month following date of hire to enter into the Plan.





## STAFF REPORT City of Wasco

**TO:** Honorable Mayor and Council Members

**FROM:** M. Scott Hurlbert, City Manager  
Maria Lara, Assistant City Manager

**DATE:** February 20, 2024

**SUBJECT:** Adopt A Resolution Authorizing the 2023 Permanent Local Housing Allocation Program Application and Adopting the Permanent Local Housing Allocation (PLHA) Plan Under The California Department of Housing and Community Development.

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### **Recommendation:**

Staff recommends that the City Council:

- 1) Adopt a Resolution authorizing the City Manager or designee to submit the 2023 Permanent Local Housing Allocation (PLHA) Program and 5-Year PLHA Plan under the State of California Department of Housing and Community Development.
- 2) Find the subject activity is not a project within the meaning of CEQA Guidelines Section 15378 and is, therefore, not subject to review under CEQA.

### **Environmental Review:**

This action is not a project within the meaning of CEQA Guidelines Section 15378 and is, therefore, not subject to CEQA since it does not have the potential to result in either a direct physical change in the environment or a reasonably foreseeable indirect physical change in the environment. The approval of this agenda item does not commit the City to a definite course of action concerning a project since the action authorized herein may lead to the negotiation of a grant agreement. This proposed activity is, therefore, not subject to CEQA. Any future action connected to this approval that constitutes a project will be reviewed for compliance with CEQA.

### **Discussion:**

On February 8, 2024, the City of Wasco posted and published a Public Hearing Notice to consider public comments related to the 2023 Permanent Local Housing Allocation (PLHA) Program and City of Wasco 5-YEAR PLHA Plan under the State of California

Department of Housing and Community Development, Notice of Funding Availability (NOFA) dated December 29, 2023.

The State of California, Department of Housing and Community Development (HCD), is authorized to provide up to \$296 million under the SB2 Permanent Local Housing Allocation Program Formula Component from the Building Homes and Jobs Trust Fund for assistance to Cities and Counties (as described in Health and Safety Code section 50470 et seq.(Chapter 364, Statutes of 2017 (SB 2)).

The intent of the bill is to provide a permanent, ongoing source of funding to Local governments for housing-related projects and programs that assist in addressing the unmet housing needs of their local communities.

The City of Wasco can receive funds based on a formula allocation provided by HCD. The City of Wasco **estimated PLHA Formula Allocations**, including the 5% annual administrative costs, are:

- 2019 PLHA- N/A
- 2020 PLHA \$142, 283.00
- 2021 PLHA \$215,433.00
- 2022 PLHA \$257,194.00
- 2023 PLHA \$120,083.00

#### Important Deadlines:

Allocation Years	Application Deadline (expiring funds)	5-Year Plan Amendment Deadline	Disbursement Request Deadline
Year 1 (2019)	N/A	N/A	April 30, 2024
Year 2 (2020)	February 2024	June 30, 2024	April 30, 2025
Year 3 (2021)	February 2025	June 30, 2025	April 30, 2026
Year 4 (2022)	February 2026	June 30, 2026	April 30, 2027
Year 5 (2023)	February 2027	June 30, 2027	April 30, 2028

Program guidelines only allow applicants to apply for the current and two previous NOFA's allocations. **This is the last chance for applicants who have not yet applied for their 2020 allocation to apply for those funds.** New Applicants have until **February 29, 2024**, to submit their application and have a compliant Housing Element and Annual Progress Report. **The online submission portal will remain open until June 30, 2027.** Applicants may submit their applications based on the application deadline above for each allocation.

The principal goal of this program is to make funding available to eligible local governments in California for housing-related projects and programs that assist in addressing the unmet housing needs of their local communities.

With this program funding, cities and counties may:

1. Increase the supply of housing for households at or below 60% of Area Median Income
2. Facilitate housing affordability, particularly for lower- and moderate-income households, up to 120% AMI or 150% AMI in high-cost areas,
3. Increase assistance to affordable owner-occupied workforce housing,
4. **Assist persons experiencing or at risk of homelessness,**

5. Homeownership opportunities, including but not limited to a down payment assistance program.

The City of Wasco plans to use its funding to assist people experiencing homelessness or at risk of homelessness and have incomes that are at or below 30 percent of the Area Median Income (AMI). The assistance may include but is not limited to providing street outreach, supportive/case management, rapid rehousing with rental assistance for a minimum of six months, and or operating costs for a navigation center.

The City of Wasco intends to issue a Request for Proposal (RFP) after executing the PLHA standard agreement. The purpose of this RFP is to select a non-profit organization as a partner to provide the necessary supportive services to assist people who are homeless or at risk of homelessness to obtain and maintain housing, which can include street outreach, mental health services, emergency health service, substance abuse treatment services, and job training. The City of Wasco will seek a non-profit organization that understands the city's demographics and has previous experience providing these services in Wasco to the homeless population or those at risk of homelessness.

**Fiscal Impact:**

There is no local match requirement. The PLHA program is an advancement program, not a reimbursement program. The HCD Department must review and approve supporting documents that support the use of PLHA funds. After execution of the PLHA standard agreement, City allocation is available to commit the funds to an eligible project/activity.

**Attachments:**

1. Resolution
2. 5-Year PLHA Plan
3. Public Hearing Notice

\_\_\_\_\_  
\_\_\_\_\_  
**AUTHORIZING RESOLUTION OF \_\_\_\_\_**

**AUTHORIZING THE APPLICATION AND ADOPTING THE PLHA PLAN FOR THE  
PERMANENT LOCAL HOUSING ALLOCATION PROGRAM**

\_\_\_\_\_ of the  
\_\_\_\_\_ of  
\_\_\_\_\_  
\_\_\_\_\_ hereby consents to, adopts, and ratifies  
the following resolution:

- A. WHEREAS, the Department is authorized to provide up to \$296 million under the SB 2 Permanent Local Housing Allocation Program Formula Component from the Building Homes and Jobs Trust Fund for assistance to Cities and Counties (as described in Health and Safety Code section 50470 et seq. (Chapter 364, Statutes of 2017 (SB 2))).
- B. WHEREAS the State of California (the "State"), Department of Housing and Community Development ("Department") issued a Notice of Funding Availability ("NOFA") dated 12/29/2023 under the Permanent Local Housing Allocation (PLHA) Program;
- C. WHEREAS \_\_\_\_\_ is an eligible Local government who has applied for program funds to administer one or more eligible activities, or a Local or Regional Housing Trust Fund to whom an eligible Local government delegated its PLHA formula allocation.
- D. WHEREAS the Department may approve funding allocations for PLHA Program, subject to the terms and conditions of the Guidelines, NOFA, Program requirements, the Standard Agreement, and other contracts between the Department and PLHA grant recipients;

**NOW THEREFORE BE IT RESOLVED THAT:**

1. If Applicant receives a grant of PLHA funds from the Department pursuant to the above referenced PLHA NOFA, it represents and certifies that it will use all such funds in a manner consistent and in compliance with all applicable state and federal statutes, rules, regulations, and laws, including without limitation all rules and laws regarding the PLHA Program, as well as any and all contracts Applicant may have with the Department.
2. Applicant is hereby authorized and directed to receive a PLHA grant, in an amount not to exceed the five-year estimate of the PLHA formula allocations, as stated in Appendix B of the current NOFA \_\_\_\_\_ in accordance with all applicable rules and laws.

3. Applicant hereby agrees to use the PLHA funds for eligible activities as approved by the Department and in accordance with all Program requirements, Guidelines, other rules and laws, as well as in a manner consistent and in compliance with the Standard Agreement and other contracts between the Applicant and the Department.
4. **Pursuant to Section 302(c)(4) of the Guidelines, Applicant's PLHA Plan for the 2019-2023 Allocations is attached to this resolution, and Applicant hereby adopts this PLHA Plan and certifies compliance with all public notice, public comment, and public hearing requirements in accordance with the Guidelines.**
5. **If applicable:** Applicant certifies that it was delegated by \_\_\_\_\_ to submit an application on its behalf and administer the PLHA grant award for the formula allocation of PLHA funds, pursuant to Guidelines Section 300(c) and 300(d), and the legally binding agreement between the recipient of the PLHA funds and the Applicant is submitted with the PLHA application.
6. **If applicable:** Applicant certifies that it has or will subgrant some or all of its PLHA funds to another entity or entities. Pursuant to Guidelines Section 302(c)(3), "entity" means a housing developer or program operator, but does not mean an administering Local government to whom a Local government may delegate its PLHA allocation.
7. **If applicable:** Applicant certifies that its selection process of these subgrantees was or will be accessible to the public and avoided or shall avoid any conflicts of interest.
8. **If applicable:** Pursuant to Applicant's certification in this resolution, the PLHA funds will be expended only for eligible Activities and consistent with all program requirements.
9. **If applicable:** Applicant certifies that, if funds are used for the acquisition, construction or rehabilitation of for-sale housing projects or units within for-sale housing projects, the grantee shall record a deed restriction against the property that will ensure compliance with one of the requirements stated in Guidelines Section 302(c)(6)(A),(B) and (C).
10. **If applicable:** Applicant certifies that, if funds are used for the development of an Affordable Rental Housing Development, the Local government shall make PLHA assistance in the form of a low-interest, deferred loan to the Sponsor of the Project, and such loan shall be evidenced through a Promissory Note secured by a Deed of Trust and a Regulatory Agreement shall restrict occupancy and rents in accordance with a Local government-approved underwriting of the Project for a term of at least 55 years.
11. Applicant shall be subject to the terms and conditions as specified in the Standard Agreement, the PLHA Program Guidelines and any other applicable SB 2 Guidelines published by the Department.
12. \_\_\_\_\_ is/are authorized to execute the PLHA Program Application, the PLHA Standard Agreement and any subsequent amendments or modifications thereto, as well as any other documents which are related to the Program or the PLHA grant awarded to Applicant, as the Department may deem appropriate.

PASSED AND ADOPTED at a regular meeting of the \_\_\_\_\_ this  
\_\_\_\_\_ day of, \_\_\_\_\_ 2024, by the following vote:

AYES: \_\_\_\_\_ ABSTENTIONS: \_\_\_\_\_ NOES: \_\_\_\_\_ ABSENT: \_\_\_\_\_

Signature of Approving Officer: \_\_\_\_\_  
\_\_\_\_\_

*INSTRUCTION: The attesting officer cannot be the person identified in the resolution as the authorized signor*

#### CERTIFICATE OF THE ATTESTING OFFICER

The undersigned, Officer of \_\_\_\_\_ does hereby attest and certify that the \_\_\_\_\_ Resolution is a true, full and correct copy of a resolution duly adopted at a meeting of the \_\_\_\_\_ which was duly convened and held on the date stated thereon, and that said document has not been amended, modified, repealed or rescinded since its date of adoption and is in full force and effect as of the date hereof.

ATTEST: \_\_\_\_\_  
Signature of Attesting Officer

\_\_\_\_\_

§302(c)(4) Plan

Rev. 01/23/24

§302(c)(4)(A) Describe the manner in which allocated funds will be used for eligible activities.

The City of Wasco intends to allocate its funding to assist persons experiencing homelessness or at risk of homelessness with incomes at or below 30 percent of the Area Median Income (AMI); activities may include, but will not be limited to, providing street outreach, supportive/case management, rapid rehousing with rental assistance for a minimum of six months to allow individuals to secure and retain housing, and operating costs for a navigation center.

§302(c)(4)(B) Provide a description of the way the Local government will prioritize investments that increase the supply of housing for households with incomes at or below 60 percent of Area Median Income (AMI).

The City of Wasco is dedicated to supporting developers as well as residents in obtaining affordable housing programs offered by federal, state, local, and private organizations. The City recognizes the importance of these programs in creating new and preserving existing housing. Currently, the City is working with existing housing developers to reuse HOME Program income funds to ensure the preservation of affordable housing in Wasco. Furthermore, the City actively seeks funding opportunities for grants that can bring in the necessary infrastructure, such as water wells, parks, sidewalks, bike lanes, and roads, which will enable developers to increase the housing supply. This is particularly significant for households with an income at or below 60% of the Area Median Income (AMI).

§302(c)(4)(C) Provide a description of how the Plan is consistent with the programs set forth in the Local Government's Housing Element.

The City of Wasco has created a PLHA Plan that aligns with the 2023 Housing Element Plan Update. The goal of the plan is to address the top three homelessness needs identified by the local community, which are mental health services (69.1%), substance abuse programs (67.6%), and housing/emergency/overnight shelter (38.2%). There are currently no local supportive service providers and no emergency shelters available for homeless individuals or those at risk of homelessness in Wasco. However, the funds allocated for this plan will provide the necessary resources to help people experiencing homelessness or at-risk homelessness obtain these services. The ultimate objective of the plan is to reach out to those who are experiencing homelessness or at-risk of homelessness and connect them with the resources and services needed to obtain and maintain housing.

§301(a)(6) Assisting persons who are experiencing or At risk of homelessness, including, but not limited to, providing rapid rehousing, rental assistance, supportive/case management services that allow people to obtain and retain housing, operating and capital costs for navigation centers and emergency shelters, and the new construction, rehabilitation, and preservation of permanent and transitional housing.

§302(c)(4)(E)(i) Provide a detailed and complete description of how allocated funds will be used for the proposed Activity.

The City of Wasco plans to use its funding to assist people experiencing homelessness or at risk of homelessness and have incomes that are at or below 30 percent of the Area Median Income (AMI). The assistance may include but is not limited to providing street outreach, supportive/case management, rapid rehousing with rental assistance for a minimum of six months, and operating costs for a navigation center. The City of Wasco plans to issue a Request for Proposal (RFP) after completing the PLHA standard agreement. The purpose of this RFP is to select a non-profit organization as a partner to provide the necessary supportive services to assist people who are homeless or at risk of homelessness to obtain and maintain housing, which can include street outreach, mental health services, emergency health service, substance abuse treatment services, and job training. The City of Wasco will seek a non-profit organization that has a good understanding of the city's demographics and has previous experience providing services in Wasco to the homeless population or those who are at risk of becoming homeless.

Complete the table below for each proposed Activity to be funded with 2020-2023 PLHA allocations. If a single Activity will be assisting households at more than one level of Area Median Income, please list the Activity as many times as needed to capture all of the AMI levels that will be assisted, but only show the percentage of annual funding allocated to the Activity one time (to avoid double counting).

Funding Allocation Year	2020	2020	2020	2021	2021	2021	2021	2022	2022	2022	2022	2023	2023	2023	
Type of Activity for Persons Experiencing or At Risk of Homelessness	Street Outreach	Supportive/Ca se Management Services	Rapid Rehousing	Street Outreach	Supportive/Ca se Management Services	Rapid Rehousing	Navigation Center Operating	Street Outreach	Supportive/Ca se Management Services	Rapid Rehousing	Navigation Center Operating	Street Outreach	Supportive/Ca se Management Services	Rapid Rehousing	
§302(c)(4)(E)(i) Percentage of Funds Allocated for the Proposed Activity															
§302(c)(4)(E)(ii) Area Median Income Level Served	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	TOTAL
§302(c)(4)(E)(iii) Unmet share of the RHNA at AMI Level Note: complete for years 2020, 2021, 2022 only	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
§302(c)(4)(E)(ii) Projected Number of Households Served	12	5	1	11	5	2	15	9	6	3	12	6	3	1	91
§302(c)(4)(E)(iv) Period of Affordability for the Proposed Activity (55 years required for rental housing projects)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
§302(c)(4)(E)(iii) A description of major steps/actions and a proposed schedule for the implementation and completion of the Activity.															
After signing the grant agreement, the City of Wasco will start a Request for Proposals (RFP) process to find a non-profit organization that can offer the required services in Wasco. The RFP will be made public for local non-profit organizations by late Summer 2024. The aim is to complete the selection process and award the contract by Fall 2024. This will enable the services to start immediately, ensuring that the PLHA disbursement funding deadlines are met.															
File Name:	Plan Adoption Reso	§302(c)(4)(D) Evidence that the Plan was authorized and adopted by resolution by the Local jurisdiction and that the public had an adequate opportunity to review and comment on its content.										Uploaded to HCD?	Yes		

Total Percentage of Funds Allocated Calculator (2020 - 2023)

2020 Allocation		2021 Allocation		2022 Allocation		2023 Allocation	
Admin	5%	Admin	5%	Admin	5%	Admin	5%
Funds Allocated	95%	Funds Allocated	95%	Funds Allocated	95%	Funds Allocated	95%
Total Percentage of Funds Allocated for 2020	100%	Total Percentage of Funds Allocated for 2021	100%	Total Percentage of Funds Allocated for 2022	100%	Total Percentage of Funds Allocated for 2023	100%

**CITY OF WASCO  
PUBLIC NOTICE**

NOTICE IS HEREBY GIVEN that the City Council of the City of Wasco will conduct a public hearing on February 20, 2024, at 6:00pm, at the Wasco City Hall, 746 8th Street, Wasco, CA 93280, in order to discuss the 2023 Permanent Local Housing Allocation (PLHA) Program and City of Wasco PLHA Plan under the State of California Department of Housing and Community Development, Notice of Funding Availability (NOFA) dated December 29, 2023.

**PUBLIC HEARING**

DATE: February 20, 2024  
TIME: 6:00 p.m.  
PLACE: Wasco City Council Chambers  
746 8<sup>th</sup> Street, Wasco, CA 93280

The City Council will consider public comments related to the City of Wasco Permanent Local Housing Formula Allocation for the following years (2020-2023), eligible activities, PLHA 5-Year Plan and provide direction for staff to prepare and submit an application.

The State of California Department of Housing and Community Development is authorized to provide up to \$296 million under the SB2 Permanent Local Housing Allocation Program Formula Component from the Building Homes and Jobs Trust Fund for assistance to Cities and Counties (as described in Health and Safety Code section 50470 et seq.(Chapter 364, Statutes of 2017 (SB 2)).

On December 29, 2023, the State Department of Housing and Community Development (HCD) published a Notice of Funding Availability (NOFA) for the Permanent Local Housing Allocation Program (PLHA). Eligible local governments can submit applications for PLHA funds under the prescribed NOFA. The City of Wasco is eligible to receive funds based on a formula allocation provided by HCD.

Eligible activities to be paid for with State PLHA funds must increase housing supply, facilitate housing affordability, increase affordable owner-occupied workforce housing, and assist persons experiencing or at-risk Homelessness and Homeownership Opportunities. The principal goal of this program is to make funding available to eligible local governments in California for housing-related projects and programs that assist in addressing the unmet housing needs of their local communities.

With this program funding, cities and counties may:

1. Increase the supply of housing for households at or below 60% of Area Median Income
2. Facilitate housing affordability, particularly for lower- and moderate-income households, up to 120% AMI or 150% AMI in high-cost areas,
3. Increase assistance to affordable owner-occupied workforce housing,
4. Assist persons experiencing or at risk of homelessness,
5. Homeownership opportunities, including but not limited to a down payment assistance program.

The City of Wasco PLHA Formula Allocation is:

- 2020 PLHA \$142, 283.00
- 2021 PLHA \$215,433.00
- 2022 PLHA \$257,194.00
- 2023 PLHA \$120,083.00



The purpose of this public hearing is to allow the public to make their comments known regarding the proposed PLHA-eligible activities, the City of Wasco PLHA Plan under the State-administered 2023 Permanent Local Housing Allocation Program Formula Component Notice of Funding Availability.

If you require special accommodations to participate in the public hearing, please contact Maria Martinez, City of Wasco, 746 8th Street, Wasco, CA 93280, or you may telephone (661) 758-7214. In addition, the proposed plan is available for review at the City of Wasco's website at <https://www.cityofwasco.org>.

If you are unable to attend the public hearing, you may direct written comments to the City of Wasco, 746 8th Street, Wasco, CA 93280, or you may telephone Keri Cobb (661) 758-7211. In addition, information is available for review at the above address between the hours of 8:00 a.m. and 5:00 p.m. Monday – Friday. State Permanent Local Housing Allocation Program (PLHA) can be accessed at: <https://www.hcd.ca.gov/grants-and-funding/programs-active/permanent-local-housing-allocation>

The City of Wasco promotes fair housing and makes all its programs available to low- and moderate-income families regardless of age, race, color, religion, sex, national origin, sexual preference, marital status, or handicap.

Published: 2/8/2024, Shafter/Wasco Tribune

# PROOF OF PUBLICATION

(2015.5C.C.P.)  
(GENERAL FORM)

STATE OF CALIFORNIA } ss.  
County of Kern

I, the undersigned, am a citizen of the United States and a resident of the County aforesaid; I am over the age of eighteen years, and not a part of or interested in the above entitled matter. I am the chief clerk/publisher of the *Wasco Tribune*, a newspaper of general circulation, published weekly, in the City of Wasco, County of Kern, and which newspaper has been adjudged a newspaper of general circulation and published by the Superior court order number 183950, of the county of Kern; that the notice, of which the annexed is a printed copy, has been published in each regular and entire issue and in any supplement thereof, to-wit:

**February 8, 2024**

I certify (or declare) under the oath that the foregoing is true and correct.

*Diane G. [Signature]*  
(Signature)

Executed on **February**  
at Shafter, California

The *Wasco Tribune*

PO Box 789

Shafter, CA 93263

Phone (661)292-5100

## CITY OF WASCO PUBLIC NOTICE

NOTICE IS HEREBY GIVEN that the City Council of the City of Wasco will conduct a public hearing on February 20, 2024, at 6:00pm, at the Wasco City Hall, 746 8th Street, Wasco, CA 93280, in order to discuss the 2023 Permanent Local Housing Allocation (PLHA) Program and City of Wasco PLHA Plan under the State of California Department of Housing and Community Development, Notice of Funding Availability (NOFA) dated December 29, 2023.

## PUBLIC HEARING

DATE: February 20, 2024  
TIME: 6:00 p.m.  
PLACE: Wasco City Council Chambers  
746 8th Street, Wasco, CA 93280  
The City Council will consider public comments related to the City of Wasco Permanent Local Housing Allocation for the following years (2020-2023), eligible activities, PLHA 5-Year Plan and provide direction for staff to prepare and submit an application.

The State of California Department of Housing and Community Development is authorized to provide up to \$296 million under the SB2 Permanent Local Housing Allocation Program Formula Component from the Building Homes and Jobs Trust Fund for assistance to Cities and Counties (as described in Health and Safety Code section 50470 et seq. (Chapter 364, Statutes of 2017 (SB 2)).

On December 29, 2023, the State Department of Housing and Community Development (HCD) published a Notice of Funding Availability (NOFA) for the Permanent Local Housing Allocation Program (PLHA). Eligible local governments can submit applications for PLHA funds under the prescribed NOFA. The City of Wasco is eligible to receive funds based on a formula allocation provided by HCD.

Eligible activities to be paid for with State PLHA funds must increase housing supply, facilitate housing affordability, increase affordable owner-occupied workforce housing, and assist persons experiencing or at-risk Homelessness and Homeownership Opportunities. The principal goal of this program is to make funding available to eligible local governments in California for housing-related projects and programs that assist in addressing the unmet housing needs of their local communities.

With this program funding, cities and counties may:

Increase the supply of housing for households at or below 60% of Area Median Income

Facilitate housing affordability, particularly for lower- and moderate-income households, up to 120% AMI or 150% AMI in high-cost areas,

Increase assistance to affordable owner-occupied workforce housing, Assist persons experiencing or at risk of homelessness,

Homeownership opportunities, including but not limited to a down payment assistance program.

The City of Wasco PLHA Formula Allocation is:

2020 PLHA \$142,283.00

2021 PLHA \$215,433.00

2022 PLHA \$257,194.00

2023 PLHA \$120,083.00

The purpose of this public hearing is to allow the public to make their comments known regarding the proposed PLHA-eligible activities, the City of Wasco PLHA Plan under the State-administered 2023 Permanent Local Housing Allocation Program Formula Component Notice of Funding Availability.

If you require special accommodations to participate in the public hearing, please contact Maria Martinez, City of Wasco, 746 8th Street, Wasco, CA 93280, or you may telephone (661) 758-7214. In addition, the proposed plan is available for review at the City of Wasco's website at <https://www.cityofwasco.org>.

If you are unable to attend the public hearing, you may direct written comments to the City of Wasco, 746 8th Street, Wasco, CA 93280, or you may telephone Keri Cobb (661) 758-7211. In addition, information is available for review at the above address between the hours of 8:00 a.m. and 5:00 p.m. Monday - Friday. State Permanent Local Housing Allocation Program (PLHA) can be accessed at: <https://www.hcd.ca.gov/grants-and-funding/programs-active/permanent-local-housing-allocation>

The City of Wasco promotes fair housing and makes all its programs available to low- and moderate-income families regardless of age, race, color, religion, sex, national origin, sexual preference, marital status, or handicap.

Published: on or before 2/8/2024,

Wasco Tribune

/s/ Monica Flores, Deputy City Clerk

Dated 2/6/2024



## STAFF REPORT City of Wasco

**TO:** Honorable Mayor and Council Members

**FROM:** M. Scott Hurlbert, City Manager  
Maria O. Martinez, City Clerk

**DATE:** February 20, 2024

**SUBJECT:** Appointment of Brent Harrison to serve on the Wasco Recreation and Parks District Board for a four (4) years term expiring November 30, 2027.

---

### **Recommendation:**

Staff recommends that the City Council:

- 1) The Ad-Hoc committee recommends appointing Brent Harrison to serve on the Wasco Recreation and Parks District Board; and
- 2) Find that this action is not a project as defined under the California Environmental Quality Act State Guidelines; therefore, pursuant to State Guidelines Section 15060(c)(3), no environmental review is required.

### **Environmental Review:**

The staff has reviewed the proposed activity for compliance with the California Environmental Quality Act(CEQA) and has determined that the activity is not a "Project" as defined under Section 15378 of the State CEQA guidelines because the proposed activity consists of a governmental fiscal/administrative activity which does not result in a physical change in the environment; therefore, pursuant to Section 15060(c)(3) of the State CEQA Guidelines, the activity is not subject to CEQA. Thus, no environmental review is required.

### **Discussion:**

With the direction of the City Council, the staff sent a recruitment notice to the Wasco Tribune to recruit for one vacancy to serve on the Wasco Recreation and Parks District Board due to appointed member Kayla Castillo's term expiration on November 30, 2023.

The city did not receive sufficient applicants for the interview process in 2023, and the submittal of the application was extended until the position was filled. Applications were received from Brent Harrison and Rosalio Armendariz. Both candidates were found to be qualified.

A committee consisting of Mayor Garcia, Council Member Saldaña, and City Manager Hurlbert interviewed both applicants. The committee recommends appointment of Brent Harrison to the Wasco Recreation and Parks District Board for a full term of 4 years, expiring November 30, 2027.

**Fiscal Impact: None**

**Attachments:**

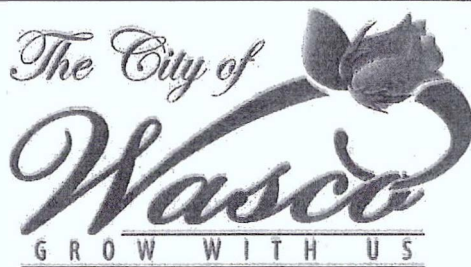
1. Advertisement Notices





## Super Students at Cleinens

Karl F. Clemens Elementary School announced its weekly Super Students. Criteria for selection were based on significant math improvement, showing kindness to all friends, respect and hard work, following class procedures, helping other students understand new concepts and improving learning English. From left, school mascot Whiskers, 1st grade teacher Rosario Alvarado, Jesus Barrios. (5th grade), Julian Hernandez (1st), Esmeralda Cruz (3rd), Zayden C. Yanez (transitional kindergarten), Norman Cervacio (2nd), Noel Hernandez (4th) and school counselor Lisa Hill



## PUBLIC NOTICE

The Wasco City Council is recruiting one (1) individual to serve on the Wasco Parks and Recreation Board due to the appointed member, Kayla Castillo, whose term expired on November 30, 2023; this position is a four-year term.

Members are nominated and appointed by the full City Council, must be residents of the City throughout their term, and must attend a monthly meeting.

**Applications are available online on the City website:**

**<https://www.cityofwasco.org/FormCenter/Applications-9/Commission-Committee-Board-Application-SO>**

Applications will be accepted for submission until the open position is filled. ♦♦

For further information and assistance regarding this appointment, please contact the City Clerk's Office at (661) 758-7215 or by email at [cityclerk@cityofwasco.org](mailto:cityclerk@cityofwasco.org)



## STAFF REPORT City of Wasco

**TO:** Honorable Mayor and Council Members

**FROM:** M. Scott Hurlbert, City Manager  
Isarel Perez-Hernandez, Finance Director

**DATE:** February 20, 2024

**SUBJECT:** Receive and file the City of Wasco Financial Statements for the Year Ended June 30, 2023, and the City of Wasco Measure X Financial Statements for the Year Ended June 30, 2023.

---

### Recommendation

Staff recommends the City Council:

- 1) Receive and file the City of Wasco Financial Statements for the Year Ended June 30, 2023, and the City of Wasco Measure X Financial Statements for the Year Ended June 30, 2023, and
- 2) Find that this action is not a project as defined under the California Environmental Quality Act State Guidelines; therefore, pursuant to State Guidelines Section 15060(c) (3), no environmental review is required.

### Environmental Review:

The staff has reviewed the proposed activity for compliance with the California Environmental Quality Act (CEQA) and has determined that the activity is not a "Project" as defined under Section 15378 of the State CEQA guidelines because the proposed activity consists of a governmental fiscal/administrative activity which does not result in a physical change in the environment; therefore, pursuant to Section 15060(c)(3) of the State CEQA Guidelines, the activity is not subject to CEQA. Thus, no environmental review is required.

### Background

The City is required to prepare and audit the financial statements for all financial transactions of all funds of the City on an annual basis. The audited financial statements are prepared to communicate the financial health of the City with those charged with governance, state/federal oversight agencies, investors, and the general public.

The Government Finance Officers Association (GFOA) is an organization that was established to assist in the professional management of governments by developing and identifying financial policies and best practices through education, training, facilitation

of member leadership, and networking. The objectives of the GFOA are to offer expert knowledge, education, training, leadership development, strategic use of technology, and raise public awareness of sound financial policy and practice. They do this by being a leading source of information in public financial management from research, practice and policy development, and information distribution. They improve the expertise and professionalism of financial managers and leaders and provide recognition for their achievements.

GFOA released a publication on financial reporting best practices where it states that financial reporting should be issued **within six months of the fiscal year-end** in order for the information to be considered timely and useful by readers to make informed decisions. A substantial City accounting software upgrade and a glitch in the auditor's auditing system played a key role in the delayed issuance of the audits.

In addition to the GFOA's best practices for timely financial reporting's, the Governmental Accounting Standards Board (GASB) establishes accounting and financial reporting standards for states and local governments. The Governmental Accounting Standards Board (GASB) states that, "Financial reporting helps fulfill the government's duty to be publicly accountable. Financial reporting also helps to satisfy the needs of users who have limited authority, ability, or resources to obtain information and who therefore rely on the reports as an important source of information. For that purpose, financial reporting objectives should consider the needs of users and the decisions they make."

### **Audit Opinions**

Auditors have the option of choosing among four different types of auditor opinion reports. An auditor opinion report is a letter that auditors attach to the statutory audit report that reflects their opinion of the audit. The [four types of auditor opinions](#) are:

**Unmodified** – the opinion that is expressed when the auditor concludes that the financial statements are presented fairly, in all material respects, in accordance with the applicable financial reporting framework.

**Qualified** – the opinion that is expressed when the auditor either (a) having obtained sufficient appropriate audit evidence, concludes that misstatements, individually or in the aggregate, are material but not pervasive to the financial statements; or (b) is unable to obtain sufficient appropriate audit evidence on which to base the opinion, but concludes that the possible effects on the financial statements of undetected misstatements, if any, could be material but not pervasive.

**Adverse** – the opinion that is expressed when the auditor, having obtained sufficient appropriate audit evidence, concludes that misstatements, individually or in the aggregate, are both material and pervasive to the financial statements.

**Disclaimer** – the opinion that is expressed when the auditor is unable to obtain sufficient appropriate audit evidence on which to base the opinion, and the auditor concludes

that the possible effects on the financial statements of undetected misstatements, if any, could be both material and pervasive.

The type of opinion that all local auditees should strive to achieve is an **unmodified opinion (clean opinion)**

### **Discussion**

The City of Wasco's Financial Statements (Attachment 1) have been audited by the independent certified public accounting firm of Badawi and Associates. The goal of the independent audit was to provide reasonable assurance that the financial statements of the City of Wasco for the fiscal year ended June 30, 2023, are free of material misstatements. The audit involved examining, on a test basis, the evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and estimates made by management, and evaluating the overall presentation of financial statements.

The independent auditors concluded, based upon the audit, that there was a reasonable basis for rendering an **unmodified opinion** that the City of Wasco's financial statements for the fiscal year ended June 30, 2023, are fairly presented in conformity with generally accepted accounting principles ("GAAP").

Badawi and Associates have completed the Audited Financial Statements and Supplemental Information for the City of Wasco for the year ended June 30, 2023. Badawi and Associates have issued the following audit opinion:

"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 of Wasco, California, as of June 30, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America."

The City of Wasco Measure X Financial Statements (attachment 2) have been audited by Badawi and Associates and the auditors also issued an unmodified (clean) opinion on these financial statements.

Staff was recently awarded the Annual Comprehensive Financial Report (ACFR). The last time the city received this coveted award was in 2012.

An Annual Comprehensive Financial Report is a set of financial statements for a state, municipality, or other governmental entity that comply with the accounting requirements established by the Governmental Accounting Standards Board (GASB). It must be audited by an independent auditor using generally accepted government auditing standards.

The Annual Comprehensive Financial Report consists of three sections: Introductory, Financial, and Statistical.



The Introductory section orients and guides the reader through the report. The Financial section presents the entity's basic financial statements as well as notes to the statements and the independent auditors' report. The Statistical section provides additional financial and statistical data, including data about financial trends that may better inform the reader about the government's activities. The statistical section is divided into five categories:

- Financial Trends Information.
- Revenue Capacity Information.
- Debt Capacity Information.
- Demographic and Economic Information.
- Operating Information.

**Fiscal Impact:**

None

**Attachments:**

1. City of Wasco Financial Statements for the year ended June 30, 2023.
2. City of Wasco Measure X Financial Statements for the year ended June 30, 2023.



Fiscal Year

2022-2023

# Annual Comprehensive Financial Report



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The completion of this ACFR could not have been accomplished without the skill, dedication, and professionalism of the Finance Department  
- Monique Vasquez, Katheryn Virrey, Nellie Garcia, Rosalva Reyes, Gloria Ortiz, Karen Barba, Erik Valdivia and Luis Campos. Their contributions and work have been invaluable over the many long hours required to plan, prepare, and facilitate an effective ACFR.

---

*Thank You!*

**City Manager**

M. Scott Hurlbert

**Finance Director**

Isarel Perez-Hernandez

**Cover and Photos Credit**

Neomi L. Perez  
Communications & Marketing Specialist

**City of Wasco**  
**Annual Comprehensive Financial Report**  
**For the year ended June 30, 2023**  
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January XX, 2024

Honorable Mayor, Members of the City Council, and Citizens of the City of Wasco, California

**LETTER OF TRANSMITTAL**

**FISCAL YEAR 2022-2023 ANNUAL COMPREHENSIVE FINANCIAL REPORT**

It is a pleasure to present the fiscal year 2022-2023 Annual Comprehensive Financial Report (ACFR) for the City of Wasco. These financial statements have been prepared in accordance with U.S. generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards. Responsibility for the accuracy of the data, the completeness and reliability of the presentation, including all disclosures, rest with the City management.

State law requires that every general-purpose local government publish within nine months of the close of the fiscal year a complete set of audited financial statements. This report is published to fulfill that requirement for the fiscal year ended June 30, 2023.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal controls that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free from any material misstatements.

Badawi and Associates, Certified Public Accountants have audited the financial statements and issued an unqualified ("clean") opinion on the City of Wasco's financial statements for the year ended June 30, 2023. The independent auditors' report is located at the front of the financial section of this report.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview and analysis of the basic financial statements. The MD&A complement this letter of transmittal and should be read in conjunction with this transmittal.

**Organization of the Annual Comprehensive Financial Report**

The report is presented in three sections: introductory, financial and statistical.

Section One – The *introductory* section includes this transmittal letter and other information to familiarize the reader with the City, including a directory of officials, the City's mission statement and organizational values, and charts.



Section Two – The *financial* section consists of six parts: 1) the independent auditors’ report; 2) Management’s discussion and analysis (MD&A); 3) the basic financial statements including the government-wide financial statements; 4) fund financial statements; 5) notes to the financial statements; and 6) required supplementary information.

Section Three – The *statistical* section includes selected unaudited financial and demographic information, generally presented on a multi-year basis. This information includes financial trends, revenue trends, debt capacity, demographics, and economic and operating information.

### **Profile of the Government**

The City of Wasco was incorporated in 1945, and is located 30 miles north west from Bakersfield, the largest city in Kern County. The City of Wasco lies in the heart of the most diversified agricultural region in the world with an array of agriculture products such as almonds, pistachios, cotton, carrots, and roses. The City is centrally located between two major freeways within the State of California, Highway 99 (SR99), nine (9) miles to the east, and Interstate 5 (I-5) seventeen (17) miles to the west. The City of Wasco currently occupies a land area of 9.7 square miles and serves a population of 26,622 of which includes approximately 3,500 prison inmates housed at the Wasco State Prison. The City of Wasco relies on taxes from various sources and agencies; such as, property tax, motor vehicle-in-lieu and franchise tax. The City is empowered by State statute to extend its corporate limits by annexation, which occurs periodically when deemed appropriate by the governing council.

The City of Wasco operates under the Council-Manager form of government. Policymaking and legislative authority are vested in a governing Council consisting of the Mayor and four other Members, all elected on a non-partisan basis. The Council appoints the government’s attorney and City Manager, who in turn appoint the heads of various departments. Council Members serve four-year overlapping terms, with three Council Members elected every two years and two Council Members elected during the alternate two years. The Council selects one of its Members to serve as Mayor each year.

The City of Wasco provides a full range of services, including, but not limited to, construction and maintenance of streets and roads, and other infrastructure, as well as animal control, code enforcement, building inspection and planning. The City provides public safety by contracts with the Kern County Sheriff Department for police services and with the Kern County Fire Department for fire protection services. Certain services are provided through legally separate enterprise funds, such as water, wastewater, and sanitation, which functions, in essence, as a department of the City of Wasco and therefore has been included as an integral part of the City of Wasco’s financial statements.

Blended component units are legally separate entities for which the primary government is financially accountable. Blended component units, although legally separate entities, are in substance, part of the primary government. Accordingly, the Successor Agency to the former Wasco Redevelopment Agency for the Low and Moderate Housing Fund is reported in the funds of the City’s financial statements.

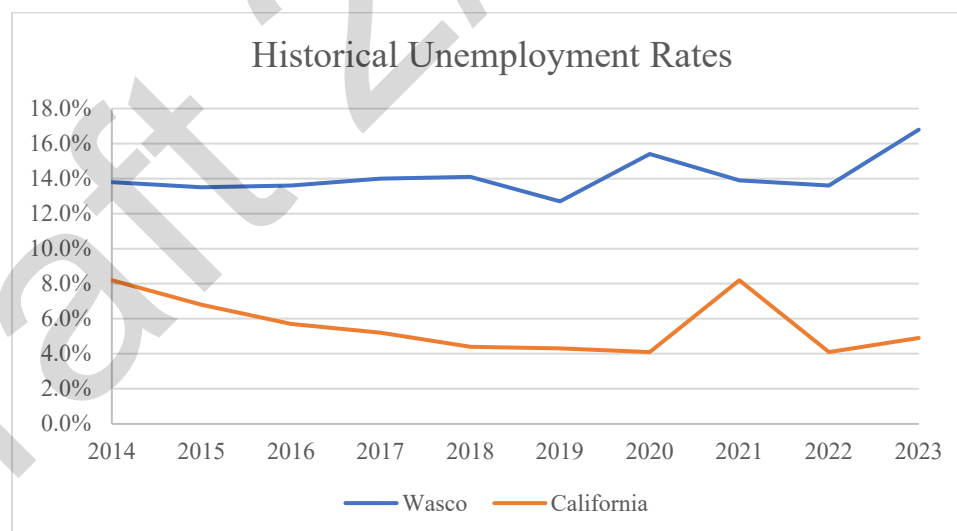
The former Wasco Redevelopment Agency was previously included within the reporting entity of the City as a blended component unit, since the governing board of the City also served as the governing board of the Redevelopment Agency. On December 29, 2011, the California Supreme Court upheld Assembly Bill X 1 26, that required the dissolution of all redevelopment agencies in the State of California. As a result of the Court's decision, the City of Wasco elected to serve in a fiduciary role as the "Successor Agency" for the Redevelopment Agency. Therefore, as of June 30, 2022, the financial statement of the non-housing component of the former redevelopment agency are reported separately as a fiduciary fund. The City of Wasco is also financially accountable for the legally separate Wasco Public Financing Authority, established in 1989 by a joint powers agreement. Additional information on both of these legally separate entities can be found in the notes to the financial statements (See Note 1).

The Council is required to adopt a final budget no later than the close of the prior fiscal year. This annual budget serves as the foundation for the City of Wasco's financial planning and control. The budget is prepared by fund, function (e.g., general fund), and department (e.g., police). The City Manager may transfer resources within a department and between departments according to the legal levels of budgetary control defined within the City's adopted Budget Resolution.

### Local economy

Major industries located within the City's boundaries or in close proximity include agricultural production and processing, logistical, warehousing and distribution centers. The State also has a significant economic presence thanks in part to the Wasco State Prison, that provides employment for more than 1,100 correctional guards and staff.

Because of the City's location within the region and heavy reliance on seasonal agricultural jobs, unemployment has historically been relatively high, compared with California as a whole.



The City of Wasco's economy is based primarily on agriculture production and related industries. The farm land surrounding the City of Wasco supports thousands of acres of diversified crops, such as roses, potatoes, corn, almonds, alfalfa, sweet potatoes, carrots, melons, oranges, and a variety of other fruits and vegetables. Wasco is also home to a substantial portion of the nation's

rose production and is universally known as the “Rose Capital of the Nation”. Every year, thousands of visitors come to the Wasco Rose Festival, held in September, to view the hundreds of acres of roses in radiant bloom.

### **Long-term financial planning**

The City of Wasco, like all cities in California, is experiencing economic recovery from the pandemic, however significant challenges to fiscal health remain. Concerns remain about rising inflation and its impacts on City costs. In addition, there are potential impacts of drought on the local agricultural economy, proposed ban on oil and related regional economic impacts, and the potential impact of prison closures both in terms of regional employment and criminal justice/public safety costs associated with release and reduced sentences of incarcerated inmates.

The City faces these challenges with some key strengths, namely:

- “Clean” (unqualified) audited financial statements. The City has a long history of receiving clean audits.
- No unfunded retiree health care obligations. This is a significant fiscal health factor for the City. To put the potential impact of unfunded retiree health costs in perspective compared with other agencies, the State of California’s unfunded retiree health care liabilities are larger than its unfunded pension obligations.
- No General Fund debt obligations.
- Strong General Fund reserves. The General Fund has an unassigned fund balance equal to 149% of the operating budget at June 30, 2023.
- Long-standing tradition of responsible financial management and prudent stewardship of community assets. This core value will serve the City well in meeting the challenges ahead in a fiscally responsible way that preserves essential services.

### **Relevant financial policies and practices**

Any excess cash beyond working capital is invested in the State Treasurer’s investment Pool – Local Agency Investment Fund (LAIF), the Central San Joaquin Valley Risk Management Authority (CSJVRMA) and/or CalTrust. These are considered to be very liquid investment pools and funds can be obtained on demand.

It is the City of Wasco’s policy that “one time” resource inflows not be used for ongoing operating purposes. Accordingly, the City Council considers and approves individual projects for the use of “one time” inflow funds.

### **Major initiatives**

The 2022-23 budget included approximately \$18.5 million in capital projects, with an emphasis on continuing the street rehabilitation activities, completion of new well construction to mitigate 1, 2, 3 – TCP and improvement of City facilities and assets. The Central Avenue neighborhood park and road rehabilitation on Poplar Avenue are two specific projects. The capital budget also includes the replacement of several aging fleet vehicles, including new zero emission buses.

## **Award and Acknowledgements**

The Government Finance Officers Association of the United States and Canada (GFOA) has a Certificate of Achievement for Excellence in Financial Reporting. In order to be awarded this prestigious Certificate, a government must publish an easily readable and efficiently organized ACFR. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

The Certificate of Achievement is valid for a period of one year only. We believe that the accompanying ACFR meets the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility.

We would like to thank the City Council of the City of Wasco, the City Manager and the Executive Team for their continued support in the pursuit of excellence in financial reporting and for maintaining the highest level of professional standards. The preparation of this document was made possible by the dedicated service of the entire staff of the Finance Department, the Administrative staff and the City's independent auditors for their professional assistance.

Respectfully submitted,

Scott Hurlbert, City Manager

Isarel Perez-Hernandez, Finance Director

# CITY OF WASCO

## FISCAL YEAR 2022-2023

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VINCENT MARTINEZ  
Mayor

ALEX GARCIA  
Mayor Pro Tem

GILBERTO REYNA  
Council Member

VALENTIN MEDINA  
Council Member

EDUARDO SALDANA  
Council Member

MARIA MARTINEZ  
City Clerk

LAMAR RODRIGUEZ  
City Treasurer



---

M. SCOTT HURLBERT  
City Manager

MARIA LARA  
Assistant City Manager

LUIS VILLA  
Public Works Director

ISAREL PEREZ-HERNANDEZ  
Finance Director

KERI COBB  
Planning and Community  
Development Director

---

CITY HALL  
746 8<sup>TH</sup> STREET  
WASCO, CA 93280  
(661) 758-7214





**Alex Garcia**  
Mayor Pro Tem - District 5



**Gilberto Reyna**  
Council Member- District 1



**Valentin Medina**  
Council Member - District 3

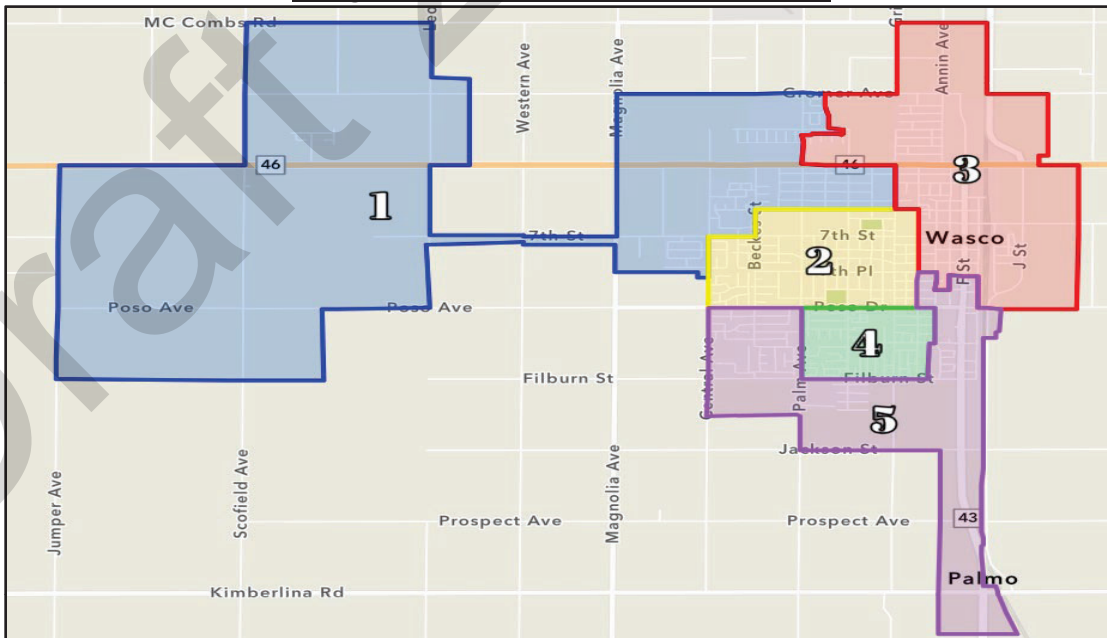


**Eduardo Saldana**  
Council Member - District 4



**Vincent R. Martinez**  
Mayor - District 2

## City of Wasco District Map



For more information visit, [www.cityofwasco.org/236/District-Elections](http://www.cityofwasco.org/236/District-Elections)

## COUNCIL GOALS

The Budget process began with Council goal-setting in April 2022. Along with an assessment of departmental strengths, weakness, opportunities and strengths, the Council set top goals for 2022-23 organized into six major categories:



### **Enhance Financial Stability and Sustainability**

Continue the tradition of prudent budgeting and responsible use of public funds for the short-term and long-term, strategic well-being of the community.



### **Enhance and Modernize City Facilities.**

Seek funding and opportunities to update all City Buildings and facilities to support community services growth and to provide a safe and efficient work environment for City employees.



### **Improve and Maintain City Infrastructure**

Implement a systematic program of repair, maintenance and replacement of vital City roads, pipelines, and facilities to ensure consistent availability of utilities and services.



### **Implement Strategic Economic Development**

Research and execute business development and recruitment activities to build the City's employment and financial base.



### **Enhance Employee Development and Retention**

Encourage on-going job skill development and career opportunities for all City employees through competitive compensation, formal training, departmental cross-training and adoption of best practices.

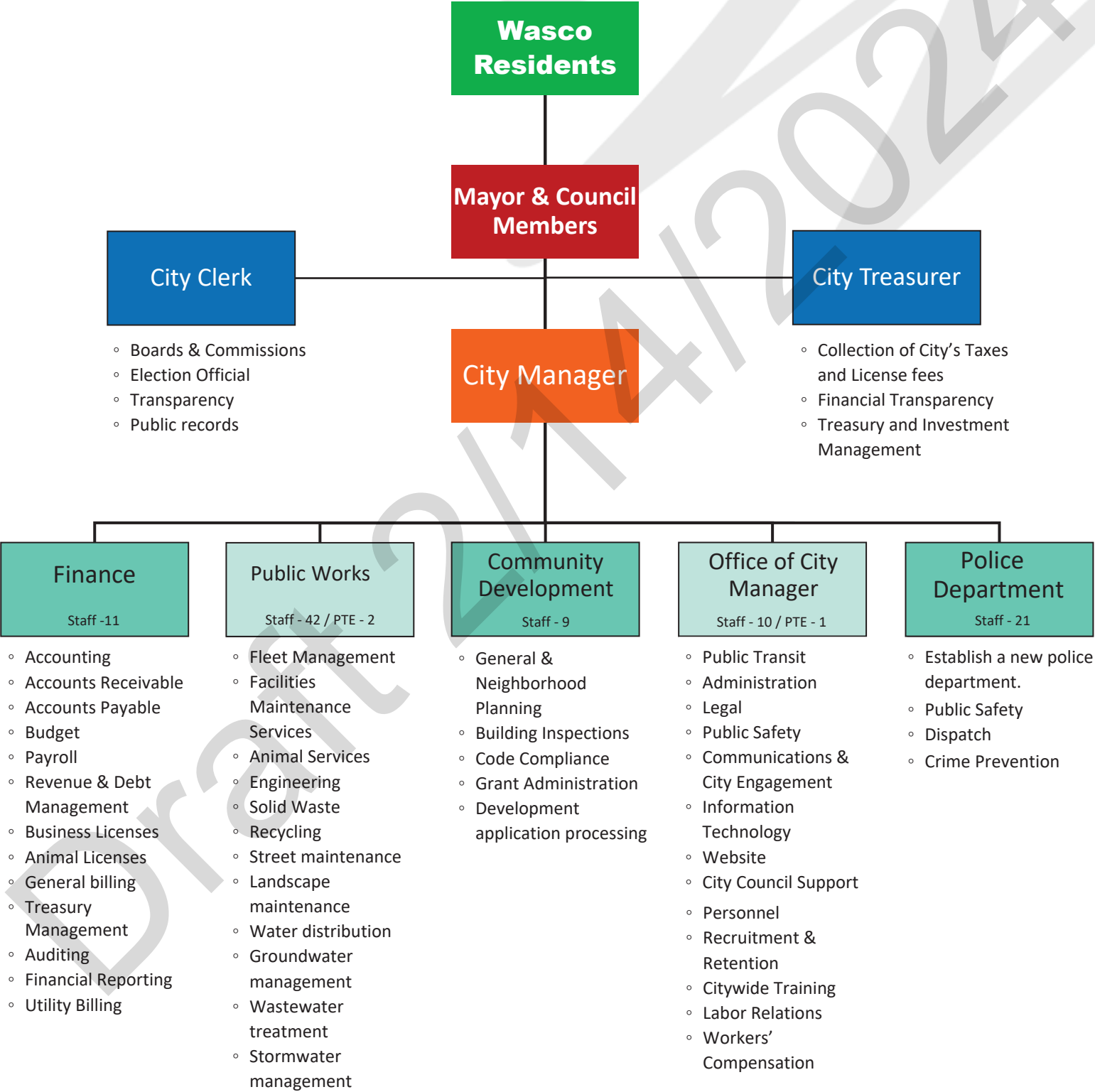


### **Define and Prioritize Community Building Initiatives.**

Work closely with our residents, business owners, schools, other governmental districts, faith-based organizations and service groups to promote a united community with common vision and goals.

The commitment to these goals is reflected throughout the Budget, most notably in the Capital Improvement Program in addressing sustainable infrastructure. However, the operating programs also address these issues, as outlined in the objectives and significant operating cost changes in each of Departments/Divisions.

# Citywide Organization





## CITY OF WASCO

### MISSION STATEMENT

*"We are committed to a purpose greater than ourselves. What we do to make a positive difference and leaves a proud legacy. We serve together through these values."*

### VISION STATEMENT

*"The City of Wasco vision is to provide its citizens and business community effective municipal services while maintaining a historical sense of community values.."*

#### Trust

*We build trust by providing excellent service, honoring it through accountability and effective communication.*

#### Respect

*We act with kindness and empathy; embracing diversity and inclusion.*

#### Integrity

*We are honest, ethical and do the right things for the right reasons.*

#### Teamwork

*We are a caring workplace made up of a team working towards a shared purpose. We collaborate and support each other.*

#### Ownership

*This is our City, we are invested and dedicated to its continuous success. We take pride in all we do.*

#### Innovation

*We are progressive thinkers who embrace the challenge of continuous improvement.*





Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

**City of Wasco  
California**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

June 30, 2022

*Christopher P. Morill*

Executive Director/CEO



## INDEPENDENT AUDITORS' REPORT

To the Honorable Mayor and Members of the City Council  
of the City of Wasco  
Wasco, 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 Wasco, California (City) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of June 30, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Wasco 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.

#### *Responsibility of Management's for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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 Responsibility 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 GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements

In performing an audit in accordance with GAAS, 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 pension required supplementary information on pages 5-21 and 85-96, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. 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.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual nonmajor fund financial statements, budgetary comparison schedules on pages 99-123 are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements, and the budgetary comparison schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 combining and individual nonmajor fund financial statements, and the budgetary comparison schedules on pages 99-123 are 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. The other information comprises the introductory and statistical section but does not include the financial statements and our auditor's report thereon. Our opinions on the 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 financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the 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 February 13, 2024, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 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.

Badawi & Associates, CPAs  
Berkeley, California  
February 13, 2024



## CITY OF WASCO

### MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the City of Wasco (City), we offer readers this discussion and analysis of the City's financial performance for the fiscal year ended June 30, 2023. The accuracy of data presented and the completeness and fairness of the presentations, including all disclosures in this report, are the responsibility of the City. The report has been prepared in accordance with U.S. Generally Accepted Accounting Principles (GAAP) as promulgated by the Government Accounting Standards Board (GASB). Readers are encouraged to consider information presented here in conjunction with additional information, which can be found in the introductory section of this report, and with the City's financial statements and notes, which follow this discussion.

#### Overview of the Financial Statements

The discussion and incorporated analysis in this document are intended to serve as an introduction to the City's basic financial statements, which include the following components: (1) government-wide financial statements, (2) fund financial statements and (3) notes to financial statements. This report also contains required supplementary information (RSI) as well as other supplemental financial information.

**Government-wide Financial Statements.** This set of statements is designed to provide readers with a broad overview of the City's finances, in a manner similar to private-sector business reporting.

The *Statement of Net Position* presents financial information on all the City's assets/deferred outflows of sources and liabilities/deferred inflows of sources, with the difference reported as net position. In the private sector, it is similar to a balance sheet.

Over time, increases or decreases in net financial position may serve as a useful indicator of whether the financial position of the City is improving or declining. In conformance with GASB Statement No 68 (GASB 68), the Statement of Net Position reported for the fiscal year considers the City's long-term pension liabilities, effectively decreasing the City's net financial position.

The *Statement of Activities* presents changes in the government's net position during the most recent fiscal year. All changes in net position are reported during the period when the underlying events giving rise to the change occur, regardless of the timing of the related cash flow. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods such as revenue pertaining to uncollected taxes.

The City's government-wide financial statements distinguish the functions of the City that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from functions that are intended to recover all or a significant portion of their cost through user fees or that are required by grantor agencies or City policies to be accounted for in this fashion (*business-type activities*).

The governmental activities include: (1) general government, (2) public safety, (3) public works, and (4) community development. The business-type activities (*proprietary fund type*) of the City



include: (1) water reclamation and sewer, (2) water utility, (3) refuse collection and disposal, (4) public transportation and (5) CNG fueling station.

As required by GAAP, these financial statements present the City (the primary government) and its component units (entities for which the government is considered to be financially accountable). Blended component units, although legally separate entities, are in substance, part of the government's operations and data from these units are combined with data of the primary government.

**Pension Obligation.** Pursuant to GASB 68, Accounting and Financial Reporting for Pensions, the City reports on the unfunded pension liability on the full accrual basis of accounting in the government-wide financial statements. The reports also include note disclosure requirements and supplementary schedules as required. The measurement date for fiscal year 2022-23 pension liabilities is as of the fiscal year ended June 30, 2022, which reflects a one-year lag. Activity (i.e., contributions made by the City) occurring during fiscal year 2022-23 are reported as deferred outflows of resources in accordance with GASB Statement No. 71.

**Fund Financial Statements.** A fund is a grouping of related accounts that is 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 requirements. All of the funds of the City can be divided into three categories: (1) governmental funds, (2) proprietary funds, and (3) fiduciary funds. Fund financial statements focus on individual parts of the City's government by reporting the City's operations in more detail than the government-wide statements.

**Governmental Funds.** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information reflects financial resources available in the near future to finance the City's programs.

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 financial decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains twenty-two (22) individual governmental funds organized according to their purpose (general or special revenue). Information is presented in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures and changes in fund balances. The General Fund and eight special revenue funds are considered major funds. The major funds consist of the General Fund, TDA Grant Fund, CDBG RLA Fund, the CalHOME Reuse Fund, the 2005 HCD Fund, the RDA Low and Moderate Income Housing Fund, Park

Impact Fund, ARPA Grant and new this year, the California High Speed Rail Grant Fund. Data from the non-major governmental funds are combined into one aggregated presentation. Individual fund data for each of the non-major governmental funds is provided in the form of combining statements in the supplementary information section in this report.

The City adopts an annual appropriated budget for all major funds. A budgetary comparison statement has been provided as required supplementary information to demonstrate compliance with the budget.

Budgetary information for non-major governmental funds with annual budgets has been provided with the fund financial statements in the supplementary information section in this report.

*Proprietary Funds.* Proprietary funds are generally used to account for services for which the City charges customers; either outside customers or internal units/divisions of the City. Proprietary funds provide the same type of information as shown in the government-wide financial statements, only in more detail. The only type of proprietary fund the City maintains is enterprise funds. The Water Reclamation and Sewer, Water Utility, Refuse Collection and Disposal, Public Transportation, and Compressed Natural Gas (CNG) Fueling Station Funds are presented as business-type activities in the government-wide financial statements.

*Fiduciary Funds.* Custodial funds are the only type of fiduciary funds maintained by the City. These are used to account for resources held for the benefit of parties outside the primary government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City's own programs. An example of a custodial funds held in trust of another entity to be utilized for a specific purpose. A specific example is RDA Successor Agency Private Purpose Trust Fund, which is restricted for the sole purpose of payment of items on an approved Recognized Payment Obligation Schedule.

The accounting used for fiduciary funds is much like that used for proprietary funds. The Custodial Funds are presented with the fund financial statements in the supplementary information section.

*Notes to the Financial Statements.* The notes provide additional information that is essential to the full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found beginning on page 53 of this report.

*Required Supplementary Information.* In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information including budgetary comparison schedules for the major and non-major funds.

## Financial Highlights

- Total assets of the City of Wasco exceeded its liabilities as of June 30, 2023 by \$122.2 million. Of this amount, \$45.6 million represents unrestricted funds which may be used to meet the government's ongoing obligations for citizens.
- The City's total net position increased by \$8.8 million or 7.8 percent over the course of the current fiscal year. The net position for governmental activities increased 12.3 percent, while the net position for business-type activities increased 2.2 percent.
- Total sales tax revenues decreased by nearly \$172,000 or 3.1 percent from the prior fiscal year. This is due in large part due in large part to a change in consumer habits as inflation erodes purchasing power. Property taxes also decreased by almost \$171,000 or 14.8 percent from the prior fiscal year due to factors such as a decline in property values, and changes in assessment methods.
- As of the end of the fiscal year, the General Fund had an ending fund balance of \$26.4 million, an increase of \$5.5 million from the prior year. Increased revenues from state allocations of gas and motor vehicle taxes, as well as improved investment returns contributed to the overall increase in fund balance.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

### Net Position

Our analysis focuses on the net position (Table 1) and changes in net position (Table 2) for the City's governmental and business-type activities.

The City's net position is made up of three components and consists of: invested in capital, net of related debt; restricted and unrestricted net position. Restricted net position is subject to constraints that are either externally imposed by outside agencies, for example banks or grant agencies, or imposed by law through constitutional provision or enabling legislation. Unrestricted net position are resources available to meet the City's ongoing obligations for citizens and creditors. The capital assets reflected within Table 1 are stated net of accumulated depreciation.

As noted earlier, the net position of the government may serve over time as a useful indicator of a government's financial position. In the case of the City of Wasco, combined net position for the fiscal year ended June 30, 2023 totaled \$122.2 million, an increase of \$8.9 million from June 30, 2022.

Table 1						
CONDENSED STATEMENT OF NET POSITION						
	Governmental Activities		Business-Type Activities		Total	
	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22
Cash and investments	\$ 38,033,195	\$ 30,748,703	\$ 23,419,287	\$ 22,202,215	\$ 61,452,482	\$ 52,950,918
Receivables, net	2,277,265	1,450,489	1,811,440	1,591,736	4,088,705	3,042,225
Internal balances	543,227	(563,649)	(543,227)	563,649	-	-
Noncurrent assets	38,737,877	37,784,702	29,806,188	29,327,895	68,544,065	67,112,597
Total assets	79,591,564	69,420,245	54,493,688	53,685,495	134,085,252	123,105,740
Total Deferred Outflows of Resources	1,906,100	959,616	2,100,243	1,040,001	4,006,343	1,999,617
Current liabilities	7,103,086	4,450,676	659,954	739,875	7,763,040	5,190,551
Noncurrent liabilities	3,710,859	1,657,928	4,051,382	1,795,434	7,762,241	3,453,362
Total liabilities	10,813,945	6,108,604	4,711,336	2,535,309	15,525,281	8,643,913
Total Deferred Inflows of Resources	175,639	1,476,663	193,530	1,600,360	369,169	3,077,023
Net position:						
Net investment in capital assets	33,769,663	32,681,455	29,806,188	29,327,895	63,575,851	62,009,350
Restricted	11,289,459	10,348,764	1,735,824	1,735,824	13,025,283	12,084,588
Unrestricted	25,448,958	19,764,375	20,147,053	19,526,108	45,596,011	39,290,483
Total Net Position	\$ 70,508,080	\$ 62,794,594	\$ 51,689,065	\$ 50,589,827	\$ 122,197,145	\$ 113,384,421

The largest single component of the City's net position, \$63.6 million, is investments in capital assets (e.g., land, buildings, improvements, equipment, infrastructure and construction in progress) less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Restricted net position is calculated by reducing the carrying value of restricted assets by amounts repayable from those assets, excluding capital-related debt. The restricted net position represents resources subject to restrictions imposed either by external creditors or imposed by law through constitutional provisions or enabling legislation. During the year, total restricted net position increased by \$940,695, all of which is attributable to governmental activities. This was primarily due to unspent Gas Tax revenues and traffic impact fees, which are restricted for streets and transportation uses.

At the end of the current fiscal year, the City has a positive balance in all three categories of net position, both for the government as a whole, as well as for the separate governmental and business-type activities.

### Change in Net Position

The analysis below focuses on the change in net position (Table 2) of the City's governmental and business-type activities

Table 2						
SUMMARY OF CHANGES IN NET POSITION						
	Governmental Activities		Business-Type Activities		Total	
	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22
<b>Revenues:</b>						
Program revenues:						
Charges for services	\$ 1,916,127	\$ 1,457,217	\$ 9,950,159	\$ 9,846,533	\$ 11,866,286	\$ 11,303,750
Operating grants and contributions	838,358	293,302	282,014	93,317	1,120,372	386,619
Capital grants and contributions	1,899,875	1,949,432	60,546	444,233	1,960,421	2,393,665
General revenues:						
Property tax	979,778	1,150,633	-	-	979,778	1,150,633
Sales tax	5,351,745	5,523,630	-	-	5,351,745	5,523,630
Franchise tax	533,757	400,756	-	-	533,757	400,756
State allocation of gas tax	1,245,432	1,108,116	-	-	1,245,432	1,108,116
Other taxes	260,725	304,031	-	-	260,725	304,031
Motor vehicle in-lieu tax	3,580,314	3,335,911	-	-	3,580,314	3,335,911
Investment earnings	763,191	(540,589)	258,995	96,853	1,022,186	(443,736)
Miscellaneous and other	696,806	458,510	25,545	-	722,351	458,510
Total revenues	18,066,108	15,440,949	10,577,259	10,480,936	28,643,367	25,921,885
<b>Program expenses:</b>						
General government	149,113	180,649	-	-	149,113	180,649
Public safety	5,805,400	5,528,345	-	-	5,805,400	5,528,345
Public works	2,172,220	2,219,035	-	-	2,172,220	2,219,035
Community development	1,841,984	1,345,290	-	-	1,841,984	1,345,290
Water reclamation and sewer	-	-	2,471,925	2,188,738	2,471,925	2,188,738
Water utility	-	-	3,373,312	2,788,270	3,373,312	2,788,270
Refuse collection and disposal	-	-	3,267,729	3,022,144	3,267,729	3,022,144
Public transportation	-	-	606,859	349,447	606,859	349,447
CNG fueling station	-	-	142,101	161,406	142,101	161,406
Total expenses	9,968,717	9,273,319	9,861,926	8,510,005	19,830,643	17,783,324
Increase (decrease) in net position before transfers	8,097,391	6,167,630	715,333	1,970,931	8,812,724	8,138,561
Transfers	(383,905)	(100,143)	383,905	100,143	-	-
Change in net position	7,713,486	6,067,487	1,099,238	2,071,074	8,812,724	8,138,561
Net position - beginning of year	62,794,594	56,727,107	50,589,827	48,518,753	113,384,421	105,245,860
Net position - end of year	\$ 70,508,080	\$ 62,794,594	\$ 51,689,065	\$ 50,589,827	\$ 122,197,145	\$ 113,384,421

### Governmental Activities:

The City's ending net position for governmental activities increased by \$7.7 million or 12.3 percent in 2022-23. This accounted for 86.2 percent of the total government-wide increase in net position and reflects that governmental activities represent 57.6 percent of the government-wide net position. Total revenues increased by \$2.6 million or 17 percent from the prior year and total expenses increased by \$695,398 or 7.5%. Some of the key elements contributing to these changes are as follows:

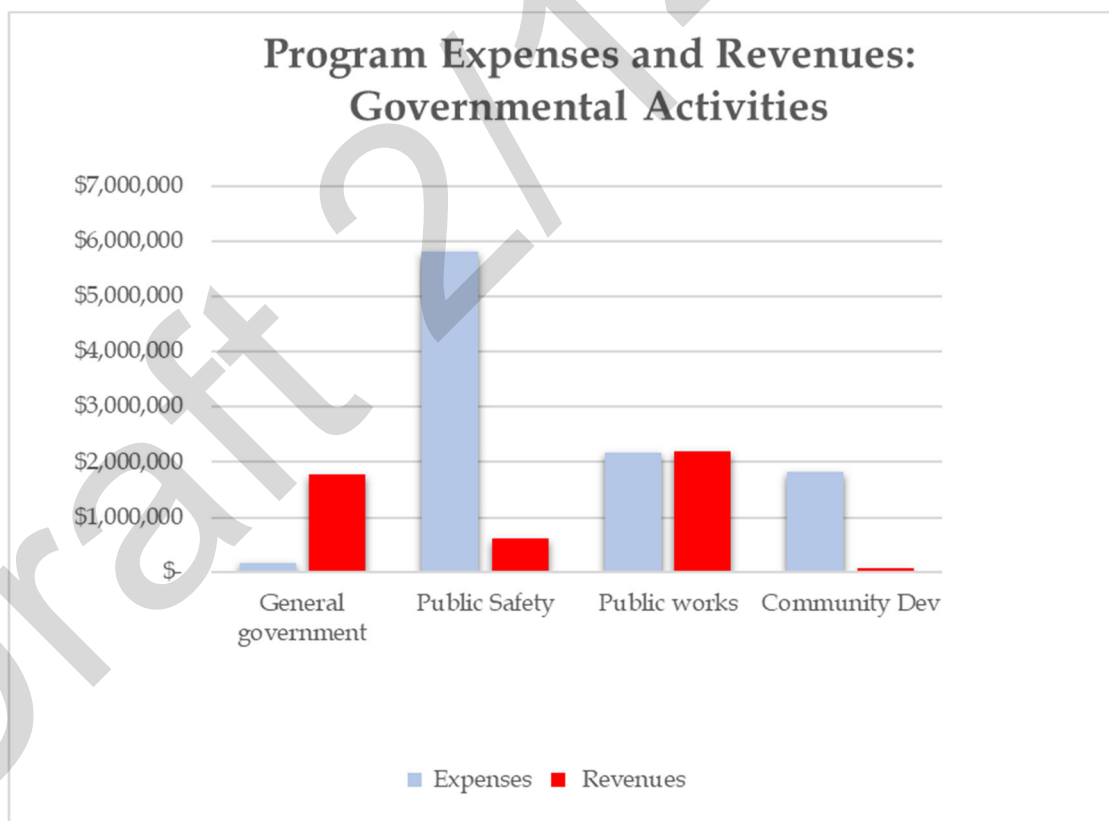
- Capital grants and contribution of \$1.9 million were recognized in the current year for the police start-up costs and the completion of a street project and operating grants were \$535,000 more than the prior year due to reimbursement from the Wasco Housing Authority for a joint project venture.
- Both sales tax and property tax revenues were reduced compared to the prior year. Total sales tax revenues decreased by nearly \$172,000 or 3.1 percent from the prior fiscal year. This is due in large part to a change in consumer habits as inflation erodes purchasing power. Property tax revenues were likewise almost \$171,000 or 14.8 percent

## Management's Discussion and Analysis

lower from the prior fiscal year due to factors such as a decline in property values, and changes in assessment methods.

- Investment earnings reflect an improved fair market value adjustment in the current year, resulting in an increase of \$1.3 million from the prior year.

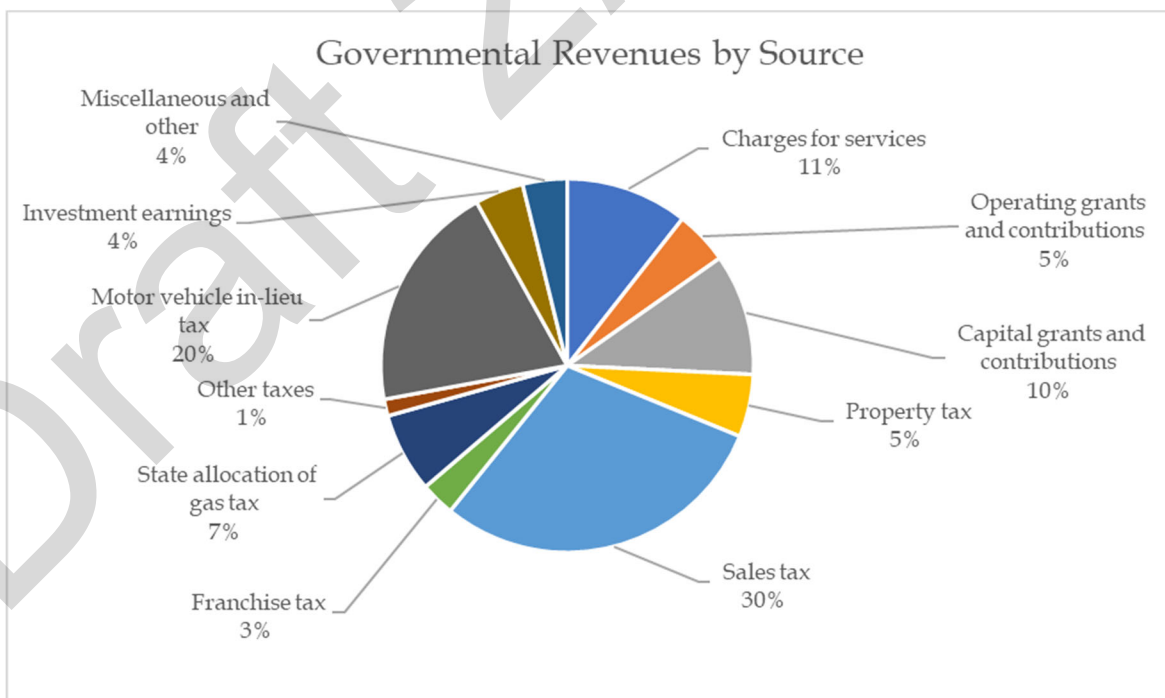
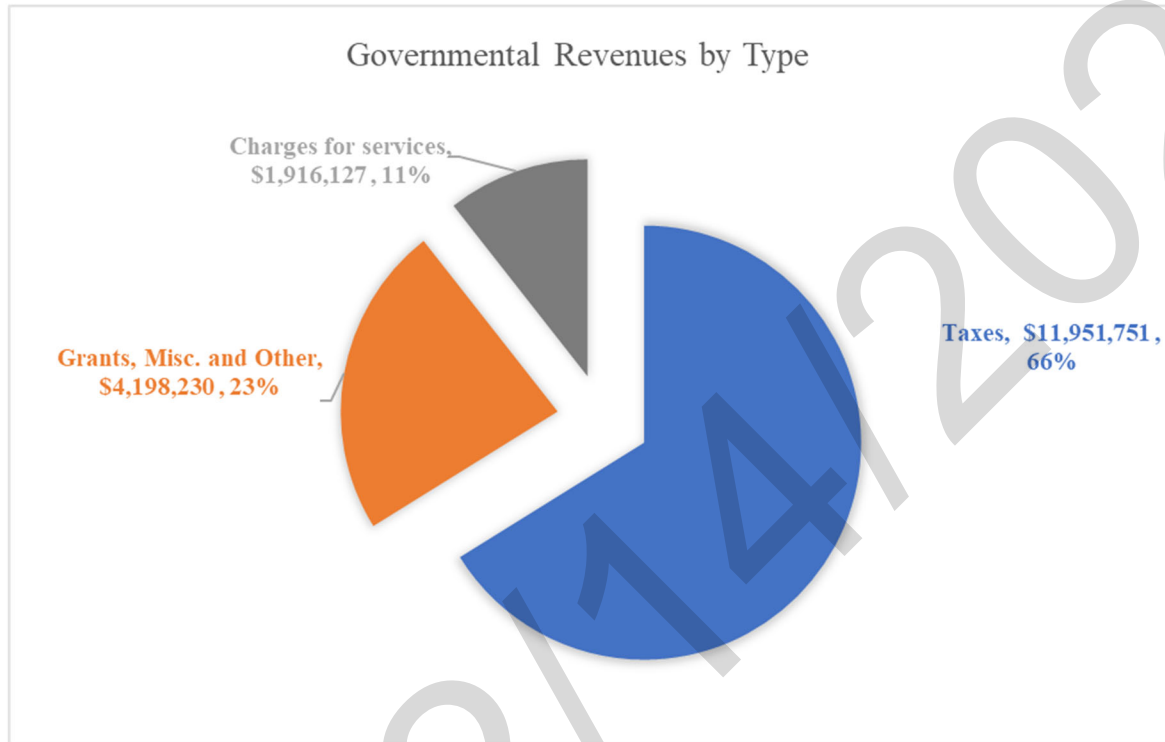
GOVERNMENTAL ACTIVITY CHANGE IN REVENUE				
Revenues	2022-23	2021-22	Inc / (Dec)	%
Charges for services	\$ 1,916,127	\$ 1,457,217	\$ 458,910	31.5%
Operating grants and contributions	838,358	293,302	545,056	185.8%
Capital grants and contributions	1,899,875	1,949,432	(49,557)	
General Revenues:			-	0.0%
Property tax	979,778	1,150,633	(170,855)	-14.8%
Sales tax	5,351,745	5,523,630	(171,885)	-3.1%
Franchise tax	533,757	400,756	133,001	33.2%
State allocation of gas tax	1,245,432	1,108,116	137,316	12.4%
Other taxes	260,725	304,031	(43,306)	-14.2%
Motor vehicle in-lieu tax	3,580,314	3,335,911	244,403	7.3%
Investment earnings	763,191	(540,589)	1,303,780	241.2%
Miscellaneous and other	696,806	458,510	238,296	52.0%
Total governmental revenues	\$ 18,066,108	\$ 15,440,949	\$ 2,625,159	17.0%





## Management's Discussion and Analysis

As shown below, the City of Wasco governmental activities are primarily funded by tax revenues, with approximately 66 percent of total revenues coming from taxes. In the current year, grants and contributions comprised 23 percent of revenues, reflecting the grant received for the new police department start up costs as well as street project reimbursements and a reimbursement from the Wasco Housing Authority.

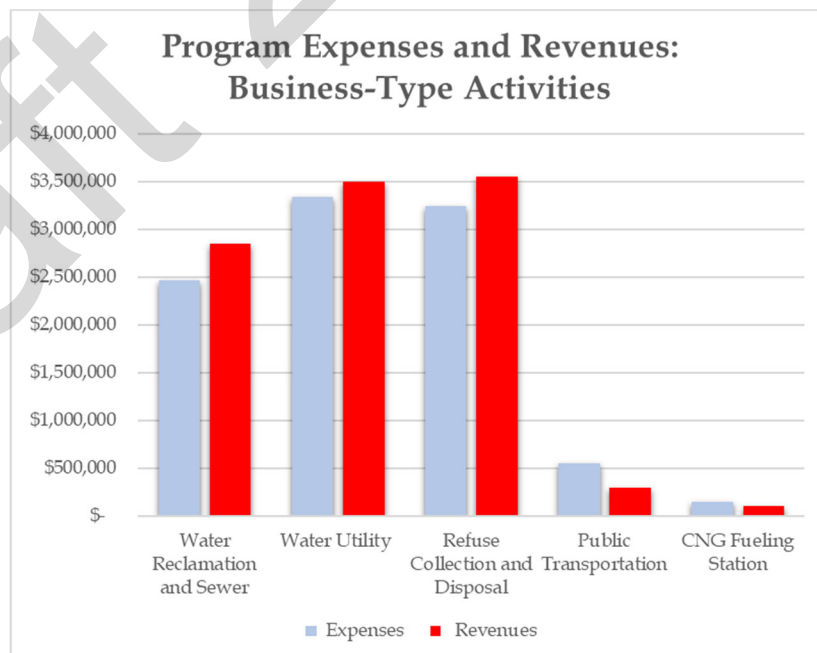


As reflected above, the four largest revenue sources in the current fiscal year are Sales tax, Motor vehicle in-lieu tax, Capital grants and contributions, and Charges for services. Sales taxes include the City's local 1% transaction tax, known as Measure X or the Enhanced City Services Measure, which was approved by voters in November 2016.

### Business-Type Activities:

The City of Wasco's business-type activities consist of Water Reclamation and Sewer, Water Utility, Refuse Collection and Disposal, Public Transportation, and CNG Fueling Station. For the fiscal year ended 2023, as reflected above in Table 2, combined business-type activities increased the City's net position \$1.1 million or 2.3 percent from the prior year. Total business-type activities contribute 42.3 percent of the total net position of the City. Some of the significant changes that occurred during the year were as follows:

- Water Utility operating expenses increased by \$546,737 or 19.6 percent because of increases in utility rates, replacement of fleet, and maintenance of water wells. transfers increased by \$294,069 or 261 percent due to a reimbursement from High Speed Rail for the replacement of a water well which was compounded by a decrease in operating revenues of \$186,239 or 5.1 percent due to State of California direct assistance for past due water bills not available in 2023 that resulted in a net change in position of just \$70,830 in FY 2022-23, as compared to an increase of \$1,056,073 the prior year.
- Public Transportation operating expenses increased by \$202,648 or 58 percent because transit fleet operated a full year while fuel rates were high as well as an increase in professional services and wages.
- Expenses rose by \$270,419 or 12.3 percent in Water Reclamation and Sewer, \$223,860 or 7.4 percent in Refuse Collection and Disposal because these funds hired vacant positions while paying for higher fuel costs and utility rates to operate a sewer treatment plant.





## FINANCIAL ANALYSIS OF THE CITY'S FUNDS

As noted earlier, the City of Wasco uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

### Governmental Funds:

The focus of the City's governmental funds is to provide information on near-term inflows, outflows and fund balances that are available for spending. Such information is useful in assessing the City's financing requirements. In particular, the unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

Table 3, on below, shows the governmental fund balances for the two fiscal years ending June 30, 2023 and June 30, 2022. Governmental funds are divided into two categories consisting of major and non-major funds. The major funds consist of the General Fund, California High Speed Rail Grant Fund, TDA Grant Fund, CDBG RLA Fund, the CalHOME Reuse Fund, the 2005 HCD Fund, the RDA Low and Moderate Income Housing Fund, the Park Impact Fund, and the ARPA Grant Fund. All other funds were classified as nonmajor funds. A major fund is any individual fund that meets the criteria of the following combined two tests: 1) the corresponding total revenues, expenses (or expenditures), assets or liabilities for all funds of that category or type (governmental funds or enterprise funds) are at least 10 percent of total aggregate for all funds and; 2) at least 5 percent of the total aggregate for all funds (governmental and enterprise funds) combined. The General Fund is always classified as a major fund, while all other funds must meet the qualifications to be a major fund.

Fiscal Year 2022-23	General	California High-Speed Rail Grant	TDA	CDBG RLA	Cal HOME Reuse	2005 HCD Fund	RDA Low Income Housing	Park Impact	ARPA Grant Fund	Nonmajor Governmental Funds	Total
Total revenues:	\$ 14,110,327	\$ 346,106	\$ -	\$ 6,523	\$ 72	\$ -	\$ -	\$ 3,673	\$ 1,211,218	\$ 2,168,146	\$ 17,846,065
Total expenditures:	10,646,447	-	220,053	-	61	-	-	-	98,018	295,100	11,259,679
Revenues over (under) Expenditures	3,463,880	346,106	(220,053)	6,523	11	-	-	3,673	1,113,200	1,873,046	6,586,386
Total other financing sources (uses)	2,014,378	(346,106)	-	-	-	-	-	-	(1,124,723)	(927,454)	(383,905)
Net change in fund balance	5,478,258	-	(220,053)	6,523	11	-	-	3,673	(11,523)	945,592	6,202,481
Fund balance - beginning	20,926,478	-	(186,358)	1,647,929	2,643,850	950,000	1,075,046	7,863	15,370	5,067,926	32,148,104
Fund balance - ending	\$ 26,404,736	\$ -	\$ (406,411)	\$ 1,654,452	\$ 2,643,861	\$ 950,000	\$ 1,075,046	\$ 11,536	\$ 3,847	\$ 6,013,518	\$ 38,350,585
Fiscal Year 2021-22	General	California High-Speed Rail Grant	TDA	CDBG RLA	Cal HOME Reuse	2005 HCD Fund	RDA Low Income Housing	Park Impact	ARPA Grant Fund	Nonmajor Governmental Funds	Total
Total revenues:	\$ 11,482,889	\$ -	\$ -	\$ -	\$ 7,717	\$ -	\$ -	\$ 140,264	\$ 1,832,174	\$ 1,791,547	\$ 15,254,591
Total expenditures:	10,441,646	-	-	8,558	148	-	-	136,443	403,355	243,239	11,233,389
Revenues over (under) Expenditures	1,041,243	-	-	(8,558)	7,569	-	-	3,821	1,428,819	1,548,308	4,021,202
Total other financing sources (uses)	2,141,823	-	(1,591)	-	45,976	-	-	-	(1,413,449)	(872,902)	(100,143)
Net change in fund balance	3,183,066	-	(1,591)	(8,558)	53,545	-	-	3,821	15,370	675,406	3,921,059
Fund balance - beginning	17,743,412	-	(184,767)	1,656,487	2,590,305	950,000	1,075,046	4,042	-	4,392,520	28,227,045
Fund balance - ending	\$ 20,926,478	\$ -	\$ (186,358)	\$ 1,647,929	\$ 2,643,850	\$ 950,000	\$ 1,075,046	\$ 7,863	\$ 15,370	\$ 5,067,926	\$ 32,148,104

As of fiscal year ended 2023, the City's governmental funds reported a combined ending fund balance of \$38.4 million, an increase of \$6.2 million from fiscal year 2022. Total governmental funds include the General Fund, which is the chief operating fund of the City, and had a fund balance of \$26.4 million as of June 30, 2023. This is an increase of nearly \$5.5 million over the prior year. This increase is due to increased intergovernmental revenues and the improved investment market, as previously discussed.

**Proprietary Funds:**

The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. On the next page (Table 4) shows proprietary funds activities and Net Position for the two fiscal years ending June 30, 2023, and June 30, 2022.

The total net position in the enterprise funds increased over the prior year by approximately \$1.1 million or 2.2 percent. Revenues remained relatively unchanged. However, total program expenses were higher in all but the CNG Fueling Station Fund. Expenses rose by \$283,187 or 12.9 percent in Water Reclamation and Sewer, \$585,042 or 21 percent in Water Utility Funds, \$245,585 or 8.1 percent in Refuse Collection and Disposal and Public Transportation costs were higher by \$257,412 or 74 percent. Expenses for performing routine sewer chemical testing, increase in utility rates for gas and electricity, 3% COLA increase, and filling vacant positions are all factors that contributed towards higher expenses in proprietary funds. The CNG Fueling Station Fund experienced a decrease in expenses by \$19,305 or 12 percent due to the station being non-operative for four months.

# Management's Discussion and Analysis

Table 4  
**SUMMARY STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
PROPRIETARY FUNDS**

Fiscal Year 2022-23	Water Reclamation and Sewer	Water Utility	Refuse Collection and Disposal	Public Transportation	CNG Fueling Station	Total
Total operating revenues	\$ 2,464,892	\$ 3,439,901	\$ 3,548,517	\$ 7,350	\$ 104,172	\$ 9,564,832
Total operating expenses	2,471,925	3,373,312	3,267,729	606,859	142,101	9,861,926
Total operating income (loss)	(7,033)	66,589	280,788	(599,509)	(37,929)	(297,094)
Total nonoperating revenues (expenses)	462,588	192,394	50,039	304,894	2,512	1,012,427
Total transfers	(11,117)	406,543	(21,400)	9,879	-	383,905
Change in net position	444,438	665,526	309,427	(284,736)	(35,417)	1,099,238
Net position - beginning	19,636,921	24,908,531	4,344,806	497,862	1,201,707	50,589,827
Net position - ending	\$20,081,359	\$25,574,057	\$ 4,654,233	\$ 213,126	\$ 1,166,290	\$ 51,689,065

Fiscal Year 2021-22	Water Reclamation and Sewer	Water Utility	Refuse Collection and Disposal	Public Transportation	CNG Fueling Station	Total
Total operating revenues	\$ 2,494,895	\$ 3,626,140	\$ 3,280,755	\$ 6,326	\$ 108,345	\$ 9,516,461
Total operating expenses	2,188,738	2,788,270	3,022,144	349,447	161,406	8,510,005
Total operating income (loss)	306,157	837,870	258,611	(343,121)	(53,061)	1,006,456
Total nonoperating revenues (expenses)	358,271	105,729	62,218	437,055	1,202	964,475
Total transfers	(2,154)	112,474	(10,177)	-	-	100,143
Change in net position	662,274	1,056,073	310,652	93,934	(51,859)	2,071,074
Net position - beginning	18,974,647	23,852,458	4,034,154	403,928	1,253,566	48,518,753
Net position - ending	\$19,636,921	\$24,908,531	\$ 4,344,806	\$ 497,862	\$ 1,201,707	\$ 50,589,827

### General Fund Budget Highlights:

The City of Wasco adopts annual appropriated operating budgets for its governmental funds (General Fund, special revenue funds and nonmajor governmental funds) and reports the results of operations on a budget comparison basis.

In preparing its budget, the City of Wasco attempts to estimate its revenues using realistic, but conservative, methods so as to budget its expenditure appropriations and activities in a prudent manner. As a result, the City Council adopts budget adjustments during the course of the fiscal year to reflect both changes in priorities and availability of additional revenues to allow for expansion of existing programs. During the course of the year, the City Council amended the originally adopted budget to re-appropriate prior year approved projects and expenditures, as well as approving many other adjustments for the current. The relationship between original budget and final budget for the General Fund is summarized below.

BUDGETARY HIGHLIGHTS			
General Fund	Original Budget	Final Budget	Positive (Negative) Variance
Revenues	\$ 10,047,491	\$ 11,313,746	\$ 1,266,255
Expenditures	12,527,096	13,252,609	(725,513)
Other sources (uses)	(1,331,065)	(1,340,586)	(9,521)
Beginning fund balance	20,926,478	20,926,478	-
Ending fund balance	\$ 17,115,808	\$ 17,647,029	\$ 531,221

Major governmental funds budgetary comparison can be found on pages 88 through 96 while nonmajor governmental funds budgetary comparisons begin on page 111. These analyses show the relationship between the original adopted budget, the final budget, and actual amount of revenues and expenditures. The budgeted figures are presented on the modified accrual basis.

The General Fund reflects a net total favorable budget variance of \$8.7 million when comparing the actual amounts to the final budget for the current fiscal year. This positive variance is primarily due to grant funding reimbursements, and salary savings from vacant positions. In addition, revenues were \$2.7 million more than budgeted.

BUDGET - ACTUAL COMPARISON			
General Fund	2022-23 Budget	2022-23 Actual	Positive (Negative) Variance
Revenues	\$ 11,313,746	\$ 14,110,327	\$ 2,796,581
Expenditures	13,252,609	10,646,447	2,606,162
Other sources (uses)	(1,340,586)	2,014,378	3,354,964
Beginning fund balance	20,926,478	20,926,478	-
Ending fund balance	\$ 17,647,029	\$ 26,404,736	\$ 8,757,707
Ending fund balance			
Nonspendable	\$ -	\$ -	\$ -
Restricted	-	-	-
Committed	-	-	-
Assigned	-	9,300,000	9,300,000
Unassigned	17,647,029	17,104,736	(542,293)
Total ending fund balance	\$ 17,647,029	\$ 26,404,736	\$ 8,757,707

## CAPITAL ASSETS AND DEBT ADMINISTRATION

### Capital Assets:

The Capital Assets for both governmental and business-type activities are those assets that are used in the performance of the City's functions, including infrastructure assets. Capital Assets include land, buildings, equipment, park facilities, roads, and construction in progress. Land owned by the City for its own use is considered non-depreciable assets, based on generally accepted accounting principles. Construction in progress represents capital projects that are incomplete at the end of the fiscal year. Because these projects are incomplete, they are classified under non-depreciable assets. Once the project is complete, depreciation is applied to that asset. During the first year of service, capital assets are depreciated on a prorated basis, beginning in the month when the asset is placed in service. Each proceeding year, a full year (twelve months) of depreciation is calculated, until the asset is completely depreciated.

Capital Assets (Net of Depreciation)	Governmental Activities		Business-Type Activities		Total	
	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22
Nondepreciable capital assets	\$ 4,931,144	\$ 4,292,347	\$ 2,126,818	\$ 1,520,166	\$ 7,057,962	\$ 5,812,513
Depreciable capital assets (net of accumulated depreciation)	28,838,519	28,389,108	27,679,370	27,807,729	56,517,889	56,196,837
Total Capital Assets	\$ 33,769,663	\$ 32,681,455	\$ 29,806,188	\$ 29,327,895	\$ 63,575,851	\$ 62,009,350

As of June 30, 2023, the City's investment in Capital Assets for its governmental and business-type activities increased to \$63.6 million (net of accumulated depreciation), which is an increase of \$1.6 million from the prior year. More information on the City's Capital Assets can be found in Note 1 of the financial statements on page 59 and Note 5, on pages 71 and 72.

Major Capital Asset activities during the fiscal year included the following:

- Completion of \$2.6 million of construction in progress in General Government activities is due to Street Improvements and fleet acquisition.
- The City replaced digester valves, tricking filter pumps, sludge pond liners which resulted in \$424,176 in the sewer fund.
- The water fund had \$396,962 in construction in progress mainly driven by Well 14 which a well that is replacing Well 9.
- The sanitation fund acquired two new sanitation trucks totaling \$717,245.

#### **Long Term Debt:**

At June 30, 2023, the City of Wasco had no outstanding long term debt. More information about the City's long-term obligation policies can be found in Note 1 of the financial statements on page 61.

#### **ECONOMIC FACTORS AND NEXT YEAR'S BUDGET**

For the last two years, the major fiscal threat facing the City was uncertain recovery from the COVID-19 pandemic. With the availability of vaccines, the public health crisis appears over and current trends reflect recovery. However, there are mixed signals. New economic challenges have surfaced including rising inflation and fears of recession. The budget is fiscally responsible and balanced, preserves essential services and recognizes that delivery methods may change.

Despite the uncertainties ahead, there are several key strengths for 2023-24:

- ***Starts with a balanced budget.*** The City begins with a balanced budget; it is not scrambling to close past deficits.
- ***Unqualified "clean" audited financial statements.*** The City has a long history of receiving clean audits.
- ***No unfunded retiree health care obligations.*** This is a significant fiscal-health factor for the City. To put the potential impact of unfunded retiree health costs in perspective compared with other agencies, the State of California's unfunded retiree health care liabilities are larger than its unfunded pension obligations.
- ***No General Fund debt obligations.*** The City begins 2023-24 with no General Fund debt service obligations.
- ***Strong General Fund Reserves.*** The unassigned General Fund balance is projected to end 2023-24 with 47% of operating expenditures, compared with the City's minimum policy target of 35%. (Note that \$9.3 million continues to be "assigned" for the Labor Housing Complex project. The High-Speed Rail Authority has committed to funding this cost. The agreement to cover the cost of cleaning up the complex has been executed. However, it is a reimbursement arrangement and significant funds will be expended as work proceeds.
- ***Clear budget and fiscal policies.*** These provide the City with an essential foundation for effective financial decision-making and in protecting the City's fiscal health, in both the short and long-term.

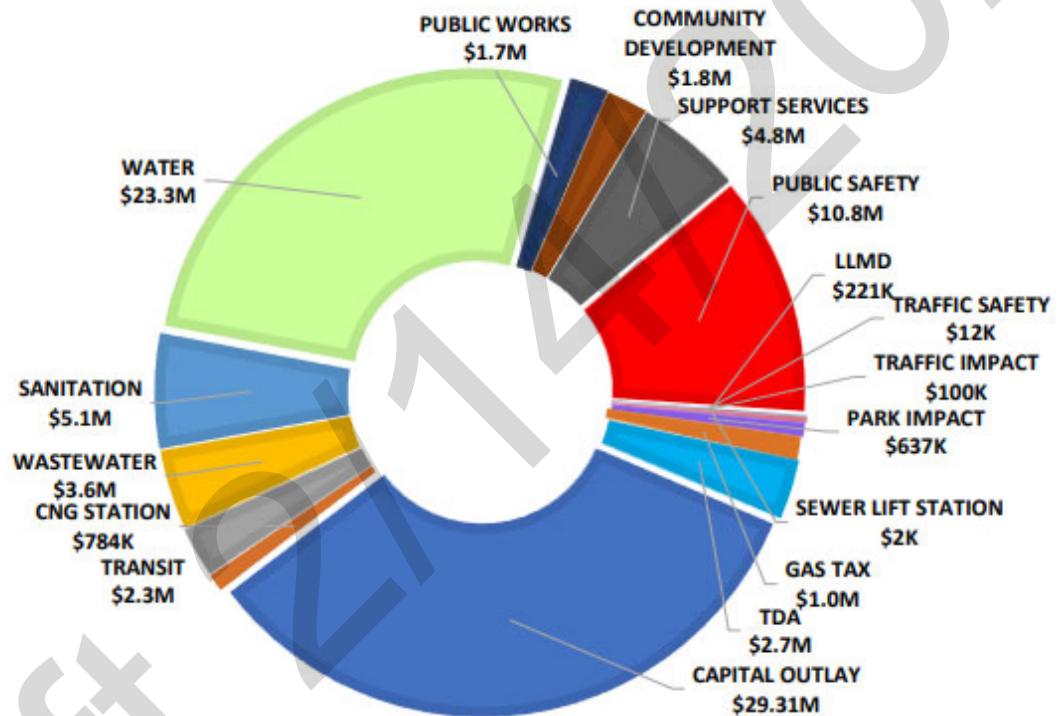
- *Long-standing tradition of responsible financial management and prudent stewardship of community assets.* This core value will serve the City well in meeting the challenges ahead in a fiscally responsible way that preserves essential services.

The City Council adopted the fiscal year 2023-24 budget of approximately \$88 million, which includes an ambitious program of capital improvements totaling \$29 million.

## What is the money being used for?

FY 2023-2024  
BUDGET by Function

Total \$88.2M

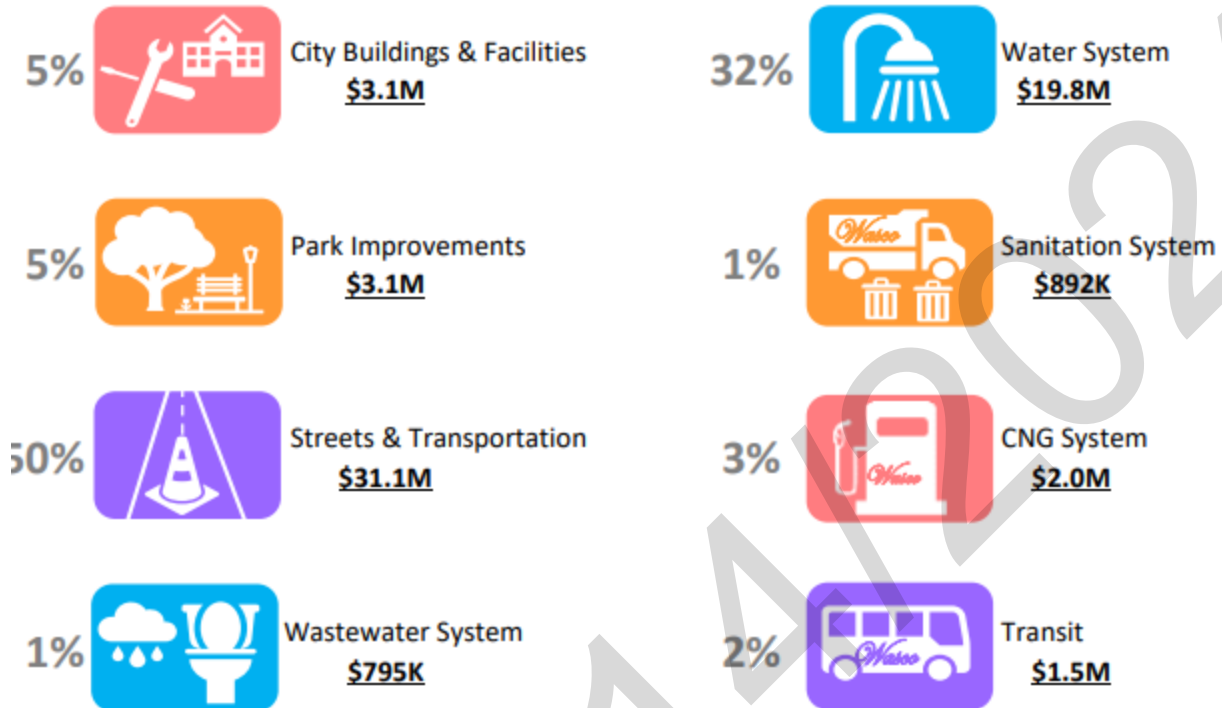




FY 2023-2024

**CAPITAL BUDGET by Project Types**

**Total \$62.4M**



**REQUEST FOR INFORMATION**

This financial report is designed to provide a general overview of the City of Wasco's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the City of Wasco, Attention Finance Director, 764 E Street, Wasco, California 93280, (661) 758-7230, or visit the City's website at [www.cityofwasco.org](http://www.cityofwasco.org).



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# BASIC FINANCIAL STATEMENTS

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Draft 2/14/2024



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# GOVERNMENT-WIDE FINANCIAL STATEMENTS

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Draft 2/14/2024



**City of Wasco**  
**Statement of Net Position**  
**June 30, 2023**

	Primary Government		
	Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>			
Current assets:			
Cash and investments	\$ 38,033,195	\$ 23,419,287	\$ 61,452,482
Receivables, net	2,277,265	1,811,440	4,088,705
Internal balances	543,227	(543,227)	-
Total current assets	40,853,687	24,687,500	65,541,187
Noncurrent assets:			
Notes receivable	4,968,214	-	4,968,214
Capital assets:			
Non-depreciable	4,931,144	2,126,818	7,057,962
Depreciable	47,511,040	58,112,803	105,623,843
Less accumulated depreciation	(18,672,521)	(30,433,433)	(49,105,954)
Total capital assets	33,769,663	29,806,188	63,575,851
Total noncurrent assets	38,737,877	29,806,188	68,544,065
<b>Total assets</b>	79,591,564	54,493,688	134,085,252
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred pension related items	1,906,100	2,100,243	4,006,343
<b>Total deferred outflows of resources</b>	1,906,100	2,100,243	4,006,343
<b>LIABILITIES</b>			
Current liabilities:			
Accounts payable	770,675	142,123	912,798
Accrued liabilities	226,957	46,718	273,675
Deposits payable	279,159	163,422	442,581
Unearned revenue	5,788,124	260,032	6,048,156
Compensated absences - current	38,171	47,659	85,830
Total current liabilities	7,103,086	659,954	7,763,040
Noncurrent liabilities:			
Compensated absences	101,636	74,544	176,180
Net pension liability	3,609,223	3,976,838	7,586,061
Total noncurrent liabilities	3,710,859	4,051,382	7,762,241
<b>Total liabilities</b>	10,813,945	4,711,336	15,525,281
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred inflows of resources - pension	175,639	193,530	369,169
<b>Total deferred inflows of resources</b>	175,639	193,530	369,169
<b>NET POSITION</b>			
Net investment in capital assets	33,769,663	29,806,188	63,575,851
Restricted for:			
Streets and roads	4,372,293	-	4,372,293
Community development	6,684,936	-	6,684,936
Public safety	232,230	-	232,230
Capital projects	-	1,735,824	1,735,824
Total restricted	11,289,459	1,735,824	13,025,283
Unrestricted	25,448,958	20,147,053	45,596,011
<b>Total net position</b>	\$ 70,508,080	\$ 51,689,065	\$ 122,197,145

See accompanying notes to the basic financial statements.



**City of Wasco**  
**Statement of Activities**  
**For the year ended June 30, 2023**

Functions/Programs	Expenses	Program Revenues			Total
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<b>Governmental activities:</b>					
General government	\$ 149,113	\$ 46,388	\$ 227,035	\$ 1,500,176	\$ 1,773,599
Public safety	5,805,400	71,408	537,823	-	609,231
Public works	2,172,220	1,776,317	26,500	399,699	2,202,516
Community development	1,841,984	22,014	47,000	-	69,014
Total governmental activities	9,968,717	1,916,127	838,358	1,899,875	4,654,360
<b>Business-type Activities:</b>					
Water reclamation and sewer	2,471,925	2,850,219	-	-	2,850,219
Water utility	3,373,312	3,439,901	-	57,255	3,497,156
Refuse collection and disposal	3,267,729	3,548,517	-	3,291	3,551,808
Public transportation	606,859	7,350	282,014	-	289,364
CNG Fueling station	142,101	104,172	-	-	104,172
Total Business-Type activities	9,861,926	9,950,159	282,014	60,546	10,292,719
<b>Total primary government</b>	<b>\$ 19,830,643</b>	<b>\$ 11,866,286</b>	<b>\$ 1,120,372</b>	<b>\$ 1,960,421</b>	<b>\$ 14,947,079</b>

**General Revenues:**

Taxes:

Property tax

Sales tax

Franchise tax

State allocation of gas tax

Other Taxes

Intergovernmental, unrestricted:

Motor vehicle in-lieu tax

**Total taxes**

Unrestricted investment earnings

Miscellaneous revenue

Gain on sale of capital assets

Transfers

**Total general revenues and transfers**

**Change in net position**

**Net position - beginning of year**

**Net position - end of year**

Net (Expense) Revenue and Changes in Net Position		
Governmental Activities	Business-Type Activities	Total
\$ 1,624,486	\$ -	\$ 1,624,486
(5,196,169)	-	(5,196,169)
30,296	-	30,296
(1,772,970)	-	(1,772,970)
(5,314,357)	-	(5,314,357)
-	378,294	378,294
-	123,844	123,844
-	284,079	284,079
-	(317,495)	(317,495)
-	(37,929)	(37,929)
-	430,793	430,793
(5,314,357)	430,793	(4,883,564)
979,778	-	979,778
5,351,745	-	5,351,745
533,757	-	533,757
1,245,432	-	1,245,432
260,725	-	260,725
3,580,314	-	3,580,314
11,951,751	-	11,951,751
763,191	258,995	1,022,186
696,806	-	696,806
-	25,545	25,545
(383,905)	383,905	-
13,027,843	668,445	13,696,288
7,713,486	1,099,238	8,812,724
62,794,594	50,589,827	113,384,421
<u>\$ 70,508,080</u>	<u>\$ 51,689,065</u>	<u>\$ 122,197,145</u>



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# FUND FINANCIAL STATEMENTS

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*Governmental Fund Financial Statements*

*Proprietary Fund Financial Statements*

*Fiduciary Fund Financial Statements*

Draft 2/14/2024



## Governmental Fund Financial Statements

**The General Fund** is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund. The revenues of the General Fund consist mostly of property tax, sales tax, motor vehicle tax, and franchise fees.

**The California High-Speed Rail Grant** is used to account for the

**The TDA Fund** accounts for revenues allocated by the Kern Council of Governments under the Transportation Development Act (TDA). Revenues received are held in this fund and transferred to the Public Transportation Fund and Streets Fund when actual costs of transportations, repairs to streets or replacement of streets are incurred.

**The CDBG RLA Fund** accounts for several rounds of funding from Community Development Block Grants for low interest housing rehabilitation loans. As these funds pay back, they are counted as program income for the CDBG Revolving Loan Fund. Funds accumulated within this fund are loaned back out for additional low interest housing rehabilitation loans in accordance with the City's agreement with the State Department for Housing and Community Development (HCD). These funds are also used in conjunction with CalHome funds in order to fund larger rehabilitation and reconstruction needs.

**The CalHOME Reuse Fund** accounts for the several rounds of funding received from the CalHOME Program and as loans are repaid the money is placed in the CalHOME Reuse Fund. The CalHOME Reuse money is available to continue funding eligible activities.

**The 2005 HCD Fund** accounts for \$950,000 awarded from the California Department of Housing and Community Development to assist in the construction of Poso Place Senior Apartments. The money was lent to F & Poso Street Investors, a California limited partnership.

**The RDA Low & Moderate Income Housing Fund** is a special revenue fund type that accounts for the required 20% set-aside of tax revenues specifically to be used toward low and moderate income housing projects as required by State law.

**The Park Impact Fund** is a special revenue fund type that accounts for park impact fees collected from new residential developments within the city. These fees are used by the City to provide park and recreational facilities that reasonably serve the new development.

**ARPA Grant Fund** – is a special revenue fund that accounts for the American Rescue Plan Act Funding and related expenditures

**City of Wasco**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2023**

	General	California High-Speed Rail Grant	TDA	CDBG RLA
<b>ASSETS</b>				
Cash and investments	\$ 25,871,331	\$ -	\$ -	\$ 578,869
Receivables, net	1,515,245	346,106	406,401	-
Due from other funds	828,045	-	-	-
Notes receivable	-	-	-	1,075,583
<b>Total assets</b>	<b>28,214,621</b>	<b>346,106</b>	<b>406,401</b>	<b>1,654,452</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable	285,606	254,194	217,070	-
Accrued liabilities	226,530	-	-	-
Deposits payable	279,159	-	-	-
Due to other funds	-	91,912	189,341	-
Unearned revenue	1,018,590	-	-	-
<b>Total liabilities</b>	<b>1,809,885</b>	<b>346,106</b>	<b>406,411</b>	<b>-</b>
<b>Deferred Inflows of Resources</b>				
Unavailable revenues	-	-	406,401	-
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>-</b>	<b>406,401</b>	<b>-</b>
<b>Fund Balances:</b>				
Nonspendable	-	-	-	-
Restricted for:				
Community development	-	-	-	1,654,452
Streets and transportation	-	-	-	-
Low and moderate income housing	-	-	-	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Assigned:				
General reserve	9,300,000	-	-	-
Community development	-	-	-	-
Unassigned	17,104,736	-	(406,411)	-
<b>Total fund balances</b>	<b>26,404,736</b>	<b>-</b>	<b>(406,411)</b>	<b>1,654,452</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 28,214,621</b>	<b>\$ 346,106</b>	<b>\$ 406,401</b>	<b>\$ 1,654,452</b>

See accompanying notes to the basic financial statements.



CalHOME Reuse	2005 HCD Fund	RDA Low Income Housing	Park Impact	ARPA Grant	Nonmajor Governmental Funds	Total Governmental Funds
\$ 1,290,390	\$ -	\$ 65,533	\$ 841,104	\$ 3,921,934	\$ 5,464,034	\$ 38,033,195
-	-	9,513	-	-	-	2,277,265
-	-	-	-	-	-	828,045
1,353,471	950,000	1,000,000	-	-	589,160	4,968,214
2,643,861	950,000	1,075,046	841,104	3,921,934	6,053,194	46,106,719
-	-	-	-	-	13,805	770,675
-	-	-	-	-	427	226,957
-	-	-	-	-	-	279,159
-	-	-	-	-	3,565	284,818
-	-	-	829,568	3,918,087	21,879	5,788,124
-	-	-	829,568	3,918,087	39,676	7,349,733
-	-	-	-	-	-	406,401
-	-	-	-	-	-	406,401
-	-	-	-	-	-	-
2,643,861	950,000	-	-	-	1,311,577	6,559,890
-	-	-	-	-	3,974,591	3,974,591
-	-	1,075,046	-	-	-	1,075,046
-	-	-	-	-	232,230	232,230
-	-	-	11,536	3,847	382,319	397,702
-	-	-	-	-	-	9,300,000
-	-	-	-	-	116,366	116,366
-	-	-	-	-	(3,565)	16,694,760
2,643,861	950,000	1,075,046	11,536	3,847	6,013,518	38,350,585
\$ 2,643,861	\$ 950,000	\$ 1,075,046	\$ 841,104	\$ 3,921,934	\$ 6,053,194	\$ 46,106,719

# City of Wasco

## Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position June 30, 2023

<b>Total Fund Balances - Total Governmental Funds</b>	<b>\$ 38,350,585</b>
Amounts reported for governmental activities in the statement of net position are different from the amounts reported in the Governmental Funds Balance Sheet for the following reasons:	
Capital assets used in governmental activities were not current financial resources. Therefore, they were not reported in the Governmental Funds Balance Sheet. The capital assets were adjusted as follows:	
Nondepreciable	4,931,144
Depreciable, net	28,838,519
Unavailable revenues recorded in the fund financial statements resulting from activities in which revenues were earned but were not available are reclassified as revenues in the Government-Wide Financial Statements.	406,401
In the Government-Wide Financial Statements, deferred employer contributions for pension, certain differences between actuarial estimates and actual results, and other adjustments resulting from changes in assumptions and benefits are deferred in the current year.	
Deferred outflows of resources related to pension	1,906,100
Deferred inflows of resources related to pension	(175,639)
Long-term liabilities were not due and payable in the current period. Therefore, they were not reported in the Governmental Funds Balance Sheet.	
Compensated absences - current	(38,171)
Compensated absences - noncurrent	(101,636)
Net pension liability	(3,609,223)
<b>Net Position of Governmental Activities</b>	<b>\$ 70,508,080</b>



# City of Wasco

## Statement of Revenues, Expenditures and Changes in Fund Balances

### Governmental Funds

For the year ended June 30, 2023

	General	California High-Speed Rail Grant	TDA	CDBG RLA
<b>REVENUES:</b>				
Taxes	\$ 10,649,823	\$ -	\$ -	\$ -
Licenses and permits	750,702	-	-	-
Intergovernmental	960,864	346,106	-	-
Charges for services	291,454	-	-	-
Fines, forfeitures and assessments	33,594	-	-	-
Use of money and property	729,568	-	-	6,523
Miscellaneous	694,322	-	-	-
<b>Total revenues</b>	<b>14,110,327</b>	<b>346,106</b>	<b>-</b>	<b>6,523</b>
<b>EXPENDITURES:</b>				
Current:				
General government	229,158	-	-	-
Public safety	5,828,939	-	-	-
Public works	1,012,387	-	-	-
Community development	1,899,309	-	-	-
Non-departmental	29,350	-	-	-
Capital outlay:				
General capital outlay	1,647,304	-	220,053	-
<b>Total expenditures</b>	<b>10,646,447</b>	<b>-</b>	<b>220,053</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>3,463,880</b>	<b>346,106</b>	<b>(220,053)</b>	<b>6,523</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	2,106,262	-	-	-
Transfers out	(91,884)	(346,106)	-	-
<b>Total other financing sources (uses)</b>	<b>2,014,378</b>	<b>(346,106)</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>5,478,258</b>	<b>-</b>	<b>(220,053)</b>	<b>6,523</b>
<b>FUND BALANCES:</b>				
Beginning of year	20,926,478	-	(186,358)	1,647,929
End of year	<u>\$ 26,404,736</u>	<u>\$ -</u>	<u>\$ (406,411)</u>	<u>\$ 1,654,452</u>

Cal HOME Reuse	2005 HCD Fund	RDA Low Income Housing	Park Impact	ARPA Grant	Nonmajor Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,615,315	\$ 12,265,138
-	-	-	-	-	321,539	1,072,241
-	-	-	-	1,211,218	165,271	2,683,459
-	-	-	-	-	25,385	316,839
-	-	-	-	-	14,794	48,388
72	-	-	3,673	-	23,353	763,189
-	-	-	-	-	2,489	696,811
72	-	-	3,673	1,211,218	2,168,146	17,846,065
-	-	-	-	-	-	229,158
-	-	-	-	-	-	5,828,939
-	-	-	-	98,018	182,554	1,292,959
61	-	-	-	-	10,156	1,909,526
-	-	-	-	-	-	29,350
-	-	-	-	-	102,390	1,969,747
61	-	-	-	98,018	295,100	11,259,679
11	-	-	3,673	1,113,200	1,873,046	6,586,386
-	-	-	-	-	-	2,106,262
-	-	-	-	(1,124,723)	(927,454)	(2,490,167)
-	-	-	-	(1,124,723)	(927,454)	(383,905)
11	-	-	3,673	(11,523)	945,592	6,202,481
2,643,850	950,000	1,075,046	7,863	15,370	5,067,926	32,148,104
\$ 2,643,861	\$ 950,000	\$ 1,075,046	\$ 11,536	\$ 3,847	\$ 6,013,518	\$ 38,350,585

## City of Wasco

### Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Government-Wide Statement of Activities For the year ended June 30, 2023

<b>Net Change in Fund Balances - Total Governmental Funds</b>	<b>\$ 6,202,481</b>
Amounts reported for governmental activities in the Government-Wide Statement of Activities were different because:	
Governmental funds reported capital outlay as expenditures. However, in the Government-Wide Statement of Activities, the cost of those assets was allocated over their estimated lives as depreciation expense.	
Capital outlay and other capitalized expenditures are added back to fund balance	2,173,362
Statement of Activities, but did not require the use of current financial resources. Therefore, depreciation expense was not reported as expenditures in the governmental funds.	(1,085,154)
Accrued compensated leave payments were reported as expenditures in the governmental funds, however expense is recognized in the Government-Wide Statement of Activities based on earned leave accruals.	(20,964)
Unavailable revenues recorded in the fund financial statements resulting from activities in which revenues were earned but were not available are reclassified as revenues in the Government-Wide Financial Statements.	220,043
Current year employer pension contributions are recorded as expenditures in the governmental funds, however, these amounts are reported as a deferred outflow of resources in the Government-Wide Statement of Net Position.	739,611
Pension expense/(income) is reported in the Government-Wide Statement of Activities does not require the use of current financial resources, and therefore is not reported as expenditures in governmental funds.	(515,893)
<b>Change in Net Position of Governmental Activities</b>	<b>\$ 7,713,486</b>

## Proprietary Fund Financial Statements

**The Water Reclamation and Sewer Fund** is used to account for the provisions of sewer service to the residents of the City. All activities necessary to provide such service are accounted for in this fund.

**The Water Utility Fund** is used to account for the provisions of water service to residents of the City. All activities necessary to provide such service are accounted for in this fund.

**The Refuse Collection and Disposal Fund** is used to account for the collection and disposal of refuse within the City. All activities necessary to provide such service are accounted for in this fund.

**The Public Transportation Fund** accounts for the operations of a Dial-A-Ride system for general transportation of all citizens and a Social Services System which transports seniors and handicapped.

**The Compressed Natural Gas (CNG) Fueling Station Fund** accounts for two fill pumps available to the City of Wasco, Local School Districts, and the general public.





**City of Wasco**  
**Statement of Net Position**  
**Proprietary Funds**  
**June 30, 2023**

	Business-Type Activities - Enterprise Funds					
	Water Reclamation and Sewer	Water Utility	Refuse Collection and Disposal	Public Transportation	CNG Fueling Station	Total Proprietary Funds
ASSETS						
Current Assets:						
Cash and investments	\$ 6,914,230	\$ 12,449,666	\$ 3,830,166	\$ 9,032	\$ 216,193	\$ 23,419,287
Receivables, net	399,273	567,449	661,801	185,069	(2,152)	1,811,440
Total current assets	7,313,503	13,017,115	4,491,967	194,101	214,041	25,230,727
Noncurrent:						
Capital assets:						
Nondepreciable	216,426	1,642,978	30,900	236,514	-	2,126,818
Depreciable	29,642,909	19,894,789	5,449,433	1,763,668	1,362,004	58,112,803
Less accumulated depreciation	(16,568,872)	(8,165,686)	(4,278,298)	(1,013,104)	(407,473)	(30,433,433)
Net capital assets	13,290,463	13,372,081	1,202,035	987,078	954,531	29,806,188
Total noncurrent assets	13,290,463	13,372,081	1,202,035	987,078	954,531	29,806,188
Total assets	20,603,966	26,389,196	5,694,002	1,181,179	1,168,572	55,036,915
DEFERRED OUTFLOWS OF RESOURCES						
Deferred pension related items	476,212	535,209	936,641	150,253	1,928	2,100,243
Total deferred outflows of resources	476,212	535,209	936,641	150,253	1,928	2,100,243
LIABILITIES						
Current liabilities:						
Accounts payable	26,683	67,377	42,391	5,482	190	142,123
Deposits payable	(5,001)	173,573	(5,150)	-	-	163,422
Accrued liabilities	15,435	11,349	17,031	2,820	83	46,718
Due to other funds	-	-	-	543,227	-	543,227
Unearned revenue	-	-	-	260,032	-	260,032
Compensated absences - current	6,282	13,769	24,292	3,274	42	47,659
Total current liabilities	43,399	266,068	78,564	814,835	315	1,203,181
Noncurrent liabilities:						
Compensated absences	9,825	21,537	37,996	5,120	66	74,544
Net pension liability	901,714	1,013,426	1,773,541	284,506	3,651	3,976,838
Total noncurrent liabilities	911,539	1,034,963	1,811,537	289,626	3,717	4,051,382
Total liabilities	954,938	1,301,031	1,890,101	1,104,461	4,032	5,254,563
DEFERRED INFLOWS OF RESOURCES						
Deferred pension related items	43,881	49,317	86,309	13,845	178	193,530
Total deferred inflows of resources	43,881	49,317	86,309	13,845	178	193,530
NET POSITION						
Net investment in capital assets	13,290,463	13,372,081	1,202,035	987,078	954,531	29,806,188
Restricted for capital projects	1,735,824	-	-	-	-	1,735,824
Unrestricted	5,055,072	12,201,976	3,452,198	(773,952)	211,759	20,147,053
Total net position	\$ 20,081,359	\$ 25,574,057	\$ 4,654,233	\$ 213,126	\$ 1,166,290	\$ 51,689,065

See accompanying notes to the basic financial statements.

# City of Wasco

## Statement of Revenues, Expenditures and Changes in Net Position

### Proprietary Funds

For the year ended June 30, 2023

	Business-Type Activities - Enterprise Funds					Total Proprietary Funds
	Water Reclamation and Sewer	Water Utility	Refuse Collection & Disposal	Public Transportation	CNG Fueling Station	
<b>OPERATING REVENUES:</b>						
Charges for services	\$ 2,317,486	\$ 3,054,649	\$ 3,599,269	\$ 7,350	\$ 104,172	\$ 9,082,926
Rental income	145,243	-	-	-	-	145,243
Cost recoveries	-	381,080	35,573	-	-	416,653
Miscellaneous	2,163	4,172	(86,325)	-	-	(79,990)
<b>Total operating revenues</b>	<b>2,464,892</b>	<b>3,439,901</b>	<b>3,548,517</b>	<b>7,350</b>	<b>104,172</b>	<b>9,564,832</b>
<b>OPERATING EXPENSES:</b>						
Wages and benefits	859,581	896,292	1,362,614	338,383	(1,148)	3,455,722
Administration	850,719	1,090,226	1,560,325	217,193	22,317	3,740,780
Materials and supplies	29,800	33,190	74,722	-	-	137,712
Maintenance and repairs	67,031	103,239	119	101	8,736	179,226
Utilities	27,819	788,181	8,902	-	84,956	909,858
Depreciation	636,975	462,184	261,047	51,182	27,240	1,438,628
<b>Total operating expenses</b>	<b>2,471,925</b>	<b>3,373,312</b>	<b>3,267,729</b>	<b>606,859</b>	<b>142,101</b>	<b>9,861,926</b>
<b>Operating income (loss)</b>	<b>(7,033)</b>	<b>66,589</b>	<b>280,788</b>	<b>(599,509)</b>	<b>(37,929)</b>	<b>(297,094)</b>
<b>NONOPERATING REVENUES (EXPENSES):</b>						
Interest income	77,261	132,474	46,748	-	2,512	258,995
Local transportation funding	-	-	-	282,014	-	282,014
Grants	-	57,255	3,291	-	-	60,546
Connection fees	385,327	-	-	-	-	385,327
Gain on sale of capital assets	-	2,665	-	22,880	-	25,545
<b>Total nonoperating revenues (expenses)</b>	<b>462,588</b>	<b>192,394</b>	<b>50,039</b>	<b>304,894</b>	<b>2,512</b>	<b>1,012,427</b>
<b>Income before contributions and transfers</b>	<b>455,555</b>	<b>258,983</b>	<b>330,827</b>	<b>(294,615)</b>	<b>(35,417)</b>	<b>715,333</b>
<b>CONTRIBUTIONS AND TRANSFERS:</b>						
Transfers in	106	428,005	454	9,879	-	438,444
Transfers out	(11,223)	(21,462)	(21,854)	-	-	(54,539)
<b>Total contributions and transfers</b>	<b>(11,117)</b>	<b>406,543</b>	<b>(21,400)</b>	<b>9,879</b>	<b>-</b>	<b>383,905</b>
<b>Change in net position</b>	<b>444,438</b>	<b>665,526</b>	<b>309,427</b>	<b>(284,736)</b>	<b>(35,417)</b>	<b>1,099,238</b>
<b>NET POSITION:</b>						
Beginning of year	19,636,921	24,908,531	4,344,806	497,862	1,201,707	50,589,827
End of year	\$ 20,081,359	\$ 25,574,057	\$ 4,654,233	\$ 213,126	\$ 1,166,290	\$ 51,689,065

See accompanying notes to the basic financial statements.

# City of Wasco

## Statement of Revenues, Expenditures and Changes in Net Position

### Proprietary Funds

For the year ended June 30, 2023

	Business-Type Activities - Enterprise Funds					
	Water Reclamation and Sewer	Water Utility	Refuse Collection & Disposal	Public Transportation	CNG Fueling Station	Totals
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>						
Cash received from customers, including cash deposits	\$ 2,165,139	\$ 3,141,728	\$ 3,507,373	\$ (112,145)	\$ 102,644	\$ 8,804,739
Cash received from rental activities	145,243	-	-	-	-	145,243
Cash received from reimbursements and cost recoveries	-	381,080	35,573	-	-	416,653
Cash paid to suppliers	(968,754)	(2,063,502)	(1,674,707)	(236,341)	(123,708)	(5,067,012)
Cash paid to employees	(915,434)	(939,408)	(1,502,957)	(306,620)	(4,419)	(3,668,838)
<b>Net cash provided by (used in) operating activities</b>	<b>426,194</b>	<b>519,898</b>	<b>365,282</b>	<b>(655,106)</b>	<b>(25,483)</b>	<b>630,785</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>						
Cash transferred from other funds	106	428,005	454	9,879	-	438,444
Cash transferred to other funds	(11,223)	(21,462)	(21,854)	-	-	(54,539)
Interfund borrowings	-	563,649	-	543,227	-	1,106,876
Connection fees	385,327	-	-	-	-	385,327
Subsidy from TDA revenues	-	-	-	282,014	-	282,014
Subsidy from grants	-	57,255	3,291	-	-	60,546
<b>Net cash provided by (used in) noncapital financing activities</b>	<b>374,210</b>	<b>1,027,447</b>	<b>(18,109)</b>	<b>835,120</b>	<b>-</b>	<b>2,218,668</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>						
Purchase of capital assets	(427,253)	(566,808)	(717,245)	(205,615)	-	(1,916,921)
<b>Net cash provided by (used in) capital and related financing activities</b>	<b>(427,253)</b>	<b>(564,143)</b>	<b>(717,245)</b>	<b>(182,735)</b>	<b>-</b>	<b>(1,891,376)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>						
Interest received	77,261	132,474	46,748	-	2,512	258,995
<b>Net cash provided by (used in) investing activities</b>	<b>77,261</b>	<b>132,474</b>	<b>46,748</b>	<b>-</b>	<b>2,512</b>	<b>258,995</b>
<b>Net cash flows</b>	<b>450,412</b>	<b>1,115,676</b>	<b>(323,324)</b>	<b>(2,721)</b>	<b>(22,971)</b>	<b>1,217,072</b>
<b>CASH AND INVESTMENTS - Beginning of year</b>	<b>6,463,818</b>	<b>11,333,990</b>	<b>4,153,490</b>	<b>11,753</b>	<b>239,164</b>	<b>22,202,215</b>
<b>CASH AND INVESTMENTS - End of year</b>	<b>\$ 6,914,230</b>	<b>\$ 12,449,666</b>	<b>\$ 3,830,166</b>	<b>\$ 9,032</b>	<b>\$ 216,193</b>	<b>\$ 23,419,287</b>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:</b>						
Operating income (loss)	\$ (7,033)	\$ 66,589	\$ 280,788	\$ (599,509)	\$ (37,929)	(297,094)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:						
Depreciation	636,975	462,184	261,047	51,182	27,240	1,438,628
(Increase) decrease in accounts receivable	(151,129)	53,988	(1,540)	(119,495)	(1,528)	(219,704)
Increase (decrease) in accounts payable	2,779	(50,837)	(33,987)	(19,266)	(7,740)	(109,051)
Increase (decrease) in accrued liabilities	3,836	2,171	3,348	219	41	9,615
Increase (decrease) in deposits payable	(3,381)	28,919	(4,031)	-	-	21,507
Increase (decrease) in compensated absences	(6,079)	4,585	(2,892)	(237)	(19)	(4,642)
Increase (decrease) in net pension liability	510,229	579,654	973,722	196,959	(1,966)	2,258,598
Increase (decrease) in deferred inflows of resources	(320,746)	(354,696)	(658,639)	(67,696)	(5,053)	(1,406,830)
Increase (decrease) in deferred outflows of resources	(239,257)	(272,659)	(452,534)	(97,263)	1,471	(1,060,242)
<b>Net cash provided by (used in) operating activities</b>	<b>\$ 426,194</b>	<b>\$ 519,898</b>	<b>\$ 365,282</b>	<b>\$ (655,106)</b>	<b>\$ (25,483)</b>	<b>\$ 630,785</b>

See accompanying notes to the basic financial statements.



## Fiduciary Fund Financial Statements

**The RDA Successor Agency Private Purpose Trust Fund** accounts for monies received from the Kern County Auditor Controller for the repayment of the enforceable obligations of the former Wasco Redevelopment Agency. These funds are restricted for the sole purpose of payment of items on an approved Recognized Payment Obligation Schedule (ROPS).

**The Wasco Public Financing Authority Custodial Fund** is used to account for assets held by the City of Wasco Public Financing Authority as an agent for various local governments and other entities.





**City of Wasco**  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
**June 30, 2023**

	RDA Successor Agency Private Purpose Trust Fund	Wasco Public Financing Authority Custodial Fund
<b>ASSETS</b>		
Cash and investments	\$ 572,525	\$ 561,090
Investments with fiscal agents - restricted	-	410,226
Receivables, net	75,300	1,439
<b>Total assets</b>	<b>647,825</b>	<b>972,755</b>
<b>LIABILITIES</b>		
Accounts payable	-	75,782
Due to County of Kern	647,825	-
<b>Total liabilities</b>	<b>647,825</b>	<b>75,782</b>
<b>NET POSITION</b>		
Held in trust for Wasco Public Financing Authority	-	896,973
<b>Total Net Position</b>	<b>\$ -</b>	<b>\$ 896,973</b>

**City of Wasco**  
**Statement of Changes in Fiduciary Net Position**  
**Fiduciary Funds**  
**For the year ended June 30, 2023**

	RDA Successor Agency Private Purpose Trust Fund	Wasco Public Financing Authority Custodial Fund
<b>ADDITIONS:</b>		
Property taxes	\$ -	\$ 118,667
Investment earnings	-	3,667
<b>Total additions</b>	-	122,334
<b>DEDUCTIONS:</b>		
Administration fees	-	20,884
Interest expense	-	15,166
Debt service principal payment	-	70,000
<b>Total deductions</b>	-	106,050
<b>Change in net position</b>	-	16,284
<b>NET POSITION:</b>		
Beginning of year	-	880,689
End of year	\$ -	\$ 896,973

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## NOTES TO BASIC FINANCIAL STATEMENTS

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Draft 2/14/2024



**City of Wasco**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2023**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accompanying financial statements of the City of Wasco (the "City") have been prepared in conformity with U.S. generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB). The following summary of the City's more significant accounting policies is presented to assist the reader in interpreting the basic financial statements and other data in this report. These policies should be viewed as an integral part of the accompanying basic financial statements.

**A. Reporting Entity**

The City of Wasco, California was incorporated on December 17, 1945. The City is a full-service city and operates under a Council - Manager form of government, providing the following services: general government; public safety; public works; and development and conservation. The City is located in Kern County approximately 25 miles northwest of Bakersfield, the County government seat.

The City has defined its reporting entity in accordance with accounting principles generally accepted in the United States of America which provide guidance for determining which governmental activities, organizations, and functions should be included in the reporting entity. The Basic Financial Statements present information on the activities of the reporting entity, including all of the fund types of the City (the primary government) and its component units.

Accounting principles generally accepted in the United States of America require that the component units be separated into blended or discretely presented units for reporting purposes. Although legally separate entities, blended component units are, in substance, part of the City's operations. Therefore, they are reported as part of the primary government. Discretely presented component units are reported in a separate column in the basic financial statements to emphasize that they are legally separate from the City. The City has no discretely presented component units.

**Blended Component Units**

On March 6, 1989, the City and the former Wasco Redevelopment Agency entered into a Joint Exercise of Powers Agreement establishing the Wasco Public Financing Authority (the "Authority") for the purpose of issuing its bonds to be used to provide financial assistance to the City, the Agency or any other public entity of the State of California. The funds of this component unit are reported in the Special Revenue Funds and the Custodial Fund. Separate financial statements are not available for the Authority. The City Council of Wasco is the governing body for the Authority.

**B. Basis of Presentation**

**Government-Wide Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

**City of Wasco**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2023**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

***B. Basis of Presentation, Continued***

For the most part, the effect of interfund activity has been removed from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes where the amounts are reasonably equivalent in value to the interfund services provided and other charges between the City's sewer, water and refuse function and various other functions of the government. Eliminations of these charges would distort the direct costs and program revenues reported for the various functions concerned.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Indirect expenses have been allocated to major functions in order to present a more accurate and complete picture of the cost of services. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the fiduciary funds are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

**Fund Financial Statements**

The accounting system of the City is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures/expenses. Funds are organized into three major categories: governmental, proprietary, and fiduciary. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operation fund of the City or meets the following criteria:

- a. Total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and
- b. Total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.
- c. The government has determined that a fund is important to the financial statement user.

**City of Wasco**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2023**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

***B. Basis of Presentation, Continued***

The major funds are as follows:

**Governmental Funds**

The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund. The revenues of the General Fund consist mostly of property tax, sales tax, motor vehicle tax, and franchise fees.

The California High-Speed Rail Fund is used to account for funds received from the California High Speed Rail fund.....

The TDA Fund accounts for revenues allocated by the Kern Council of Governments under the Transportation Development Act (TDA). Revenues received are held in this fund and transferred to the Public Transportation Fund and Streets Fund when actual costs of transportations, repairs to streets or replacement of streets are incurred.

The CDBG RLA Fund accounts for several rounds of funding from Community Development Block Grants for low interest housing rehabilitation loans. As these funds pay back, they are counted as program income for the CDBG Revolving Loan Fund. Funds accumulated within this fund are loaned back out for additional low interest housing rehabilitation loans in accordance with the City's agreement with the State Department for Housing and Community Development (HCD). These funds are also used in conjunction with CalHome funds in order to fund larger rehabilitation and reconstruction needs.

The CalHOME Reuse Fund accounts for the several rounds of funding received from the CalHOME Program and as loans are repaid the money is placed in the CalHOME Reuse Fund. The CalHOME Reuse money is available to continue funding eligible activities.

The 2005 HCD Fund accounts for \$950,000 awarded from the California Department of Housing and Community Development to assist in the construction of Poso Place Senior Apartments. The money was lent to F & Poso Street Investors, a California limited partnership.

The RDA Low & Moderate Income Housing fund is a special revenue fund type that accounts for the required 20% set-aside of tax revenues specifically to be used toward low and moderate income housing projects as required by State law.

The Park Impact Fund is a special revenue fund type that accounts for park impact fees collected from new residential developments within the city. These fees are used by the City to provide park and recreational facilities that reasonably serve the new development.

The ARPA is a special revenue fund type that accounts for the American Rescue Plan Act Funding and related expenditures.



**City of Wasco**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2023**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

***B. Basis of Presentation, Continued***

**Fund Financial Statements, Continued**

**Proprietary Funds**

The Water Reclamation and Sewer Fund is used to account for the provisions of sewer service to the residents of the City. All activities necessary to provide such service are accounted for in this fund.

The Water Utility Fund is used to account for the provisions of water service to residents of the City. All activities necessary to provide such service are accounted for in this fund.

The Refuse Collection and Disposal Fund is used to account for the collection and disposal of refuse within the City. All activities necessary to provide such service are accounted for in this fund.

The Public Transportation Fund accounts for the operations of a Dial-A-Ride system for general transportation of all citizens and a Social Services System which transports seniors and handicapped.

The Compressed Natural Gas (CNG) Fueling Station Fund accounts for two fill pumps available to the City of Wasco, Local School Districts, and the general public.

**Fiduciary Fund**

The RDA Successor Agency Private Purpose Trust Fund accounts for monies received from the Kern County Auditor Controller for the repayment of the enforceable obligations of the former Wasco Redevelopment Agency. These funds are restricted for the sole purpose of payment of items on an approved Recognized Payment Obligation Schedule (ROPS).

The Wasco Public Financing Authority Custodial Fund is used to account for assets held by the City of Wasco Public Financing Authority as an agent for various local governments and other entities.

***C. Measurement Focus and Basis of Accounting***

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

**Measurement Focus**

On the government-wide Statement of Net Position and the Statement of Activities, both governmental and business-like activities are presented using the economic resources measurement focus. The accounting objectives of the economic measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets and liabilities (whether current or noncurrent) associated with their activities are reported.

**City of Wasco**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2023**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

***C. Measurement Focus and Basis of Accounting, Continued***

**Measurement Focus**

In the fund financial statements, the “current financial resources” measurement focus or the “economic resources” measurement focus is used as appropriate:

1. All governmental funds utilize a “current financial resources” measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.
2. The proprietary fund, and the fiduciary funds utilizes an “economic resources” measurement focus. It Equity is classified as net position.

**Basis of Accounting**

In the government-wide Statement of Net Position and Statement of Activities, both governmental and business-like activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when “measurable and available”. Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or soon enough thereafter to pay current liabilities. Revenues which are susceptible to accrual include property taxes and special assessments that are levied for and due for the fiscal year and collected within 60 days after year-end. Licenses, permits, fines, forfeits, charges for services and miscellaneous revenues are recorded as governmental fund type revenues when received in cash because they are not generally measurable until actually received. Revenue from taxpayer assessed taxes, such as sales taxes, are recognized in the accounting period in which they became both measurable and available to finance expenditures of the fiscal period. Grant funds and reimbursements of expenses under contractual agreements are reported in governmental fund types and are recorded as a receivable when earned rather than when susceptible to accrual. Generally, this occurs when authorized expenditures are made under the grant program or contractual agreement. Expenditures are recognized when the fund liability is incurred, if measurable, except for unmatured interest on long-term debt, which is recognized when due.

The accrual basis of accounting is followed by the proprietary fund and fiduciary funds. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing goods and services in connection with a proprietary fund’s principal ongoing operations. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

**City of Wasco**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2023**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

***D. Assets, Liabilities, Net Position or Equity, and Other Financial Statement Items***

**Cash and Investments**

Cash and investment balances of each of the City's funds, except for funds required to be held by outside fiscal agents under the provisions of bond indentures, are pooled in order to take advantage of an effective investment strategy. Income earned from pooled investments is allocated to each of the funds based on average pooled cash balances during the year. Deficit cash balances are classified as due to other funds and funded by the General Fund or related operating fund.

Statutes authorize investments in obligations of the United States Treasury, agencies and instrumentalities, commercial paper, bankers' acceptances, repurchase agreements, money market funds, and investment pools. Investments are primarily comprised of holdings in investment pools, certificates of deposit, corporate bonds, muni bonds, and mutual funds. Investments are stated at fair value.

Investment of debt proceeds held by bond trustees are governed by the provisions of the Agency's debt agreement rather than the general provisions of the California Government Code.

For purposes of the Combined Statement of Cash Flows for the Proprietary fund types, cash and cash equivalents includes all pooled cash investments, non-pooled restricted cash and restricted investments with an original maturity of three months or less. The City considers the investments held in LAIF, CSJVRMA, and CalTRUST to be demand deposit accounts where funds may be withdrawn and deposited at any time without prior notice or penalty.

**Receivables and Payables**

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as interfund receivables/interfund payables (i.e., the current portion of interfund loans) or advances to/from other funds (the noncurrent portion) of interfund loans. All other outstanding balances between funds are reported as interfund receivables/interfund payables. Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as internal balances.

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources. All trade and tax receivables are shown net of an allowance for uncollectible accounts and estimated refunds due.

**City of Wasco**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2023**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

***D. Assets, Liabilities, Net Position or Equity, and Other Financial Statement Items, Continued***

**Property Taxes**

Secured property taxes are levied during September of each year for the fiscal year beginning with the preceding July 1 and ending the following June 30. They become a lien on real property on January 1 preceding the fiscal year for which taxes are levied. The Kern County Assessor establishes the value of the property on January 1. Taxes are payable in two installments on November 1 and February 1 and are delinquent if not paid by December 10 and April 10, respectively. In 1978, a state constitutional amendment (Proposition 13) provided that the tax rate be limited to 1% of market value, levied only by the County and shared with all other jurisdictions. Such limitation on the rate may only be increased through voter approval. The County collects property taxes and distributes them to taxing jurisdictions on the basis of the taxing jurisdiction's assessed valuations and on the tax rate for voter-approved debt.

**Prepaid Items**

Certain payments to vendors applicable to future accounting periods are reported as prepaid items using the consumption method of accounting. Prepaid items do not reflect current appropriable resources and, thus, an equivalent portion of fund balance is reported as nonspendable in governments funds.

**Capital Assets and Depreciation**

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, traffic signals, drainage systems and similar items), are reported in the applicable governmental or business type activities column in the government-wide financial statements. Capital assets are defined by the City as assets with an initial cost of more than \$5,000 (\$50,000 for infrastructure) and an estimated life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Property, plant and equipment of the primary government as well as the component units, are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings	40
Improvements other than buildings	20
Machinery and Equipment	5 - 8
Infrastructure	20 - 75

**City of Wasco**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2023**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

***D. Assets, Liabilities, Net Position or Equity, and Other Financial Statement Items, Continued***

**Compensated Absences**

It is the City's policy to permit employees to accumulate earned but unused vacation, comp time, and sick pay benefits. Accumulated sick leave is available for illness or personal use but not paid out to employees. Vacation and comp time pay liabilities are calculated at full value based on the employee's current rate of pay. All compensated absence pay is accrued when incurred in the government-wide, proprietary, and fiduciary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

**Pensions**

The City implemented GASB Statements No. 68 "Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27" and No. 71 "Pension Transition for Contributions Made Subsequent to the Measurement Date - an amendment to GASB Statement No. 68".

In government-wide and proprietary financial statements, retirement plans (pensions) are required to be recognized and disclosed using the accrual basis of accounting, regardless of the amount recognized as pension expenditures on the governmental fund statements, which use the modified accrual basis of accounting.

In general, the City recognizes a net pension liability that represents the City's proportionate share of the excess of the total pension liability over the fiduciary net position of the pension reflected in the actuarial reports provided by CalPERS. The net pension liability is measured as of the City's prior fiscal year-end. Changes in the net pension liability are recorded in the period incurred as pension expense or as deferred inflows of resources or deferred outflows of resources depending on the nature of the change. The change in net pension liability that are recorded as deferred inflows of resources or deferred outflows of resources (that arise from changes in actuarial assumptions or other inputs and differences between expected or actual experience) are amortized straight-line over the average expected remaining service lives of all members that are provided with benefits as of the beginning of the measurement period and are recorded as a component of pension expense.

For purposes of measuring the net pension liability and deferred outflows/inflows or resources relating to pension and pension expense, information about the fiduciary net position of the City's pension plan with CalPERS and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. Projected earnings on pension investments are recognized as a component of pension expense. Differences between projected and actual investment earnings are reported as deferred inflows of resources or deferred outflows of resources and amortized as a component of pension expense on a closed basis over a five-year period.

**City of Wasco**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2023**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

***D. Assets, Liabilities, Net Position or Equity, and Other Financial Statement Items, Continued***

**Long-Term Obligations**

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Initial-issue bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the straight-line method. The difference between the reacquisition price of refunding bonds and the net carrying amount of refunded debt (deferred amount on refunding) is amortized over the shorter of the lives of the refunding debt or remaining life of the refunded debt. Bonds payables are reported net of the unamortized portion of applicable premium, discount or deferred amount on refunding. Amortization of bond premiums or discounts, and deferred amounts on refunding are included in interest expense. Bond issuance costs, except for prepaid bond insurance are expenses in the year of issuance. Prepaid bond insurance is deferred and amortized over the life of the bond.

In the fund financial statements, governmental fund types recognize bond premiums, discounts and issuance costs during the period issued. The face amount of debt issued is reported as other financing sources. Premiums received are reported as other financing sources, while discounts are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**Deferred Outflows and Inflows of Resources**

Pursuant to GASB Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position," and GASB Statement No. 65, "Items Previously Reported as Assets and Liabilities," the City recognizes deferred outflows and inflows of resources.

In addition to assets, the Statement of Financial Position will sometimes report a separate section for deferred outflows of resources. A deferred outflow of resources is defined as a consumption of net assets that applies to a future reporting period and so will not be recognized as an expense or expenditure until then.

In addition to liabilities, the Statement of Financial Position will sometimes report a separate section for deferred inflows of resources. A deferred inflows of resources is defined as an acquisition of net assets that applies to a future reporting period and so will not be recognized as revenue until then.



**City of Wasco**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2023**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

***D. Assets, Liabilities, Net Position or Equity, and Other Financial Statement Items, Continued***

**Net Position**

The government-wide and business-type activities fund financial statements utilize a net position presentation. Net position is categorized as follows:

**Net Investment In Capital Assets** – This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance in this category.

**Restricted Net Position** – This category presents external restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation. The government-wide statement of net position reports \$13,025,283 of restricted net position, of which \$11,289,459 is restricted externally by grantors, creditors, or laws or regulations of other governments and \$1,735,824 is restricted by enabling legislation.

**Unrestricted Net Position** – This category represents net position of the City, not restricted for any project or other purpose.

When both restricted and unrestricted net position are available, it is the City's policy to use restricted net position first, and then unrestricted net position as they are needed.

**Fund Balance – Government Funds**

Fund balances of the governmental funds are presented in the financial statements based on classifications that comprise a hierarchy that is based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. Fund balances are classified as follows:

**Nonspendable** – Amounts that cannot be spent either because they are not in a spendable form or because they are legally or contractually required to be maintained intact.

**Restricted** – Amounts restricted by external sources (creditors, laws of other governments, etc.) or by constitutional provision or enabling legislation.

**Committed** – Amounts that are obligated to a specific purpose which are internally imposed by the government through formal action (Ordinances and Resolutions) at the highest level of decision making authority (City Council). These commitments can only be overturned by a like action.

**Assigned** – Amounts that are intended to be used for specific purposes that are considered neither restricted nor committed. Undesignated excess Fund Balances may be assigned by the City Council, City Manager, or Finance Director for specific purposes through the budget process or agenda items. The assigned designation may be reversed by the City Council at any public meeting.



**City of Wasco**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2023**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

***D. Assets, Liabilities, Net Position or Equity, and Other Financial Statement Items, Continued***

**Net Position, Continued**

**Unassigned** – Residual positive fund balances within the General Fund, which have not been classified within the other above mentioned categories. Unassigned Fund Balances may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those specific purposes.

When expenditures are incurred for purposes for which all restricted, committed, assigned, and unassigned fund balances are available, the City's policy is to apply in the following order, except for instances wherein an ordinance specifies the fund balance: Restricted, Committed, Assigned, and Unassigned.

The City does not have a formal minimum fund balance requirement.

**Appropriated Budget and Budgetary Control**

The City Council is required to adopt an annual budget resolution by July 1 of each fiscal year for the General, Special Revenue, Debt Service and Capital Projects funds. The budgets are presented for reporting purposes on a budgetary basis consistent with accounting principles generally accepted in the United States of America. The City of Wasco Public Financing Authority does not adopt a budget for its general fund.

The appropriated budget is prepared by fund, function, and department. The City Manager may make transfers of appropriations within a department. Transfers of appropriations between departments requires the approval of the council. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the department level. Unexpended or unencumbered appropriations lapse at the end of the fiscal year. Encumbered appropriations are reappropriated in the ensuing year's budget.

The City Council adopts budgets for the Enterprise. However, all Proprietary fund types are accounted for on a cost of service (net income), or "capital maintenance" measurement focus. As a result, budget comparisons are impractical. Additionally, the City is not legally mandated to report the results of operations for these Proprietary fund types on a budget comparison basis; therefore, budgetary data related to these funds has not been presented.

**Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

**City of Wasco**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2023**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

***D. Assets, Liabilities, Net Position or Equity, and Other Financial Statement Items, Continued***

**Deferred Compensation Plan**

The City offers its employees a deferred compensation plan created in accordance with the Internal Revenue Code Section 457. The plan, available to all City employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

The laws governing deferred compensation plan assets require plan assets to be held in a Trust for the exclusive benefit of plan participants and their beneficiaries. The assets, all property and rights purchased with such amounts and all income attributable to such amounts, are held in trust for the exclusive benefit of the participants and the beneficiaries. The plan is administered by independent plan administrators through administrative service agreements and hence they have been excluded from these financial statements.

In the year 2021, The City has evaluated the requirements of GASB Statement No. 84, Fiduciary Activities and GASB Statement No. 97, Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans and determined that plan didn't meet the criteria to be reported as a fiduciary activity, as required by the above Statements. Moreover, the plan is classified as other employee benefit plan for financial reporting purposes per GASB 97 requirements.

**2. CASH AND INVESTMENTS**

The City pools all of its cash and investments except those funds required to be held by outside fiscal agents under the provisions of bond indentures.

The following is a summary of the City's cash and investments as classified in the accompanying financial statements:

Pooled Cash and Investments - Governmental Funds	\$ 38,033,195
Pooled Cash and Investments - Business-type Funds	23,419,287
Fiduciary Funds:	
Cash and Investments - WPFA	561,090
Restricted Investments - WPFA	410,226
Cash and Investments - RDA Successor Private Purpose Trust	572,525
Total	<u>\$ 62,996,323</u>

**City of Wasco**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2023**

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**2. CASH AND INVESTMENTS, Continued**

Cash and investments on June 30, 2023 consist of the following:

Cash on hand	\$ 2,500
Deposits with financial institutions	4,736,056
Total Cash on hand and deposits	<u>4,738,556</u>
Money Market	4,040,330
Central San Joaquin Valley RMA Pool (CSJVRMA)	2,183,156
Local Agency Investment Funds (LAIF)	46,784,705
CalTrust	4,839,350
Cash and investments with fiscal agents	<u>410,226</u>
Total investments	<u>58,257,767</u>
Total cash and investments	<u>\$ 62,996,323</u>

**A. Deposits:**

The carrying amount of the City's cash deposit was \$4,736,056 on June 30, 2023. Balance before reconciling amounts were a positive amount of \$6,236,386 on June 30, 2023. The City has waived collateral requirements for cash deposits, which are fully insured up to \$250,000 by the Federal Deposit Insurance Corporation. The remaining amount was collateralized with securities pledged by the pledging financial Institution as permitted by the California Government Code.

The California Government Code requires that a financial institution secure deposit made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure public agency deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits. As of June 30, 2023, all of the City's deposits with financial institutions in excess of federal depository insurance limits were held in fully collateralized accounts, as permitted by the California Government Code.

Under Government Code Section 53655, the placement of securities by a bank or savings and loan association with an Agent of Depository has the effect of perfecting the security interest in the name of the local governmental agency.

**City of Wasco**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2023**

**2. CASH AND INVESTMENTS, Continued**

**B. Investment Valuation**

The City categorizes the fair value measurements of its investments based on the hierarchy established by Generally Accepted Accounting Principles (GAAP). The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value: 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. All the City's investments are valued using Level 1 inputs based on quoted market prices. The City had the following investments on June 30, 2023:

Investment Type	Total Fair Value	Fair Value Measurements Using		
		Level 1 Inputs	Level 2 Inputs	Level 3 Inputs
Investments	\$ -	\$ -	\$ -	\$ -
Total	-	\$ -	\$ -	\$ -
<i>Investments not subject to leveling:</i>				
Money Market	4,040,330			
Central San Joaquin Valley RMA Pool (CSJVRMA)	2,183,156			
Local Agency Investment Funds (LAIF)	46,784,705			
CalTrust	4,839,350			
Cash and investments with fiscal agents	410,226			
Total	<u>\$58,257,767</u>			

The City is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The City's investments with LAIF on June 30, 2023, include a portion of the pool funds invested in Structured Notes and Asset-Backed Securities. These investments include the following:

Structured Notes – are debt securities (other than asset-backed securities) whose cash flow characteristics (coupon rate, redemption amount, or stated maturity) depend upon one or more indices and/or have embedded forwards or options.

Asset-Backed Securities – the bulk of which are mortgage-backed securities, entitle their purchasers to receive a share of the cash flows from a pool of assets such as principal and interest repayments from a pool of mortgages (such as Collateralized Mortgage Obligations) or credit card receivables.

As of June 30, 2023, the City had \$46,784,705 invested in LAIF, which had invested 2.78% of the pool investment funds in Structured Notes and Asset-Backed Securities as compared to 1.88% in the previous year. The LAIF fair value factor of 0.984828 was used to calculate the fair value of the investments in LAIF.

**City of Wasco**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2023**

**2. CASH AND INVESTMENTS, Continued**

**B. Investment Valuation, Continued**

The City is a member of CSJVRMA for the purpose of pooling insurance coverage. The CSJVRMA maintains an investment pool which is available to its members. The City invested cash in this pool which is highly liquid. Deposits can be converted to cash within 24 hours without loss of interest. Included in the pool's investment portfolio are securities that are within the statutory limits imposed by government code. The pool's and the City's exposure to credit, market, or legal risk is not available. The fair value of the City's position in the pool is the same as the value of the pool shares. CSJVRMA is regulated by the California Government Code.

CalTRUST is a Joint Powers Authority created by public agencies in 2005 to provide a convenient method for public agencies to pool their assets for investment purposes. It is governed by a Board of Trustees made up of experienced local agency treasurers and investment officers. The Board sets overall policies for the program and selects and supervises the activities of the investment manager and other agents. Any California public agency that is authorized to join a Joint Powers Authority can participate in CalTRUST. The specific sections of the California Government Code that govern participation in CalTRUST are Sections 6500 and 6509.7, which offers four account options – Government Fund, Money Market Fund, Short-Term Fund and Medium-Term Fund with varying interest rates and terms of length of deposit and withdrawals.

**C. Interest Rate Risk**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the City's interest rate risk is mitigated is by purchasing a combination of shorter term and longer-term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

The sensitivity of the fair values of the City's investments (including investments held by bond trustees) to market rate fluctuations is provided by the following table that shows the distribution of the City's investments by maturity as of June 30, 2023:

Investment Type	Remaining Maturity		Total Fair Value
	12 Months or less	1 - 5 years	
Money Market	\$ 4,040,330	\$ -	\$ 4,040,330
Central San Joaquin Valley RMA Pool (CSJVRMA)	2,183,156	-	2,183,156
Local Agency Investment Funds (LAIF)	46,784,705	-	46,784,705
CalTrust	4,839,350	-	4,839,350
Cash and investments with fiscal agents	410,226	-	410,226
Total	\$ 58,257,767	\$ -	\$ 58,257,767

**City of Wasco**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2023**

**2. CASH AND INVESTMENTS, Continued**

**D. Credit Risk**

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The actual ratings as of June 30, 2023, were as follows:

Investment Type	Total Fair Value	Rating as of Fiscal Year-End		
		S&P	Moody's	N/A
Money Market	\$ 4,040,330			Not rated
Central San Joaquin Valley RMA Pool (CSJVRMA)	2,183,156			Not rated
Local Agency Investment Funds (LAIF)	46,784,705			Not rated
CalTrust	4,839,350			Not rated
Cash and investments with fiscal agents	410,226			Not rated
Total	<u>\$ 58,257,767</u>			

**Concentration of credit risk** – The City is required to disclose any investment in any one issuer that represents 5% or more of total investments. Investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments are excluded from this requirement. As such, the City has no concentration of credit risk that exceeds 5% as June 30, 2023.

**Custodial credit risk** – For an investment, this is the risk that, in the event of the failure of a depository financial institution, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as LAIF).

**City of Wasco**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2023**

**3. RECEIVABLES**

Receivables on June 30, 2023 consist of the following:

Governmental Activities	General Funds	California High-Speed Rail	TDA	RDA Low Income Housing	Non-Major Governmental Funds	Total Governmental
Taxes receivable	\$ 1,052,210	\$ -	\$ -	\$ -	\$ -	\$ 1,052,210
Due from governments	51,868	-	406,401	9,513	-	467,782
Miscellaneous Receivable	421,753	346,106	-	-	-	767,859
Allowance for doubtful accounts	(10,586)	-	-	-	-	(10,586)
<b>Total</b>	<b>\$ 1,515,245</b>	<b>\$ 346,106</b>	<b>\$ 406,401</b>	<b>\$ 9,513</b>	<b>\$ -</b>	<b>\$ 2,277,265</b>
Business-Type Activities	Water Reclamation And Sewer	Water Utility	Refuse Collection And Disposal	Public Transportation	CNG Fueling Station	Total Business-Type
Accounts receivable	\$ 401,079	\$ 587,371	\$ 682,272	\$ -	\$ -	\$ 1,670,722
Due from governments	-	-	-	185,069	-	185,069
Miscellaneous Receivable	16,519	6,533	-	-	(2,152)	20,900
Allowance for doubtful accounts	(18,325)	(26,455)	(20,471)	-	-	(65,251)
<b>Total</b>	<b>\$ 399,273</b>	<b>\$ 567,449</b>	<b>\$ 661,801</b>	<b>\$ 185,069</b>	<b>\$ (2,152)</b>	<b>\$ 1,811,440</b>

**4. INTERFUND ACTIVITIES**

**Due to/from Other Funds** - These balances represent short-term loans between funds for cash shortages or expenditures and are expected to be reimbursed within one year. The composition of due to/from balances at June 30, 2023 consisted of the following:

Fund	Due From Other Funds	Due To Other Funds
Governmental Activities		
General Fund	\$ 828,045	\$ -
California High-Speed Rail Grant	-	91,912
TDA	-	189,341
Non-Major Funds	-	3,565
<b>Total Governmental Funds</b>	<b>828,045</b>	<b>284,818</b>
Proprietary Funds		
Public Transportation	-	543,227
<b>Total Due From/To</b>	<b>\$ 828,045</b>	<b>\$ 828,045</b>



**City of Wasco**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2023**

**4. INTERFUND ACTIVITIES Continued**

**Transfers Between Funds** - With the Council approval, resources may be transferred from one City fund to another. Transfers between funds during the fiscal year ended June 30, 2023, were as follows:

Transfers Out	Transfers In					Total Transfers out
	General Fund	Water Reclamation and Sewer	Water Utility	Refuse Collection and Disposal	Public Transportation	
Governmental Funds						
General Fund	\$ -	\$ 106	\$ 81,899	\$ -	\$ 9,879	\$ 91,884
California High-Speed Rail	-	-	346,106	-	-	346,106
ARPA Grant	1,124,723	-	-	-	-	1,124,723
Non-Major Funds	927,000	-	-	454	-	927,454
Proprietary Funds						
Water Reclamation and Sewer	11,223	-	-	-	-	11,223
Water Utility	21,462	-	-	-	-	21,462
Refuse Collection and Disposal	21,854	-	-	-	-	21,854
Total Transfers In	\$ 2,106,262	\$ 106	\$ 428,005	\$ 454	\$ 9,879	\$ 2,544,706

General Fund transfers in of \$2,106,262 consist of \$1,124,723 ARPA related expenditures, and \$927,000 from Non-Major Funds to be applied to street operations and various street capital projects, and \$11,223 from Water Reclamation & Sewer Fund, \$21,462 from Water Utility Fund & \$21,854 from Refuse Collection & Disposal Fund for Munis software upgrades.

Transfers into Watery Utility fund or \$346,106 from the California High-Speed Rail was relating to water well project.

**City of Wasco**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2023**

**5. CAPITAL ASSETS**

Governmental Activities Capital asset for the year ended June 30, 2023, was as follows:

Governmental Activities	Balance June 30, 2022	Additions	Deletions/ Adjustment	Transfers	Balance June 30, 2023
Capital Assets Not Being Depreciated					
Land	\$ 3,560,554	\$ -	\$ -	\$ -	\$ 3,560,554
Construction in Progress	731,793	959,492	14,310	(335,005)	1,370,590
Total Capital Assets Not Being Depreciated	4,292,347	959,492	14,310	(335,005)	4,931,144
Capital Assets Being Depreciated					
Land Improvements	9,099,511	-	-	-	9,099,511
Construction	4,824,669	140,666	(14,310)	335,005	5,286,030
Infrastructure	28,146,022	7,021	-	-	28,153,043
Machinery and Other	2,476,482	237,988	-	-	2,714,470
Vehicles	1,429,792	828,194	-	-	2,257,986
Total Capital Assets Being Depreciated	45,976,476	1,213,869	(14,310)	335,005	47,511,040
Less Accumulated Depreciation For					
Land Improvements	6,220,077	452,004	-	-	6,672,081
Construction	1,106,274	98,572	-	-	1,204,846
Infrastructure	7,436,793	365,953	-	-	7,802,746
Machinery and Other	1,614,834	97,319	-	-	1,712,153
Vehicles	1,209,390	71,305	-	-	1,280,695
Total Accumulated Depreciation	17,587,368	1,085,153	-	-	18,672,521
Total Capital Assets Being Depreciated, Net	28,389,108	128,716	(14,310)	335,005	28,838,519
Governmental Activities Capital Assets, net	\$ 32,681,455	\$ 1,088,208	\$ -	\$ -	\$ 33,769,663

Depreciation expense for capital assets was charged to functions as follows:

Depreciation expense for capital assets was charged to functions as follows:

General government	\$ 147,367
Public safety	2,321
Public works	935,465
	<u>\$ 1,085,153</u>

**City of Wasco**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2023**

**5. CAPITAL ASSETS, Continued**

Business-Type Activities' Capital Assets for the year ended June 30, 2023, was as follows:

Business-Type Activities	Balance June 30, 2022	Additions	Deletions	Transfers	Balance June 30, 2023
Capital Assets Not Being Depreciated					
Land	\$ 908,537	\$ -	\$ -	\$ -	\$ 908,537
Construction in Progress	611,629	606,652	-	-	1,218,281
Total Capital Assets Not Being Depreciated	1,520,166	606,652	-	-	2,126,818
Capital Assets Being Depreciated					
Land Improvements	7,210,841	-	-	-	7,210,841
Construction	21,117,530	17,275	-	-	21,134,805
Infrastructure	11,858,762	12,844	-	-	11,871,606
Machinery and Other	12,171,259	511,916	-	-	12,683,175
Vehicles	4,510,713	770,350	(68,687)	-	5,212,376
Total Capital Assets Being Depreciated	56,869,105	1,312,385	(68,687)	-	58,112,803
Less Accumulated Depreciation For					
Land Improvements	6,483,949	117,841	-	-	6,601,790
Construction	8,694,095	419,427	-	-	9,113,522
Infrastructure	3,535,950	150,351	-	-	3,686,301
Machinery and Other	6,772,574	417,142	-	-	7,189,716
Vehicles	3,574,808	333,867	(66,571)	-	3,842,104
Total Accumulated Depreciation	29,061,376	1,438,628	(66,571)	-	30,433,433
Total Capital Assets Being Depreciated, Net	27,807,729	(126,243)	(2,116)	-	27,679,370
Business-Type Activities Capital Assets, net	\$ 29,327,895	\$ 480,409	\$ (2,116)	\$ -	\$ 29,806,188

Depreciation expense for Business-Type Activities were as follows:

Depreciation expense for Business-Type Activities were as follows:

Water Reclamation and Sewer	\$ 636,975
Water Utility	462,184
Refuse Collection and Disposal	261,047
Public Transportation	51,182
CNG Fueling Station	27,240
	<u>\$ 1,438,628</u>

**City of Wasco**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2023**

**6. ACCRUED LIABILITIES**

Accrued Liabilities on June 30, 2023, as reported on the Statement of Net Position are detailed as follows:

	General Fund	Non-Major Governmental Funds	Total Governmental			
Governmental Activities						
Accrued Payroll	\$ 48,666	\$ -	\$ 48,666			
Employee Withholdings	47,736	-	47,736			
Other Liabilities	130,128	427	130,555			
Total	\$ 226,530	\$ 427	\$ 226,957			
	Water Reclamation And Sewer	Water Utility	Refuse Collection and Disposal	Public Transportation	CNG Fueling Station	Total Business-Type
Business-Type Activities						
Accrued Payroll	\$ 12,163	\$ 11,349	\$ 17,031	\$ 2,820	\$ 83	\$ 43,446
Accrued Interest Payable	3,272	-	-	-	-	3,272
Total	\$ 15,435	\$ 11,349	\$ 17,031	\$ 2,820	\$ 83	\$ 46,718

**7. LONG-TERM LIABILITIES**

	Balance June 30, 2022	Additions	Reductions	Balance June 30, 2023	Due Within One Year
Governmental Activities					
Compensated Absences	\$ 118,843	\$ 150,259	\$ (129,295)	\$ 139,807	38,171
Total Governmental Activities	118,843	150,259	(129,295)	139,807	38,171
Business-Type Activities					
Compensated Absences	126,845	139,482	(144,124)	122,203	47,659
Total Business-Type Activities	126,845	139,482	(144,124)	122,203	47,659
Total Statement of Net Position	\$ 245,688	\$ 289,741	\$ (273,419)	\$ 262,010	\$ 85,830

The compensated absences for business-type activities will be paid by the respective funds in which the expense was accrued. Compensated absences for governmental activities are typically paid from the General Fund.

**City of Wasco**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2023**

**8. UNEARNED REVENUE**

Unearned Revenue consists of moneys received where the City has not yet incurred qualifying expenditures for and were as follows:

	Governmental Activities	Business-Type Activities
General Grant	\$ 100,535	\$ -
Downtown 7th Stree Project	918,055	-
Park Impact Fees	829,568	-
APRA Grant	3,918,087	-
LCTOP - Bus Purchase	-	260,032
Nonmajor Funds	21,879	-
Total	\$ 5,788,124	\$ 260,032

**9. PUBLIC ENTITY RISK POOLS**

The City maintains self-insurance programs for workers' compensation, general public liability, auto liability and property coverage through its membership in the Central San Joaquin Valley Risk Management Authority (CSJVRMA). The CSJVRMA is comprised of 55 member cities and special districts and is organized under a Joint Powers Agreement pursuant to the California Government Code. The purpose of the CSJVRMA is to arrange and administer programs of insurance for the pooling of self-insured losses and to purchase excess insurance coverage. Each member has a representative on the Board of Directors with officers of the CSJVRMA being elected annually by the Board Members.

**Liability Program:** The program provides \$54 million of coverage per occurrence for general & automobile liability and public officials errors & omission coverage. CSJVRMA members self-fund the first \$1 million of exposure; losses above \$1 million to \$54 million are covered through CSJVRMA's participation in the California Affiliated Risk Management Authority's (CARMA) excess pool. The California Affiliated Risk Management Authority (CARMA) is comprised of six-member Joint Power Authorities and is organized under a Joint Powers Agreement pursuant to the California Government Code. Losses exceeding \$1 million up to \$54 million are covered through reinsurance. Within CSJVRMA's \$1 million retention, the City of Wasco selected a self-insured retention of \$25,000. The pool shares all losses exceeding a member's self-insured retention.

**Employment Practices Liability (EPL):** This program from CSJVRMA covers the EPL exposures through the Employment Risk Management Authority (ERMA). ERMA is comprised of eight members Joint Power Authorities and is organized under a Joint Powers Agreement pursuant to the California Government Code. ERMA covers \$2 million for each occurrence less the members' retained limit of \$1 million.

**Workers' Compensation:** The program is a risk sharing pool. The City self-insures for the first \$500,000 of liability. Losses in excess of \$500,000, up to \$5 million are covered through CSJVRMA's participation in the Local Agency Workers' Compensation Excess JPA (LAWCX) which is comprised of 32 different Joint Power Authorities. For excess coverage, LAWCX is a member of the California State Association of Counties Excess Insurance Authority which provides coverage up to the statutory limit.

**City of Wasco**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2023**

**9. PUBLIC ENTITY RISK POOLS, Continued**

**Property Insurance:** The City, through its membership in CSJVRMA participates in a pooled program. CSJVRMA members self-fund the first \$25,000 of loss; losses above \$25,000 to \$1,000,000,000 are covered through excess property and boiler & machinery policies. The City of Wasco's deductible is \$5,000 or \$10,000 per loss.

The latest audited financial information available from CSJVRMA is for the year ended June 30, 2023 as follows:

Total Assets	\$ 153,984,502
Total Liabilities	120,022,096
Total Net Position	<u>\$ 33,962,406</u>
Total Revenue	\$ 73,088,767
Total Expenses	71,300,255
Change in Net Position	<u>\$ 1,788,512</u>

**10. RETIREMENT PLAN**

**A. General Information about the Pension Plans**

**Plan Description.** The City contributes to the Miscellaneous Plan and the Safety Plan, which are both cost sharing multiple employers defined benefit pension plan administered by the California Public Employees Retirement System (CalPERS). CalPERS acts as a common investment and administrative agent for participating public employers within the State of California. Benefit provisions are established by state statutes within the Public Employees' Retirement Law. The City selects optional benefit provisions from the benefit menu by contract with CalPERS and adopts those benefits through board resolution. CalPERS issues a separate comprehensive annual financial report which is publicly available and can be obtained at CalPERS' website under Forms and Publications.

**Benefits Provided and Employees Covered.** CalPERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and plan beneficiaries. The Miscellaneous Plan has three Tiers of benefits. Tier I - Applicable to employees hired prior to January 1, 2013, with a formula of 3% at age 60. Tier II - Also applicable to employees hired prior to January 1, 2013, with a formula of 2.5% at age 55. Tier III - Applicable to new CalPERS members hired on or after January 1, 2013, as a result of Public Employees' Pension Reform Act of 2013 (PEPRA) with a formula of 2% at age 62. The Safety Plan with a formula of 2% at age 55 is for the City's inactive police department and therefore has no active employees.

As of the June 30, 2022 measurement date, the City had the following employees covered by benefit term:

	Miscellaneous Plan			Safety
	Tier I	Tier II	Tier III	Plan
Active	17	4	38	-
Transferred	20	1	9	-
Separated	11	2	26	-
Retired	63	4	-	14

**City of Wasco**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2023**

**10. RETIREMENT PLAN, Continued**

**A. General Information about the Pension Plans, Continued**

**Contributions.** Active plan members are required to contribute 10% of their annual covered salary for Miscellaneous Plan Tier I and Tier II and 6.25% for Miscellaneous Plan Tier III. The City makes the contributions required of City's contract employees on their behalf and for their account for Tier I and Tier II. The City is also required to contribute the actuarially determined annual required contributions necessary to fund the plans. The actuarial methods and assumptions used are those adopted by the CalPERS Board of Administration. The average required employer contribution rate for the fiscal year 2022-23 was 15.25% (Tier I) and 11.59% (Tier II) and 7.47% (Tier III) and 0% (Safety) of annual covered salary. The contribution requirements of the plan members are established by State statute and the employer contribution rate is established and may be amended by CalPERS.

On June 30, 2023, the City reported net pension liability of \$7,586,061 for its proportionate share of the net pension liability.

The City's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021 rolled forward to June 30, 2022 using the standard update procedure. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. The City's proportionate share of the net pension liability for the Plan as of measurement periods June 30, 2021 and 2022 was as follows:

Proportion - June 30, 2021	0.06109%
Proportion - June 30, 2022	<u>0.06568%</u>
Change - Increase (Decrease)	<u>0.00459%</u>

**B. Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources**

For the year ended June 30, 2023, the City recognized pension expense of \$1,122,358. On 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
Difference between Expected and Actual Experience	\$ 154,340	\$ 101,790
Difference between Projected and Actual Investment Earnings	1,387,197	-
Differences between Employer's Contributions and proportionate Share of Contributions	119,229	51,493
Changes in Employer's Proportion	13,827	215,886
Changes in assumptions	777,196	-
Pension Contributions Made Subsequent to Measurement Date	<u>1,554,554</u>	<u>-</u>
Total	<u>\$ 4,006,343</u>	<u>\$ 369,169</u>



**City of Wasco**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2023**

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**10. RETIREMENT PLAN, Continued**

***B. Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources, Continued***

\$1,554,554 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized as pension expense as follows:

Fiscal Year Ending June 30,	
2024	\$ 500,912
2025	466,428
2026	266,847
2027	848,433

**Actuarial Methods and Assumptions.** The total pension liability for the June 30, 2022 measurement period was determined by an actuarial valuation as of June 30, 2020, rolled forward to June 30, 2021 using standard update procedures. The total pension liability for the measurement date June 30, 2022 were determined using the following actuarial assumptions:

Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions	
Discount Rate	6.90%
Inflation 2.30%	2.30%
Salary Increases	Varies by Entry Age and Service
Mortality Rate Table *	Derived using CalPERS' Membership Data for all Funds
Post Retirement Benefit Increase	Contract COLA up to 2.30% until Purchasing Power Protection Allowance Floor on Purchasing Power applies,

\*The mortality table used was developed based on CalPERS-specific data. The rates incorporate General Mortality to capture ongoing mortality improvement using 80% of Scale MP 2020 published by the Society of Actuaries. For more details, please refer to the 2021 experience study report that can be found on the CalPERS website.

**Changes in Assumption.** There were no changes in assumptions in fiscal year 2023. In fiscal year 2022 the discount rate was reduced from 7.15% to 6.90%.

**City of Wasco**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2023**

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**10. RETIREMENT PLAN, Continued**

***B. Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources, Continued***

**Discount Rate.** The discount rate used to measure the total pension liability was 6.90 percent. 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. The tests revealed the assets would not run out. Therefore, the current 6.90 percent discount rate is appropriate, and the use of the municipal bond rate calculation is not deemed necessary. The long term expected discount rate of 6.90 percent will be applied to all plans in the Public Employees' Retirement Fund (PERF). The cash flows used in the testing were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained at CalPERS website under the GASB 68 section.

The long-term expected rate of return on pension plan investments was determined using a building block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations. Using historical returns of all of the funds' asset classes, expected compound (geometric) returns were calculated over the next 20 years using a building-block approach. The expected rate of return was then adjusted to account for assumed administrative expenses of 10 Basis points.

The table on the next page 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 rates of return are net of administrative expenses.

**City of Wasco**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2023**

**10. RETIREMENT PLAN, Continued**

***B. Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources, Continued***

Asset Class	Assumed Asset Allocation	Real Return Years 1 - 10 <sup>(1)(2)</sup>
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 assets	15.00%	3.21%
Leverage	-5.00%	-0.59%
Total	100%	

<sup>(1)</sup> An expected inflation of 2.30% used for this period.

<sup>(2)</sup> Figures are based on the 2021-22 Asset Liability Management study.

**Sensitivity of the Net Pension Liability to Changes in the Discount Rate.** The following presents the net pension liability calculated using a discount rate of 6.90%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (5.90%) or 1 percentage-point higher (7.90%) than the current rate:

1% Decrease	5.90%
Net Pension Liability	\$ 12,308,526
Current Discount Rate	6.90%
Net Pension Liability	\$ 7,586,061
1% Increase	7.90%
Net Pension Liability	\$ 3,701,132

**Plan Fiduciary Net Position.** Detailed information about the Plan's fiduciary net position is available in the separately issued CalPERS financial report. The plan fiduciary net position may differ from the plan assets reported in the actuarial valuation report due to several reasons. First, for the accounting valuations, CalPERS must keep items such as deficiency reserves, fiduciary self-insurance and OPEB expense included in fiduciary net position. These amounts are excluded for rate setting purposes in the funding actuarial valuation.

**Payable to the Pension Plan.** On June 30, 2023, the City reported a payable of \$0 for outstanding amount of contributions to the pension plan required for the year ended June 30, 2023.

**City of Wasco**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2023**

**11. CONDUIT DEBT OBLIGATIONS**

In addition to the Long-Term Liabilities discussed in Note 7, Long-Term Liabilities have been issued in the name of the Wasco Public Financing Authority. Neither the City, nor the Authority, is obligated in any manner for the repayment of these obligations. The Authority acts as an agent to property owners for the collection and repayment of Special Assessment Debt.

These bonds were issued for the purpose of enabling the Authority to acquire qualified obligations and were issued under the authority of the Marks-Roos Local Bond Pooling Act of 1985. The purchased obligations are generally repaid by a special assessment against real estate and were used to finance the construction of necessary infrastructure, including but not limited to curbs, gutters, sidewalks, waterlines, and sanitary sewer facilities. The special assessment obligations serve as security for the bonds issued by the Authority. The bonds payable and special assessments outstanding are detailed as follows:

Assessment Districts	Remaining Collections	Outstanding Debt Service
93-1 Southside - Childress	-	37,975
Total	\$ -	\$ 37,975

The "Remaining Collections" represents the sum of the remaining principal and interest for each active parcel after 2022/23 debt service has been billed.

**12. DEFICIT FUND BALANCES AND NET POSITION**

As of June 30, 2023 the following funds had a fund deficit:

Governmental Funds	
TDA	\$ (406,411)
Non-Major Traffic Safety Fund	(3,565)
Total Governmental Funds	\$ (3,565)

The above deficit is due to the delay in submitting grant reimbursement.

**13. EXCESS OF EXPENDITURES OVER APPROPRIATIONS**

For the year ended June 30, 2023, the General Fund and other Major Funds had the following expenditures in excess of its budget:

Funds	Amount Exceeded Budget
General Fund:	
General capital outlay	\$ (80,412)
CalHOME Reuse:	
Community development	(61)

Sufficient resources were available within the funds to finance these overages.

**14. CONTINGENCIES AND COMMITMENTS**

The City participates in several Federal and State grant programs. These programs are subject to the audits by the City's independent accountants in accordance with the provisions of the Federal Single Audit Act and applicable State requirements. In addition, these programs are subject to further examination by the grantors and the amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time. The City expects such amounts, if any, to be immaterial.



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# REQUIRED SUPPLEMENTARY INFORMATION

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Draft 2/14/2024





**City of Wasco**  
**Required Supplementary Information**  
**Cost Sharing Defined Benefit Pension Plan**  
**For the year ended June 30, 2023**

*Schedule of the City's Proportionate Share of the Net Pension Liability and Related Ratios  
as of the Measurement Date*

<b>Fiscal year</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>
<b>Measurement date:</b>	<b>6/30/2022</b>	<b>6/30/2021</b>	<b>6/30/2020</b>	<b>6/30/2019</b>	<b>6/30/2018</b>
Proportion share of the net pension liability	0.06568%	0.06109%	0.06537%	0.06518%	0.07044%
Proportionate share of the net pension liability	\$ 7,586,061	\$ 3,303,673	\$ 7,112,777	\$ 6,679,161	\$ 6,787,909
Covered payroll	\$ 3,434,650	\$ 3,607,271	\$ 3,159,408	\$ 3,061,133	\$ 2,823,120
Proportionate share of the net pension liability / (asset) as a percentage of its covered payroll	220.87%	91.58%	225.13%	218.19%	240.44%
Proportionate share of the fiduciary net position as a percentage of the City's net pension liability	76.68%	88.29%	75.10%	75.26%	75.26%

<b>Fiscal year</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
<b>Measurement date:</b>	<b>6/30/2017</b>	<b>6/30/2016</b>	<b>6/30/2015</b>	<b>6/30/2014</b>
Proportion share of the net pension liability	0.07368%	0.07712%	0.08293%	0.09319%
Proportionate share of the net pension liability	\$ 7,307,480	\$ 6,673,668	\$ 5,692,558	\$ 5,450,478
Covered payroll	\$ 3,187,601	\$ 3,004,620	\$ 3,004,620	\$ 2,525,280
Proportionate share of the net pension liability / (asset) as a percentage of its covered payroll	229.25%	222.11%	189.46%	215.84%
Proportionate share of the fiduciary net position as a percentage of the City's net pension liability	73.31%	74.06%	78.40%	79.82%

Notes to Schedule

\*Fiscal year 2015 was the 1st year of implementation, therefore only nine years are shown.

Assumption Changes: The CalPERS discount rate was increased from 7.5% to 7.65% in fiscal year 2016, and then decreased from 7.65% to 7.15% in fiscal year 2018, and then decreased from 7.15% to 6.90% in fiscal year 2022. CalPERS mortality assumptions were adjusted in fiscal year 2019.

**City of Wasco**  
**Required Supplementary Information**  
**Cost Sharing Defined Benefit Pension Plan**  
**For the year ended June 30, 2023**

*Schedule of City Contributions*

<b>Fiscal Year</b>	<b>6/30/2023</b>	<b>6/30/2022</b>	<b>6/30/2021</b>	<b>6/30/2020</b>	<b>6/30/2019</b>
Actuarially determined contribution	\$ 1,554,554	\$ 1,574,569	\$ 1,137,987	\$ 846,598	\$ 1,031,256
Contributions in relation to actuarially determined contributions	(1,554,554)	(1,574,569)	(1,137,987)	(846,598)	(1,031,256)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 3,785,007	\$ 3,434,650	\$ 3,607,271	\$ 3,159,408	\$ 3,061,133
Contributions as a percentage of covered payroll	41.07%	45.84%	31.55%	26.80%	33.69%

<b>Fiscal Year</b>	<b>6/30/2018</b>	<b>6/30/2017</b>	<b>6/30/2016</b>	<b>6/30/2015</b>
Actuarially determined contribution	\$ 934,521	\$ 915,447	\$ 861,299	\$ 650,046
Contributions in relation to actuarially determined contributions	(934,521)	(915,447)	(861,299)	(650,046)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
Covered employee-payroll	\$ 2,823,120	\$ 3,187,601	\$ 2,976,881	\$ 3,004,620
Contributions as a percentage of covered payroll	33.10%	28.72%	28.93%	21.63%

**Notes to the Schedule:**

\*Fiscal year 2015 was the 1st year of implementation, therefore only seven years are shown

Methods and assumptions used to determine contribution rates:

Valuation date	June 30, 2020
Actuarial cost method	Entry Age Normal, cost method
Amortization method	Varies by date established and source
Remaining amortization period	Differs by employer rate plan but not more than 29 years
Assets valuation method	Market value of assets
Inflation	2.50%
Salary increases	Depending on age, service and type of employment
Investment rate of return	7% (net of administrative expenses)
Mortality	Based on mortality rates resulting for the most recent CalPERS Experience Study adopted by the CalPERS Board.

**City of Wasco**  
**Required Supplementary Information**  
**For the Year Ended June 30, 2023**

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**1. BUDGET AND BUDGETARY ACCOUNTING**

**Budgeting Procedures**

The City's fiscal year runs from July 1 through June 30. Each year, the Finance Director prepares the Proposed Operating Budget and Capital Improvement Program which are adopted in June. The budget process is as follows:

- In January, the City Council meets to set the goals and priorities for the upcoming fiscal year.
- In February, the department supervisors, superintendents, and deputy directors meet with the department directors to review the budget requests.
- In February and March, the department directors meet with the Finance Director and Accounting Manager to review the budget requests.
- In April, each department director meets with the City Manager, Finance Director and Accounting Manager to review the budget requests.
- In May and June, the City Council holds special budget workshop meetings. At these meetings, the public is invited to comment on the Proposed Operating Budget and Capital Improvement Program and the Council makes a number of important policy decisions regarding the budget.
- In June, the Proposed Operating Budget and Capital Improvement Program, and any changes made to them during the budget workshops, are adopted by resolution.

# City of Wasco

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual General Fund For the year ended June 30, 2023

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final	Amounts	
<b>REVENUES:</b>				
Taxes	\$ 8,484,500	\$ 8,551,000	\$ 10,649,823	\$ 2,098,823
Licenses and permits	437,850	813,600	750,702	(62,898)
Intergovernmental	812,116	817,116	960,864	143,748
Charges for services	202,375	304,875	291,454	(13,421)
Fines, forfeitures and assessments	48,050	41,550	33,594	(7,956)
Use of money and property	32,750	107,750	729,568	621,818
Miscellaneous	29,850	677,855	694,322	16,467
<b>Total revenues</b>	<b>10,047,491</b>	<b>11,313,746</b>	<b>14,110,327</b>	<b>2,796,581</b>
<b>EXPENDITURES:</b>				
Current:				
General government:				
City Council	356,227	405,194	86,853	318,341
City Manager	6,309	49,759	33,439	16,320
City clerk	111,896	112,082	1,237	110,845
Finance and accounting	139,529	139,529	13,716	125,813
Human resources and risk management	97,943	97,943	6,242	91,701
City attorney	205,000	205,000	87,671	117,329
<b>Total general government</b>	<b>916,904</b>	<b>1,009,507</b>	<b>229,158</b>	<b>780,349</b>
Public safety				
Sheriff	4,431,861	4,433,225	4,324,093	109,132
Police	937,300	937,300	540,462	396,838
Animal control	379,356	422,506	399,994	22,512
Fire	937,300	937,300	564,390	372,910
<b>Total public safety</b>	<b>6,685,817</b>	<b>6,730,331</b>	<b>5,828,939</b>	<b>901,392</b>
Public works	1,221,896	1,230,712	1,012,387	218,325
Community development				
Planning	872,259	876,959	604,722	272,237
Engineering	514,171	516,071	428,848	87,223
Building inspection	535,632	535,632	447,839	87,793
Code compliance	434,709	440,319	417,900	22,419
<b>Total community development</b>	<b>2,356,771</b>	<b>2,368,981</b>	<b>1,899,309</b>	<b>469,672</b>
Non-departmental	492,303	346,186	29,350	316,836
Capital outlay:				
General capital outlay	853,405	1,566,892	1,647,304	(80,412)
<b>Total expenditures</b>	<b>12,527,096</b>	<b>13,252,609</b>	<b>10,646,447</b>	<b>2,606,162</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(2,479,605)</b>	<b>(1,938,863)</b>	<b>3,463,880</b>	<b>5,402,743</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	3,137,043	3,154,543	2,106,262	(1,048,281)
Transfers out	(4,468,108)	(4,495,129)	(91,884)	4,403,245
<b>Total other financing sources (uses)</b>	<b>(1,331,065)</b>	<b>(1,340,586)</b>	<b>2,014,378</b>	<b>3,354,964</b>
<b>Net change in fund balances</b>	<b>\$ (3,810,670)</b>	<b>\$ (3,279,449)</b>	<b>5,478,258</b>	<b>\$ 8,757,707</b>
<b>FUND BALANCES:</b>				
Beginning of year			20,926,478	
End of year			<u>\$ 26,404,736</u>	

# City of Wasco

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual California High-Speed Rail Fund For the year ended June 30, 2023

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
<b>REVENUES:</b>				
Intergovernmental	\$ 6,331,545	\$ 6,331,545	\$ 346,106	\$ (5,985,439)
<b>Total revenues</b>	6,331,545	6,331,545	346,106	(5,985,439)
<b>EXPENDITURES:</b>				
Current:				
Capital outlay:				
General capital outlay	6,331,545	6,331,545	-	6,331,545
<b>Total expenditures</b>	6,331,545	6,331,545	-	6,331,545
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	-	-	346,106	346,106
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	-	-	(346,106)	(346,106)
<b>Total other financing sources (uses)</b>	-	-	(346,106)	(346,106)
<b>Net change in fund balances</b>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
<b>FUND BALANCES:</b>				
Beginning of year			-	
End of year			<u>\$ -</u>	

# City of Wasco

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual TDA Grant

For the year ended June 30, 2023

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
<b>REVENUES:</b>				
Intergovernmental	\$ 995,000	\$ 995,000	\$ -	\$ (995,000)
<b>Total revenues</b>	995,000	995,000	-	(995,000)
<b>EXPENDITURES:</b>				
Current:				
Capital outlay:				
General capital outlay	996,167	996,167	220,053	776,114
<b>Total expenditures</b>	996,167	996,167	220,053	776,114
<b>REVENUES OVER (UNDER)</b>				
<b>EXPENDITURES</b>	(1,167)	(1,167)	(220,053)	(218,886)
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	(950,000)	(950,000)	-	950,000
<b>Total other financing sources (uses)</b>	(950,000)	(950,000)	-	950,000
<b>Net change in fund balances</b>	<u>\$ (951,167)</u>	<u>\$ (951,167)</u>	(220,053)	<u>\$ 731,114</u>
<b>FUND BALANCES:</b>				
Beginning of year			(186,358)	
End of year			<u>\$ (406,411)</u>	



# City of Wasco

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual CDBG RLA

For the year ended June 30, 2023

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
REVENUES:				
Use of money and property	\$ 5,000	\$ 5,000	\$ 6,523	\$ 1,523
Total revenues	5,000	5,000	6,523	1,523
EXPENDITURES:				
Current:				
Community development	950	950	-	950
Total expenditures	950	950	-	950
REVENUES OVER (UNDER) EXPENDITURES	4,050	4,050	6,523	2,473
OTHER FINANCING SOURCES (USES):				
Net change in fund balances	\$ 4,050	\$ 4,050	6,523	\$ 2,473
FUND BALANCES:				
Beginning of year			1,647,929	
End of year			\$ 1,654,452	

# City of Wasco

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### CalHOME Reuse

For the year ended June 30, 2023

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<b>REVENUES:</b>				
Use of money and property	\$ -	\$ -	\$ 72	\$ 72
<b>Total revenues</b>	-	-	72	72
<b>EXPENDITURES:</b>				
Current:				
Community development	-	-	61	(61)
<b>Total expenditures</b>	-	-	61	(61)
<b>Net change in fund balances</b>	\$ -	\$ -	11	\$ 11
<b>FUND BALANCES:</b>				
Beginning of year			2,643,850	
End of year			\$ 2,643,861	

# City of Wasco

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual 2005 HCD Fund For the year ended June 30, 2023

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
<b>REVENUES:</b>				
Use of money and property	\$ -	\$ -	\$ -	\$ -
<b>Total revenues</b>	-	-	-	-
<b>EXPENDITURES:</b>				
Current:				
Community development	-	-	-	-
<b>Total expenditures</b>	-	-	-	-
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	-	-	-	-
<b>Net change in fund balances</b>	\$ -	\$ -	-	\$ -
<b>FUND BALANCES:</b>				
Beginning of year			950,000	
End of year			\$ 950,000	

# City of Wasco

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### RDA Low Income Housing

For the year ended June 30, 2023

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Use of money and property	\$ -	\$ -	\$ -	\$ -
<b>Total revenues</b>	-	-	-	-
<b>EXPENDITURES:</b>				
Current:				
Community development	-	-	-	-
<b>Total expenditures</b>	-	-	-	-
<b>Net change in fund balances</b>	\$ -	\$ -	-	\$ -
<b>FUND BALANCES:</b>				
Beginning of year			1,075,046	
End of year			\$ 1,075,046	

# City of Wasco

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### Park Impact Fund

For the year ended June 30, 2023

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<b>REVENUES:</b>				
Use of money and property	\$ 3,000	\$ 3,000	\$ 3,673	\$ 673
<b>Total revenues</b>	<b>3,000</b>	<b>3,000</b>	<b>3,673</b>	<b>673</b>
<b>EXPENDITURES:</b>				
Current:				
Capital outlay:				
General capital outlay	356,443	356,443	-	356,443
<b>Total expenditures</b>	<b>356,443</b>	<b>356,443</b>	<b>-</b>	<b>356,443</b>
<b>Net change in fund balances</b>	<b>\$ (353,443)</b>	<b>\$ (353,443)</b>	<b>3,673</b>	<b>\$ 357,116</b>
<b>FUND BALANCES:</b>				
Beginning of year			7,863	
End of year			<u>\$ 11,536</u>	

# City of Wasco

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual ARPA Grant Fund For the year ended June 30, 2023

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
<b>REVENUES:</b>				
Intergovernmental	\$ -	\$ -	\$ 1,211,218	\$ 1,211,218
<b>Total revenues</b>	-	-	1,211,218	1,211,218
<b>EXPENDITURES:</b>				
Current:				
Public works	151,000	151,000	98,018	52,982
<b>Total expenditures</b>	151,000	151,000	98,018	52,982
<b>REVENUES OVER (UNDER)</b>				
<b>EXPENDITURES</b>	(151,000)	(151,000)	1,113,200	1,264,200
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	(765,000)	(765,000)	(1,124,723)	(359,723)
<b>Total other financing sources (uses)</b>	(765,000)	(765,000)	(1,124,723)	(359,723)
<b>Net change in fund balances</b>	<u>\$ (916,000)</u>	<u>\$ (916,000)</u>	(11,523)	<u>\$ 904,477</u>
<b>FUND BALANCES:</b>				
Beginning of year			15,370	
End of year			<u>\$ 3,847</u>	

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## SUPPLEMENTARY INFORMATION

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Draft 2/14/2024





## **Nonmajor Governmental Funds**

### **Nonmajor Special Revenue Funds**

**Lighting & Landscape Fund** – Accounts for revenues received for maintenance and operation of the majority of the streetlights and parkways in the City. Revenues are derived from benefit assessments to properties within the City's three maintenance districts. Expenditures include the direct costs of labor, supplies and equipment to maintain the districts and parks.

**Emergency Response** – Accounts for the activities of the emergency response team. The emergency response team will work in close cooperation with the State and County standardized emergency management system and their associates.

**Sewer Lift Station Fund** – Accounts for funds collected from a special assessment district created around properties benefiting from the lift station. The funds collected are used to operate and maintain the sewer lift station.

**Community Facilities District** – Accounts for revenues received pursuant to Resolution 2017-3211 and Ordinance 2017-688 for the purpose of providing public safety, street maintenance, landscape maintenance in the public right-of-way and other services within the district.

**Gas Tax Fund** – Accounts for revenues apportioned under the Street and Highway Code of the State of California. These funds can be used for any street-related purpose.

**Traffic Safety Fund** – Accounts for revenues derived from vehicle fines paid on violations issued by the Kern County Sheriff's Department within the City limits. These revenues are used for traffic striping and marking the City streets.

**Traffic Impact Fund** – Accounts for revenues charged to new businesses as they move into the City. These fees are used to install traffic lights, widen streets and any other traffic control in the area that is impacted by the traffic created by the new business.

**COPS Grant Fund** – Accounts for revenues that the State of California issues to the County of Kern funds for front line law enforcement services. These funds are distributed to local Municipalities by an internal formula. The funds are utilized by the Sheriff for anti-gang and community crime prevention programs in the City.

## **Nonmajor Governmental Funds, Continued**

### **Nonmajor Special Revenue Funds, Continued**

**2002 CalHome Grant Fund** – Accounts for all grant funds awarded to the City for low and moderate income rehabilitations. This fund also utilizes available funds from the CDBG reuse money and the Redevelopment Agency's 20% low and moderate housing set-a-side funds.

**2003 CDBG Grant Fund** – Accounts for the Community Development Block Grant (CDBG) received in 2003. The grant funds are disbursed to homeowners who meet low and moderate income guidelines and qualify for the CDBG program as deferred loans, grants or below market interest rate loans. The revenue collected year to year as loan payments or loan payoffs is used to fund the City's local portion of CDBG projects and helps enhance the programs offered by the Special Programs Financing Department.

**2003 CalHome Grant Fund** – The City was awarded \$500,000 in funding through the 2004 CalHome Program funding. These funds will be used for the City's housing rehabilitation program toward more owner-occupied housing rehabilitation. This funding will allow the City to continue to meet the rehabilitation needs of the low and moderate income homeowners in Wasco through making 3% interest 20 year deferred loans for the purpose of housing rehabilitation. This fund also utilizes available funds from the CDBG reuse money and the Redevelopment Agency's 20% low and moderate housing set-aside funds.

**2004 CDBG Grant Fund** – The City applied for \$500,000 in funding through the 2004 Community Development Block Grant (CDBG) Program. These funds will be used by the City's housing rehabilitation department. Most of this grant will be spent on housing rehabilitation loans, however, \$46,250 of this grant will be spent on infill sidewalks for Census Tract 44 through the 10% set-aside component of the CDBG grant.

**2004 CalHome Grant Fund** – The City was awarded \$500,000 in funding through the 2004 CalHome Program funding. These funds will be used for the City's housing rehabilitation program toward more owner-occupied housing rehabilitation. This funding will allow the City to continue to meet the rehabilitation needs of the low and moderate income homeowners in Wasco through making 3% interest 20 year deferred loans for the purpose of housing rehabilitation. This fund also utilizes available funds from the CDBG reuse money and the Redevelopment Agency's 20% low and moderate housing set-aside funds.

## **Nonmajor Governmental Funds, Continued**

### **Nonmajor Special Revenue Funds, Continued**

**2005 CalHome Grant Fund** – The City was awarded \$500,000 in funding through the 2005 CalHome Program funding. These funds will be used for the City's housing rehabilitation program toward more owner-occupied housing rehabilitation. This funding will allow the City to continue to meet the rehabilitation needs of the low and moderate income homeowners in Wasco through making 3% interest 20 year deferred loans for the purpose of housing rehabilitation. This fund also utilizes available funds from the CDBG reuse money and the Redevelopment Agency's 20% low and moderate housing set-aside funds.

**2006 CalHome Grant Fund** – The City was awarded \$500,000 in funding through the 2006 CalHome Program funding. These funds will be used for the City's housing rehabilitation program toward more owner-occupied housing rehabilitation. This funding will allow the City to continue to meet the rehabilitation needs of the low and moderate income homeowners in Wasco through making 3% interest 20 year deferred loans for the purpose of housing rehabilitation. This fund also utilizes available funds from the CDBG reuse money and the Redevelopment Agency's 20% low and moderate housing set-aside funds.

**BEGIN Grant Reuse Fund** – Accounts for program income from the City's BEGIN grant program. In accordance with the BEGIN program guidelines, all program income must be accounted for and kept in a reuse fund where it can then be accumulated and lent back out on BEGIN eligible activities.

**2009 CDBG Grant Fund** – The City was awarded \$800,000 from CDBG for a housing combo grant to assist citizens with First Time Homebuyer Down Payment Assistance and Housing Rehabilitation Loans. This money is currently being lent to qualified low income applicants at 1% interest.

**HOME Grant Reuse Fund** – Accounts for program income from the City's HOME grant program. In accordance with the HOME program guidelines, all program income must be accounted for and kept in a reuse fund where it can then be accumulated and lent back out on HOME eligible activities.

## **Nonmajor Governmental Funds, Continued**

### **Nonmajor Special Revenue Funds, Continued**

**2008 CDBG Grant Fund** – The City was awarded \$300,000 in funding through the 2008 CDBG Economic Development Grant. These funds are to be used to provide business assistance loans to qualified local businesses in the form of below market interest rate loans. This grant will be expiring in December 2012.

**Public Finance Authority (component unit)** – Accounts for the general fund the Wasco Public Finance Authority (a component unit of the City). The Wasco Public Finance Authority was created for the purpose of issuing its bonds to be used to provide financial assistance to the City, the Agency or any other public entity of the State of California.

**2010 HOME Grant Fund** – The City was awarded \$800,000 in HOME funds to assist citizens with the purchase of their first home. This money is currently being lent out to qualified low income recipients as a "silent-second" at 1% interest.

**ARPA Grant Fund** – Accounts for the American Rescue Plan Act Funding and related expenditures.

**Illegal Dumping Resources Fund** – Accounts account for these prop 218 tax fund that will be used to combat illegal dumping.



City of Wasco  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2023

	Special Revenue Funds			
	Lighting & Landscape	Emergency Response	Sewer Lift Station	Community Facilities District
<b>ASSETS</b>				
Cash and investments	\$ 46,807	\$ 23,446	\$ 216,974	\$ 62,944
Notes receivable	-	-	-	-
<b>Total assets</b>	<b>46,807</b>	<b>23,446</b>	<b>216,974</b>	<b>62,944</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable	3,136	-	203	26
Accrued liabilities	427	-	-	-
Due to other funds	-	-	-	-
Unearned revenue	-	21,879	-	-
<b>Total liabilities</b>	<b>3,563</b>	<b>21,879</b>	<b>203</b>	<b>26</b>
<b>Fund Balances:</b>				
Restricted for:				
Community development	-	-	-	62,918
Streets and transportation	43,244	1,567	-	-
Public safety	-	-	-	-
Other purposes	-	-	216,771	-
Assigned:				
Community development	-	-	-	-
Unassigned	-	-	-	-
<b>Total fund balances</b>	<b>43,244</b>	<b>1,567</b>	<b>216,771</b>	<b>62,918</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 46,807</b>	<b>\$ 23,446</b>	<b>\$ 216,974</b>	<b>\$ 62,944</b>



Special Revenue Funds						
Gas Tax	Traffic Safety	Traffic Impact	COPS Grant Fund	2004 CalHome Grant Fund	BEGIN Grant Reuse	HOME Grant Reuse
\$ 1,478,472	\$ -	\$ 2,456,906	\$ 232,230	\$ -	\$ 11,423	\$ 648,076
-	-	-	-	-	86,447	502,713
1,478,472	-	2,456,906	232,230	-	97,870	1,150,789
5,598	-	-	-	-	-	-
-	-	-	-	-	-	-
-	3,565	-	-	-	-	-
-	-	-	-	-	-	-
5,598	3,565	-	-	-	-	-
-	-	-	-	-	97,870	1,150,789
1,472,874	-	2,456,906	-	-	-	-
-	-	-	232,230	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	(3,565)	-	-	-	-	-
1,472,874	(3,565)	2,456,906	232,230	-	97,870	1,150,789
\$ 1,478,472	\$ -	\$ 2,456,906	\$ 232,230	\$ -	\$ 97,870	\$ 1,150,789

**City of Wasco**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2023**

	Special Revenue Funds		
	Public Financing Authority	Illegal Dumping Resources Fund	Total Nonmajor Governmental Funds
<b>ASSETS</b>			
Cash and investments	\$ 121,208	\$ 165,548	\$ 5,464,034
Notes receivable	-	-	589,160
<b>Total assets</b>	<b>121,208</b>	<b>165,548</b>	<b>6,053,194</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts payable	4,842	-	13,805
Accrued liabilities	-	-	427
Due to other funds	-	-	3,565
Unearned revenue	-	-	21,879
<b>Total liabilities</b>	<b>4,842</b>	<b>-</b>	<b>39,676</b>
<b>Fund Balances:</b>			
Restricted for:			
Community development	-	-	1,311,577
Streets and transportation	-	-	3,974,591
Public safety	-	-	232,230
Other purposes	-	165,548	382,319
Assigned:			
Community development	116,366	-	116,366
Unassigned	-	-	(3,565)
<b>Total fund balances</b>	<b>116,366</b>	<b>165,548</b>	<b>6,013,518</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 121,208</b>	<b>\$ 165,548</b>	<b>\$ 6,053,194</b>



# City of Wasco

## Combining Statement of Revenues, Expenditures and Changes in Fund Balances

### Nonmajor Governmental Funds

For the year ended June 30, 2023

	Special Revenue Funds			
	Lighting & Landscape	Emergency Response	Sewer Lift Station	Community Facilities District
<b>REVENUES:</b>				
Taxes	\$ 182,457	\$ -	\$ 12,159	\$ 91,982
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines, forfeitures and assessments	-	-	-	-
Use of money and property	60	-	3	-
Miscellaneous	2,051	-	-	438
<b>Total revenues</b>	<b>184,568</b>	<b>-</b>	<b>12,162</b>	<b>92,420</b>
<b>EXPENDITURES:</b>				
Current:				
Public works	162,865	-	7,019	328
Community development	-	-	-	-
Capital outlay:				
General capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>162,865</b>	<b>-</b>	<b>7,019</b>	<b>328</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>21,703</b>	<b>-</b>	<b>5,143</b>	<b>92,092</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	-	-	-	(120,000)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(120,000)</b>
<b>Net change in fund balances</b>	<b>21,703</b>	<b>-</b>	<b>5,143</b>	<b>(27,908)</b>
<b>FUND BALANCES:</b>				
Beginning of year	21,541	1,567	211,628	90,826
End of year	\$ 43,244	\$ 1,567	\$ 216,771	\$ 62,918

Special Revenue Funds				Special Revenue Funds		
Gas Tax	Traffic Safety	Traffic Impact	COPS Grant Fund	2004 CalHome Grant Fund	BEGIN Grant Reuse	HOME Grant Reuse
\$ 1,245,432	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	321,539	-	-	-	-
-	-	-	165,271	-	-	-
-	-	-	-	-	-	-
-	14,794	-	-	-	-	-
14,549	-	8,741	-	-	-	-
-	-	-	-	-	-	-
1,259,981	14,794	330,280	165,271	-	-	-
-	11,072	1,270	-	-	-	-
-	-	-	-	-	-	-
60,955	-	41,435	-	-	-	-
60,955	11,072	42,705	-	-	-	-
1,199,026	3,722	287,575	165,271	-	-	-
(650,000)	-	-	(157,000)	-	-	-
(650,000)	-	-	(157,000)	-	-	-
549,026	3,722	287,575	8,271	-	-	-
923,848	(7,287)	2,169,331	223,959	-	97,870	1,150,789
\$ 1,472,874	\$ (3,565)	\$ 2,456,906	\$ 232,230	\$ -	\$ 97,870	\$ 1,150,789

# City of Wasco

## Combining Statement of Revenues, Expenditures and Changes in Fund Balances

### Nonmajor Governmental Funds

For the year ended June 30, 2023

	Special Revenue Funds		
	Public Financing Authority	Illegal Dumping Resources Fund	Total Nonmajor Governmental Funds
<b>REVENUES:</b>			
Taxes	\$ -	\$ 83,285	\$ 1,615,315
Licenses and permits	-	-	321,539
Intergovernmental	-	-	165,271
Charges for services	25,385	-	25,385
Fines, forfeitures and assessments	-	-	14,794
Use of money and property	-	-	23,353
Miscellaneous	-	-	2,489
<b>Total revenues</b>	<b>25,385</b>	<b>83,285</b>	<b>2,168,146</b>
<b>EXPENDITURES:</b>			
Current:			
Public works	-	-	182,554
Community development	10,156	-	10,156
Capital outlay:			
General capital outlay	-	-	102,390
<b>Total expenditures</b>	<b>10,156</b>	<b>-</b>	<b>295,100</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>15,229</b>	<b>83,285</b>	<b>1,873,046</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers out	-	(454)	(927,454)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>(454)</b>	<b>(927,454)</b>
<b>Net change in fund balances</b>	<b>15,229</b>	<b>82,831</b>	<b>945,592</b>
<b>FUND BALANCES:</b>			
Beginning of year	101,137	82,717	5,067,926
End of year	\$ 116,366	\$ 165,548	\$ 6,013,518

# City of Wasco

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### Lighting & Landscape Fund

For the year ended June 30, 2023

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<b>REVENUES:</b>				
Taxes	\$ 180,893	\$ 180,893	\$ 182,457	\$ 1,564
Use of money and property	100	100	60	(40)
Miscellaneous	2,250	750	2,051	1,301
<b>Total revenues</b>	<b>183,243</b>	<b>181,743</b>	<b>184,568</b>	<b>2,825</b>
<b>EXPENDITURES:</b>				
Current:				
Public works	201,279	201,279	162,865	38,414
<b>Total expenditures</b>	<b>201,279</b>	<b>201,279</b>	<b>162,865</b>	<b>38,414</b>
<b>REVENUES OVER (UNDER)</b>				
<b>EXPENDITURES</b>	(18,036)	(19,536)	21,703	41,239
<b>Net change in fund balances</b>	<b>\$ (18,036)</b>	<b>\$ (19,536)</b>	<b>21,703</b>	<b>\$ 41,239</b>
<b>FUND BALANCES:</b>				
Beginning of year			21,541	
End of year			<u>\$ 43,244</u>	



# City of Wasco

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual Emergency Response For the year ended June 30, 2023

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
<b>REVENUES:</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
<b>Total revenues</b>	-	-	-	-
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
<b>Total expenditures</b>	-	-	-	-
<b>REVENUES OVER (UNDER)</b>				
<b>EXPENDITURES</b>	-	-	-	-
<b>Net change in fund balances</b>	\$ -	\$ -	-	\$ -
<b>FUND BALANCES:</b>				
Beginning of year			1,567	
End of year			\$ 1,567	

# City of Wasco

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### Sewer Lift Station Fund

For the year ended June 30, 2023

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<b>REVENUES:</b>				
Taxes	\$ 11,750	\$ 11,750	\$ 12,159	\$ 409
Use of money and property	1,000	1,000	3	(997)
<b>Total revenues</b>	<b>12,750</b>	<b>12,750</b>	<b>12,162</b>	<b>(588)</b>
<b>EXPENDITURES:</b>				
Current:				
Public works	10,600	10,600	7,019	3,581
<b>Total expenditures</b>	<b>10,600</b>	<b>10,600</b>	<b>7,019</b>	<b>3,581</b>
<b>Net change in fund balances</b>	<b>\$ 2,150</b>	<b>\$ 2,150</b>	<b>5,143</b>	<b>\$ 2,993</b>
<b>FUND BALANCES:</b>				
Beginning of year			211,628	
End of year			<u>\$ 216,771</u>	

# City of Wasco

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual Community Facilities District For the year ended June 30, 2023

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
<b>REVENUES:</b>				
Taxes	\$ 82,000	\$ 82,000	\$ 91,982	\$ 9,982
Miscellaneous	-	-	438	438
<b>Total revenues</b>	<b>82,000</b>	<b>82,000</b>	<b>92,420</b>	<b>10,420</b>
<b>EXPENDITURES:</b>				
Current:				
Public works	600	600	328	272
<b>Total expenditures</b>	<b>600</b>	<b>600</b>	<b>328</b>	<b>272</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>81,400</b>	<b>81,400</b>	<b>92,092</b>	<b>10,692</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	(120,000)	(120,000)	(120,000)	-
<b>Total other financing sources (uses)</b>	<b>(120,000)</b>	<b>(120,000)</b>	<b>(120,000)</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>\$ (38,600)</b>	<b>\$ (38,600)</b>	<b>(27,908)</b>	<b>\$ 10,692</b>
<b>FUND BALANCES:</b>				
Beginning of year			90,826	
End of year			<u>\$ 62,918</u>	

# City of Wasco

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual Gas Tax Fund For the year ended June 30, 2023

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
<b>REVENUES:</b>				
Taxes	\$ 1,149,000	\$ 1,149,000	\$ 1,245,432	\$ 96,432
Use of money and property	2,000	2,000	14,549	12,549
<b>Total revenues</b>	<b>1,151,000</b>	<b>1,151,000</b>	<b>1,259,981</b>	<b>108,981</b>
<b>EXPENDITURES:</b>				
Capital outlay:				
General capital outlay	545,000	545,000	60,955	484,045
<b>Total expenditures</b>	<b>545,000</b>	<b>545,000</b>	<b>60,955</b>	<b>484,045</b>
<b>REVENUES OVER (UNDER)</b>				
<b>EXPENDITURES</b>	<b>606,000</b>	<b>606,000</b>	<b>1,199,026</b>	<b>593,026</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	-	-
Transfers out	(650,000)	(650,000)	(650,000)	-
<b>Total other financing sources (uses)</b>	<b>(650,000)</b>	<b>(650,000)</b>	<b>(650,000)</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>\$ (44,000)</b>	<b>\$ (44,000)</b>	<b>549,026</b>	<b>\$ 593,026</b>
<b>FUND BALANCES:</b>				
Beginning of year			923,848	
End of year			<u>\$ 1,472,874</u>	

# City of Wasco

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### Traffic Safety Fund

For the year ended June 30, 2023

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<b>REVENUES:</b>				
Fines, forfeitures and assessments	\$ 17,000	\$ 17,000	\$ 14,794	\$ (2,206)
<b>Total revenues</b>	17,000	17,000	14,794	(2,206)
<b>EXPENDITURES:</b>				
Current:				
Public works	14,000	14,000	11,072	2,928
<b>Total expenditures</b>	14,000	14,000	11,072	2,928
<b>Net change in fund balances</b>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	3,722	<u>\$ 722</u>
<b>FUND BALANCES:</b>				
Beginning of year			(7,287)	
End of year			<u>\$ (3,565)</u>	

# City of Wasco

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### Traffic Impact Fund

For the year ended June 30, 2023

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<b>REVENUES:</b>				
Licenses and permits	\$ 75,000	\$ 75,000	\$ 321,539	\$ 246,539
Use of money and property	7,500	7,500	8,741	1,241
<b>Total revenues</b>	<b>82,500</b>	<b>82,500</b>	<b>330,280</b>	<b>247,780</b>
<b>EXPENDITURES:</b>				
Current:				
Public works	-	-	1,270	(1,270)
Capital outlay:				
General capital outlay	302,025	302,025	41,435	260,590
<b>Total expenditures</b>	<b>302,025</b>	<b>302,025</b>	<b>42,705</b>	<b>259,320</b>
<b>Net change in fund balances</b>	<b>\$ (219,525)</b>	<b>\$ (219,525)</b>	<b>287,575</b>	<b>\$ 507,100</b>
<b>FUND BALANCES:</b>				
Beginning of year			2,169,331	
End of year			<u>\$ 2,456,906</u>	

# City of Wasco

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual COPS Grant Fund

For the year ended June 30, 2023

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<b>REVENUES:</b>				
Intergovernmental	\$ 157,000	\$ 157,000	\$ 165,271	\$ 8,271
<b>Total revenues</b>	157,000	157,000	165,271	8,271
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	(157,000)	(157,000)	(157,000)	-
<b>Total other financing sources (uses)</b>	(157,000)	(157,000)	(157,000)	-
<b>Net change in fund balances</b>	<u>\$ -</u>	<u>\$ -</u>	8,271	<u>\$ 8,271</u>
<b>FUND BALANCES:</b>				
Beginning of year			223,959	
End of year			<u>\$ 232,230</u>	



# City of Wasco

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### 2004 CalHOME Grant Fund

For the year ended June 30, 2023

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<b>REVENUES:</b>				
Use of money and property	\$ -	\$ -	\$ -	\$ -
<b>Total revenues</b>	-	-	-	-
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	-	-	-	-
<b>Net change in fund balances</b>	\$ -	\$ -	-	\$ -
<b>FUND BALANCES:</b>				
Beginning of year			-	
End of year			\$ -	

# City of Wasco

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### BEGIN Grant Reuse

For the year ended June 30, 2023

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Use of money and property	\$ -	\$ -	\$ -	\$ -
<b>Total revenues</b>	-	-	-	-
<b>Net change in fund balances</b>	\$ -	\$ -	-	\$ -
<b>FUND BALANCES:</b>				
Beginning of year			97,870	
End of year			\$ 97,870	

# City of Wasco

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### HOME Grant Reuse

For the year ended June 30, 2023

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<b>REVENUES:</b>				
Use of money and property	\$ -	\$ -	\$ -	\$ -
<b>Total revenues</b>	-	-	-	-
<b>EXPENDITURES:</b>				
Current:				
Public works	-	-	-	-
<b>Total expenditures</b>	-	-	-	-
<b>REVENUES OVER (UNDER)</b>				
<b>EXPENDITURES</b>	-	-	-	-
<b>Net change in fund balances</b>	\$ -	\$ -	-	\$ -
<b>FUND BALANCES:</b>				
Beginning of year			1,150,789	
End of year			\$ 1,150,789	

# City of Wasco

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### Public Financing Authority

For the year ended June 30, 2023

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<b>REVENUES:</b>				
Charges for services	\$ -	\$ -	\$ 25,385	\$ 25,385
<b>Total revenues</b>	-	-	25,385	25,385
<b>EXPENDITURES:</b>				
Current:				
Community development	-	-	10,156	(10,156)
<b>Total expenditures</b>	-	-	10,156	(10,156)
<b>Net change in fund balances</b>	\$ -	\$ -	15,229	\$ 15,229
<b>FUND BALANCES:</b>				
Beginning of year			101,137	
End of year			\$ 116,366	

# City of Wasco

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### Illegal Dumping Resources Fund

For the year ended June 30, 2023

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
<b>REVENUES:</b>				
Taxes	\$ 84,500	\$ -	\$ 83,285	\$ 83,285
<b>Total revenues</b>	84,500	-	83,285	83,285
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
<b>Total expenditures</b>	-	-	-	-
<b>REVENUES OVER (UNDER)</b>				
<b>EXPENDITURES</b>	84,500	-	83,285	83,285
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	-	-	(454)	(454)
<b>Total other financing sources (uses)</b>	-	-	(454)	(454)
<b>Net change in fund balances</b>	<u>\$ 84,500</u>	<u>\$ -</u>	82,831	<u>\$ 82,831</u>
<b>FUND BALANCES:</b>				
Beginning of year			82,717	
End of year			<u>\$ 165,548</u>	



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**STATISTICAL SECTION  
(UNAUDITED)**

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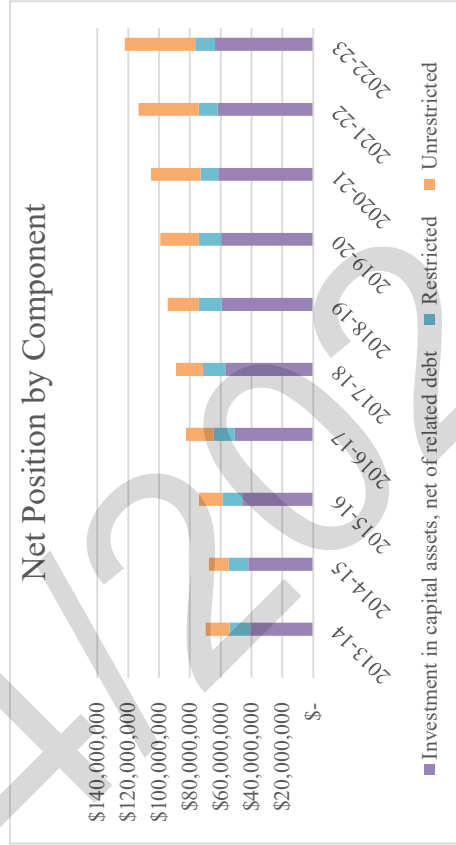
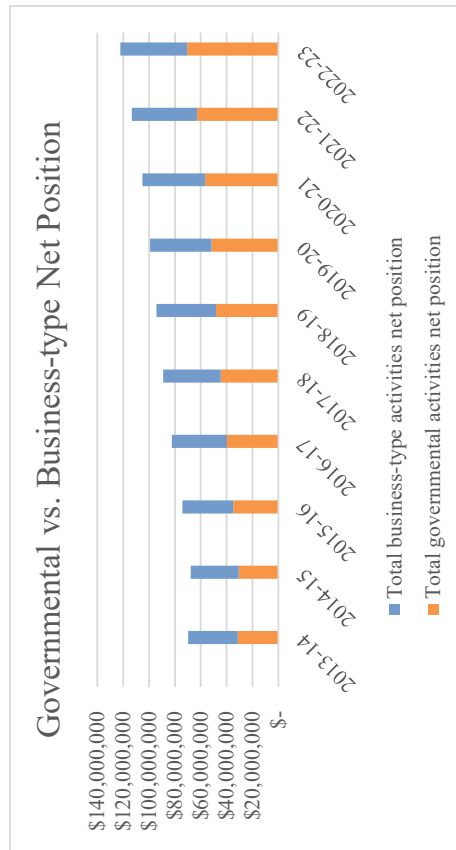
Draft 2/14/2024





**Schedule 1**  
**City of Wasco, California**  
**Net Position by Component**  
**Last Ten Fiscal Years**  
**(Accrual basis of accounting)**

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
<b>Governmental activities:</b>										
Investment in capital assets, net of related debt	\$ 19,445,691	\$ 20,836,652	\$ 24,056,769	\$ 27,674,241	\$ 29,433,173	\$ 30,513,345	\$ 30,658,255	\$ 31,412,133	\$ 32,681,455	\$ 33,769,663
Restricted	9,898,780	8,465,640	7,957,099	7,720,591	7,649,129	7,826,343	7,785,585	9,593,510	10,465,271	11,289,459
Unrestricted	1,986,393	1,451,769	2,944,881	4,522,562	7,398,628	9,938,885	13,280,599	15,721,464	19,647,868	25,448,958
Total governmental activities net position	\$ 31,330,864	\$ 30,754,061	\$ 34,938,749	\$ 39,917,394	\$ 44,480,930	\$ 48,278,573	\$ 51,724,439	\$ 56,727,107	\$ 62,794,594	\$ 70,508,080
<b>Business-type activities:</b>										
Investment in capital assets, net of related debt	\$ 21,467,192	\$ 21,144,335	\$ 21,864,653	\$ 23,080,806	\$ 27,576,761	\$ 28,822,527	\$ 29,018,228	\$ 30,256,430	\$ 29,327,895	\$ 29,806,188
Restricted	3,555,346	4,404,099	5,032,432	6,074,424	6,940,504	7,087,754	6,804,205	1,735,824	1,735,824	1,735,824
Unrestricted	13,339,164	11,380,577	12,262,579	13,418,798	9,997,307	10,129,298	11,568,771	16,526,499	19,526,108	20,147,053
Total business-type activities net position	\$ 38,361,702	\$ 36,929,011	\$ 39,159,664	\$ 42,574,028	\$ 44,514,572	\$ 46,039,579	\$ 47,391,204	\$ 48,518,753	\$ 50,589,827	\$ 51,689,065
<b>Primary government (City wide totals):</b>										
Investment in capital assets, net of related debt	\$ 40,912,883	\$ 41,980,987	\$ 45,921,422	\$ 50,755,047	\$ 57,009,934	\$ 59,335,872	\$ 59,676,483	\$ 61,668,563	\$ 62,009,350	\$ 63,575,851
Restricted	13,454,126	12,869,739	12,969,531	13,795,015	14,589,633	14,914,097	14,589,790	11,329,334	12,201,095	13,025,283
Unrestricted	15,325,557	12,832,346	15,207,460	17,941,360	17,395,935	20,068,183	24,849,370	32,247,963	39,173,976	45,596,011
Total primary government net position	\$ 69,692,566	\$ 67,683,072	\$ 74,098,413	\$ 82,491,422	\$ 88,995,502	\$ 94,318,152	\$ 99,115,643	\$ 105,245,860	\$ 113,384,421	\$ 122,197,145



Notes:  
This information is located on the Statement of Net Position of the Financial Statements

Schedule 2  
City of Wasco, California  
Changes in Net Position, Last Ten Fiscal Years  
(Accrual Basis of Accounting)

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
<b>Expenses:</b>										
Governmental activities:										
General government										
Public safety	\$ 61,734	\$ 32,501	\$ 40,335	\$ 504,802	\$ 673,417	\$ 106,262	\$ 221,209	\$ 705,305	\$ 180,649	\$ 149,113
Public works	3,630,058	3,656,009	3,819,305	3,886,304	4,501,772	4,630,210	4,625,423	4,876,804	5,528,345	5,805,400
Community development	2,008,312	2,066,553	1,940,662	1,840,152	2,421,981	2,454,884	2,493,366	2,165,622	2,219,035	2,172,220
Community development	979,811	1,001,299	240,107	619,334	1,860,128	1,332,796	1,547,691	1,569,048	1,345,290	1,841,984
Total governmental activities expenses	6,679,915	6,756,362	6,040,409	6,850,592	9,457,298	8,524,152	8,887,689	9,316,779	9,273,319	9,968,717
Business-type activities:										
Water reclamation and sewer										
Water utility	1,737,410	1,894,077	2,517,312	2,190,719	2,396,478	2,271,917	2,492,127	2,298,354	2,188,738	2,471,925
Refuse collection and disposal	2,235,737	2,268,697	2,559,427	2,612,310	2,781,669	2,834,885	2,743,397	3,091,681	2,788,270	3,373,312
Public transportation	2,282,833	2,330,203	2,457,689	2,538,754	2,895,699	3,156,272	3,055,230	2,876,966	3,022,144	3,267,729
CNG fueling station	313,170	290,464	228,182	276,848	406,523	384,477	400,109	336,814	349,447	606,859
Total business-type activities expenses	118,214	88,214	74,878	79,859	76,874	85,638	109,639	73,754	161,406	142,101
Total business-type activities expenses	6,687,364	6,871,655	7,837,488	7,698,490	8,557,243	8,733,189	8,800,502	8,677,569	8,510,005	9,861,926
Total primary government expenses	\$ 13,367,279	\$ 13,628,017	\$ 13,877,897	\$ 14,549,082	\$ 18,014,541	\$ 17,257,341	\$ 17,688,191	\$ 17,994,348	\$ 17,783,324	\$ 19,830,643
<b>Program Revenues:</b>										
Governmental activities:										
Charges for services:										
General government	\$ 365,237	\$ 238,387	\$ 389,115	\$ 294,922	\$ 254,101	\$ 291,024	\$ 210,328	\$ 55,530	\$ 88,334	\$ 46,388
Public safety	57,096	72,000	105,709	79,635	60,526	120,291	65,826	77,184	103,097	71,408
Public works	88,412	640,819	1,311,905	200,484	822,671	472,381	512,107	1,311,407	1,265,096	1,776,317
Community development	300,294	230,678	425,752	831,960	759,659	529,117	390,065	1,883	690	22,014
Operating contributions and grants	1,653,040	152,703	570,215	388,863	378,774	171,149	155,948	1,607,551	293,302	838,358
Capital contributions and grants	1,203,196	1,526,982	873,236	3,021,280	821,011	641,792	179,408	-	1,949,432	1,899,875
Total governmental activities program revenues	3,667,275	2,861,569	3,675,932	4,817,144	3,096,742	2,225,754	1,513,682	3,053,555	3,699,951	4,654,360
Business-type activities:										
Charges for services:										
Water reclamation and sewer	\$ 2,583,734	\$ 2,528,975	\$ 2,864,002	\$ 3,258,237	\$ 2,766,311	\$ 2,859,850	\$ 2,703,531	\$ 2,661,077	\$ 2,824,967	\$ 2,850,219
Water utility	10,588,531	2,650,736	3,218,552	3,784,357	3,862,168	3,840,522	3,754,662	3,705,748	3,626,140	3,439,901
Refuse collection and disposal	2,648,532	2,781,957	2,861,445	3,216,625	2,914,388	3,239,315	3,199,901	3,223,807	3,280,755	3,548,517
Public transportation	158,075	24,584	247,921	32,127	54,682	33,115	300,762	2,517	6,326	7,350
CNG fueling station	73,542	48,301	80,333	81,978	92,386	144,428	92,370	72,132	108,345	104,172
Operating contributions and grants	139,651	216,655	101,045	108,308	90,212	122,266	88,305	-	93,317	282,014
Capital contributions and grants	-	-	698,646	15,446	608,553	6,300	7,177	11,704	444,233	60,546
Total business-type activities program revenues	16,192,065	8,251,208	10,071,944	10,497,078	10,388,500	10,245,796	10,146,708	9,676,985	10,384,083	10,292,719
Total primary government program revenues	\$ 19,859,340	\$ 11,112,777	\$ 13,747,876	\$ 15,314,222	\$ 13,485,242	\$ 12,471,550	\$ 11,660,390	\$ 12,730,540	\$ 14,084,034	\$ 14,947,079

Schedule 2  
City of Wasco, California  
Changes in Net Position, Last Ten Fiscal Years  
(Accrual Basis of Accounting)

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
<b>Net Revenues (Expenses):</b>										
Governmental activities	\$ (3,012,640)	\$ (3,894,793)	\$ (2,364,477)	\$ (2,033,448)	\$ (6,360,556)	\$ (6,298,398)	\$ (7,374,007)	\$ (6,263,224)	\$ (5,573,368)	\$ (5,314,357)
Business-type activities	9,504,701	1,379,553	2,234,456	2,798,588	1,831,257	1,512,607	1,346,206	999,416	1,874,078	430,793
<b>Total primary government</b>	<b>\$ 6,492,061</b>	<b>\$ (2,515,240)</b>	<b>\$ (130,021)</b>	<b>\$ 765,140</b>	<b>\$ (4,529,299)</b>	<b>\$ (4,785,791)</b>	<b>\$ (6,027,801)</b>	<b>\$ (5,263,808)</b>	<b>\$ (3,699,290)</b>	<b>\$ (4,883,564)</b>
<b>General Revenues and Other Changes in Net Position:</b>										
Governmental activities:										
Taxes										
Property taxes	\$ 534,898	\$ 705,093	\$ 693,128	\$ 874,861	\$ 1,005,787	\$ 1,094,400	\$ 1,254,256	\$ 1,006,325	\$ 1,150,633	\$ 979,778
Sales and use taxes	1,036,893	1,350,949	1,211,695	1,242,944	3,444,785	4,408,000	3,977,210	4,750,519	5,523,630	5,351,745
Franchise taxes	284,147	323,331	297,129	277,200	312,804	368,047	351,851	375,823	400,756	533,757
State allocation of gas taxes	1,905,453	1,865,859	1,848,386	1,248,463	1,503,884	989,993	1,274,875	1,119,967	1,108,116	1,245,432
Other taxes	276,484	324,981	279,800	271,008	311,279	314,238	274,020	244,628	304,031	260,725
Motor vehicle in-lieu taxes	1,792,520	1,996,370	2,082,197	2,424,386	2,802,004	2,883,541	3,147,848	3,172,544	3,335,911	3,580,314
Unrestricted investment earnings	18,065	15,851	52,599	80,557	136,661	235,631	537,160	170,337	(540,589)	763,191
Gain on sale of capital assets	-	-	-	720,000	1,516,175	-	-	-	-	-
Miscellaneous	19,948	90,515	80,428	-	-	132,274	8,072	431,093	458,510	696,806
Transfers	13,098	-	3,803	(127,326)	(109,287)	(12,400)	(5,419)	(5,344)	(100,143)	(383,905)
<b>Total governmental activities</b>	<b>5,881,506</b>	<b>6,672,949</b>	<b>6,549,165</b>	<b>7,012,093</b>	<b>10,924,092</b>	<b>10,413,724</b>	<b>10,819,873</b>	<b>11,265,892</b>	<b>11,640,855</b>	<b>13,027,843</b>
Business-type activities										
Unrestricted investment earnings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 122,294	\$ 96,853	\$ 258,995
Transfers	(13,098)	-	(3,803)	127,326	109,287	12,400	5,419	5,344	100,143	383,905
Gain on sale of capital assets	-	-	-	488,450	-	-	-	495	-	25,545
<b>Total business-type activities</b>	<b>(13,098)</b>	<b>-</b>	<b>(3,803)</b>	<b>615,776</b>	<b>109,287</b>	<b>12,400</b>	<b>5,419</b>	<b>128,133</b>	<b>196,996</b>	<b>668,445</b>
<b>Total primary government</b>	<b>\$ 5,868,408</b>	<b>\$ 6,672,949</b>	<b>\$ 6,545,362</b>	<b>\$ 7,627,869</b>	<b>\$ 11,033,379</b>	<b>\$ 10,426,124</b>	<b>\$ 10,825,292</b>	<b>\$ 11,394,025</b>	<b>\$ 11,837,851</b>	<b>\$ 13,696,288</b>
<b>Change in net position:</b>										
Governmental activities	\$ 2,868,866	\$ 2,778,156	\$ 4,184,688	\$ 4,978,645	\$ 4,563,536	\$ 4,115,326	\$ 3,445,866	\$ 5,002,668	\$ 6,067,487	\$ 7,713,486
Business-type activities	9,491,603	1,379,553	2,230,653	3,414,364	1,940,544	1,525,007	1,351,625	1,127,549	2,071,074	1,099,238
<b>Total primary government</b>	<b>\$ 12,360,469</b>	<b>\$ 4,157,709</b>	<b>\$ 6,415,341</b>	<b>\$ 8,393,009</b>	<b>\$ 6,504,080</b>	<b>\$ 5,640,333</b>	<b>\$ 4,797,491</b>	<b>\$ 6,130,217</b>	<b>\$ 8,138,561</b>	<b>\$ 8,812,724</b>

Notes:

This information is located on the Statement of Activities of the Financial Statements

**Schedule 3**  
**City of Wasco, California**  
**Fund Balances, Governmental Funds**  
**Last Ten Fiscal Years**  
**(Modified Accrual Basis of Accounting)**  
**For the Fiscal Year Ended June 30**

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>General fund:</b>										
Nonspendable:										
Prepaid items	13,331	13,331	65,309	8,599	2,662	17,825	708	-	-	-
Assigned to:										
General reserve	2,038,773	2,865,127	3,837,518	1,030,229	1,030,229	1,030,229	1,030,229	9,300,000	9,300,000	9,300,000
Unassigned	-	-	-	3,963,972	7,189,476	10,047,981	13,321,392	8,443,412	11,626,478	17,104,736
Total general fund	2,052,104	2,878,458	3,902,827	5,002,800	8,222,367	11,096,035	14,352,329	17,743,412	20,926,478	26,404,736
<b>All other governmental funds:</b>										
Nonspendable	8,116	6,891	7,613	1,005	1,257	11,656	-	-	-	-
Restricted for:										
Community development	745,090	1,044,561	947,116	1,266,615	1,381,966	1,523,986	1,804,655	6,529,488	6,581,264	6,559,890
Streets & transportation	2,566,839	3,054,890	2,114,517	2,062,876	2,418,197	2,669,829	2,727,211	2,518,615	3,114,720	3,974,591
Low & moderate income housing	68,997	70,820	72,644	74,956	75,043	75,046	75,046	1,075,046	1,075,046	1,075,046
Public safety	-	11,455	19,713	215,017	399,271	1,567	57,515	214,241	225,526	232,230
Other purposes	155,962	164,172	167,614	175,877	189,216	191,443	199,771	210,162	418,715	397,702
Committed to:										
Community development	29,191	-	-	-	-	-	-	-	-	-
Assigned to:										
Community Development	-	47,294	63,079	91,310	121,599	140,995	127,453	124,209	-	116,366
Unassigned	(103,645)	(168,653)	(102,137)	(947,446)	(1,183,502)	(896,534)	(997,118)	(188,128)	(193,645)	(409,976)
Total all other governmental funds	3,470,550	4,231,430	3,290,159	2,940,210	3,403,047	3,717,988	3,994,533	10,483,633	11,221,626	11,945,849
Total all governmental funds	\$ 5,522,654	\$ 7,109,888	\$ 7,192,986	\$ 7,943,010	\$ 11,625,414	\$ 14,814,023	\$ 18,346,862	\$ 28,227,045	\$ 32,148,104	\$ 38,350,585

Notes:

This information is located on the Governmental Funds Balance Sheet of the Financial Statements

**Schedule 4**  
**City of Wasco, California**  
**Revenues, Expenditures and Changes in Fund Balances of Governmental Funds**  
**Last Ten Fiscal Years**  
**(Modified accrual basis of accounting)**

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
<b>Revenues:</b>										
Taxes	\$ 4,669,576	\$ 5,399,709	\$ 5,097,158	\$ 5,565,831	\$ 8,543,817	\$ 10,385,326	\$ 10,432,766	\$ 10,956,163	\$ 12,115,370	\$ 12,265,138
Licenses and permits	237,814	826,749	416,147	647,865	633,539	401,650	374,834	687,837	550,992	1,072,241
Intergovernmental	2,992,055	2,846,559	2,768,916	4,178,643	2,683,899	812,941	540,743	1,766,702	2,217,661	2,683,459
Charges for services	549,915	438,420	551,218	646,494	475,749	482,835	278,417	270,408	390,712	316,839
Fines, forfeitures and assessments	82,339	77,027	128,138	92,523	79,486	116,454	104,259	42,249	61,936	48,388
Use of money or property	54,713	53,369	91,803	165,487	194,757	347,464	638,968	170,337	(540,586)	763,189
Loan payments	138,163	309,902	140,109	269,795	100,712	162,286	188,959	-	-	-
Miscellaneous	12,063	47,007	1,218,993	-	-	136,925	27,954	431,095	458,506	696,811
<b>Total revenues</b>	<b>8,736,638</b>	<b>9,998,742</b>	<b>10,412,482</b>	<b>11,566,638</b>	<b>12,711,959</b>	<b>12,845,881</b>	<b>12,586,900</b>	<b>14,324,791</b>	<b>15,254,591</b>	<b>17,846,065</b>
<b>Expenditures:</b>										
<b>Current:</b>										
General government	\$ 376,568	\$ 347,581	\$ 344,311	\$ 476,895	\$ 777,160	\$ 565,042	\$ 723,154	\$ 448,738	\$ 298,005	\$ 229,158
Public safety	3,627,521	3,710,732	3,835,367	3,995,196	4,262,072	4,497,662	4,665,069	4,853,680	5,562,236	5,828,939
Public works	1,483,668	1,461,877	1,238,954	1,399,696	1,630,740	1,431,805	1,545,586	1,266,638	1,488,193	1,292,959
Community development	548,489	521,260	937,563	745,049	1,009,194	595,296	896,216	1,569,048	1,578,001	1,909,526
Non departmental	157,171	196,923	78,861	209,500	245,095	167,168	74,227	96,407	21,179	29,350
Debt service:										
Principal	50,000	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Capital:										
General Capital Outlay	287,192	46,638	112,926	916,120	476,968	503,707	371,974	1,876,473	2,285,775	1,969,747
Street Improvements	1,778,896	2,126,497	3,785,205	3,666,832	2,035,214	1,566,509	772,416	-	-	-
<b>Total expenditures</b>	<b>8,309,505</b>	<b>8,411,508</b>	<b>10,333,187</b>	<b>11,409,288</b>	<b>10,436,443</b>	<b>9,327,189</b>	<b>9,048,642</b>	<b>10,110,984</b>	<b>11,233,389</b>	<b>11,259,679</b>
<b>Excess of revenues over(under) expenditures</b>	<b>427,133</b>	<b>1,587,234</b>	<b>79,295</b>	<b>157,350</b>	<b>2,275,516</b>	<b>3,518,692</b>	<b>3,538,258</b>	<b>4,213,807</b>	<b>4,021,202</b>	<b>6,586,386</b>

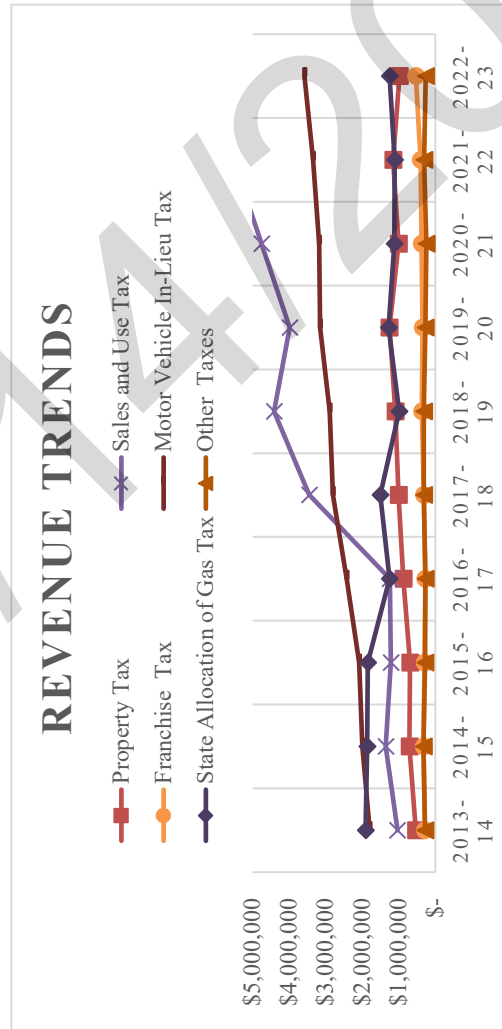
**Schedule 4**  
**City of Wasco, California**  
**Revenues, Expenditures and Changes in Fund Balances of Governmental Funds**  
**Last Ten Fiscal Years**  
**(Modified accrual basis of accounting)**

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
<b>Other Financing Sources(Uses):</b>										
Transfers in	\$ 2,651,239	\$ 2,405,836	\$ 2,319,952	\$ 1,470,158	\$ 2,284,722	\$ 2,566,762	\$ 2,007,366	\$ 2,390,215	\$ 2,322,844	\$ 2,106,262
Transfers out	(2,638,141)	(2,405,836)	(2,316,149)	(1,597,484)	(2,394,009)	(2,579,162)	(2,012,785)	(2,395,559)	(2,422,987)	(2,490,167)
Sale of capital assets	-	-	-	720,000	1,516,175	-	-	-	-	-
Total other financing sources(uses)	13,098	-	3,803	592,674	1,406,888	(12,400)	(5,419)	(5,344)	(100,143)	(383,905)
Net change in fund balance	\$ 440,231	\$ 1,587,234	\$ 83,098	\$ 750,024	\$ 3,682,404	\$ 3,506,292	\$ 3,532,839	\$ 4,208,463	\$ 3,921,059	\$ 6,202,481
Debt service as a percentage of noncapital expenditures	0.86%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Notes:  
This information is located on the Governmental Funds Balance Sheet, Statement of Revenues, Expenditures and Changes in Fund Balances of the Financial Statements

**Schedule 5**  
**City of Wasco, California**  
**Governmental Activities Tax and Intergovernmental Unrestricted Revenues by Source**  
**Last Ten Fiscal Years**  
**(Accrual Basis of Accounting)**

Fiscal Year	Property Tax	Sales and Use Tax	Franchise Tax	Motor Vehicle In-Lieu Tax	State Allocation of Gas Tax	Other Taxes	Total
2013-14	\$ 534,898	\$ 1,036,893	\$ 284,147	\$ 1,792,520	\$ 1,905,453	\$ 276,484	\$ 5,830,395
2014-15	705,093	1,350,949	323,331	1,996,370	1,865,859	324,981	6,566,583
2015-16	693,128	1,211,695	297,129	2,082,197	1,848,386	279,800	6,412,335
2016-17	874,861	1,242,944	277,200	2,424,386	1,248,463	271,008	6,338,862
2017-18	1,005,787	3,444,785	312,804	2,802,004	1,503,884	311,279	9,380,543
2018-19	1,094,400	4,408,000	368,047	2,883,541	989,993	314,238	10,058,219
2019-20	1,254,256	3,977,210	351,851	3,147,848	1,274,875	274,020	10,280,060
2020-21	1,006,325	4,750,519	375,823	3,172,544	1,119,967	244,628	10,669,806
2021-22	1,150,633	5,523,630	400,756	3,335,911	1,108,116	304,031	11,823,077
2022-23	979,778	5,351,745	533,757	3,580,314	1,245,432	260,725	11,951,751

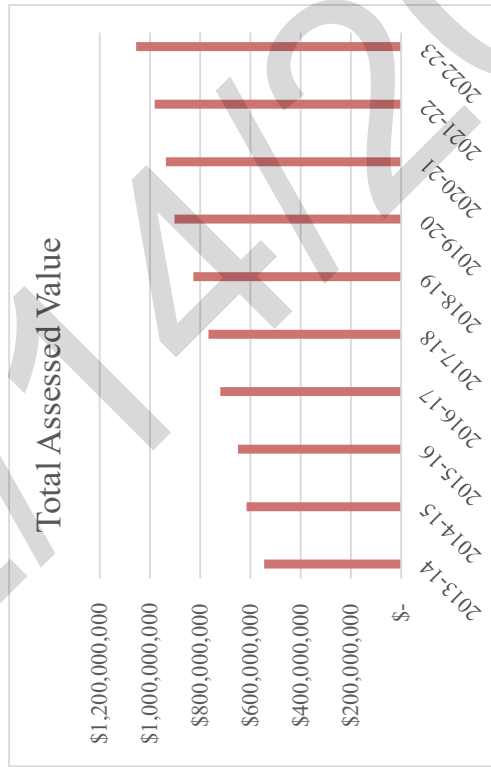


Notes:  
This information is located on the Statement of Activities of the Financial Statements



**Schedule 6**  
**City of Wasco, California**  
**Assessed Value of Taxable Property**  
**Last Ten Fiscal Years**

Category	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Residential	\$ 358,818,620	\$ 418,083,630	\$ 442,988,350	\$ 474,437,682	\$ 519,545,729	\$ 569,238,254	\$ 626,303,827	\$ 646,725,911	\$ 680,591,835	\$ 728,870,438
Commercial	79,398,820	84,735,172	85,117,556	109,051,827	106,542,990	106,909,709	123,576,276	129,924,447	135,411,659	140,146,668
Industrial	37,617,767	46,022,007	47,345,129	50,843,648	14,998,291	55,558,772	60,460,336	62,344,035	64,337,268	74,379,344
Government Owned	3,515	3,528	3,595	3,647	3,718	10,048	8,443	8,609	8,265	8,578
Institutional	1,498,862	1,495,043	1,723,566	1,965,499	2,159,887	2,458,955	2,683,138	2,736,532	7,266,421	6,205,403
Irrigated	19,935,294	22,914,543	26,635,080	34,318,687	36,444,396	37,152,272	38,846,221	42,501,995	39,335,110	42,348,480
Miscellaneous	4,047,483	566,034	577,338	586,137	597,854	609,806	621,999	634,433	641,001	653,816
Recreational	2,139,880	64,083	65,361	66,356	67,680	945,294	964,199	1,283,480	1,296,774	1,322,707
Vacant	24,448,528	25,344,199	27,951,100	25,504,923	58,720,687	24,854,886	18,197,612	19,971,633	22,059,995	24,187,669
SBE Nonunitary	723,820	723,820	723,820	293,376	293,376	293,376	293,376	319,506	319,506	319,506
Unsecured	16,536,674	15,381,796	16,887,865	22,736,947	27,199,556	28,109,999	30,036,985	29,198,839	29,978,348	36,312,888
Exempt	(1,592,387)	(1,592,387)	(1,592,387)	(2,520,348)	(4,898,159)	(6,673,332)	(6,752,070)	(7,497,969)	(445,400)	-
Totals	\$ 545,169,263	\$ 615,333,855	\$ 650,018,760	\$ 719,808,729	\$ 766,574,164	\$ 826,141,371	\$ 901,992,412	\$ 935,649,420	\$ 981,246,182	\$ 1,054,755,497
Total Direct Rate	0.10252	0.10105	0.10029	0.09871	0.09791	0.09734	0.09661	0.10186	0.10152	0.10081



Notes:

Exempt values are not included in Total.

In 1978 the voters of the State of California passed Proposition 13 which limited taxes to a total maximum rate of 1%, based upon the assessed value of the property being taxed. Each year, the assessed value of property may be increased by an "inflation factor" (limited to a maximum of 2%). With few exceptions, property is only reassessed as a result of new construction activity or at the time it is sold to a new owner. At that point, the property is reassessed based upon the added value of the construction or at the purchase price (market value) or economic value of the property sold. The assessed valuation data shown above represents the only data currently available with respect to the actual market value of taxable property and is subject to the limitations described above.

Source: HdL, Coren & Cone ACFR 2022-23 report



**Schedule 7**  
**City of Wasco, California**  
**Secured Property Tax Roll Levies and Collections**  
**Last Ten Fiscal Years**

Fiscal Year	Total Secured Tax Levy	Collected within the Fiscal Year of Levy	Percent Collected	Collections in Subsequent Years		Total Collections to Date
				\$		
2013-14	\$ 490,102	\$ 485,713	99.1%	4,389	\$ 490,102	100.0%
2014-15	531,670	530,053	99.7%	1,617	531,670	100.0%
2015-16	489,497	488,342	99.8%	1,155	489,497	100.0%
2016-17	572,523	570,619	99.7%	1,904	572,523	100.0%
2017-18	603,185	603,185	100.0%	-	603,185	100.0%
2018-19	644,520	642,779	99.7%	1,741	644,520	100.0%
2019-20	666,594	665,038	99.8%	1,556	666,594	100.0%
2020-21	703,572	703,572	100.0%	-	703,572	100.0%
2021-22	720,507	719,144	99.8%	1,363	720,507	100.0%
2022-23	760,719	760,497	100.0%	222	760,719	100.0%

Source: Kern County Auditor Controllers Office

**Schedule 8**  
**City of Wasco, California**  
**Direct and Overlapping Property Tax Rates**  
**(Rate per \$100 of Taxable Value)**  
**Last Ten Fiscal Years**

Agency	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Basic levy	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
Kern Community College	0.01264	0.01045	0.01357	0.01318	0.03625	0.03367	0.03303	0.03385	0.03861	0.03124
Kern County Water Agency	0.02706	0.02775	0.02973	0.03152	0.03904	0.03603	0.04082	0.03918	-	-
Wasco Union	0.05212	0.05830	0.06607	0.06079	0.12713	0.13662	0.10820	0.09195	0.14569	0.09909
Total Direct and Overlapping Tax Rates	1.09182	1.09650	1.10937	1.10549	1.20242	1.20632	1.18205	1.16498	1.18430	1.13033
City's Share of 1% Levy Per Prop 13	0.08948	0.08948	0.08948	0.08948	0.08948	0.08948	0.08948	0.08948	0.08948	0.08948
Total Direct Rate	0.10252	0.10105	0.10029	0.09871	0.09791	0.09734	0.09661	0.10186	0.10152	0.10081

Notes:

1. In 1978, California voters passed Proposition 13 which set 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 any voter approved bonds.
2. Overlapping rates are those of local and county governments that apply to property owners within the City. Not all overlapping rates apply to all property owners.
3. City's Share of 1% Levy is based on the City's share of the general fund tax rate area with the largest net taxable value within the City. The ERAF portion of the City's Levy has been subtracted where known.
4. Total Direct Rate is the weighted average of all individual direct rates applied by the City/Agency preparing the statistical section information and excludes revenues derived from aircraft. Beginning in 2013-14, the Total Direct Rate no longer includes revenues generated from former redevelopment tax rate areas. Challenges to recognized enforceable obligations are assumed to have been resolved during 2012-13. For the purposes of this report, residual revenue is assumed to be distributed to the City/Agency in the same proportions as general fund revenue.

Source: HdL, Coren & Cone ACFR 2022-23 report - Direct & Overlapping Property Tax Rates table

**Schedule 9**  
**City of Wasco, California**  
**Principal Property Tax Payers**  
**Current Year and Nine Years Ago**

	2022-23			2013-14		
	Taxable Assessed Value	Rank	Percent of Total City Assessed Value	Taxable Assessed Value	Rank	Percent of Total City Assessed Value
<b>Owner</b>						
Sunnygem LLC	\$ 55,606,504	1	5.27%			
Certis USA LLC	29,020,846	2	2.75%			
Walmart Real Estate Business Trust	21,611,539	3	2.05%			
Bethlehem Construction	8,769,210	4	0.83%			
David and Amie Daniel	8,576,493	5	0.81%			
Sandridge Partners LP	7,742,425	6	0.73%			
V Lions Farming LLC	6,905,033	7	0.65%			
Kaajal Inc	5,961,147	8	0.57%			
Jesse M. Zapata	5,706,691	9	0.54%			
Sentosa Properties LLC	5,534,229	10	0.52%			
Sunnygem LLC				28,370,876	1	5.20%
Certis USA LLC				11,179,448	2	2.05%
Delmar Assess LP				6,691,967	3	1.23%
Sarno Umberto Testamentary Trust				6,505,177	4	1.19%
Kaajal Inc				4,152,400	5	0.76%
Jesse M. Zapata				3,755,922	6	0.69%
David and Amie Daniel				3,578,569	7	0.66%
Savage Industries Inc				3,484,000	8	0.64%
Monache Meadows AG				3,038,868	9	0.56%
Walmart Real Estate Bsns Trust				2,979,471	10	0.55%
<b>Total</b>	<b>\$ 155,434,117</b>		<b>14.72%</b>	<b>\$ 73,736,698</b>		<b>13.53%</b>

Source: HdL, Coren & Cone ACFR 2022-23 report - Top Ten Property Taxpayers tables

**Schedule 10**  
**City of Wasco, California**  
**Top 25 Sales Tax Producers**  
**Current Year and Nine Years Ago**  
*Listed Alphabetically*

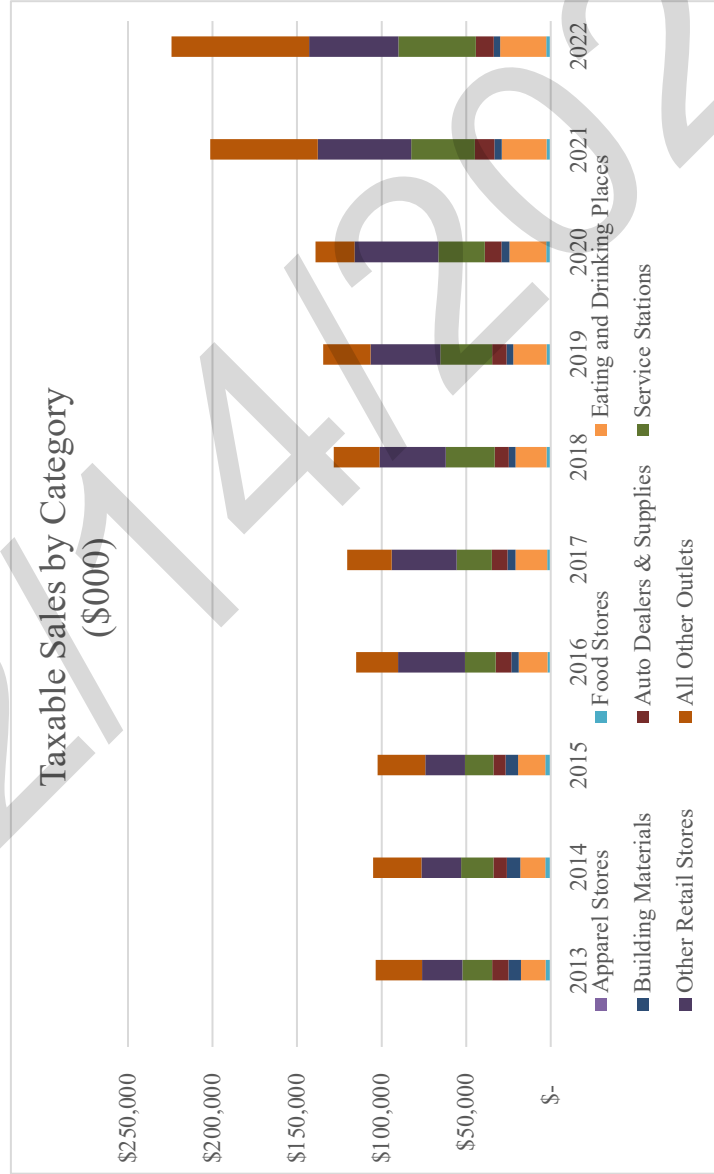
Calendar Year 2022		Calendar Year 2013	
Business Name	Business Category	Business Name	Business Category
76 Wasco Market	Service Stations	AutoZone	Automotive Supply Stores
99 Cents Only	Variety Stores	Builders Concrete	Contractors
Arco AM PM	Service Stations	Carter Pump & Machine	Heavy Industrial
AutoZone	Automotive Supply Stores	Circle K Food Store	Service Stations
Bethlehem Construction	Contractors	Denny's	Casual Dining
Chevron	Service Stations	Family Dollar Lic 08818	Variety Stores
Circle K Food Store	Service Stations	Fastrip	Service Stations
Denny's	Casual Dining	Jack in the Box	Quick-Service Restaurants
Fastrip	Service Stations	Jeffries Bros	Petroleum Prod/Equipment
Jack in the Box	Quick-Service Restaurants	Kmart	Discount Dept Stores
Jeffries Bros	Petroleum Prod/Equipment	McDonalds	Quick-Service Restaurants
Little Caesars	Quick-Service Restaurants	Pacific Tire Wasco	Automotive Supply Stores
McDonalds	Quick-Service Restaurants	Pioneer Farm Equipment	Warehouse/Farm/Const. Equip.
O'Reilly Auto Parts	Automotive Supply Stores	Pizza Hut	Quick-Service Restaurants
Panda Express	Fast-Casual Restaurants	Rite Aid	Drug Stores
Peterson Auto Supply	Automotive Supply Stores	San Joaquin Tractor Company	Warehouse/Farm/Const. Equip.
Rite Aid	Drug Stores	Sandoval Industries	Light Industrial/Printers
Sandoval Industries	Light Industrial/Printers	Save Mart	Grocery Stores
Seal Master of California	Contractors	Seal Master of California	Contractors
Taco Bell	Quick-Service Restaurants	Stein Dsi	Food Service Equip/Supplies
Walmart Supercenter	Discount Dept Stores	Taco Bell	Quick-Service Restaurants
Wasco Chevron	Service Stations	Wasco Chevron	Service Stations
Wasco Family Auto	Used Automotive Dealers	Wasco Circle K Chevron	Service Stations
Wasco Mini Mart	Service Stations	Wasco Family Auto	Used Automotive Dealers
Wasco True Value Hardware	Building Materials	Wasco True Value Hardware	Building Materials

**Percent of Fiscal Year Total Paid by Top 25 Accounts = 79.28%**      **Percent of Fiscal Year Total Paid by Top 25 Accounts = 73.11%**

Source: HdL, Coren & Cone ACFR 20223-2 reports - Top 25 Sales Tax Producers tables

**Schedule 11**  
**City of Wasco, California**  
**Schedule of Taxable Sales by Category**  
**Last Ten Calendar Years**  
**In Thousands of Dollars**

<i>Adjusted for Economic Data</i>	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Apparel Stores	\$ 236	\$ 264	\$ 317	\$ 421	\$ 273	\$ 267	\$ 178	\$ 192	\$ 220	\$ 208
Food Stores	2,872	2,910	2,856	1,460	1,754	2,152	2,247	2,445	2,321	2,368
Eating and Drinking Places	14,404	14,859	16,096	17,039	18,758	18,406	19,752	21,765	26,470	27,328
Building Materials	7,416	7,917	7,369	4,303	4,714	3,949	3,837	4,791	4,273	3,793
Auto Dealers & Supplies	9,710	7,860	7,251	9,379	9,292	8,261	8,624	9,794	11,549	10,625
Service Stations	17,626	19,090	16,724	18,152	20,756	28,999	30,700	27,360	37,747	45,804
Other Retail Stores	23,891	23,587	23,527	39,424	38,538	39,278	41,282	49,619	55,244	52,789
Total retail stores	76,155	76,487	74,140	90,178	94,085	101,312	106,620	115,966	137,824	142,915
All Other Outlets	27,433	28,495	28,161	24,891	26,194	27,019	27,900	23,068	63,508	81,361
<b>Total</b>	<b>\$ 103,588</b>	<b>\$ 104,982</b>	<b>\$ 102,301</b>	<b>\$ 115,069</b>	<b>\$ 120,279</b>	<b>\$ 128,331</b>	<b>\$ 134,520</b>	<b>\$ 139,034</b>	<b>\$ 201,332</b>	<b>\$ 224,276</b>



Source: HdL, Coren & Cone ACFR 2022-23 report - Taxable Sales by Category table

**Schedule 12**  
**City of Wasco, California**  
**Ratio of Outstanding Debt By Type**  
**Last Ten Fiscal Years**

Fiscal Year	Governmental Activities				Business-Type Activities				Ratio of Debt to		Percentage of Gross Assessed Value
	Bonds	Notes	Other debt	Bonds	Notes	Other debt	Total Primary Government	Per Capita	Personal income		
2013-14	-	-	-	-	1,598,508	-	1,598,508	-	147	0.03%	
2014-15	-	-	-	-	1,348,841	-	1,348,841	-	130	0.02%	
2015-16	-	-	-	-	1,092,683	-	1,092,683	-	102	0.02%	
2016-17	-	-	-	-	829,864	-	829,864	-	82	0.99%	
2017-18	-	-	-	-	560,212	-	560,212	-	56	0.01%	
2018-19	-	-	-	-	283,549	-	283,549	-	27	0.00%	
2019-20	-	-	-	-	-	-	-	-	-	0.00%	
2020-21	-	-	-	-	-	-	-	-	-	0.00%	
2021-22	-	-	-	-	-	-	-	-	-	0.00%	
2022-23	-	-	-	-	-	-	-	-	-	0.00%	

Source: City of Wasco Finance Department

**Schedule 13**  
**City of Wasco, California**  
**Ratio of Net General Bonded Debt to Assessed Value and Net Bonded Debt per Capita**  
**Last Ten Fiscal Years**

Fiscal Year	Population	Total Taxable Assessed Value	General Bonded Debt	Debt Service		Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt per Capita
				Payable from Enterprise Revenues				
2013-14	26,159	\$ 545,169,263	\$ -	\$ -	\$ -	-	0.0%	\$ -
2014-15	26,019	615,333,855	-	-	-	-	0.0%	-
2015-16	26,471	650,018,760	-	-	-	-	0.0%	-
2016-17	26,980	719,808,729	-	-	-	-	0.0%	-
2017-18	27,691	766,574,164	-	-	-	-	0.0%	-
2018-19	27,955	826,141,371	-	-	-	-	0.0%	-
2019-20	28,884	901,992,412	-	-	-	-	0.0%	-
2020-21	26,815	935,649,420	-	-	-	-	0.0%	-
2021-22	26,689	981,246,182	-	-	-	-	0.0%	-
2022-23	26,622	1,054,755,497	-	-	-	-	0.0%	-

**Notes:**

1. Valuations are established by the Kern County Assessor, except for property owned by private utility companies, which is valued by the State of California
2. See Schedule of Demographic and Economic Statistics for population data.
3. See Schedule of Assessed Value for Taxable Assessed Value.

Source: HdL, Coren & Cone ACFR 2022-23 report - Demographic and Economic Statistics table, Assessed Valuation table.

**Schedule 14**  
**City of Wasco, California**  
**Direct and Overlapping Long-Term Debt**  
**Fiscal Year Ended June 30, 2023**

	<b>Total Debt</b>	<b>Percent Applicable to the City of Wasco<sup>1</sup></b>	<b>Amount Applicable to the City of Wasco</b>
Overlapping Tax and Assessment Debt:			
Kern Community College District Safety, Repair and Improvement District	\$ 88,698,557	0.981%	\$ 870,133
Kern Community College District School Facilities Improvement District No. 1	329,853,183	0.976%	3,219,367
Wasco Union High School District	26,249,952	20.565%	5,398,303
Wasco Union School District	20,183,859	52.083%	10,512,359
City of Wasco 1915 Act Bonds	35,000	100.000%	35,000
Total overlapping tax and assessment debt			\$ 20,035,162
Direct and Overlapping General Fund Debt:			
Kern County General Fund Obligations	104,963,511	0.953%	1,000,302
Kern County Pension Obligation Bonds	94,617,067	0.953%	901,701
Kern County Board of Education Certificatess of Participation	31,330,000	0.953%	298,575
Kern Community College District General Fund Obligations	23,000,000	0.879%	202,170
Kern Community College District Benefit Obligations	73,200,000	0.879%	643,428
Wasco Union High School District General Fund Obligations	5,360,053	20.565%	1,102,295
Wasco Union School District General Fund Obligations	15,005,000	52.083%	7,815,054
City of Wasco	-	100.000%	-
Total Direct and Overlapping General Fund Debt			\$ 11,963,525
Total Direct Debt			\$ -
Total Overlapping Debt			31,998,687
Combined Total Debt <sup>2</sup>			\$ 31,998,687
Gross Assessed Valuation			\$ 1,054,755,497
Population			26,622

	<b>Amount</b>	<b>Percent of Gross Assessed Valuation</b>	<b>Per Capita Long-Term Debt</b>
Total Overlapping Tax and Assessment Debt	\$ 20,035,162	1.90%	\$752.58
Total Direct Debt	\$ -	0.00%	\$0.00
Combined Total Debt	\$ 31,998,687	3.03%	\$1,201.96

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 and non-bonded capital lease obligations.

Source: California Municipal Statistics, Inc., HdL, Coren & Cone ACFR 2022-23 report - Demographic and Economic Statistics table



**Schedule 15**  
**City of Wasco, California**  
**Computation of Legal Debt Margin**  
**Last Ten Fiscal Years**  
**(Amounts Expressed in Thousands)**

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Legal debt limit	\$ 204,438	\$ 230,750	\$ 243,757	\$ 269,928	\$ 287,465	\$ 309,803	\$ 338,247	\$ 350,869	\$ -	\$ 39,553
Total debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	204,438	230,750	243,757	269,928	287,465	309,803	338,247	350,869	-	39,553
Total debt applicable to the limit	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
as a percentage of debt limit										

**Legal Debt Margin Calculation for Fiscal Year 2022-23**

Gross Assessed Valuation	\$ 1,054,755,497
Legal Debt Limit - 3.75% of Gross Assessed Valuation	\$ 39,553,331
Long-term Debt:	
Bonds	\$ -
Notes	-
Other debt	-
Less deductions allowed by law:	
Bonds	\$ -
Notes	-
Other debt	-
Total debt applicable to computed limit	\$ -
Legal debt margin	\$ 39,553,331

Note: The California Government Code provides for a legal debt limit of 15% of gross assessed valuation based on 25% of market value, or a legal debt limit of 3.75%.

**Schedule 16**  
**City of Wasco, California**  
**Demographic and Economic Statistics**  
**For The Last Ten Calendar Years**

Calendar Year	Population	Personal Income in 000's	Per Capita Personal Income	Median Age	Unemployment Rate	% of Population over age 25 with High School Degree	% of Population over age 25 with Bachelor's Degree
2013	26,159	\$ 285,238	\$ 10,904	29.2	21.3%	52.8%	4.2%
2014	26,019	\$ 269,713	\$ 10,366	28.4	13.8%	53.6%	4.0%
2015	26,471	\$ 282,739	\$ 10,681	29.0	13.5%	50.3%	3.7%
2016	26,980	\$ 274,300	\$ 10,166	28.8	13.6%	51.1%	3.8%
2017	27,691	\$ 275,773	\$ 9,958	28.1	14.0%	52.8%	4.0%
2018	27,955	\$ 291,941	\$ 10,443	28.6	14.1%	53.8%	3.7%
2019	28,884	\$ 321,318	\$ 11,124	29.5	12.7%	53.9%	2.6%
2020	26,815	\$ 342,274	\$ 12,764	29.7	15.4%	57.2%	3.5%
2021	26,689	\$ 384,785	\$ 14,417	30.4	13.9%	60.2%	4.4%
2022	26,622	\$ 391,262	\$ 14,696	30.6	12.5%	62.4%	4.2%

Source: HdL, Coren & Cone ACFR 2022-23 report - Demographic and Economic Statistics table

**Schedule 17**  
**City of Wasco, California**  
**Principal Employers**  
**Current Year and Nine Years Ago**

Employer	2022-23				2013-14			
	Number of <sup>1</sup>		Percentage		Number of <sup>1</sup>		Percentage	
	Employees	Rank	Employment <sup>4</sup>		Employees	Rank	Employment	
Wasco State Prison	2	1,139	1	11.86%	1,428	1		
Wasco Union Elementary School District	3	459	2	4.79%	238	2		
Walmart		255	3	2.66%				
SunnyGem		130	4	1.35%	52	7	0.61%	
Wasco Union High School District	3	187	5	1.95%	215	3		
City of Wasco		81	6	0.84%	59	6	0.69%	
California Rail Builder		70	7	0.73%				
McDonald's Wasco		54	8	0.56%	40	10	0.47%	
Ross Dress for Less #2511		40	9	0.42%				
American Refuse		38	10	0.40%				
Kmart Corporation					107	4	1.26%	
A. Teichert Construction					61	5	0.72%	
Granite Construction Co					51	8	0.60%	
Certis USA LLC					43	9	0.51%	
Total		2,453		25.55%	2,294		26.99%	

1. Source: City of Wasco, Wasco Business Licenses, except as noted
2. Source: California Department of Corrections and Rehabilitation
3. Source: Wasco Union High and Elementary Schools Budget
4. Source: California State Employment Development Department

**Schedule 18**  
**City of Wasco, California**  
**Full-Time Equivalent City Government Employees by Function**  
**Last Ten Fiscal Years**

<b>Function</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2022-23</b>
General Government	3.40	3.80	4.90	4.80	4.60	4.60	4.81	6.25	5.38	6.53
Public Safety										
Police services										
1										
Fire services										
2										
Animal services	1.00	1.00	1.00	2.00	2.00	2.00	3.04	3.00	3.00	2.70
Highways and streets										
Engineering	1.00	0.95	0.95	0.95	0.75	0.75	1.07	1.00	1.10	0.60
Maintenance	14.11	13.23	13.28	13.83	14.13	14.13	14.47	14.10	14.45	15.41
Community Development	6.05	4.25	4.50	6.25	6.60	6.60	6.71	7.30	8.30	9.00
Public Transit	2.00	2.00	2.00	2.00	2.00	2.00	2.13	2.60	3.05	3.05
CNG Fueling Station	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.15	0.13	0.20
Sanitation	13.23	13.53	14.05	13.35	15.55	15.55	15.74	15.80	16.30	15.48
Water	8.31	8.55	8.07	9.37	11.22	11.22	10.81	11.10	11.06	10.48
Sewer	7.13	6.54	7.05	7.35	8.55	8.55	9.12	9.20	11.23	10.05
Total	56.33	53.95	55.90	60.00	65.50	65.50	68.00	70.50	74.00	73.50

1. Police Services are provided by Kern County under a service contract

2. Fire Services are provided by Kern County under a service contract

Source: City of Wasco budget documents

**Schedule 19**  
**City of Wasco, California**  
**Operating Indicators and Capital Asset Statistics by Function**  
**Last Ten Fiscal Years**

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
<b>Wastewater</b>										
Effluent BOD requirement	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Suspended solids requirement	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Dissolved oxygen level requirement	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Miles of sanitary sewer lines maintained	41.8	15	15	15	15	15	15	20	45	49
Miles of stormwater lines maintained	16.15	0	0	0	0	0	0	0	15	16
Sewer main stoppages	0	0	0	0	0	1	2	3	0	1
Biosolids produced (Dry tons)	270	275	250	265	275	260	280	333	223	233
Treatment capacity (mgd)	3	3	3	3	3	3	3	3	3	3
Water reuse (MG)	490	490	485	495	485	490	480	474	486	489
<b>Water</b>										
Millions gallons pumped	1,570	1,249	1,124	1,009	1,084	974	974	974	967	981
Miles of waterline maintained	71	72	72	72	73	73	75	77	81	83
Water serviceline repairs or renewals	*	30	33	50	74	100	92	62	69	67
Meters replaced	*	*	*	*	*	*	96	126	160	148
Water lines (miles)	71.2	72	72	73	73	73	75	77	81	83
City well sites	6	6	6	6	6	6	6	6	6	6
Fire hydrants	506	0	0	0	0	0	552	560	600	600
<b>Engineering</b>										
Completed projects	13	*	*	*	*	7	5	2	4	5
School crosswalks	65	65	65	65	65	65	71	71	74	79
Oversize Load Permits	*	*	*	*	*	*	*	*	98	95
Encroachment Permits	*	*	*	*	*	*	*	*	145	120
<b>Streets &amp; Roads</b>										
Street signs replaced	91	79	8	9	0	25	43	78	6	15
Sq. Ft of graffiti removed	830	1,375	1,350	200	525	150	325	625	300	350
Miles of street rejuvenated	-	1	0	0	1	4	1	0	0	0
Miles of streets maintained	80.8	80.8	80.8	84	84	86	86	87	87	88
Miles of sidewalks maintained	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
ADA Curb Ramps	*	*	*	*	*	40	20	4	26	12
Streetlights	880	880	880	895	895	895	905	955	955	957
Traffic Signals	3	3	3	3	4	4	4	4	4	4

**Schedule 19**  
**City of Wasco, California**  
**Operating Indicators and Capital Asset Statistics by Function**  
**Last Ten Fiscal Years**

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
<b>Parks and Recreation</b>										
Parks	5	5	5	5	5	5	5	5	5	5
LLMDS	3	3	4	4	4	4	4	4	4	4
CFDs	0	0	0	0	1	1	1	1	1	1
Park acreage maintained	10	10	10	0	0	0	0	0	0	0
<b>Sanitation</b>										
Traffic accidents	0	0	0	0	1	2	2	3	1	1
Landfill trips	2,101	3,172	2,222	2,168	2,146	2,097	2,092	2,111	2,106	2,101
Collection trucks	7	7	7	7	7	7	7	7	7	7
Tons of refuse collected	*	9,447.57	9,703.10	9,916.74	10,296	12,321.11	11,033.97	11,170.61	12,852.33	130,153.00
Tons of green waste collected	*	1,800.30	1,910.69	2,106.18	2,129.21	2,383.40	2,690.68	2,355.01	2,336.98	2,342.00
Wasco State Prison	*	1,406.46	1,302.48	1,383.59	1,515.55	1,461.19	1,287.13	1,058.30	1,581.01	1,575.00
<b>Planning</b>										
Residential site plans processed	107	86	140	251	131	146	44	64	51	57
Commercial site plans processed	14	6	5	16	10	12	1	6	6	7
Home occupation permits processed	9	8	3	7	7	5	4	5	4	5
Land division applications processed	0	3	3	3	0	0	7	3	2	2
Zone change/General Plan amendments processed	2	0	2	0	0	1	0	2	0	1
Conditional Use Permits processed	1	2	3	4	8	9	2	0	1	1
<b>Building Inspection</b>										
Permits issued	437	302	483	541	546	775	409	551	465	485
Inspections completed	1,920	1,800	1,964	2,700	2,705	2,347	2,823	3,029	3,104	3,115
<b>Code Compliance</b>										
Concerns submitted on-line	*	*	*	*	*	*	*	*	254	237
Cases opened	548	*	*	*	*	*	*	*	312	310
Cases resolved	*	*	*	*	*	*	*	324	0	119
Administrative Citations issued	*	*	*	*	*	*	*	*	42	37
Community Clean-up events	2	2	2	2	2	2	1	2	2	2
Bike safety events	1	1	1	1	1	1	1	1	1	1

**Schedule 19**  
**City of Wasco, California**  
**Operating Indicators and Capital Asset Statistics by Function**  
**Last Ten Fiscal Years**

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
<b>Facilities</b>										
New SDS station installer	*	*	*	*	*	*	*	*	9	0
HVAC filters replaced	*	*	*	*	*	*	*	*	142	142
Fence repairs (vandalism)	*	*	*	*	*	*	*	*	34	7
Exterior lighting (security)	*	*	*	*	*	*	*	*	11	10
LED retrofit lights installed	*	*	*	*	*	*	*	*	22	11
Facility roof repairs	*	*	*	*	*	*	*	*	5	1
<b>Shop</b>										
City fleet preventive maintenance	*	*	*	*	*	*	*	*	20	
Sanitation preventive maintenance	*	*	*	*	*	*	*	*	40	
Sanitation truck recaps	*	*	*	*	*	*	*	*	20	
New tires for sanitation trucks	*	*	*	*	*	*	*	*	15	
New tires for automobiles	*	*	*	*	*	*	*	*	26	
<b>Human Resources</b>										
Workers' compensation claims	*	*	*	*	*	*	2	5	1	2
Open positions	*	*	*	*	*	*	22	14	17	25
Filled positions	*	*	*	*	*	*	*	*	*	21
<b>Administration</b>										
Average number Council/Board meetings	32	35	31	30	33	29	32	38	42	22
Average number of standing committee meetings	3	5	8	6	11	10	12	15	3	8
Annual number of ordinances processed	13	8	22	13	10	7	11	2	4	5
Annual number of resolutions processed	64	55	80	87	71	76	119	156	120	116
Annual contracts approved and processed	*	*	*	*	*	*	*	*	*	55
Recorded documents processed	*	*	*	*	*	*	*	*	*	5
Public hearing notices/postings	*	*	*	*	*	*	*	*	*	12
Proclamations/Commendations processed	*	*	*	*	*	*	*	*	*	14
Public records requests processed	*	*	*	*	*	*	*	*	*	330

\* Data Unavailable

# City of Wasco

## Measure X

Wasco, California

*Basic Financial Statements  
and Independent Auditors' Reports*

*For the year ended June 30, 2023*



Draft 2/15/2024

City of Wasco, Measure X  
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June 30, 2023

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Draft 2/15/2024

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## INDEPENDENT AUDITORS' REPORT

To the Honorable Mayor and Members of the City Council  
of the City of Wasco  
Wasco, California

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the accompanying financial statements of the Measure X of the City of Wasco, California (City) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's Measure X'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 Measure X of the City as of June 30, 2023, 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.

#### ***Emphasis of Matter***

As discussed in Note 1, these financial statements present only Measure X and do not purport to, and do not, present fairly the financial position of the City as of June 30, 2023, or the changes in its financial position for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the 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 Statement***

City's 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 Measure X of 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 GAAS 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 aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, 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 [Entity Name]'s internal control. Accordingly, no such opinion is expressed.<sup>5</sup>
- 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 [Entity Name]'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.

To the Honorable Mayor and Members of the City Council  
of the City of Wasco  
Wasco, California  
Page 3

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated February 13, 2024, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance relating to Measure X and the results of that testing, and not to provide an opinion on 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 relating to Measure X.

Badawi and Associates, CPAs  
Berkeley, California  
February 13, 2024

Draft 2/15/2024

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# City of Wasco Measure X

## Balance Sheet

June 30, 2023

	2023
<b>ASSETS</b>	
Cash and investments	\$ 6,395,750
<b>Total assets</b>	<b>\$ 6,395,750</b>
<b>LIABILITIES</b>	
Accounts payable	\$ -
<b>Total current liabilities</b>	<b>-</b>
<b>FUND BALANCE</b>	
Restricted - Essencial city services	6,395,750
<b>Total fund balance</b>	<b>6,395,750</b>
<b>Total liabilities and fund balance</b>	<b>\$ 6,395,750</b>



## City of Wasco Measure X

### Statement of Revenues, Expenditures, and Changes in Fund Balance

For the fiscal year ended June 30, 2023

	<u>2023</u>
<b>OPERATING REVENUES:</b>	
Measure X Sales Tax	<u>\$ 3,218,707</u>
<b>Total operating revenues</b>	<u>3,218,707</u>
<b>OPERATING EXPENSES:</b>	
Street and Road Construction and Maintenance:	
Palm Avenue Rehab	7,896
Palm Avenue Shoulder Paving	9,149
Street Lighting Post Top Conversion	73,123
Maintenance of Effort Requirement for SB1 Funds	213,313
General and Administrative	14,050
Public Safety:	
Police Services	1,500,000
Fire Services	<u>500,000</u>
<b>Total expenditures</b>	<u>2,317,531</u>
<b>Net Change in Fund Balance</b>	901,176
<b>FUND BALANCE:</b>	
Beginning of year	<u>5,494,574</u>
End of year	<u><u>\$ 6,395,750</u></u>

# City of Wasco – Measure X

## Notes to Basic Financial Statements

### For the Year Ended June 30, 2023

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#### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

##### A. *Reporting Entity*

**Measure X** – On November 8, 2016, Measure X was approved by the citizens of the City of Wasco. Measure X created an ordinance establishing a new 1% sales tax. This ordinance stipulated that the additional sales tax proceeds were to provide funding for basic City services which were defined as essential general services, including but not limited to police, fire, streets, parks and recreation as well as other general fund services.

The financial statements of Measure X of the City of Wasco (the "City") have been prepared in conformity with U.S. generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB). The following summary of the City's more significant accounting policies is presented to assist the reader in interpreting the basic financial statements and other data in this report.

The financial statements are intended to reflect the financial position, results of operation, and compliance of the City with the laws, rules, and regulations of Measure X. They do not present fairly the financial position and results of operations of the City in conformity with accounting principles generally accepted in the United States of America.

##### B. *Basis of Presentation*

###### **Fund Financial Statements**

The accounting system of the City is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, revenues, and expenditures/expenses. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into one generic fund type and one broad fund category as follows:

###### **Governmental Funds**

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes. Measure X is a Special Revenue Fund.

##### C. *Measurement Focus and Basis of Accounting*

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

**City of Wasco – Measure X**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2023**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

**C. Measurement Focus and Basis of Accounting, Continued**

**Measurement Focus** – All governmental funds utilize a “current financial resources” measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

**Basis of Accounting** – In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when “measurable and available”. Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or soon enough thereafter to pay current liabilities. Revenues which are susceptible to accrual include property taxes and special assessments that are levied for and due for the fiscal year and collected within 60 days after year-end. Licenses, permits, fines, forfeits, charges for services and miscellaneous revenues are recorded as governmental fund type revenues when received in cash because they are not generally measurable until actually received. Revenue from taxpayer assessed taxes, such as sales taxes, are recognized in the accounting period in which they became both measurable and available to finance expenditures of the fiscal period. Grant funds and reimbursements of expenses under contractual agreements are reported in governmental fund types and are recorded as a receivable when earned rather than when susceptible to accrual. Generally, this occurs when authorized expenditures are made under the grant program or contractual agreement. Expenditures are recognized when the fund liability is incurred, if measurable, except for unmatured interest on long-term debt, which is recognized when due.

**D. Cash and Investments**

Cash and investment balances of each of the City’s funds, except for funds required to be held by outside fiscal agents under the provisions of bond indentures, are pooled in order to take advantage of an effective investment strategy. Income earned from pooled investments is allocated to each of the funds based on average pooled cash balances during the year. Deficit cash balances are classified as due to other funds and funded by the General Fund or related operating fund.

**E. Receivables**

All trade and tax receivables are shown net of an allowance for uncollectible accounts and estimated refunds due.

**City of Wasco – Measure X**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2023**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

**F. Fund Balance - Governmental Funds**

Fund balances of the governmental funds are presented in the financial statements based on classifications that comprise a hierarchy that is based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. Fund balances are classified as follows:

**Nonspendable** – Amounts that cannot be spent either because they are not in a spendable form or because they are legally or contractually required to be maintained intact.

**Restricted** – Amounts restricted by external sources (creditors, laws of other governments, etc.) or by constitutional provision or enabling legislation.

**Committed** – Amounts that are obligated to a specific purpose which are internally imposed by the government through formal action (Ordinances and Resolutions) at the highest level of decision making authority (City Council). These commitments can only be overturned by a like action.

**Assigned** – Amounts that are intended to be used for specific purposes that are considered neither restricted nor committed. Undesignated excess Fund Balances may be assigned by the City Council, City Manager, or Finance Director for specific purposes through the budget process or agenda items. The assigned designation may be reversed by the City Council at any public meeting.

**Unassigned** – Residual positive fund balances within the General Fund, which have not been classified within the other above mentioned categories. Unassigned Fund Balances may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those specific purposes.

When expenditures are incurred for purposes for which all restricted, committed, assigned, and unassigned fund balances are available, the City's policy is to apply in the following order, except for instances wherein an ordinance specifies the fund balance: Restricted, Committed, Assigned, and Unassigned.

**G. Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

**City of Wasco – Measure X**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2023**

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**2. CASH AND INVESTMENTS**

Cash balances of the City's Measure X are pooled with those of other funds and invested by the City to maximize investment opportunities and yields. Income earned from pooled investments is allocated to each of the funds based on average pooled cash balances during the year. Deficit cash balances are classified as due to other funds and funded by the General Fund or related operating fund. Further information regarding the City's cash and cash equivalents pool may be found in the City's financial statements.

Cash and investments of the Measure X at June 30, 2023 consisted of the following:

Cash in the City of Wasco pooled cash	<u>\$6,395,750</u>
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**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**

**Independent Auditor's Report**

To the Honorable Mayor and Members of the city Council  
of the City of Wasco  
Wasco, 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 Measure X of the City of Wasco, (City), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's Measure X's basic financial statements and have issued our report thereon dated February 13, 2024

**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) to determine the 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. 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 may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Measure X 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 determination of financial statement amounts. 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*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Badawi and Associates, CPA's  
Berkeley, California  
February 13, 2024



## STAFF REPORT CITY OF WASCO

**TO:** Honorable Mayor and Council Members

**FROM:** M. Scott Hurlbert, City Manager  
Isarel Perez-Hernandez, Finance Director

**DATE:** February 20, 2024

**SUBJECT:** Adopt a Resolution approving the mid-year operating budget adjustments totaling \$163,650 in the General Fund and \$85,500 in other funds.

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### **Recommendation:**

Staff recommends that the City Council:

- 1) Adopt a resolution approving the mid-year operating budget adjustments totaling \$163,650 in the General Fund and \$85,500 in other funds.
- 2) Find that this action is not a project as defined under the California Environmental Quality Act State Guidelines; therefore, pursuant to State Guidelines Section 15060(c)(3), no environmental review is required.

### **Environmental Review:**

The staff has reviewed the proposed activity for compliance with the California Environmental Quality Act (CEQA) and has determined that the activity is not a "Project" as defined under Section 15378 of the State CEQA guidelines because the proposed activity consists of a governmental fiscal/administrative activity which does not result in a physical change in the environment; therefore, pursuant to Section 15060(c)(3) of the State CEQA Guidelines, the activity is not subject to CEQA. Thus, no environmental review is required.

### **Background:**

The purpose of this report is to present the financial condition of the General Fund at the mid-point of the fiscal year and revised projections at year-end (Attachment 1), and propose budget adjustments as needed based on issues that have surfaced since budget adoption.

The following Mid-Year Budget Review covers the first six months of the 2023-24 fiscal year from July 1, 2023 through December 31, 2023. Most attention is paid to major operating funds, such as the General Fund, Water, Sanitation, and Wastewater Enterprise funds. The four largest and most vital revenue sources for the General Fund are Property Tax, Sales Tax, Measure X, and Motor Vehicle License Fees In Lieu of Property tax.



The major takeaways are that the City remains on good financial footing at mid-year, with a continued focus on strategic one-time uses of higher-than-anticipated sales tax, and ARPA funds, however, impacts from inflation are beginning to be felt in every operation of the City, including utility enterprise operations, that will put pressure on budgets for the remainder of the fiscal year and planning for next year. It is worth noting that City staff recognizes the economic environment, and it is reflected in the minimal budget adjustments.

## **Discussion:**

**Key Findings.** On a positive note, key General Fund revenues are performing on target with projections included in the adopted 2023-24 Budget. The fund balance of \$13 million at the end of the year, which is 75% of operating expenditures compared with the City's minimum policy of 35% is an indicator that the city is able to meet operating costs for the three months.

**The Road Ahead.** While the General Fund is in satisfactory fiscal condition in the short term, significant fiscal challenges are ahead like staffing shortages, investments in aged facilities, and the startup of the Wasco Police Department coupled with other cost pressures due to unfunded pension, persistent high inflation rates and likely higher fire contract cost increases from Kern County due to these same pressures.

## **General Fund Fiscal Review**

Attachment 1 presents an analysis of General Fund revenues ("Top 10," which excludes one-time grants, which account for 90% of total revenues), expenditures, and changes in fund balance. It presents actual results for the last two completed fiscal years (2021-22 and 2022-23) and year-to-date for 2023-24 through December 31, 2023. It then shows the current budget, revised year-end projections, and the variance.

**Revenues.** The following is a summary of key variances.

- **Property tax (general and VLF in Lieu).** Based on apportionment factors set by the State, both of these revenues are collected on the property tax and driven based on assessed valuation. Typically, changes in assessed value are slow to react to economic factors, up or down. The first major apportionment of 2023-24 taxes occurred in December 2023, and thus far collections are on target with our projections.
- **Sales tax (general and Measure X).** Based on year-to-date results, General and Measure X sales tax revenues appear to be performing slightly below estimates; however, the City has yet to receive the December monthly payment from the State of California. We anticipate that our revenues will be on target once these payments are received.
- **Transient occupancy tax (TOT).** Visitors to Wasco who stay in the City's hotels, motels, and inns for a period of less than thirty consecutive calendar days pay TOT. Quarterly TOT payments are due within 30 days after the end of the quarter. Based on year-to-date results, TOT appears to be performing slightly below estimates; however, we have yet to receive any second-quarter payments as of the date of this report. We anticipate that our revenues will be on target once these payments are received.

- **Development review fees and permits.** This revenue is mainly comprised of fees for planning and engineering services and building permits. We will continue to monitor these revenues as they appear to be performing above projections. It is worth noting that the driving factor has been an increase in building permits.

**Expenditures.** These are based on the current budget plus the proposed budget adjustments. The basis for these adjustments is discussed below.

**Other Sources and Uses.** This category reflects transfers from other funds,

**Ending Fund Balance.** After assigning \$9.3 million for the labor housing complex grant revenue contingency, the ending unassigned fund balance is \$13 million at the end of the year, which is 75% of operating expenditures compared with the City's minimum policy of 35%.

## Mid-Year Appropriations

**Operating Budget.** Proposed mid-year budget adjustments are detailed below:

PROPOSED OPERATING BUDGET ADJUSTMENTS				
DEPARTMENT	DESCRIPTION	TYPE	ACTION	AMOUNT
GENERAL GOVERNMENT	BUSINESS LICENSE	REVENUE	INCREASE	\$ 2,000
GENERAL GOVERNMENT	INTEREST EARNED	REVENUE	INCREASE	160,000
GENERAL GOVERNMENT	BUILDING RENTAL INCOME	REVENUE	INCREASE	550
CITY COUNCIL	ELECTIONS	EXPENSE	INCREASE	1,000
PLANNING	GENERAL PLAN MAINT. FEES	REVENUE	DECREASE	(11,400)
PLANNING	TECHNOLOGY FEES	REVENUE	DECREASE	(8,000)
ENGINEERING	ENCROACHMENT PERMITS	REVENUE	INCREASE	8,000
ENGINEERING	ENGINEERING IMPROVE PLAN CHECK	REVENUE	INCREASE	4,000
ENGINEERING	TUITION REIMBURSEMENT	EXPENSE	INCREASE	1,200
ANIMAL CONTROL	ANIMAL LICENSE	REVENUE	DECREASE	(700)
ANIMAL CONTROL	ANIMAL CITATIONS	REVENUE	INCREASE	500
BUILDING	PROFESSIONAL SERVICES	EXPENSE	INCREASE	3,500
CODE ENFORCEMENT	OVERTIME	EXPENSE	INCREASE	3,000
ADJUSTMENT TOTAL				\$ 163,650
DEPARTMENT	DESCRIPTION	TYPE	ACTION	AMOUNT
WATER	CONSTRUCTION WATER SALES	REVENUE	INCREASE	\$ 7,000
SANITATION	ROLL-OFF REVENUE	REVENUE	INCREASE	7,500
CNG FUELING STATION	ENTERPRISE REVENUE	REVENUE	DECREASE	(100,000)
ADJUSTMENT TOTAL				\$ (85,500)

## ENTERPRISE FUNDS

### WASTEWATER

WASTEWATER FUND			
	Actual	Mid-Year Budget Review	
	YTD 2021-22	Revised Budget	Percentage Difference
Revenues	1,291,898	3,345,200	39%
Operating Expenses	1,103,404	2,711,970	41%
Surplus (Deficit)	\$ 188,494	\$ 633,230	

The table above displays a comparison between the actual to budget figures as of 12/31/2023 for the Wastewater Fund as well as a percentage difference between revised budget and the actual. At the bottom, the anticipated Surplus or Deficit is displayed as a positive (favorable) or negative (unfavorable).

Expenses are tracking at 41% thus far through the year, which is about where staff anticipates this should be given the filling of vacant positions. Revenues are roughly 39% which is slightly below where the Wastewater Fund is at this time of the year. This slight decrease is likely due to delayed utility payments due to the holidays, grant reimbursements not yet received. Another reason wastewater revenues are trending slightly lower than anticipated may have to do with the current inflation environment that may be changing customer payment patterns. A customer under financial pressure may be tempted to delay payment to put food on their table. If inflation continues to increase and the economic situation worsens the enterprise funds can be a greater risk which is why we will continue to monitor these revenues as they appear to be performing slightly below projections.

This fund is, however, anticipated to be in an operational deficit (spending more than it earns) as capital projects commence. The last utility rates occurred in 2007. The Wastewater Fund appears to have healthy reserves at the moment to offset the cost of needed capital improvement for current user demands. On January 17<sup>th</sup>, the City Council approved the new utility rate schedule which will play a vital role as the City continues to grow and possibly the City expanding its commercial and industrial footprint.

### WATER

WATER FUND			
	Actual	Mid-Year Budget	
	YTD 2021-22	Revised Budget	Percentage Difference
Revenues	\$ 1,540,585	\$ 3,865,100	40%
Operating Expenses	\$ 1,705,297	\$ 3,600,817	47%
Surplus (Deficit)	\$ (164,711)	\$ 264,283	

The table above displays a comparison between the actual to budget figures as of 12/31/2023 for the Water Fund as well as a percentage difference between the revised budget and the actual. At the bottom, the anticipated Surplus or Deficit is displayed as a

positive (favorable) or negative (unfavorable). The table above includes any adjustments.

Expenses are tracking at 47% thus far through the year, which is about where staff anticipates this should be given the filling of vacant positions and efforts to have shovel ready projects.

Revenues are roughly 40% which is below where the Water Fund is at this time of the year. A common trend amongst all three enterprise funds has been that they are all three under the 50% benchmark which can mean several things. Customers likely paid their utility bills after the holidays which is resulting in a timing difference, or the impacts of the current inflation environment is changing customer payment patterns as a customer under financial pressure may be tempted to delay payment to put food on their table. If inflation continues to increase and the economic situation worsens the enterprise funds can be at a greater risk which is why we will continue to monitor these revenues as they appear to be performing slightly below projections.

#### *Solid Waste (Sanitation)*

<b>SANITATION FUND</b>			
	Actual	Mid-Year Budget Review	
	YTD 2023-24	Revised Budget	Percentage Difference
<b>Revenues</b>	1,601,128	4,010,775	40%
<b>Operating Expenses</b>	1,627,701	4,185,139	39%
<b>Surplus(Deficit)</b>	<b>\$ (26,573)</b>	<b>\$ (174,364)</b>	

The table above displays a comparison between the actual to revised budget figures as of 12/31/2023 for the Sanitation Fund as well as a percentage difference between the revised budget and the actual. At the bottom, the anticipated Surplus or Deficit is displayed as positive (favorable) or negative (unfavorable). The table above includes any adjustments.

Expenses are tracking at 39% thus far through the year, which is about where staff anticipates this should be given staffing vacancies. Even though the analysis above excludes capital acquisitions it is worth noting that the Sanitation fund currently owns 10 trash trucks. The industry average is 10 years for the use of these heavy-duty trash trucks. The city has six trucks that have far exceeded their useful life ranging from 15 – 22 years. The current fiscal year capital investments include the purchase a replacement refuse truck

Revenues are roughly 40% which is below where the SolidWaste Fund is at this time of the year. A common trend amongst all three enterprise funds has been that they are all three under the 50% benchmark which can mean several things. Customers likely paid their utility bills after the holidays which results in a timing difference, or the impacts of the current inflation environment is changing customer payment patterns as a customer under financial pressure may be tempted to delay payment to put food on their table. If inflation continues to increase and the economic situation worsens the enterprise funds can be at a greater risk which is why we will continue to monitor these revenues as they appear to be performing slightly below projections.

This fund is, however, anticipated to be in a slight operational surplus (earning more than it spends). The City Council approved the new rates in April of 2022. The City recently approved a franchise agreement with American Refuse to provide State Mandated recycling services.

Its worth highlighting that the States efforts to reduce carbon may mean additional unfunded mandates such as SB1383 for Californians which means that the Sanitation fund will be directly impacted if the mandates are unfunded. The SB1383 Mandate is an attempt to reduce Landfill Organic Waste by 20% by 2020, reduce Landfill Organic Waste by 75% by 2025, and also increase 20% of edible food recovery by 2025.

### **FISCAL IMPACT**

There will be a fiscal impact of \$502,127.66 to the fund balances of the funds mentioned above.

The major takeaways are that the City remains on good financial footing at mid-year, with a continued focus on strategic one-time uses of higher-than-anticipated sales tax, and ARPA funds, however, impacts from inflation are beginning to be felt in every operation of the City, including utility enterprise operations, that will put pressure on budgets for the remainder of the fiscal year and planning for next year. Its is worth noting that staff recognizes the economic pressures and it is reflected in the minimal budget adjustments.

### **ATTACHMENTS**

1. General Fund Mid-Year Budget Review Summary
2. Resolution and Proposed Budget Adjustments

**RESOLUTION NO. 2024 - \_\_\_\_\_**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WASCO APPROVING THE FY 2023-24  
MID-YEAR BUDGET ADJUSTMENTS**

**WHEREAS**, the City of Wasco adopted the FY 2023-24 Budget on June 20, 2023 with resolution number 2023-3916; and

**WHEREAS**, the Finance Department of the City of Wasco has prepared the Mid-Year Budget Review for the fiscal year 2023-2024 and identified any needed adjustments to the budget document totaling \$163,650 in the General Fund and \$85,500 in other funds.

**NOW THEREFORE BE IT RESOLVED**, by the City Council of the City of Wasco as follows:

**SECTION 1:** Approve the FY 2023-24 proposed Mid-Year operating budget adjustments totaling \$163,650 in the General Fund and \$85,500 in other funds.

**SECTION 2:** The City Council of the City of Wasco accepts the mid-year financial report and directs the Finance Director to incorporate these amendments into the 2023-2024 annual operating budget.

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**I HEREBY CERTIFY** that the foregoing Resolution No. 2024-\_\_\_\_\_ was passed and adopted by the Council of the City of Wasco at a regular meeting thereof held on February 20, 2024, by the following vote:

COUNCIL MEMBERS: GARCIA, MEDINA, MARTINEZ, REYNA, SALDAÑA  
AYES:  
NOES:  
ABSTAIN:  
ABSENT:

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**ALEXANDRO GARCIA,**  
**MAYOR** of the City of Wasco

**Attest:**

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**MARIA O. MARTINEZ**  
**CITY CLERK** and Ex Officio Clerk of  
the Council of the City of Wasco

**City of Wasco**  
**2023-24 Mid-Year Budget Review**



GENERAL FUND						
	Actual			Mid-Year Budget Review		
	2021-22	2022-23	YTD 2023-24	Current Budget	Budget Revised	Variance Fav(Unfav)
<b>Revenues</b>						
Property tax						
General	1,018,767	853,461	518,316	1,071,399	1,071,399	-
In Lieu of VLF	3,335,911	3,580,314	1,990,384	3,545,000	3,545,000	-
Sales Tax	-					
General	2,190,541	2,133,038	919,239	2,138,000	2,138,000	-
Measure X	3,333,089	3,218,707	1,548,183	3,125,000	3,125,000	-
Franchise Tax & Fees	400,756	533,757	62,021	409,500	409,500	-
Transient Occupancy Tax	216,564	172,174	84,537	185,000	185,000	-
Business License	87,467	88,551	33,965	93,000	95,000	2,000
Permit & Service Charges	-					
Development Review	511,997	856,070	185,075	681,250	684,250	3,000
Other Charges	21,867	22,151	8,346	19,000	186,350	167,350
G&A Allocations	1,398,449	1,510,143	625,333	1,876,000	1,876,000	-
Internal Service Fees	884,214	910,378	500,040	1,250,100	1,250,100	-
Grants	359,148	1,076,204	906,914	3,988,500	3,988,500	-
Other Revenues	6,767	1,488,226	1,952,630	581,930	581,930	
<b>Total</b>	<b>13,765,537</b>	<b>16,443,174</b>	<b>9,334,984</b>	<b>18,963,679</b>	<b>19,136,029</b>	<b>172,350</b>
<b>Expenditures</b>	-					
Operating	-					
General Government	1,638,871	1,609,712	795,414	2,858,625	2,867,325	(8,700)
Community Development	1,295,744	1,463,554	647,042	1,844,179	1,844,179	-
Public Safety	5,555,226	5,818,796	2,496,103	10,196,166	10,196,166	-
Public Works	1,195,219	1,508,477	614,118	1,700,274	1,700,274	-
Internal Service	889,901	936,227	464,800	1,496,017	1,496,017	-
<b>Total Operating</b>	<b>10,574,961</b>	<b>11,336,766</b>	<b>5,017,476</b>	<b>18,095,260</b>	<b>18,103,960</b>	<b>(8,700)</b>
Capital Outlay	2,149,332	1,403,654	5,317,065	1,107,598	1,107,598	-
<b>Total</b>	<b>12,724,292</b>	<b>12,740,419</b>	<b>10,334,541</b>	<b>19,202,858</b>	<b>19,211,558</b>	<b>(8,700)</b>
<b>Other Sources (Uses)</b>	-					
Transfers In	5,163,107	4,331,336	2,653,104	6,740,633	6,740,633	-
Transfers Out	(3,021,285)	(2,555,834)	(2,482,725)	(10,155,503)	(10,155,503)	-
<b>Total</b>	<b>2,141,822</b>	<b>1,775,502</b>	<b>170,379</b>	<b>(3,414,870)</b>	<b>(3,414,870)</b>	<b>-</b>
Sources Over (Under) Uses	3,183,067	5,478,257	(829,178)	(3,654,050)	(3,490,400)	163,650
<b>Fund Balance</b>	-					
Beginning of Year	17,743,412	20,926,478	26,404,736	26,404,736	26,404,736	
End of Year	-					
Assigned: Labor Camp Demo	9,300,000	9,300,000	9,300,000	9,300,000	9,300,000	
Unassigned	11,626,480	17,104,736	16,275,558	13,450,687	13,614,337	
<b>End of Year Including Measure X</b>	<b>20,926,478</b>	<b>26,404,736</b>	<b>25,575,558</b>	<b>22,750,687</b>	<b>22,914,337</b>	