

**LOCAL AGENCY FORMATION COMMISSION
COUNTY OF KERN, STATE OF CALIFORNIA**

Hybrid In-Person/Video/Teleconference Meeting
To be held at Kern Council of Governments (KernCOG)
1401 19th Street Suite #300
Bakersfield, CA 93301
Regular Meeting: January 15, 2025 - 5:15 p.m.
Close Session: 4pm

COMMISSIONERS David Couch - Kern County BOS Jeff Flores* - Kern County BOS Andrae Gonzales - City of Bakersfield Saul Ayon - City of McFarland TBD - City of Ridgecrest Gary McKibbin - Special District Member Les Clark III - Special District Member Vince Zaragoza** - Public Member Barbara Fowler – Public Member	ALTERNATE COMMISSIONERS Phillip Peters - Kern County BOS Eric Arias - City of Bakersfield Maria Perez - City of McFarland Vacant - Special District Jose Gonzalez - Public Member Virginia Mello - Public Member
---	---

*Chair **Vice Chair

AGENDA

SPECIAL NOTICE REGARDING REMOTE PUBLIC PARTICIPATION

This meeting will be held both at a physical location and by videoconference to assist any health and safety concerns of the panelist and/or participants. The LAFCo Commission and public may choose to participate in-person, or by video conference using the following:

Please use the link below to join the webinar:

<https://us06web.zoom.us/j/89167828407?pwd=b67rXz1LAQy6bjSZpi4wRdXj1XjXea.1>

Passcode: **7161076**

Webinar ID: **891 6782 8407**

Members of the public who wish to make written comments during the meeting please email the Clerk at: clerk@kernlafco.org. Every effort will be made to read your comment into the record. If a comment is received after the comment portion of the meeting but before the meeting is adjourned, the comment will still be included as a part of the record of the meeting but will not be read into the record.

1. **ROLL CALL**

2. **CLOSED SESSION**

- a. PUBLIC EMPLOYMENT: Evaluation of Executive Officer per Government Code § 54957.(b)(1)
- b. Conference with Labor Negotiators pursuant to GC. § 54954.(f). Agency designated representative: Chairperson; Unrepresentative employee; Executive Officer.
- c. Closed Session Meeting Minutes May 15, 2024..... *Vote Required*

3. **INVOCATION**

4. **PLEDGE OF ALLEGIANCE**

5. **VIDEO CONFERENCE EMERGENCY REQUEST (if necessitated)** *Vote Required*
Possible requests from commissioners to attend remotely pursuant to [Government Code \(GC\) Section 54953\(f\)\(1\)](#) (as amended by Stats. 2022, Ch. 285, Sec. 1)

6. **APPROVAL OF THE MINUTES**

- a. [December 4, 2024, Meeting Minutes](#) *Vote Required*

7. **PUBLIC COMMENTS**

This portion of the meeting is reserved for people desiring to address the Commission on any matter not on this agenda and over which the Commission has jurisdiction. Speakers are limited to two minutes. Please state your name and address for the record before making your presentation.

8. **DETERMINATION PROCEEDING**

None

9. **NOTICED PUBLIC HEARINGS**

- a. [1831 – City of Bakersfield Annexation 717 \(Zerker No. 2\)](#): *Vote Required*

Protest Hearing Results:

City of Bakersfield 717 (Zerker No. 2) was approved by the Commission at the December 4th Commission meeting. This proposal was to annex approximately 207.52 acres of land consisting of four parcels located east of Zerker Road and south of Seventh Standard Road. A Conducting Authority will be completed pursuant to Government Code Section 56375.3. on January 9, 2025, from 10 a.m. to 12 p.m. As the legal proceeding will be conducted after this agenda is released, results will be announced at the meeting. (*Resolution*)

- b. [1836 - City of McFarland Annexation No. 20](#): *Vote Required*

This proposal is to annex approximately 186.41 acres of land consisting of four parcels located on the south side of Taylor Ave., east side of Stradley Ave. and north side of Hanawalt Ave. This annexation was initiated by the City at the request of property owners who presented a Letter of Intent to invest in residential. The surrounding properties are residential and agricultural. This proposal does not have 100% landowner consent. (*Resolution*)

- c. [1843 - City of Wasco Annexation No. 41](#): *Vote Required*

This proposal is to annex approximately 31.91 acres of land located at two locations. The Wasco High School Ag Farm at the southwest corner of 7th Street and Magnolia Avenue. The road right-a-way on Central Avenue at the intersection of Filburn. This annexation was initiated by the City for the purpose of (1) potential future relocation of the High School Ag Farm and High School Maintenance and Operation facility (2) development of a right-of-way for the purpose of making road improvements.

The surrounding properties are residential, industrial, agricultural and open ground. This proposal has 100% landowner consent. The applicant has requested that notice, hearing, and protest hearing be waived. (*Resolution*)

10. **COMMISSION ITEMS**

- a. [2023-2024 Financial Audit](#) *Receive and File*
- b. [2025 Policy and Budget Committee Assignments](#) *Informational*

11. **GENERAL BUSINESS**

- a. [Approval of Monthly Expense List No. 24-11](#) *Vote Required*
- b. Executive Officer Miscellaneous Items..... Informational

12. **ADJOURNMENT**

Next scheduled meeting **Wednesday, February 19, 2025**

NOTE TO THE PUBLIC

CAMPAIGN CONTRIBUTION - If you are an applicant for, or a participant in (actively supporting or opposing) any proceeding on the agenda and have made a campaign contribution of \$250 or more to or for any of the Commission members, state law provides for disqualification of Commissioner voting, or even prohibition of such gifts. These restrictions also apply to agents of applicants or participants. Please consult with Commission staff as to the requirements of the Political Reform Act (Government Code Section 84308). This statement is not a comprehensive summary of the section.

DISABILITY ACCOMODATIONS - A request for disability-related accommodations should be made to the Executive Officer no later than 8 days before the need for the accommodation.

For additional information on the above items please contact the Kern Local Agency Formation Commission at 5300 Lennox Ave Suite 303, Bakersfield CA 93309, or phone us at 661-716-1077

**KERN LOCAL AGENCY FORMATION COMMISSION
STATE OF CALIFORNIA
MINUTES**

Kern Council of Governments (KernCOG) Conference Room
1401 19th Street Suite 300
Bakersfield CA 93301
In-Person, and Videoconference
Meeting of December 4, 2024

Pursuant to the Government Code § 54963. et seq., meetings were held both at a physical location and by video/teleconference to attend to any health and safety concerns of the panelist and/or participants.

Regular scheduled meeting called to order at 5:19 p.m. Chair Ayon presiding.

ROLL CALL

Present: Ayon, Clark, Couch, Flores, Fowler, Gonzales, McKibbin, Zaragoza
Absent: Bruen
Staff: Knox, Menchaca, Rice
Counsel: Schroeter

Item 12/4/24-1: No Determination Required

INVOCATION: (Agenda Item 2)

Chair Ayon announced the invocation would be led by Mr. Bud Rice.

Item 12/4/24-2: No Determination Required

VIDEO CONFERENCE EMERGENCY REQUEST (if necessary): (Agenda Item 4)

Chair Ayon announced Commissioners were present in-person, therefore the item is not necessary.

Item 12/4/24-3: Approved as Presented

APPROVAL OF MINUTES: (Agenda Item 5) October 16, 2024, Meeting

Chair Ayon presented the October minutes; Upon motion of Commissioner Flores, seconded by Commissioner Couch, IT IS ORDERED: The October 16, 2024, Minutes are approved as presented by the following votes:

AYES: Ayon, Clark, Couch, Flores, Fowler, Gonzales, McKibbin, Zaragoza
NAYS: None
ABSTAIN: None
ABSENT: Bruen

Item 12/4/24-4: No Public Comments

PUBLIC COMMENTS: (Agenda Item 6)

None

Item 12/4/24-5: No Determination Required

DETERMINATION PROCEEDING: (Agenda Item 7)

None

NOTICE OF PUBLIC HEARING: (Agenda Item 8)

Item 12/4/24-6: *Approved as Presented - Resolution 24-13*

1828 City of Bakersfield Annexation No. 711 (Taft Hwy No. 4) Protest Hearing Results (Agenda Item 8a)

*Executive Officer Knox informed the Commission that a protest hearing was held on Tuesday December 3, 2024, at the Kern LAFCo office. Executive officer Knox recommended the Commission accept and approve the results of the protest hearing, as there were no protests filed therefore failed. Upon motion of Commissioner **Fowler**, seconded by Commissioner **Couch**, IT IS ORDERED: The City of Bakersfield Annexation No. 711 (Taft Hwy No. 4) Protest Hearing Results is approved as presented by the following votes:*

AYES: Ayon, Clark, Couch, Flores, Fowler, Gonzales, McKibbin, Zaragoza
NAYS: None
ABSTAIN: None
ABSENT: Bruen

* 5:30pm Commissioner Flores stepped out of the meeting for a minute and returned.

Item 12/4/24-7: *Approved as Presented - Resolution 24-14*

1830 City of Bakersfield Annexation No. 714 (Snow No. 17) North of River Sanitary District Annexation 116 & CSA 71 Detachment "W" Island Annexation Process (Agenda Item 8b)

*Executive Officer Knox recommended that the Commission consider the Notice of Exemption adopted by the applicant and approve the proposal subject to conditions recommended by the Executive Officer waiving notice and protest hearing. Gary Hallen, Assistant City Manager and Jose Fernandez, Associate Planner answered Commissioner questions on behalf of the City of Bakersfield. Upon motion of Commissioner **Couch**, seconded by Commissioner **Clark**, IT IS ORDERED: The City of Bakersfield Annexation No. 714 (Snow No. 17) North of River Sanitary District Annexation 116 & CSA 71 Detachment "W" Island Annexation Process is approved as presented by the following votes:*

AYES: Ayon, Clark, Couch, Flores, Fowler, Gonzales, McKibbin, Zaragoza
NAYS: None
ABSTAIN: None
ABSENT: Bruen

Item 12/4/24-8: *Approved as Presented - Resolution 24-15*

1831 City of Bakersfield Annexation No. 717 (Zerker No. 2) North of River Sanitary District Annexation 117 & CSA 71 Detachment "X" (Agenda Item 8c)

*Executive Officer Knox recommended that the Commission consider the Notice of Exemption adopted by the applicant and approve the proposal subject to conditions recommended by the Executive Officer not waiving notice and protest hearing. Gary Hallen, Assistant City Manager and Jose Fernandez, Associate Planner answered Commissioner questions on behalf of the City of Bakersfield. Upon motion of Commissioner **Couch**, seconded by Commissioner **Fowler**, IT IS ORDERED: The City of Bakersfield Annexation No. 717 (Zerker No. 2) North of River Sanitary District Annexation 117 & CSA 71 Detachment "X" is approved as presented by the following votes:*

AYES: Ayon, Clark, Couch, Flores, Fowler, Gonzales, McKibbin, Zaragoza
NAYS: None

ABSTAIN: None
ABSENT: Bruen

COMMISSION ITEMS: (Agenda Item 9)

Item 12/4/24-9: *Approved to Motion*

APPOINTMENT OF CHAIR AND VICE CHAIR: (Agenda Item 9a)

*Executive Officer Knox informed the Commission of the standard practice of selecting a Chair and Vice Chair. The term is for one (1) year. Commissioner Fowler made a motion to nominate Jeff Flores as Chair and Vince Zaragoza as Vice Chair. Upon motion of Commissioner **Fowler**, seconded by Commissioner **Couch**, IT IS ORDERED: Jeff Flores was selected as Chair and Vince Zaragoza as Vice Chair to serve for one term starting January 1, 2025, and ending December 31, 2025, approved as motioned by the following votes:*

AYES: Ayon, Clark, Couch, Flores, Fowler, Gonzales, McKibbin, Zaragoza
NAYS: None
ABSTAIN: None
ABSENT: Bruen

Item 12/4/24-10: *Approved to Motion*

2025 MEETING SCHEDULE: (Agenda Item 9b)

*Executive Officer Knox recommended the Commission approve one of two proposed schedules. Option A is the 3rd Wednesday and Option #B is the 4th Wednesday while keeping the November/December. Option #A moves the last meeting to the third Wednesday of November (19th) 2025. Chair Ayon made a motion for Option #A. Upon motion of Commissioner **Ayon**, seconded by Commissioner **Clark**, IT IS ORDERED: The 2025 Commission Schedule Option #A- 3rd Wednesday of the month with the last meeting to fall on third Wednesday of November and Dark in December is approved as motioned by the following votes:*

AYES: Ayon, Clark, Couch, Flores, Fowler, Gonzales, McKibbin, Zaragoza
NAYS: None
ABSTAIN: None
ABSENT: Bruen

Item 12/4/24-11: *Approved to Motion*

REPORT: MANAGEMENT OF MULTIPLE AGENCY COMPATIBILITY (Agenda Item 9c)

*Attorney Tom Schroeter presented his findings on the Commission's request for a legal review of potential conflict of joint management of LAFCo and Kern COG. Mr. Schroeter explained his research and reported no conflict on whether the two positions are incompatible. Mr. Schroeter recommended the Commission make a request to the County Counsel to request an opinion from the state's Attorney General on the incompatibility or lack of some of the two offices. There was discussion by the Commission and Chair Ayon made a motion to bring back this item in January as to how and whether to proceed with Attorney General's question request. Upon motion of Commissioner **Couch**, seconded by Commissioner **Fowler**, IT IS ORDERED: Continue item to January as to how and whether to proceed with Attorney General's question request is approved as motioned by the following votes:*

AYES: Ayon, Clark, Couch, Flores, Fowler, Gonzales, McKibbin, Zaragoza
NAYS: None

ABSTAIN: None
ABSENT: Bruen

GENERAL BUSINESS: (Agenda Item 10)

Item 12/4/24-12: *Approved as Presented*

EXPENSE LIST 24-10 (Agenda Item 10a)

*Chair Ayon presented Expense List 24-10. Upon motion of Commissioner **Couch**, seconded by Commissioner **Flores**, IT IS ORDERED: The general claim set forth in Expense List No. 24-10 is approved for payment, and the Chairman is authorized to certify said list by the following votes:*

AYES: Ayon, Couch, Flores, Fowler, Arias, McKibbin, Zaragoza
NAYS: None
ABSTAIN: None
ABSENT: Bruen, Clark

Item 12/4/24-13: *Approved as Presented*

HOLIDAY SCHEDULE MODIFICATION (Agenda Item 10b)

*Executive Officer Knox recommended the Commission approve the addition of Veterans Day to future holiday schedules. Upon motion of Commissioner **Flores**, seconded by Commissioner **Fowler**, IT IS ORDERED: The addition of Veterans Day to the holiday schedule is approved as written by the following votes:*

AYES: Ayon, Clark, Couch, Flores, Fowler, Gonzales, McKibbin, Zaragoza
NAYS: None
ABSTAIN: None
ABSENT: Bruen

* 6:20pm Commissioner McKibbin stepped out of the meeting and returned at 6:22pm.

Item 12/4/24-14: *Informational*

LOST HILLS COMMUNITY SERVICE DISTRICT ELECTION RESULTS: (Agenda Item 10c)

Executive Officer Knox reported to the Commission that not all conditions were met for the formation of the Lost Hills CSD has failed. The vote for the formation passed by a majority vote. The parcel tax did not receive the two-thirds vote required. The proceeding will be terminated once the official letter from Elections is received. No vote conducted or necessary.

Item 12/4/24-15: *Informational*

2024 END OF YEAR RECAP: (Agenda Item 10d)

Deputy Executive Officer/Senior Analyst Rice presented to the Commission a list of projects and accomplishments that Staff has completed in the last 12 months and a listing of what is to come in the next twelve months. No vote conducted or necessary.

Item 12/4/24-16: Informational

EXECUTIVE OFFICER MISCELLANEOUS ITEMS: (Agenda Item 10e)

- McFarland Annexation 19 - Condition
- Grand Jury introductory into LAFCo’s authority and operations
- Remote work policy to be submitted to Policy Committee
- Executive Officer Knox on CSDA Legislature Committee 2025 legislative year.
- 2023-2024 Audit almost complete - coming January
- Rebecca Moore taking time off

* *Chair Ayon asked the Executive Officer if there needs to be a closed session.*

Item 12/4/24-17: Continued

CLOSED SESSION: (Agenda Item 11)

- a. PUBLIC EMPLOYMENT: Evaluation of Executive Officer per Government Code § 54957 (b) (1).
- b. Conference with Labor Negotiators pursuant to GC. § 54954. (f). Agency designated representative: Chairperson; Unrepresentative employee; Executive Officer.

Executive Officer Knox directed questions to Commissioner Couch. Commissioner Couch made a motion to bring closed session to the January meeting at 4pm prior to regular scheduled meeting. Upon motion of Commissioner Couch, seconded by Commissioner Zaragoza, IT IS ORDERED: Closed session will start at 4:00pm January 15, 2025, prior to regular scheduled meeting approved as motioned by the following votes:

- AYES: Ayon, Clark, Couch, Flores, Fowler, Gonzales, McKibbin, Zaragoza
- NAYS: None
- ABSTAIN: None
- ABSENT: Bruen

Item 12/4/24-18: Motion to Adjourn

ADJOURNMENT: (Agenda Item 12)

Chair Ayon announced the next meeting to be December 4, 2024. There being no further business to come before the Commission. Upon motion of Commissioner Zaragoza, seconded by Commissioner Fowler, IT IS ORDERED: The meeting is adjourned at 6:22 p.m. by the following votes:

- AYES: Ayon, Couch, Flores, Fowler, Arias, McKibbin, Zaragoza
- NAYS: None
- ABSTAIN: None
- ABSENT: Bruen

Clerk

Executive Officer



**Kern Local Agency
Formation Commission**
5300 Lennox Ave. Suite 303
Bakersfield, CA 93309
661-716-1076
www.kernlafco.org

Memo

To: LAFCo Commissioners
From: Blair Knox, Executive Officer
Date: January 15, 2025
Re: Protest Hearing Results for City of Bakersfield Annexation 717 (Zerker. No. 2) (Proceeding No. 1831)

The City of Bakersfield applied for annexation 717 (Zerker No. 2) (Proceeding No. 1831) and was approved by the LAFCo Commission on December 4, 2024. The application did not provide 100-percent landowner consent, requiring LAFCo to conduct a protest hearing to determine if there is sufficient confirmed opposition to the annexation.

The Executive Officer of the Local Agency Formation Commission, County of Kern, set the date and time of a protest hearing on Thursday the 9th day of January 2025, commencing at the hour of 10:00 a.m. to 12:00 p.m. of said day or as soon thereafter as the matter may conveniently be heard. The location to be at the Kern LAFCo Offices at 5300 Lennox Avenue, Suite 300, Bakersfield CA, 93309

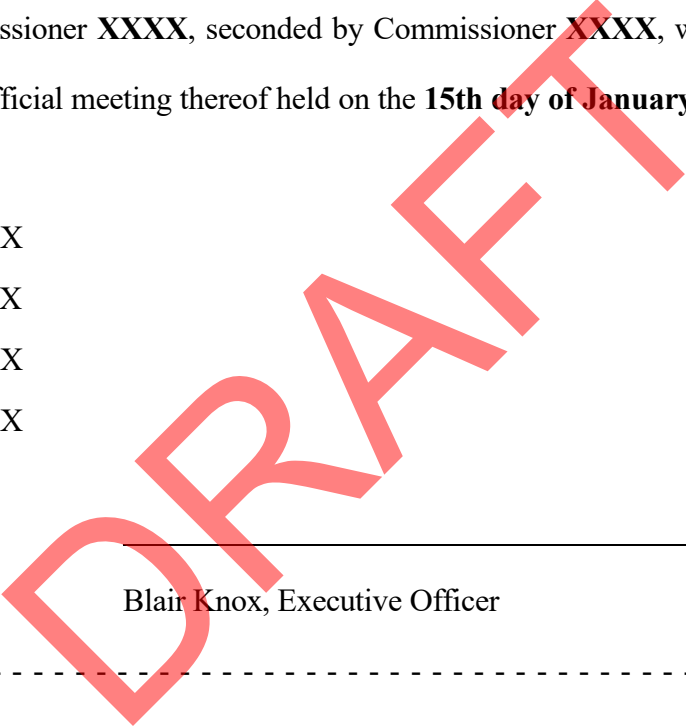
The results of the protest hearing will be announced on January 15th, 2025, Commission hearing. The protest hearing, set after the time of this report is required to be circulated, cannot be predetermined by the district or LAFCo Staff. If the protest hearing fails to garner over 50%, LAFCo Commission will be notified, and staff will begin the processing the completion documents and filing the Board of Equalization requirements. If the protest is successful, the application will be terminated.

**BEFORE THE LOCAL AGENCY FORMATION COMMISSION
COUNTY OF KERN, STATE OF CALIFORNIA**

In the Matter of: THE CITY OF BAKERSFIELD: ANNEXATION 717 (Zerker No. 2)	Resolution No. 25-XX Proceeding No. 1831
PROTEST HEARING RESULTS	Minute Book 72

I, Blair Knox, Executive Officer, of the LOCAL AGENCY FORMATION COMMISSION, COUNTY OF KERN, STATE OF CALIFORNIA, hereby certify that the following resolution, proposed by Commissioner **XXXX**, seconded by Commissioner **XXXX**, was duly adopted by the Commission at an official meeting thereof held on the **15th day of January 2025**, by the following vote:

AYES: XXXX
NAYS: XXXX
ABSTAIN: XXXX
ABSENT: XXXX



Blair Knox, Executive Officer

RESOLUTION OF CONDUCTING AUTHORITY

Whereas, pursuant to the Government Code § 54963. et seq., meetings were held both at a physical location and by video/teleconference to attend to any health and safety concerns of the panelist and/or participants;

Whereas pursuant to Government code § 56658. a proposal for the annexation of territory to the City of Bakersfield (“APPLICANT”), designated as Annexation No. 717 (Zerker No. 2), was

initiated by Resolution of Application to the Local Agency Formation Commission of Kern County (“COMMISSION”);

Whereas, pursuant to Government code § 57025, on December 4, 2024, a duly noticed public hearing upon said proposal was held before the COMMISSION;

Whereas, at said hearing, the COMMISSION heard and received evidence, both oral and written regarding the proposal, and all the people’s present were given an opportunity to be heard;

Whereas, following said public hearing the COMMISSION, adopted Resolution of Determination No. 24-15 recorded in Minute book 71 of said COMMISSION. Said Resolution is attached hereto and is incorporated herein say this reference;

Whereas, pursuant to Government code § 57025, after duly mailed and published notice, the Executive Officer set Thursday, January 9, 2025, at the hour of 10:00 a.m. (or as soon thereafter as the matter may be heard), to hold the protest hearing at Kern LAFCo;

Whereas, the COMMISSION is fully advised in the premises; now therefore, be it *Resolved that the Local Agency Formation Commission, County of Kern, State of California, on behalf of its members, finds and determines as follows:*

1. *specific reference is hereby made to all the papers, documents, files and proceedings heretofore and now taken, had and filed in this matter with particular reference to Minute Item 12/4/24-X, as appears upon the official minutes of the proceedings of this COMMISSION;*

2. *all of the proceedings heretofore and now taken and had in this matter have been and now are in all respects as required by law;*

3. *Prior to the conclusion of the protest hearing, XX/zero landowner protest and XX/zero registered-voter protest were documented.*

4. *Pursuant to the authority granted by the Cortese-Knox-Hertzberg Local Government*

Reorganization Act of 2000 said territory designated as “The City of Bakersfield Annexation 717 (Zerker No. 2)”, is hereby ordered confirmed; and

5. *The COMMISSION authorizes and directs the Executive Officer to file and record all documentation required by law regarding this proceeding.*

DRAFT

Proceeding No. 1836

CITY OF MCFARLAND

Annexation No. 20 (Taylor Farms)

Report & Presentation Documents

- [Report & Recommendation](#)
- [LAFCo Resolution \(DRAFT\)](#)
- [Landowner List](#)
- [Map Exhibit](#)

Application Packet

- [Application Form](#)
- [Plan for Providing Services](#)
- [Resolution of Application](#)
- [Pre-zoning](#)
- [Environmental Documentation](#)
- [Exhibit A – Legal Description](#)
- [Exhibit B – Map](#)

Supporting Documentation

- [Report of Auditor](#)
- [Board of Supervisors Tax Resolution](#)
- [Certificate of Filing](#)

BEFORE THE LOCAL AGENCY FORMATION COMMISSION
COUNTY OF KERN, STATE OF CALIFORNIA

In the Matter of	Proceeding No. 1836
<u>City of McFarland:</u>	REPORT AND RECOMMENDATION
Annexation No. 20 (Taylor Farms)	January 15, 2025

In the above-entitled matter the staff report, and the recommendation of the Executive Officer are respectfully submitted as follows:

PROPOSAL BACKGROUND AND ANALYSIS:

On April 8, 2024, the City of McFarland submitted Annexation No. 20. The process required by the Cortese-Knox-Hertzberg Local Government Reorganizational Act of 2000, has been followed including notices to affected agencies and any notices and publications required by law.

This proposal is to annex approximately 186.41 acres of land consisting of four parcels located south of Taylor Ave., west of Garzoli Ave., north of Hanawalt Ave., and east of Stradley Ave. This annexation was initiated by the City and a developer for the purpose of residential development. The territory is zoned County: A (Exclusive Agriculture). The territory is pre-zoned City: R-1 Residential.

The City of McFarland already has a significant amount of land zoned for residential development. The approval of the annexation will help the City and County meet their State Housing RHNA allocations. The property is within the Sphere of Influence and zoned appropriately.

Over the past three years the Commission has approved four separate annexations which provided over 1,500 acres of undeveloped land into the city. In addition to the recent annexations, the city has approximately 67 acres of residential & 35 acres of industrial/commercial zoned undeveloped property within the city limits.

CONDITIONS:

The Applicant has signed an agreement to actively defend or indemnify and hold harmless the Kern County Local Agency Formation Commission or its agents, officers and employees, from any liability or loss connected with the approval of this proceeding.

ENVIRONMENTAL IMPACT STATEMENT:

The City of McFarland, as the lead agency, has prepared and adopted a Negative Declaration. The Commission has been provided with a copy of the City's environmental documents.

TAXATION:

The City of McFarland has a current Tax Agreement with the County of Kern that covers annexations within the current sphere of Influence. Resolutions from the City are provided in your agenda packet.

RECOMMENDATION:

The Commission should review and consider the environmental document adopted by the applicant.

It is further recommended that the Commission approve Proceeding 1836, City of McFarland Annexation No. 20 subject to conditions recommended by Executive Officer. (Resolution)

Respectfully Submitted


Blair Knox

Executive Officer

The following are the considerations required by Gov. Code §56668:

a) **POPULATION AND POPULATION DENSITY; LAND AREA AND LAND USE; PER CAPITA ASSESSED VALUATION; TOPOGRAPHY, NATURAL BOUNDARIES, AND DRAINAGE BASINS; PROXIMITY TO OTHER POPULATED AREAS; THE LIKELIHOOD OF SIGNIFICANT GROWTH IN THE AREA, AND IN ADJACENT INCORPORATED AND UNINCORPORATED AREAS, DURING THE NEXT 10 YEARS.**

The proposal is not within a severely Disadvantaged Unincorporated Community (DUC) as identified by the Tract Group of the Department of Water and Resource Disadvantaged Community mapping tool. As the property proposed for annexation includes two residences and is deemed uninhabited (less than 12 or more registered voters) it can be viewed as a resource that would provide housing and services for both current and future residents.

The area is serviced by the Tulare Lake drainage basin.

ASSESSED VALUATION: Secured: \$2,215,215 Unsecured: \$0.00

b) **THE NEED FOR ORGANIZED COMMUNITY SERVICES**

Essential governmental services and controls now provided, or which may be provided in the future by local governmental agencies within subject territory include the following:

SERVICES	AGENCY CURRENTLY PROVIDING SERVICES	AGENCY THAT WILL PROVIDE SERVICES
Planning	Kern County	City of McFarland
Parks & Recreation	Kern County	City of McFarland
Library	Kern County	Same
Police	Sheriff & Highway Patrol	City of McFarland
Fire	Kern County	City of McFarland
Street Construction	Kern County	City of McFarland
Refuse	N/A	City of McFarland
Street Sweeping	N/A	City of McFarland
Lighting	N/A	City of McFarland
Flood Control	Kern County	City of McFarland
Sewerage	N/A	City of McFarland
Water	N/A	City of McFarland

c) **THE EFFECT OF THE PROPOSED ACTION AND OF ALTERNATIVE ACTIONS ON ADJACENT AREAS, ON MUTUAL SOCIAL AND ECONOMIC INTERESTS AND ON THE LOCAL GOVERNMENTAL STRUCTURE OF THE COUNTY.**

The effect of providing new housing will benefit the residents of the City of McFarland and the surrounding area.

d) THE CONFORMITY OF BOTH THE PROPOSAL AND ITS ANTICIPATED EFFECTS WITH BOTH THE ADOPTED COMMISSION POLICIES ON PROVIDING PLANNED, ORDERLY EFFICIENT PATTERNS OF URBAN DEVELOPMENT AND THE POLICIES AND PRIORITIES SET FORTH IN SECTION 56377.

The proposal is consistent with Commission policies in that a portion of the site is contiguous to the existing City limits and included in their sphere of influence. The proposal is not consistent with local policy regarding the possible creation of a substantially surrounded area and the protection of farmland.

e) THE EFFECT OF THE PROPOSAL ON MAINTAINING THE PHYSICAL AND ECONOMIC INTEGRITY OF AGRICULTURAL LANDS AS DEFINED BY SECTION 56016

“AGRICULTURAL LANDS” MEANS LANDS CURRENTLY USED FOR THE PURPOSE OF PRODUCING AN AGRICULTURAL COMMODITY FOR COMMERCIAL PURPOSES, AND LEFT FALLOW UNDER A CROP ROTATIONAL PROGRAM OR LAND ENROLLED IN AN AGRICULTURAL SUBSIDY OR SET-ASIDE PROGRAM”

This proposal will convert Prime Agricultural Land. There are no properties in the Williamson Act. The benefit of housing, commercial, school and park will benefit the residents.

f) THE DEFINITENESS AND CERTAINTY OF THE BOUNDARIES OF THE TERRITORY.

The boundaries are definite and certain according to the County Assessor’s Report. The proposal consists of approximately 186.41 gross acres. This includes the full width of the roads adjacent to the proposed annexation on Taylor Ave., Stradley Road and Hanawalt Ave.

g) A REGIONAL TRANSPORTATION PLAN ADOPTED PURSUANT TO SECTION 65080 AND CONSISTENCY WITH CITY OR COUNTY GENERAL AND SPECIFIC PLANS

This proposal does not conflict with the County’s General Plan, Regional Transportation Plan or any Specific Plans.

h) THE SPHERE OF INFLUENCE OF ANY LOCAL AGENCY WHICH MAY BE APPLICABLE TO THE PROPOSAL BEING REVIEWED

The area is within the sphere of the following districts:

- DELANO JT(15,54) MOSQ & VECTOR CONTRL**
- KERN COUNTY CITRUS PEST CONTROL DIST.**
- KERN COUNTY WATER AGENCY**
- KERN JT(14,15,26,36,54) COMM. COLLEGE**
- KERN JT-SFID (SAFETY,REPAIR,IMP), JT(15,36,54) COMM. COLLEGE**
- KERN ROAD-PERMANENT**
- MCFARLAND PARK & REC**
- MCFARLAND UNIFIED SCHOOL**
- NORTH KERN CEMETERY**
- NORTH KERN-SOUTH TULARE JT(15,54) HOSPITAL**
- SAN JOAQUIN VALLEY AIR POLLUTION CONTROL DIST.**
- SOUTHERN SAN JOAQUIN MUNI UTILITY**

There will be no functional overlap.

i) COMMENTS OF ANY AFFECTED LOCAL AGENCY OR OTHER PUBLIC AGENCY:

A copy of the proposal was sent to the County Assessor, County Planning and County Surveyor

comments were received and used for this report. A copy of the map along with a memo was sent to Kern Council of Governments for review. In a letter they indicated that there are no conflicts with the existing Regional Transportation Plan.

j) **THE ABILITY OF THE NEWLY FORMED OR RECEIVING ENTITY TO PROVIDE THE SERVICES WHICH ARE THE SUBJECT OF THE APPLICATION TO THE AREA, INCLUDING THE SUFFICIENCY OF REVENUES FOR THOSE SERVICES FOLLOWING THE PROPOSED BOUNDARY CHANGE.**

The applicant has submitted a plan outlining the services to be provided. In addition, the City has a current Municipal Services Review outlining the fees for services that are associated with development within the City. There is no indication that the City cannot provide the services as planned.

k) **TIMELY AVAILABILITY OF WATER SUPPLIES ADEQUATE FOR PROJECTED NEEDS AS SPECIFIED IN GOV CODE SECTION 65352.5**

This project will facilitate a direct increase in water usage. The City has provided an urban water management plan indicating this proposed annexation and expected land use is consistent with water usage as defined in the GSP.

l) **THE EXTENT TO WHICH THE PROPOSAL WILL AFFECT A CITY AND THE COUNTY IN ACHIEVING THEIR RESPECTIVE FAIR SHARE OF THE REGIONAL HOUSING NEEDS.**

If approved as submitted, this proposal will result in or facilitate an increase in the number of housing units. As mentioned previously, the City has substantial inventory of property zoned for housing currently within their current boundaries.

m) **ANY INFORMATION OR COMMENTS FROM THE LANDOWNER OR OWNERS, VOTERS OR RESIDENTS OF THE AFFECTED TERRITORY.**

Consent letters have been received from two of the four landowners. The remaining landowners have not provided written consent but City staff has indicated that they are not against the proposal.

n) **ANY INFORMATION RELATING TO EXISTING LAND USE DESIGNATIONS.**

This proposal is consistent with existing land use designations.

o) **THE EXTENT TO WHICH THE PROPOSAL WILL PROMOTE ENVIRONMENTAL JUSTICE (FAIR TREATMENT OF PEOPLE OF ALL RACES CULTURES, AND INCOMES WITH RESPECT TO THE LOCATION OF PUBLIC FACILITIES AND THE PROVISION OF PUBLIC SERVICES).**

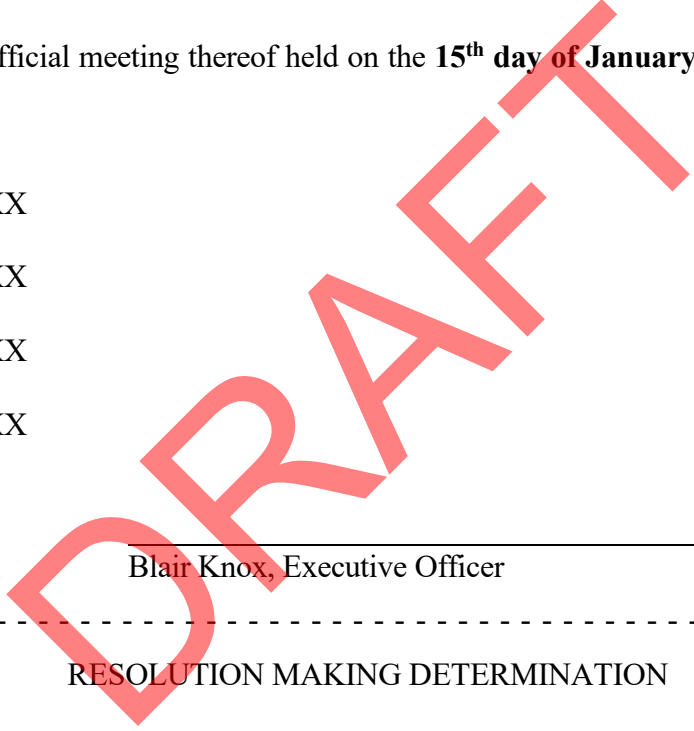
The project does not result in unfair treatment with respect to the location of public facilities and provision of public services.

**BEFORE THE LOCAL AGENCY FORMATION COMMISSION
COUNTY OF KERN, STATE OF CALIFORNIA**

In the Matter of: RESOLUTION OF APPLICATION FOR THE APPROVAL OF ANNEXATION NO. 20 (TAYLOR FARMS) INTO THE CITY OF MCFARLAND	Resolution No. 25-XX Proceeding No. 1843 Minute Book 72
---	--

I, Blair Knox, Executive Officer, of the LOCAL AGENCY FORMATION COMMISSION, COUNTY OF KERN, STATE OF CALIFORNIA, hereby certify that the following resolution, proposed by Commissioner **XXXX**, seconded by Commissioner **XXXX**, was duly adopted by the Commission at an official meeting thereof held on the **15th day of January 2025**, by the following vote:

- AYE: XXXX
- NAYE: XXXX
- ABSTAIN: XXXX
- ABSENT: XXXX



Blair Knox, Executive Officer

RESOLUTION MAKING DETERMINATION

Whereas, pursuant to the Government Code § 54963. et seq., meetings were held both at a physical location and by videoconference to attend to any health and safety concerns of the panelist and/or participants;

Whereas pursuant to Government code § 56658. a proposal for the annexation of territory to the City of McFarland (“APPLICANT”), designated as Annexation No. 20 (Taylor Farms), was initiated by Resolution of Application to the Local Agency Formation Commission of Kern County

(“COMMISSION”);

Whereas on January 15, 2025, the COMMISSION held a public meeting on the proposed Resolution of Application submitted by the APPLICANT;

Whereas pursuant to Government code § 56079.5, the proposed territory is uninhabited;

Whereas on December 23, 2024, pursuant to Government code § 56658. (b) all affected public agencies were notified;

Whereas on December 23, 2024, pursuant to Government code § 56661. (h)(i) all affected landowners and registered voters within and within 300 feet were notified;

Whereas on January 15, 2025, the COMMISSION considered the Negative Declaration, adopted by the APPLICANT as lead agency;

Whereas pursuant to Government code 56375 (e), the Applicant pre-zoned the affected area Residential (R-1);

Whereas pursuant to Government code § 56665, the Executive Officer prepared a Report and Recommendation considering all the factors in conformance with Government code § 56668;

Whereas the COMMISSION is fully advised in the premises; now therefore, be it

Resolved that the Local Agency Formation Commission, County of Kern, State of California, on behalf of its members, finds and determines as follows:

1. *specific reference is hereby made to all the papers, documents, files and proceedings heretofore and now taken, had and filed in this matter have been and now are in all respects as required by law with particular reference to Minute Item 01/15/25-X as appears upon the official minutes of the proceedings of this COMMISSION;*

2. *all of the proceedings heretofore and now taken and had in this matter have been and now are in all respects as required by law;*

3. *the facts set forth in the Executive Officer Report and Recommendation presented to the COMMISSION are true;*

4. *all public agencies, landowners, registered voters of the affected area, and all landowners and registered voters within 300 feet of the affected area were notified;*

5. *the Negative Declaration was considered in accordance with California Environmental Quality Act, and as a responsible agency, a notice of determination need be filed;*

6. *the territory proposed for annexation is uninhabited;*

7. *the annexation will be in the best public interest;*

8. *the proposed affected territory, is all within the County of Kern, State of California,*

9. *no subsequent change may be made the zoning of the annexed territory that is not in conformance to the pre-zoning designations for a period of two years after the completion of the annexation, unless the legislative body for the city makes a finding at a public hearing that a substantial change has occurred in circumstances that necessitate a departure from the pre-zoning in the application to the COMMISSION;*

10. *pursuant to the authority granted by the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000, said territory set forth in the Application for Proceeding on Resolution, by Legislative body, filed herein on January 15, 2025, hereby assigned to the territory proposed to be annexed the following distinctive short form designation, to wit: "City of McFarland: Annexation No. 20 (Taylor Farms)", particularly described and delineated in Exhibit "A", attached hereto and by reference made apart hereof; is hereby approved and subject to the following conditions:*

a. *the APPLICANT has signed an agreement to actively defend or indemnify and hold harmless the COMMISSION or its agents, officers and employees, from any liability or loss connected with the approval of this proceeding; and*

11. *the COMMISSION authorizes and directs the Executive Officer to file and record all documentation required by law upon completion of all directives set forth in regard to this proceeding.*

City of McFarland
Annexation No. 20

NAME & ADDRESS INSIDE SUBJECT TERRITORY

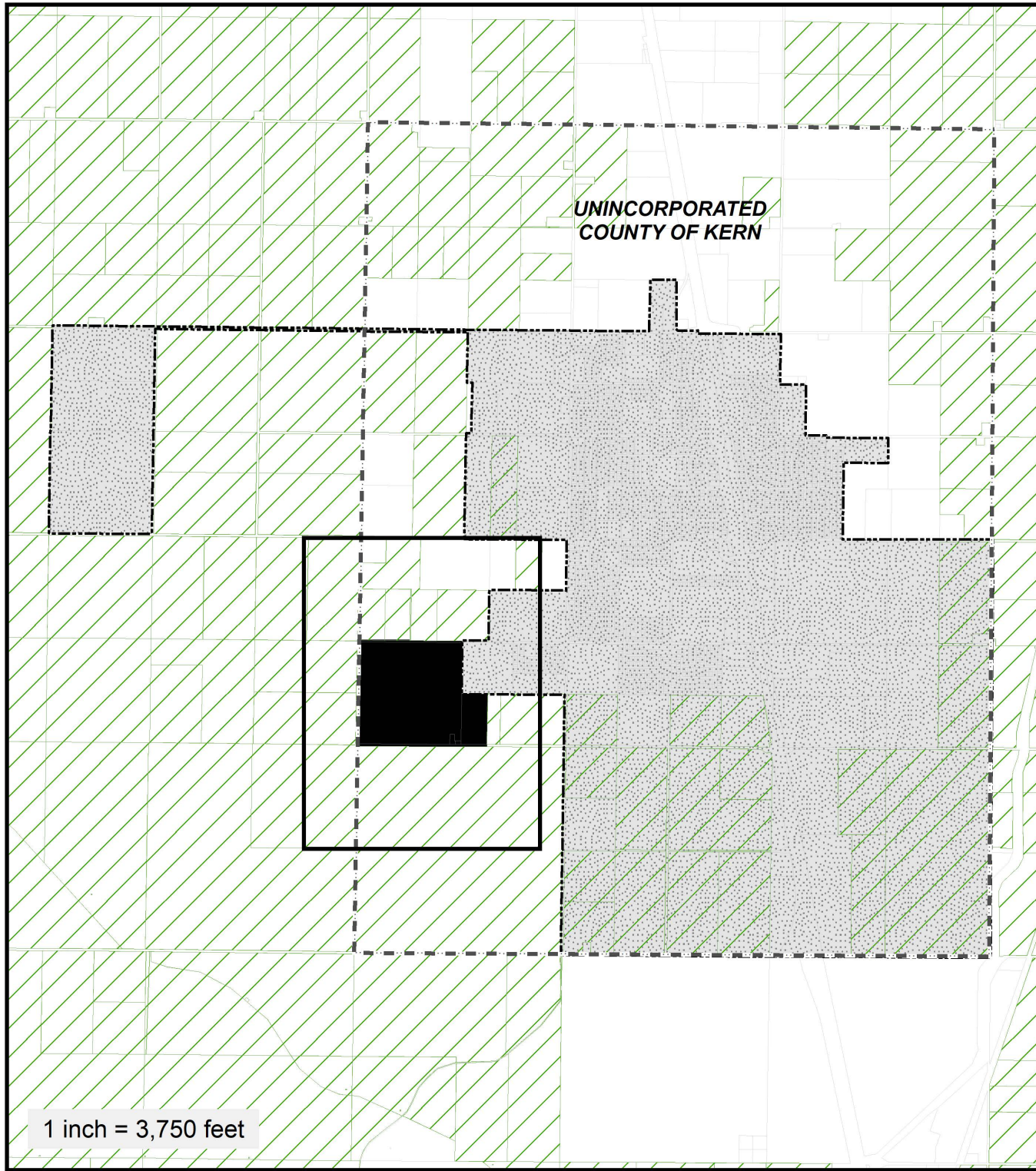
ASSE_NAME	IN_CARE_OF	ADDR_BILL1
ANDERSON STEPHEN C & CYNTHIA L		30990 HANAWALT AV
MC INTOSH HAWLEY C	NICOLAUS WENDEL	27 ROSS COMMON STE 1A
PEREZCHICA JENNIFER		30996 HANAWALT AV

ADDR_BILL2



MC FARLAND CA 93250

ROSS CA 94957



MCFARLAND CA 93250-9601

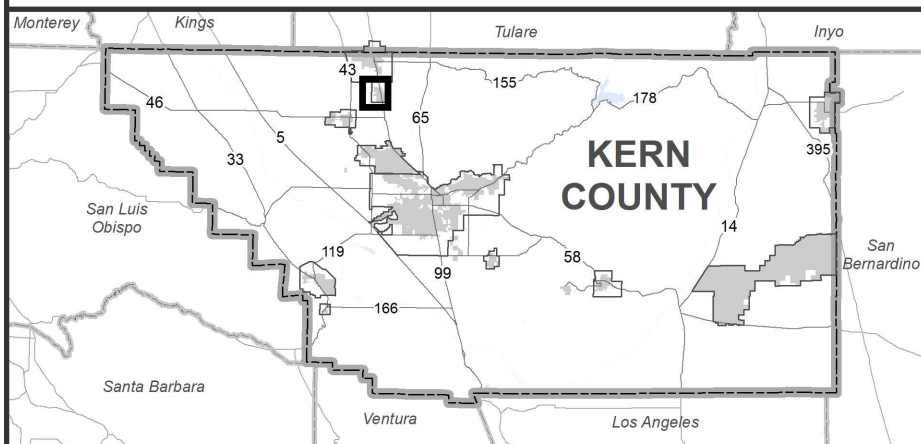
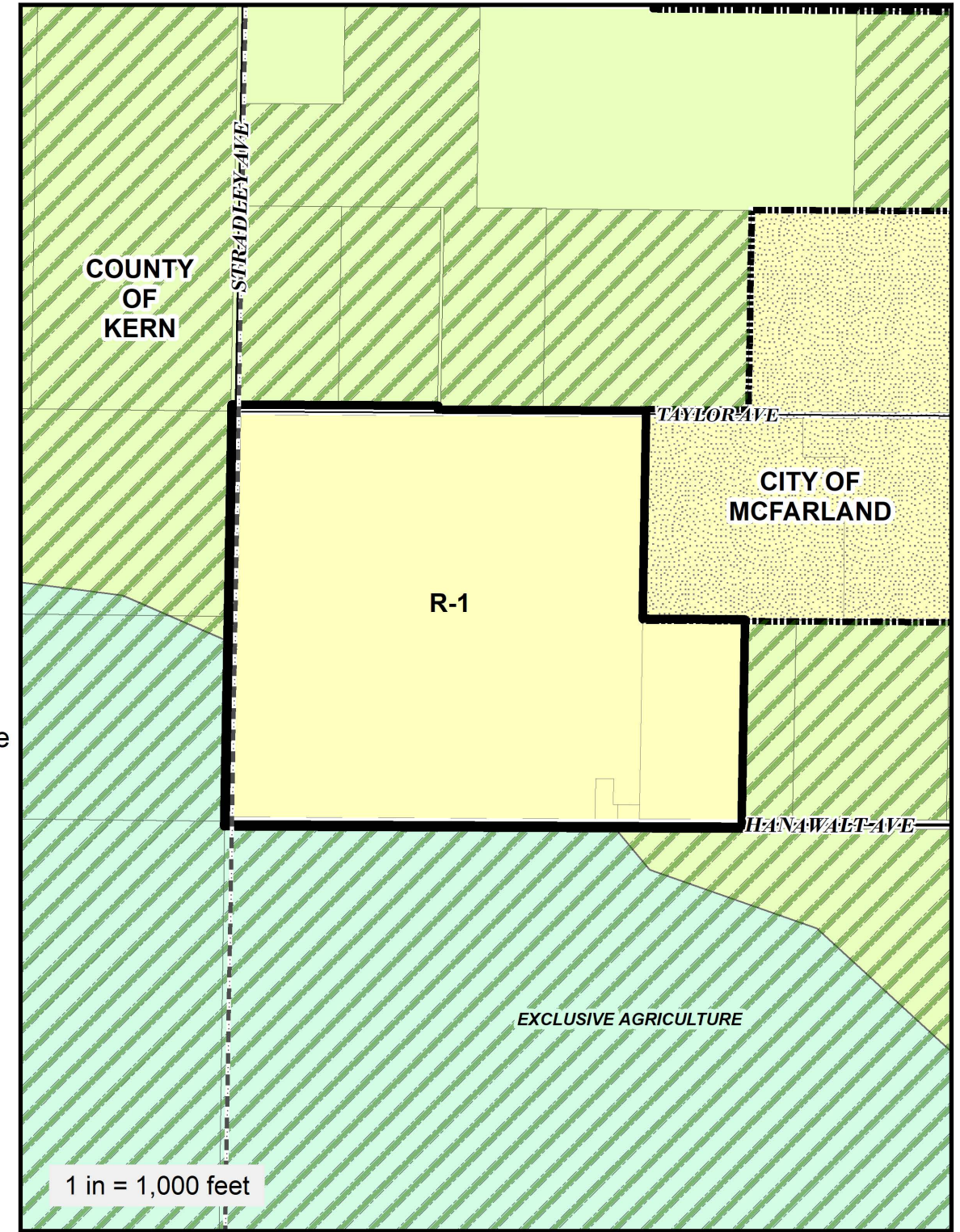





Kern County Zoning

-  EXCLUSIVE AGRICULTURE
-  EXCLUSIVE AGRICULTURE, FLOODPLAIN COMBINING

McFarland Pre-Zoning

-  R-1 One-Family Dwelling Zone
-  Agricultural Conservation (Williamson Act)



-  PROPOSED ANNEXATION
-  SPHERE OF INFLUENCE
-  CITY LIMIT



INCORPORATED : JULY 15, 1957

**CITY OF MCFARLAND
ANNEXATION NO. 20
(TAYLOR FARMS)
EXHIBIT MAP**



JANUARY 15, 2025

PROCEEDING 1836

KERN LOCAL AGENCY FORMATION COMMISSION

Application for Annexations, Detachments and Reorganizations

(Attach additional sheets as necessary)



Application Type: check all that apply

- Annexation Consolidation Detachment Dissolution Formation
 Incorporation Merger Name Change Reorganization Subsidiary District

1.	<u>Type of Application:</u> <input checked="" type="radio"/> Resolution of Application <input type="radio"/> Petition of Application
2.	<u>Name of Application:</u> (The name should match the title on the map and legal description) List all boundary changes that are part of the application: <i>City of McFarland Annexation 20</i>
3.	<u>Nature of proposal:</u> (Why is this proposal being filed?) <i>Property owners have an LOI for single-family residential tract. They would like to bring the property into the City and invest in residential while also assisting in the City's future growth.</i>
4.	<u>Describe the acreage and general location:</u> A. Number of proposed areas (acres of each area) & (total acreage): <i>The property consists of two parcels of 19.55 Acres (060-090-24) and 154.11 Acres (060-090-06) totaling 173.66 Acres. Located on the south side of Taylor Ave. and east side of Stradley Ave. and north side of Hanawalt Ave. We also recommend including 060-090-25 (Approx. 0.75 ac.) and 060-090-20 (approx. 0.29 ac.) to avoid any islands.</i> ----- B. Describe the general location; (include postal address and Accessor Parcel Number/s) <i>APN #'s 060-090-06 (19.55 Acres) & 060-090-24 (154.11 Acres) for a total of 173.66 Acres. APN #'s 060-090-25 (Approx. 0.75 ac.) and 060-090-20 (approx. 0.29 ac.)</i> <i>Properties are located South of Taylor Avenue and West of Garzoli Avenue.</i>
5.	<u>Land Use - Present and Future:</u> A. Describe the current physical land use of the proposed area? E.G. vacant, residential, agriculture, etc. <i>APN #060-090-24 was initially Agriculture but through a General Plan has been changed to Residential.</i> <i>APN #060-090-06 current land use is Residential.</i> <i>APN #060-090-25 and 060-090-20 have a land use of agriculture under County but are residential on the General Plan for the City.</i> ----- B. Describe any planned development that would result from or be facilitated by this proposed boundary change. <i>The planned development would be a continuation of the LeOra, LLC Single Family Homes that is</i>

directed East of the parcels in question. (Please see attached LOI)

C. Describe the current physical land use of the area surrounding the proposal: E.G. vacant, residential, commercial, industrial, agriculture, etc.
The current land use to the East of Annexation 20 is residential, to the North is Residential and Agriculture, to the West is Agriculture, and to the South is Agriculture.

6. Zoning - Present and Future:

A. List the existing County/City zoning land use designation/s.
The City's land use designation is Residential for all APN's for Annexation 20.

B. List and attach adopted pre-zoning. (CITIES ONLY)
The adopted pre-zoning is R-1 for 060-090-06, 060-090-24, 060-090-25, and 060-090-20

7. Conformity with County and City General Plans:

A. List the existing County General Plan designation/s for the proposal area.
The Counties current land use is Agriculture and Residential.

B. List the City general plan designation for the area (CITIES ONLY).
The Cities land use was Agriculture and Residential. After a General Plan Amendment, the APN 060-090-24 was designated as residential to be consistent with the surrounding land uses and the future plan for the City.

C. Do the proposed uses conform with the above listed plans? YES NO
If "NO"; please explain:

8. Conformity with Spheres of influence:

Is the proposal area within the sphere of influence of the annexing agency?
 YES NO

If "NO"; include a proposal to amend the agency's sphere of influence.

Provide the following:

- (1) agency resolution/petition
- (2) sphere of influence questionnaire
- (3) sphere of influence amendment map.

9. Impact on Agriculture:

A. Is the affected property "Agricultural Lands" as defined in Gov. Code §56016?
1) Is the affected property currently producing a commercial agricultural commodity?
 YES NO

2) Is the affected property fallow under a crop rotational program?
 YES NO

3) Is the affected property enrolled in an agricultural subsidy or set-aside program?
 YES NO

B. Is the affected property "Prime Agricultural Lands" as defined in Gov. Code §56064?
 YES NO

If "YES" to any of 9-A or 9-B above; please provide an explanation as to the reasoning for possible removal of the property from agriculture status.

C. Is any portion of the property within a Land Conservation Act contract? (Williamson Act)

YES NO

1) If "YES"; provide the contract number and the date the contract was executed.

Contract No. Contract Date:

2) If "YES"; has a notice of non-renewal been filed? YES NO

Non-renewal filing Date:

10. Impact on Open Space:

Is the affected property Open Space land as defined in Gov. Code §65560(h)(1-6)?

YES NO

If "YES"; please provide an explanation as to the reasoning for possible removal of the property from open space status.

11. Relationship to Regional Housing Goals and Policies: (CITIES ONLY)

Will this proposal result in or facilitate a credit/debit towards the City's most recent Regional Housing Need Allocation (RHNA) number provided by Kern Council of Governments?

YES NO

If "YES"; has County Planning been notified and agree with the allocation modification?

YES NO

If "YES"; please provide documentation from County Planning regarding any RHNA allocation modification agreement.

12. Population:

A. Is the affected area uninhabited territory? YES NO

"Uninhabited territory" means territory within which there reside fewer than 12 registered voters. Gov. Code §56079.5

B. Provide the population of residents within the affected area: 2

C. List the number of existing dwelling units within the proposal area: 2

D. Describe the type of existing dwelling units within the proposal area i.e. house, apartment, etc:
1 house on 060-090-25 & 1 house on 060-090-20

13. Dependability of Water Supply for Projected Needs & Existing Water Plans:

A. Will the proposal result in or facilitate an increase in water usage?

YES NO

If "YES"; please provide the projected amount of increase and identify any resources that would be a factor in the support of the proposal i.e. Master Water Plans, Expansion Plans, etc.

* If necessitated: attach a statement from the retail water purveyor that describes the timely availability of potable water supplies that will be adequate for the projected needs.

B. Is the proposal area within the boundaries of an Adjudicated Basin as per California

Department of Water Resources (DWR) Bulletin 118? YES NO

If "YES"; please provide the name of the Adjudicated Basin?

C. Is the proposal area within the boundaries of an identified Critically Overdraft Basin as per

California Department of Water Resources (DWR) Bulletin 118? YES NO
If "YES"; please provide the name of the Basin?

D. Is the proposal area within the boundaries of a Groundwater Stainability Area (GSA)?
 YES NO
If "YES"; please provide the name of the Groundwater Stainability Area (GSA)?

E. Is the proposal area within the boundaries of a Groundwater Stainability Plan (GSP)?
 YES NO
If "YES"; please provide the name of the Groundwater Stainability Plan (GSP)?

14. Property Tax/Bonded Indebtedness

- There will be no exchange of property tax
- Master property tax exchange agreement should apply. (CITIES ONLY)
- Other agreement is to be negotiated.

Would the effected area be subject to any bonded indebtedness of the city/district?
 YES NO

If "YES"; please explain:

15. Environmental Impact of the Proposal

- A. What type of environmental document has been prepared?
- Notice of Exemption (NOE)
 - Negative Declaration (ND) - Include all Studies and Reports
 - Mitigated Negative Declaration (MND) - Include all Studies and Reports
 - Environmental Impact Report (EIR) - Include Full Report

If necessitated: attach the lead agency's resolution listing significant impacts anticipated from the project, mitigation measures adopted to reduce or avoid significant impacts and, if adopted, a "Statement of Overriding Considerations."

Include a copy of receipt for Fish and Game payment.

B. Who is the "lead agency" for this proposal?

Agency: City of McFarland

Contact Name: Brianahi De Leon

Title: Senior City Planner

Address: 401 W. Kern Street

City: McFarland

State: CA

Zip Code: 93250

email: bdeleon@mcfarlandcity.org

Phone Number:

6617923091

C. Was LAFCo notified/involved with the CEQA process prior to an environmental document as identified ?

YES NO

The Lead Agency's decision whether to prepare an ND, MND, or an EIR is binding on all Responsible and Trustee Agencies, except in unusual circumstances (PRC Section 21080.1(a); State CEQA Guidelines Section 15050(c)). Therefore, a Lead Agency is required to consult with and involve all Responsible and Trustee Agencies throughout the CEQA process. First, the Lead Agency must consult with Responsible and Trustee Agencies prior to determining whether a negative declaration or an EIR is required for a project (PRC Section 21080.3(a); State CEQA Guidelines Section 15063(g)). If a Lead Agency determines an EIR is required for a project, the Lead Agency must send a Notice of Preparation to all Responsible and Trustee Agencies, who will then specify to the Lead Agency "the scope and content of the environmental information that is germane to the statutory responsibilities" of that agency in connection with the proposed project and which must be included in the EIR (PRC Section 21080.4; State CEQA Guidelines Section 15082(b)).

16. Plan for Services

A. Description of services to be extended to the affected area.
(Please use Plan for Services form provided in the application packet)

B. Indicate any improvements or upgrading of infrastructure regarding roads, sewers, water, facilities or other conditions that will be a result of the proposal.

As a result of an annexation, a housing development will be constructed. An improvement agreement will be produced at time of subdivision application for housing tract. Improvement agreement will include conditions for developer to install utilities, make necessary street, curb, gutter, and sidewalk improvements.

C. What effects, if any, would annexation of this territory have on the existing level of city/district services (i.e. need for additional emergency service personnel or construction of new facilities, etc.)?

D. How will these services be financed? Include both capital improvements, maintenance and operation?

Financed through development agreement, development impact fees, and on-going maintenance and operations will be covered through CFD's and utility billing.

E. Are any services currently being provided in the affected area that the planned (proposed) services will now be providing i.e. overlapping services?

YES NO

If "YES"; has the current providing agency/s been contacted and an agreement been reached regarding service delivery between all agencies involved?

YES NO

If "YES"; please provide a "letter of overlapping agreement" or a "resolution for detachment" of the affected area or a "resolution of dissolution" of a special district, from the current service provider/s board, commission or council.

F. If detachment, indicate any services which will no longer be available to the affected area and who will take over provision of these services.

17. Boundaries

A. Why are these particular boundaries being used?
Request to bring property into City limits and develop residential.

B. Does the proposed boundary create an island, peninsula or curricula? please provide letter of justification?

YES NO

If "YES"; please provide a letter of justification.

- C. Is the affected area adjacent to a Disadvantaged Unincorporated Community?
 YES NO

If "YES" and a annexation greater than ten(10) acres is proposed, please answer the following questions:

- 1) Has an application to annex the DUC been filed in the past five(5) years?
 YES NO

If "YES"; provide date of application:

- 2) Is there written evidence that a majority of registered voters within the affected territory are opposed to annexation?
 YES NO

If "YES"; attach documentation.

18. Final Comments

A. Describe any conditions that should be included in LAFCo's resolution of approval.

B. Provide any other comments or justifications regarding the proposal.

19. Notices and Staff Reports

List up to three persons to receive copies of the LAFCo notice of hearing and staff report.

A. Name: Paul Saldana email: psaldana@mcfarlandcity.org
Title: Community Development Director Phone: (661) 792-3091

B. Name: Brianahi De Leon email: bdeleon@mcfarlandcity.org
Title: Senior City Planner Phone: (661) 792-3091

C. Name: Diego Viramontes email: dviramontes@mcfarlandcity.org
Title: City Manager Phone: org

20. Contact Person

Who should be contacted if there are questions about this application?

A. Name: Brianahi De Leon email: bdeleon@mcfarlandcity.org
Title: Senior City Planner Phone: (661) 792-3091

Signature Field: Brianahi De Leon

SAVE FORM AS PDF OR PRINT TO PDF AND EMAIL TO:

deo@kernlafco.org or eo@kernlafco.org

LAFCo Internal Use Only

- | | |
|--|--|
| <input type="radio"/> Municipal Service Review on File | <input type="radio"/> Master Tax Agreement on File |
| <input type="radio"/> Municipal Service Review is Current | <input type="radio"/> Master Tax Agreement is Current |
| <input type="radio"/> Municipal Service Review Requires Updating | <input type="radio"/> Sphere of Influence Requires Amendment |

EXHIBIT E

PLAN FOR PROVIDING SERVICES

<u>SERVICES</u>	<u>Agency Which Presently Provides Services</u>	<u>Check Services Which City/District Will Provide</u>		<u>Indicate How Services Provided by City/District will be Financed (i.e., general tax rate or special assessment)</u>
		<u>Upon Annexation</u>	<u>Future Date (Specify)</u>	
Planning	Kern County	X		GENERAL FUND
Parks and Rec.	McFarland Parks & Recreation			
Library	Kern County			
Police Protection	Kern County	X		GENERAL FUND
Fire Protection	Kern County Fire	x		GENERAL FUND (CONTRACT WITH KERN COUNTY FIRE)
Streets	Kern County	X		GENERAL FUND
Construction	Kern County	X		GENERAL FUND
Maintenance	Kern County	X		GENERAL FUND
Sweeping	Kern County	X		GENERAL FUND
Lighting	Kern County	X		GENERAL FUND
Flood Control	Kern County	X		GENERAL FUND
Sewerage	Kern County	X		SEWER FUND
Water	Kern County	X		WATER FUND
Other: Refuse	Kern County	X		GENERAL FUND WITH CONTRACT WITH CITY'S FRANCHISE HAULER

EXHIBIT E

Please provide the following information, when applicable, only for services which will be provided by the applicant City/District.

	<u>Location</u>		<u>Service Level Capacity</u>
Indicate location from which service will be provided (i. e., nearest fire station, library, etc.)			Indicate frequency and availability of service (i. e., street sweeping, response time for emergency services, rec. programs, etc.)
Police	401 W Kern Ave, McFarland CA 93250		24hrs/7days, 8:00-5:00pm Office Hours
Fire			
Parks and Recreation			
Library			
Streets	401 W Kern Ave, McFarland CA 93250		8:00-5:00pm Office Hours
Construction/Maintenance			
Sweeping			
Lighting			
Sewer	401 W Kern Ave, McFarland CA 93250	Regular	8:00-5:00pm Office Hours
Water	401 W Kern Ave, McFarland CA 93250	Regular	8:00-5:00pm Office Hours
Other: Refuse	401 W Kern Ave, McFarland CA 93250	Regular	8:00-5:00pm Office Hours

RESOLUTION NO. 2024-17

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
MCFARLAND REQUESTING INITIATION OF PROCEEDINGS FOR
ANNEXATION OF TERRITORY TO THE CITY OF MCFARLAND TO BE
IDENTIFIED AS ANNEXATION NO. 20.**

WHEREAS, David M. Snell has filed an application proposing consideration of an annexation of the real property described in Exhibit “B” and shown on the map at Exhibit “B” (the “Annexed Area”), both as attached hereto and by this reference made a part hereto pursuant to Section 56654 of the Government Code of the State of California and also labeled as Assessor’s Parcel Number’s 060-090-24, 060-090-06, 060-090-25, and 060-090-20;

WHEREAS, the City Council of City (“City Council”) has pre-zoned the Annexed Area as shown on Exhibit “B” attached hereto and by this reference made a part hereof; and

WHEREAS, Pursuant to the California Environmental Quality Act (CEQA), the State Guidelines Section 15162(a) the lead agency has determined the Initial Study/Negative Declaration to adequately identify the environmental impacts of the Project as reflected in Exhibit “A” and adopted by the City Council on February 22nd 2024 and is deemed adequate for the annexation; and

WHEREAS, the project is a request to change the General Plan designation on the approximately 155.15 acres from Agriculture to Residential; and

WHEREAS, the applicant is proposing to amend the City of McFarland zoning map by pre-zoning approximately 174.77 acres generally bound by the West of the City’s limit, South of Taylor Avenue, East of Stradley Avenue, and North of Hanawalt Avenue. The Pre-Zoning will incorporate Residential (R-1) zoning; and

WHEREAS, pursuant to Section 15168 of the CEQA Guidelines no further environmental analysis is required; and

WHEREAS, the City has determined that it has sufficient resources to provide adequate public utilities and services to serve the Annexed Area; and

WHEREAS, a plan for providing municipal services within the Annex Area is attached hereto as Exhibit “E” and by reference made a part hereof in accordance with the provisions of Section 56653 of the Government Code and that said plan is consistent with the City’s General Plan; and

WHEREAS, this proposal for annexation is made pursuant to the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 and it is requested that the proceedings be authorized for annexation in accordance therewith; and

WHEREAS, the applicant has a desire to receive municipal services from the City and has master plans with intentions of developing residential developments within the City limits; and

WHEREAS, the Annexed Area is within and consistent with the City's sphere of influence; and

WHEREAS, on February 20th 2024, a public hearing was conducted by the Planning Commission to consider this item and at the conclusion of the public hearing the Planning Commission recommended the City Council approve the General Plan Amendment (GPA 2024-01), Initial Study and Negative Declaration, and Pre-zoning (Ordinance 003-2024).

WHEREAS, the City has received consent to this annexation from all property owners on the Exhibit "B"; and

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

- 1) The foregoing findings and recitals incorporated herein and are true and correct.
- 2) The City hereby proposes the annexation of the Annexed Area and requests that the Local Agency Formation Commission conduct proceedings for the proposal pursuant to the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000, Government Code Sections 56000 et seq.
- 3) That the names of the officers of the City who are to be furnished with copies of the Executive Officer's Report and who are to be given mailed Notice of Hearing, if any, are: Kenny Williams, City Manager, City of McFarland; Paul Saldana, Community Development Director, City of McFarland and Brianahi De Leon, Senior City Planner, City of McFarland, all to be notified and sent copies at 401 West Kern Avenue, McFarland, California 93250.
- 4) The public necessity, general welfare, and good planning practices justify the Project.
- 5) The Project is compatible with the land use designations and development of surrounding properties and is internally consistent with the McFarland General Plan.

I HEREBY CERTIFY that the foregoing resolution was duly passed and adopted by the City Council of McFarland on the 22nd day of February.

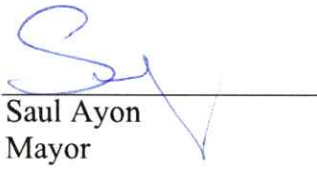
	Aye	Nae	Abstain	Absent
Saul Ayon	✓			
Ricardo Cano	✓			
Anita Gonzalez	✓			
Amador Ayon	✓			
Maria T. Perez	✓			

Attest:



Francisca Alvarado
City Clerk

Approved:



Saul Ayon
Mayor



EXHIBIT A

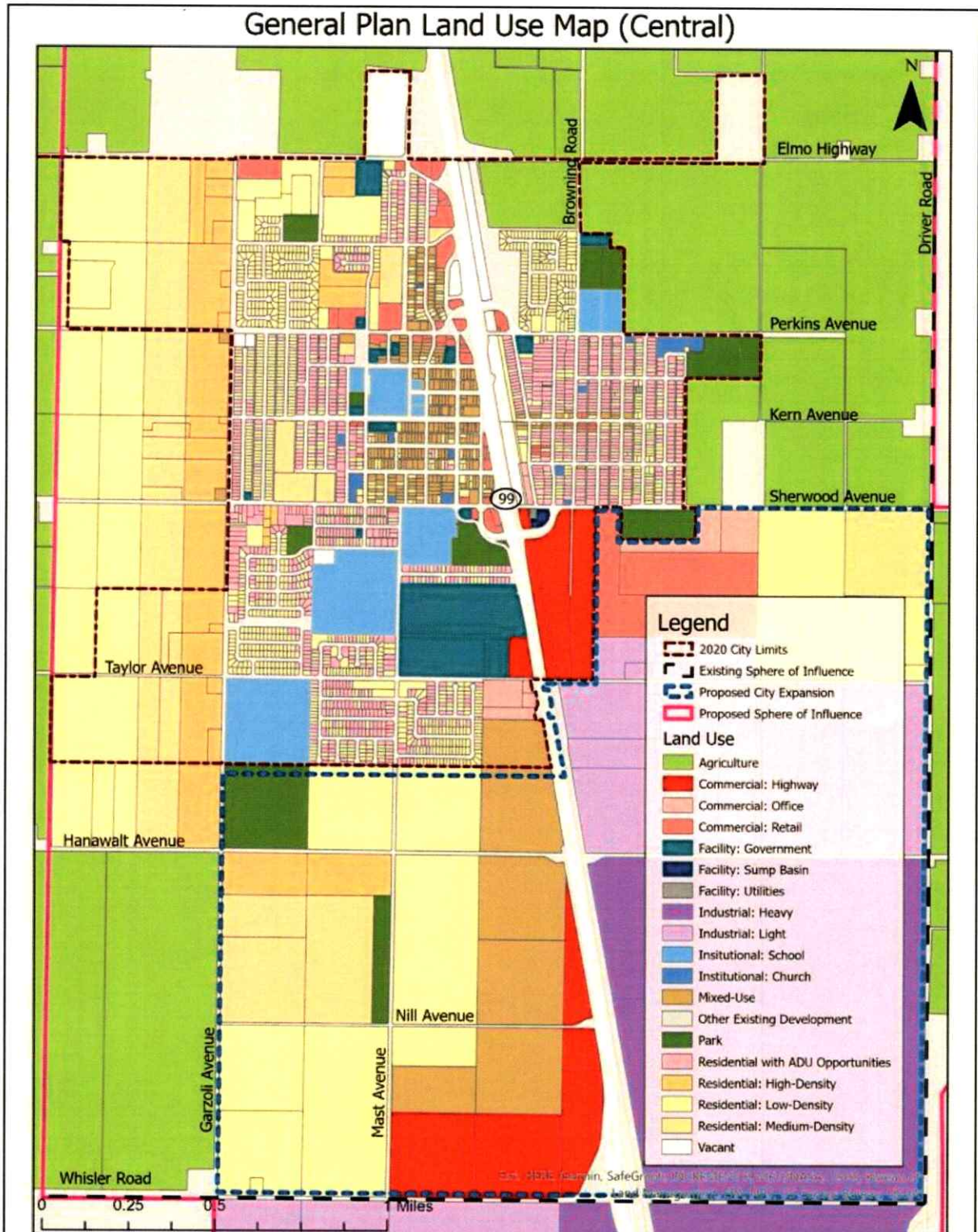
Initial Study and Mitigated Negative Declaration



EXHIBIT B
Pre-Zoning Map

EXHIBIT C

Land Use Map



ORDINANCE NO. 0004-2024

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MCFARLAND AMENDING THE OFFICIAL ZONING MAP FOR ASSESSOR'S PARCELS 060-090-24, 060-090-06, 060-090-25, AND 060-090-20

WHEREAS, David M. Snell filed an application proposing to amend the City of McFarland zoning map by pre-zoning approximately 174.70 acres generally bound by the west of the City's limit, on the West of Garzoli Avenue, South of Taylor Avenue, East of Stradley Avenue, and North of Hanawalt Avenue.

WHEREAS, the Pre-Zoning will incorporate Residential (R-1) Zoning; and

WHEREAS, the Pre-Zoning Map will include Assessor's Parcels 060-090-24, 060-090-06, 060-090-25, and 060-090-20; and

WHEREAS, the City of McFarland Zoning Map is hereby amended as reflected in Exhibit "A" and attached hereto and by this reference made a part hereof.

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

Section 1. The Recitals set forth above are true and correct and incorporated herein.

Section 2. Environmental Quality Act. Pursuant to the California Environmental Quality Act (CEQA), the State Guidelines Section 15162(a) the lead agency prepared an Initial Study/Negative Declaration to adequately identify the environmental impacts of the Project as reflected in Exhibit "B";

Section 3. Notice. The City clerk shall certify to the passage and adoption of this ordinance and shall cause this Ordinance to be posted within 15 days after its passage, in accordance with Section 36933 of the Government Code.

Section 4. Severability. If any section, subsection, sentence, clause, phrase, or word of this Ordinance is, for any reason, deemed or held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, or preempted by legislative enactment, such decision or legislation shall not affect the validity of the remaining portions of this Ordinance. The City Council of the City of McFarland hereby declares that it would have adopted this Ordinance and each section, subsection, sentence, clause, phrase, or word thereof, regardless of the fact that any one or more sections, subsections, clauses, phrases, or word might subsequently be declared invalid or unconstitutional or preempted by subsequent legislation.

Section 5. Effective Date. This Ordinance shall take effect thirty days after its adoption pursuant to California Government Code section 36937.


Section 6. Certification; Publication. The City Clerk shall certify to the passage and adoption of this Ordinance and shall cause the same to be published or posted according to law.

INTRODUCED, at a regular meeting of the City Council of the City of McFarland, California on the 22nd day of February 2024, by the following vote:

PASSED, AND ADOPTED at a regular meeting of the City Council of the City of McFarland, California on the March 14 2024, by the following vote:

	Aye	Nae	Abstain	Absent
Saul Ayon	✓			
Ricardo Cano				✓


Amador Ayon	✓			
Anita Gonzalez	✓			
Maria Pérez	✓			



 Saul Ayon, Mayor

I hereby certify that the foregoing Ordinance was duly and regularly adopted by the City Council of the City of McFarland by a regular meeting thereof held on March 14, 2024.

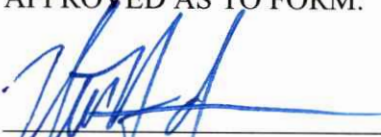
ATTEST:



 Francisca Alvarado, City Clerk



APPROVED AS TO FORM:



 Nathan Hodges, City Attorney

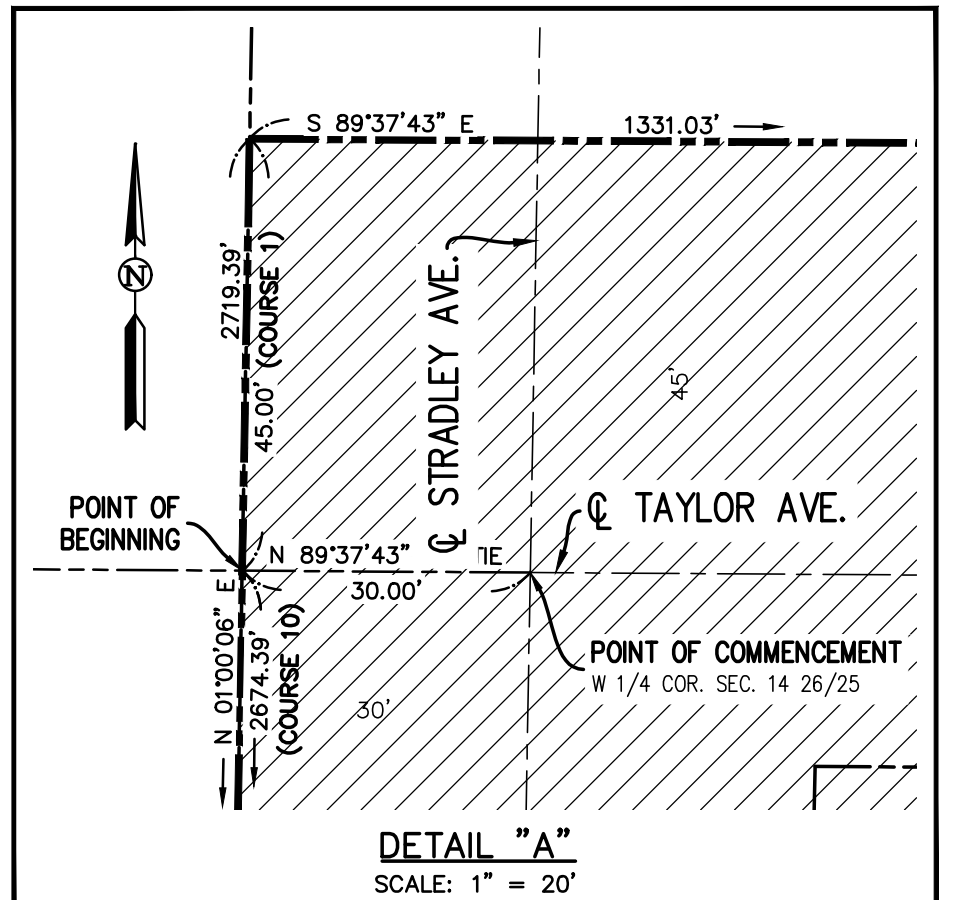
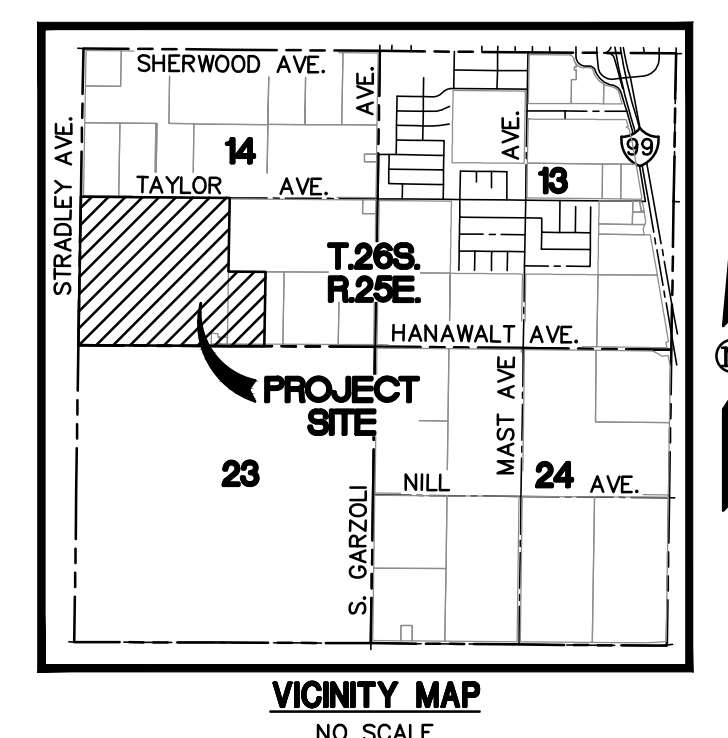
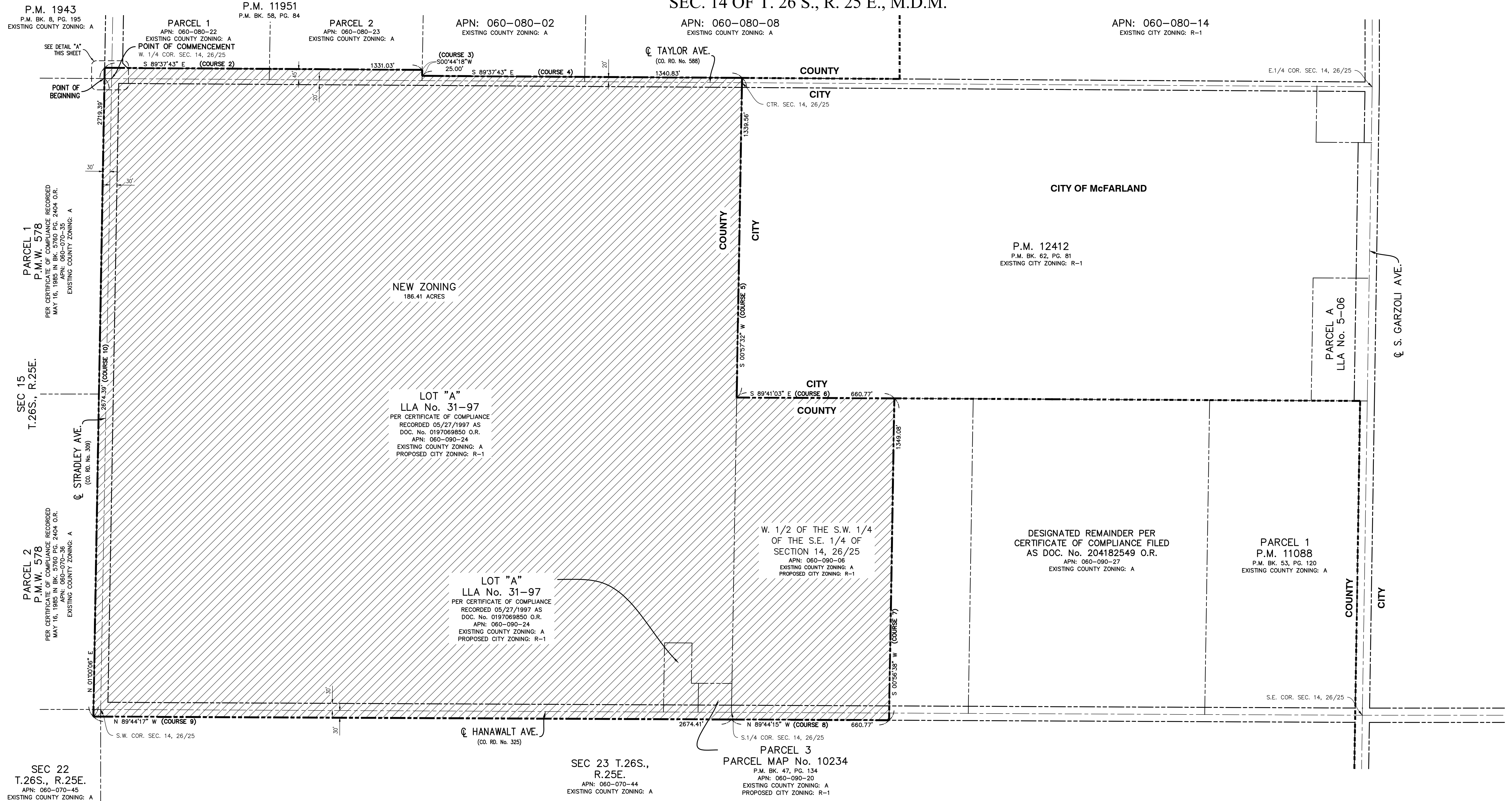
Posted: March 15, 2024

Exhibit B

Initial Study and Negative Declaration

CITY OF McFARLAND ZONE MAP

SEC. 14 OF T. 26 S., R. 25 E., M.D.M.



LEGEND:

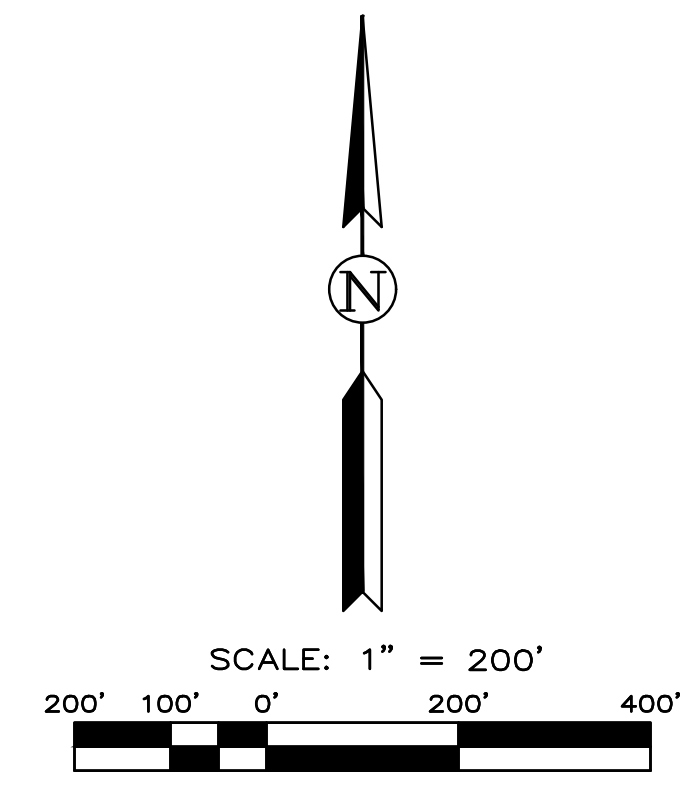
--- EXISTING CITY LIMITS BOUNDARY

--- PROPOSED ZONE BOUNDARY

▨ PROPOSED ZONE AREA

COUNTY ZONE DESIGNATION

A EXCLUSIVE AGRICULTURE



811

Know what's below.
Call before you dig.

CITY RECORDS NO:

McINTOSH & ASSOCIATES
NEW GEN ENGINEERING GROUP

10800 STOCKDALE HWY, STE 103
BAKERSFIELD, CALIFORNIA 93311
(661) 834-4814 ©2023

DATE: 10/5/23

BRIAN R. BLACKLOCK
LS 8612
PROFESSIONAL LAND SURVEYOR STATE OF CALIFORNIA

DATE	REVISIONS	BY

SEC. 14 OF T. 26 S., R. 25 E., M.D.M.
CITY OF McFARLAND ZONE MAP
AUC/AD FILE: 200302001

SHEET **1** OF 1 SHEETS

RESOLUTION NO. 2024-0016

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND APPROVING NEGATIVE DECLARATION FOR GENERAL PLAN AMENDMENT (GPA 2024-01), INITIATION OF PROCEEDINGS FOR ANNEXATION #20, AND PRE-ZONING FOR ANNEXATION #20.

WHEREAS, David M. Snell has filed an application for GPA 2024-01 requesting an amendment to the General Plan Land Use Map. Snell's General Plan Amendment request is on approximately 155.15 acres generally located West of Garzoli Avenue, South of Taylor Avenue, East of Stradley Avenue, and North of Hanawalt Avenue;

WHEREAS, the project is a request to change the General Plan designation on the approximately 155.15 acres from Agriculture to Residential; and

WHEREAS, the project sites are located on Assessor's Parcel Number's 060-090-24, 060-090-06, 060-090-25, and 060-090-20 as depicted in Exhibit "B"; and

WHEREAS, this proposal for annexation is made pursuant to the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 of the Government Code 56700 and it is requested that the proceedings be authorized for annexation in accordance therewith; and

WHEREAS, the owners of the affected territory desire to receive municipal services from the City and the City desires to receive tax revenues for the benefits given and to be given to the territory proposed to be annexed; and

WHEREAS, pursuant to Section 56653, the City of McFarland will provide the adequate public utilities and services to serve the annexation area; and

WHEREAS, a plan has been made for providing municipal services within the affected territory of the proposed annexation in accordance with the provisions of Section 56653 of the Government Code and that said plan is consistent with the City's General Plan; and

WHEREAS, the annexed territory is consistent with the City of McFarland's current sphere of influence; and

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

WHEREAS, Pursuant to the California Environmental Quality Act (CEQA), the State Guidelines Section 15162(a) the lead agency prepared an Initial Study/Negative Declaration to adequately identify the environmental impacts of the Project as reflected in Exhibit "A"; and

WHEREAS, the applicant is proposing to amend the City of McFarland zoning map

by pre-zoning approximately 174.77 acres generally bound by the West of the City's limit, South of Taylor Avenue, East of Stradley Avenue, and North of Hanawalt Avenue. The Pre-Zoning will incorporate Residential (R-1) zoning; and

WHEREAS, a Notice of Public Hearing was given in a manner provided in Title 17 of the McFarland Municipal Code and said public hearing was duly and timely conducted, during which the proposal was explained by a representative of the Community Development Department and all person's desiring were duly heard; and

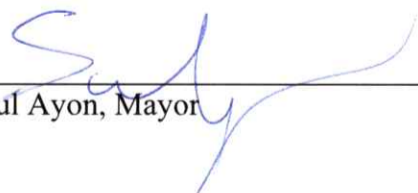
WHEREAS, the City Council considered both written and oral testimony on the prepared Initial Study/Negative Declaration, proposed General Plan Amendment 2024-01 and Pre-Zoning; and

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

- 1) The foregoing recitals are true and correct.
- 2) All provisions of CEQA, the State Guidelines, have been followed. Staff determined that the Initial Study/Negative Declaration adequately addressed the environmental impacts of the Project.
- 3) According to the State CEQA Guidelines the project will not result in new impacts that were not identified in the Initial Study/Negative Declaration.
- 4) The public necessity, general welfare, and good planning practices justify the Project.
- 5) The project is compatible with the land use designations and development of surrounding properties and is internally consistent with the McFarland General Plan.
- 6) The Negative Declaration prepared for the proposed General Plan Amendment, Pre-Zoning and Annexation is hereby approved.
- 7) The Community Development Director is authorized to file a notice of determination consistent with CEQA guidelines with the County Clerk.

PASSED, AND ADOPTED at a regular meeting of the City Council of the City of McFarland, California on the 22nd day of February 2024, by the following vote:

	Aye	Nae	Abstain	Absent
Saul Ayon	✓			
Ricardo Cano	✓			
Amador Ayon	✓			
Anita Gonzalez	✓			
Maria Pérez	✓			



 Saul Ayon, Mayor



I hereby certify that the foregoing Ordinance was duly and regularly adopted by the City Council of the City of McFarland by a regular meeting thereof held on February 22nd, 2024.

ATTEST:

A handwritten signature in blue ink, appearing to be "Francisca Alvarado", is written over a horizontal line.

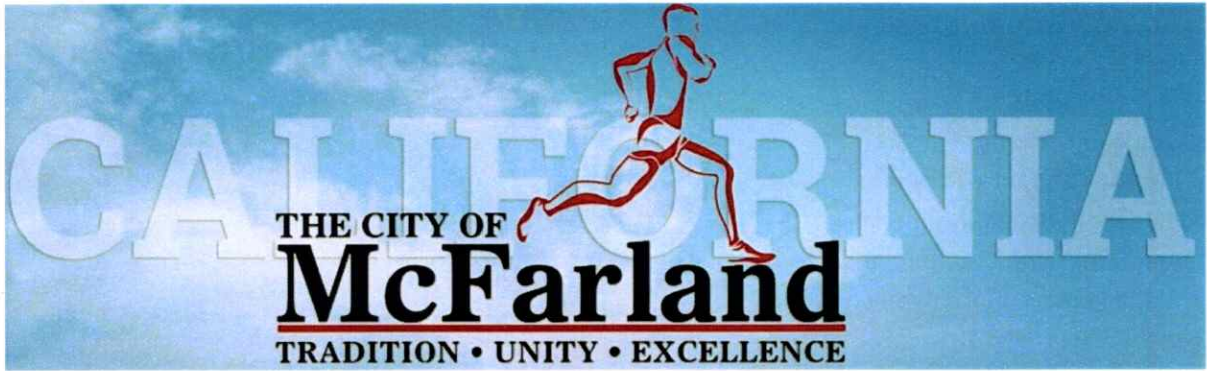
Francisca Alvarado, City Clerk

APPROVED AS TO FORM:

Nathan Hodges, City Attorney

EXHIBIT A

Initial Study and Negative Declaration



Initial Study and Negative Declaration for Amendment to General Plan & Annexation #20

City of McFarland

Submitted by the City of McFarland

1/10/2024

Prepared by:

De Lapide & Associates, Inc.

delapide@outlook.com

Acknowledgments

City Council

Saul Ayon, Mayor

Ricardo Cano, Vice Mayor

Amador Ayon, Councilmember

Anita Gonzalez, Councilmember

Maria Perez, Councilmember

Planning Commission

Marco Martinez, Chair

Jose Hernandez, Vice Chair

Luis Sarabia, Commissioner

Jimmie White, Commissioner

Jose L. Hernandez, Commissioner

City Staff

Kenny Williams, City Manager

Paul M. Saldana, CEcD, Community Development Director

Brianahi De Leon, Senior City Planner

Contents

Acknowledgments.....	2
City Council	2
Planning Commission.....	2
City Staff.....	2
Figures.....	5
Tables	5
Preamble.....	6
Summary of Project Information	7
1.0 Project Information.....	8
1.1. Project.....	8
1.2. Lead Agency	8
1.3. Contact Person & Phone	8
1.4. Project Location	8
1.5. Applicant	8
1.6. General Plan Designation.....	8
1.7. Zoning.....	8
1.8. Project Location And Setting.....	8
1.8.1 The City of McFarland	8
1.8.2 Annexation #20 Project Location.....	11
1.9. Project Description.....	12
1.9.1 Annexation #20: Residential Development Plan Proposal	12
1.9.2 Annexation #20: Parcels and Land Use Designations	12
1.9.3 Annexation #20: Distribution of Land Uses	16
1.9.4 Compatibility of Proposed Land Uses in Annexation #20 Area with McFarland General Plan..	17
1.9.5 Modifications to City Boundary and Land Uses in Annexation #20 Area	18
1.10. Other Required Agency Approvals.....	20
1.11. Native American Consultation	20
1.12. Summary Of Environmental Factors Potentially Affected.....	21
2.0 Evaluation of Environmental Impacts.....	21
2.1 Aesthetics.....	22
2.2 Agricultural Resources	23

2.3 Air Quality	25
2.4 Biological Resources.....	27
2.5 Cultural: Archeological and Historical Resources	29
2.6 Geology and Soils	30
2.7 Greenhouse Gas Emissions	33
2.8 Hazards and Hazardous Materials	34
2.9 Hydrology and Water Quality	37
2.10 Land Use and Planning.....	40
2.11 Mineral Resources	41
2.12 Noise	42
2.13 Population and Housing.....	44
2.14 Public Facilities.....	45
2.15 Recreation	47
2.16 Transportation	48
2.17 Utilities	50
2.18 Energy	52
2.19 Tribal Cultural Resources	53
2.20 Wildfire	55
2.21 Mandatory Findings of Significance.....	57
3.0 Certification.....	58
3.1 Preparers.....	58
3.2 Determination.....	58
3.3 De Minimis Fee Determination	58
3.4 Environmental Determination	59
References	60
Appendices.....	61
Appendix A: Development Concepts for Annexation #20 Area.....	61
Appendix B: Aerial View of Existing Land Use in Annexation #20 Area.....	65

Figures

Figure 1: Location of McFarland within California and Kern County	9
Figure 2: Proposed Land Use in the 2040 McFarland General Plan	10
Figure 3: Location of Annexation #20 Area in McFarland	11
Figure 4: Proposed General Plan Land Use in Annexation #20 Area	11
Figure 5: Boundaries of Annexation #20 Area – The Taylor Farms Master Plan	12
Figure 6: Assessor’s Parcels in Annexation #20 Area.....	13
Figure 7: Williamson Act Lands within and around McFarland’s Sphere of Influence	14
Figure 8: Types of Farmland in McFarland's Sphere of Influence.....	15
Figure 9: Distribution of Acreage by Land Use in Annexation #20 Area – The Taylor Farms Master Plan.	16
Figure 10: Modified McFarland City Boundary and Land Use on General Plan Land Use Map.....	19
Figure A.1: Boundaries of Proposed Annexation Area	61
Figure A.2: Proposed Land Use Map within Annexation #20 Area – The Taylor Farms Master Plan.....	62
Figure A.3: Proposed Zoning Map of Annexation #20 Area – The Taylor Farms Master Plan.....	63
Figure A.4: Details of Primary Arterial Streets	64

Tables

Table 1: List of Parcels with Modified Land Uses and Sizes in Annexation #20 Area	16
---	----

Preamble

The California Office of Planning and Research (OPR) issued the CEQA Technical Advice Series (OPR, December 2004 Edition) to clarify aspects of the California Environmental Quality Act. According to the Technical Advice:

CEQA Guidelines § 15152 and § 21083.3 of the Public Resources Code allow a Negative Declaration to be adopted when an EIR has previously been prepared for a program, policy, plan or ordinance. The later project must be consistent with that program or other action and must not result in any significant effects which were not examined in that previous EIR. In order to tier from an EIR, the later project must be consistent with the general plan and zoning of the applicable city or county.

In preparation for the adoption of the 2040 McFarland General Plan, The City of McFarland prepared a Draft Program EIR, filed it with the State Clearinghouse, received comments, addressed the comments, and filed a Final EIR. The 2040 General Plan is separated into thematic elements. All elements must be consistent with each other. Seven elements are required for all General Plans in California, with two further elements required for communities meeting certain criteria that exist in McFarland. Optional elements may also be included and carry the same legal force and status as the required elements. The General Plan includes five optional elements. The fourteen elements are:

- **Required:** Land Use, Circulation, Housing, Safety, Conservation, Open Space, and Noise
- **Required in San Joaquin Valley Air Pollution Control District:** Air Quality
- **Required in Disadvantaged Communities:** Environmental Justice
- **Optional:** Economic Development, Health, Community Design, Public Facilities, and Sustainable Agriculture

This project involves a general plan amendment and annexation of the Taylor Farms property in west McFarland into City limits. The development application for Annexation #20 involves multiple parcels bound by Hanawalt Ave on the south, Taylor Ave on the north, and Stradley Avenue on the west with Garzoli Ave about a third of a mile to the east, right outside the City limits, but within McFarland's sphere of influence. The General Plan designates one of the parcels for residential land use in the future. The initial development proposal is to develop the parcels into a residential area with predominantly single-family housing.

Consistent with the Technical Advice, this Initial Study & Negative Declaration tiers upon the Program EIR of the General Plan. Annexation Area #20 is partially within a future residential area according to the Land Use Map of the 2040 General Plan. Its development proposal is consistent with the land use designations in the General Plan and it contains no new proposals which would result in any significant effects that were not examined in the General Plan EIR.

Both the 2040 General Plan and the Final General Plan EIR are available to the General Public. The electronic copies of the documents are accessible at the City's website: www.mcfarlandcity.org; hard copies are available at City Hall.

City of McFarland
401 West Kern Ave.
McFarland, CA 93250

Summary of Project Information

<i>Project Title</i>	General Plan Amendment and Annexation #20, West McFarland
<i>Lead Agency</i>	City of McFarland 401 West Kern Ave. McFarland, CA 93250
<i>Contact Person & Phone</i>	Paul M. Saldana, CECD, Community Development Director 661-792-3091 psaldana@mcfarlandcity.org
<i>Project Location</i>	Taylor Farms property east of Stradley Ave., McFarland. Bound by Hanawalt Ave on the south, Taylor Ave on the north, and Stradley Avenue on the west with Garzoli Ave about a third of a mile to the east.
<i>Applicant</i>	David M Snell
<i>General Plan Designation</i>	Varies (low density residential; open space/agriculture)
<i>Zoning</i>	Varies (pre-zoning for residential [R-1])
<i>Surrounding Land Use</i>	Residential (to the east); Agriculture (to the north and south)
<i>Description of Project</i>	General Plan Amendment and Annexation of Taylor Farms property in west McFarland into City limits and conversion of the approximately 175-acre property into a residential area with predominantly single-family housing along a network of internal roads.
<i>Other Approving Agencies</i>	Kern County LAFCO
<i>Native American Consultation</i>	With assistance from the Native American Heritage Commission, the City identified and contacted nineteen Native American Tribes in 2021 during preparation of the Program EIR on the 2040 McFarland General Plan. Responses indicate the project area (consisting of the City of McFarland and its sphere of influence) is outside ancestral homes for which the Tribes did not request consultation.
<i>Other Information</i>	Consistent with the CEQA Technical Advice (OPR, December 2004 Edition), this Initial Study & Negative Declaration tiers upon the Program EIR of the 2040 McFarland General Plan.
<i>Compatibility of Project</i>	The annexation of the area, which is contiguous to the City and the proposed primary residential land use are consistent with the vision and policies of the 2040 McFarland General Plan.

1.0 Project Information

1.1. **Project:** General Plan Amendment and Annexation #20, West McFarland

1.2. **Lead Agency:** City of McFarland, 401 West Kern Ave. McFarland, CA 93250

1.3. **Contact Person & Phone:** Paul M. Saldana, CECD, Community Development Director, 661-792-3091. psaldana@mcfarlandcity.org

1.4. **Project Location:** City of McFarland – Taylor Farms property east of Stradley Ave., McFarland. Bound by Hanawalt Ave on the south, Taylor Ave on the north, and Stradley Avenue on the west with Garzoli Ave about a third of a mile to the east.

1.5. **Applicant:** David M Snell

1.6. **General Plan Designation:** Varies (low density residential; open space/agriculture)

1.7. **Zoning:** Varies (pre-zoning for residential [R-1])

1.8. Project Location And Setting

1.8.1 The City of McFarland

The City of McFarland sits in the northern section of Kern County within California's Central Valley. **Figure 1** displays the location of McFarland in relation to the State of California and Kern County. The City is located along Highway 99, approximately 25 miles north of Bakersfield and approximately seven miles south of Delano. McFarland's 2022 boundaries encompass approximately three-square miles of land consisting of mostly residential, institutional, and agricultural uses. McFarland's Sphere of Influence and the surrounding area are primarily under agricultural use. **Figure 2** displays the proposed land uses in the 2040 McFarland General Plan.

Figure 1: Location of McFarland within California and Kern County

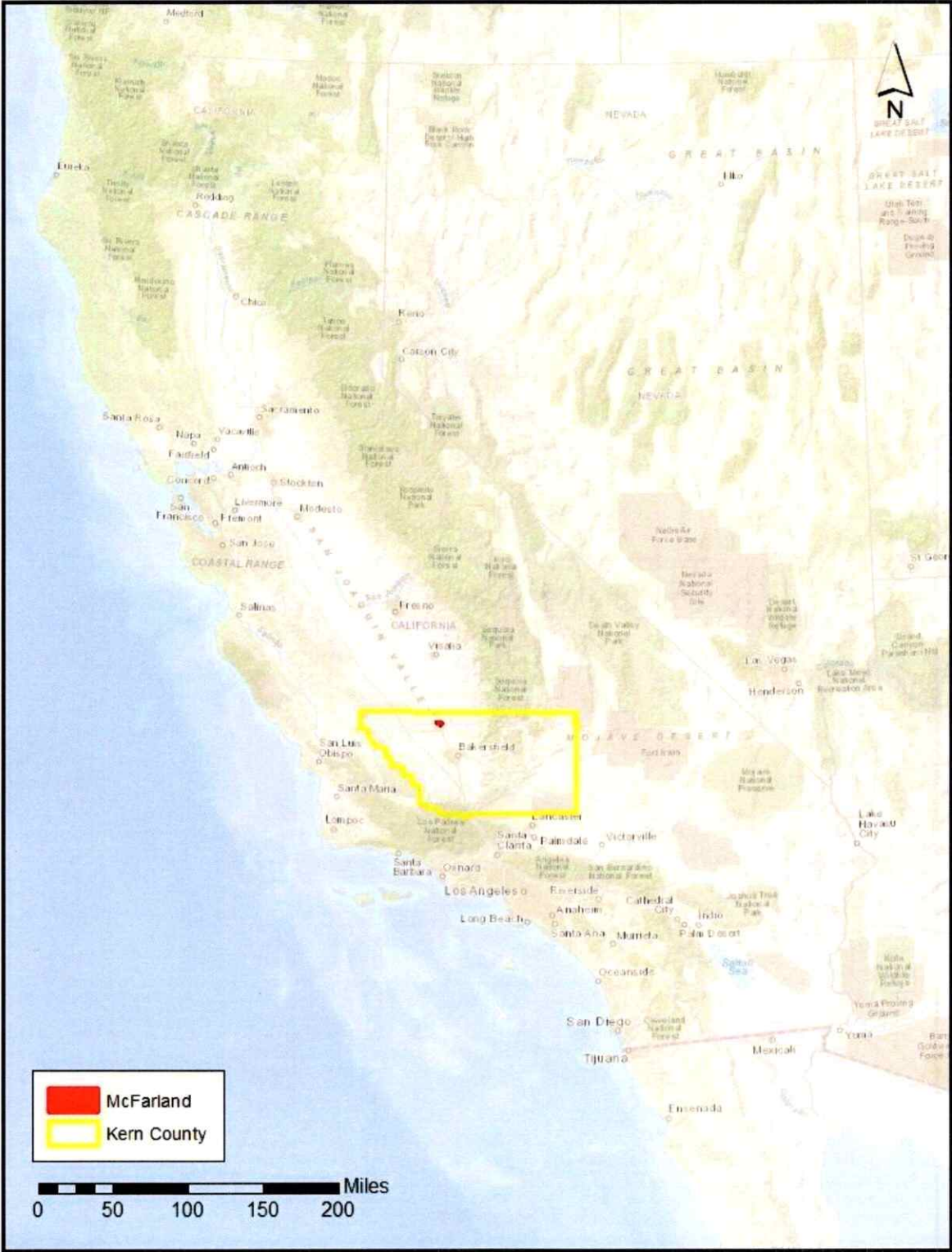
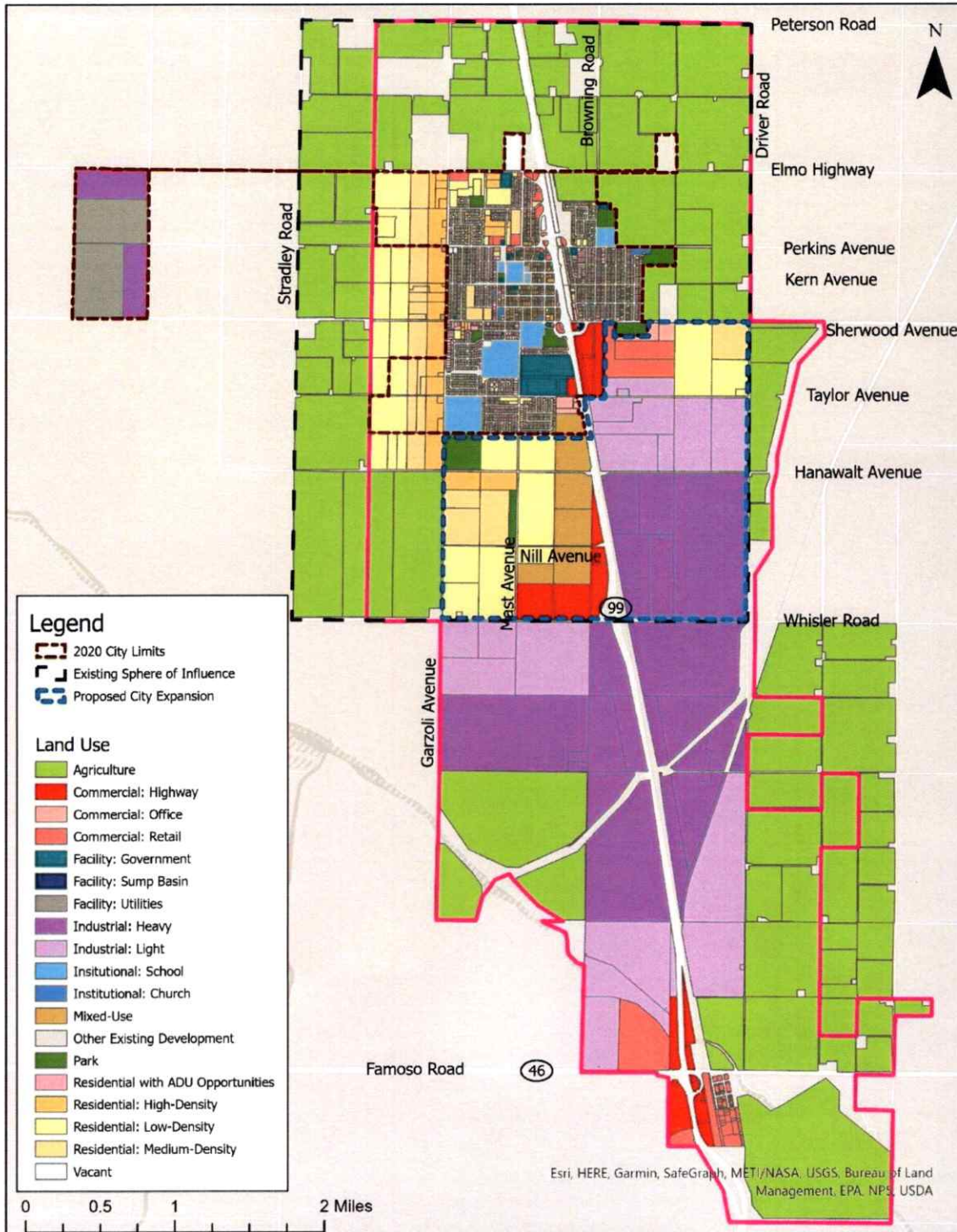


Figure 2: Proposed Land Use in the 2040 McFarland General Plan



1.8.2 Annexation #20 Project Location

The location of the Annexation #20 development project covers multiple contiguous parcels bound by Hanawalt Ave on the south, Taylor Ave on the north, and Stradley Avenue on the west with Garzoli Ave about a third of a mile to the east, right outside the City limits, but within McFarland's sphere of influence. **Figure 3** identifies the location of the annexation area on the western edge of the City. **Figure 4** identifies land use proposals under the General Plan within the Residential Development Plan area. The General Plan designates one of the parcels for residential land use in the future as Figure 4 and Figure 2 show. Figure 2 also shows a complete legend for land use designations under the General Plan.

Figure 3: Location of Annexation #20 Area in McFarland

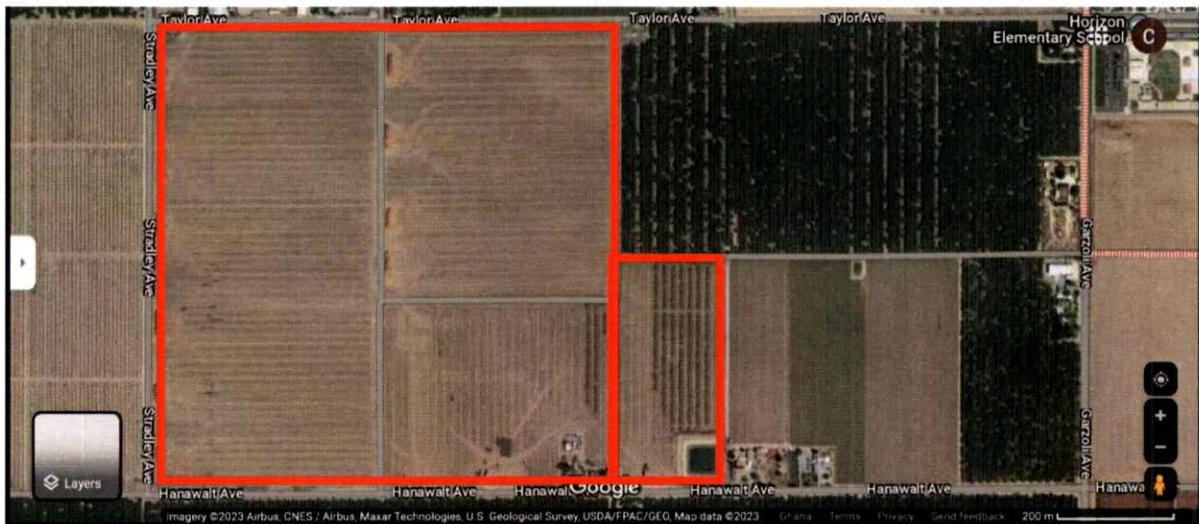


Figure 4: Proposed General Plan Land Use in Annexation #20 Area

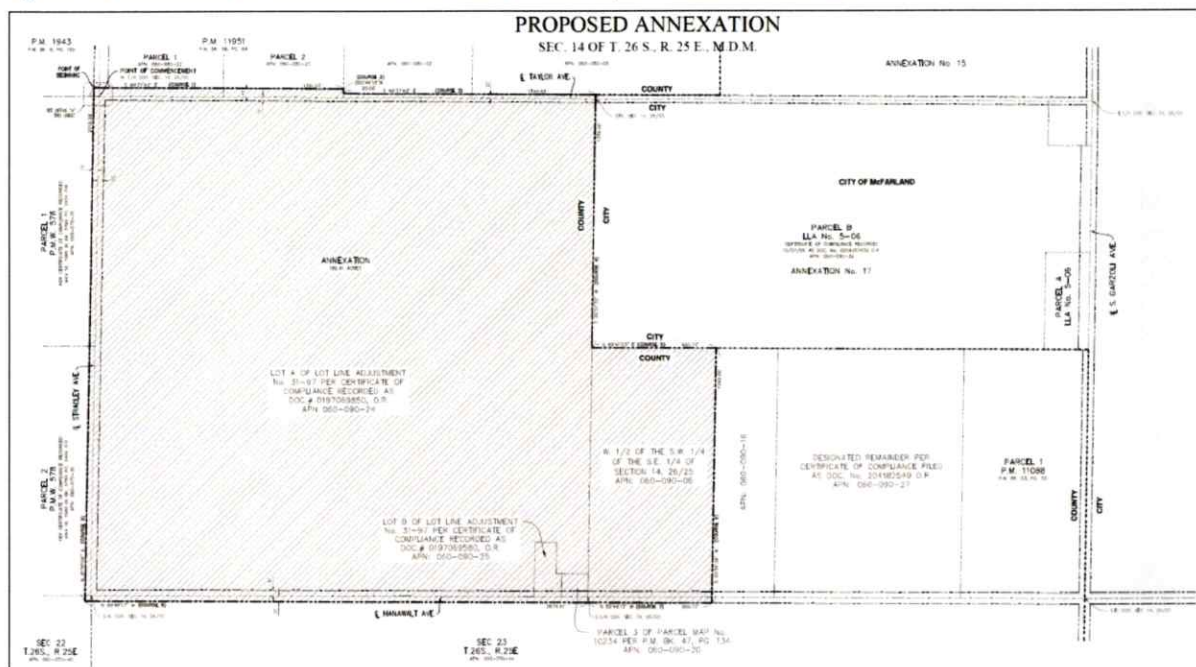


1.9. Project Description

1.9.1 Annexation #20: Residential Development Plan Proposal

The project involves a general plan amendment and annexation of the Taylor Farms property in west McFarland into City limits. The development proposal is to consolidate the group of parcels (outlined in Figure 3 and Figure 4) into a Residential Development Plan area with predominantly single-family housing supported by a network of internal roads. **Figure 5** shows that the northeastern boundaries of Annexation #20 area adjoins McFarland City limits. Appendix A has additional details.

Figure 5: Boundaries of Annexation #20 Area – The Taylor Farms Master Plan

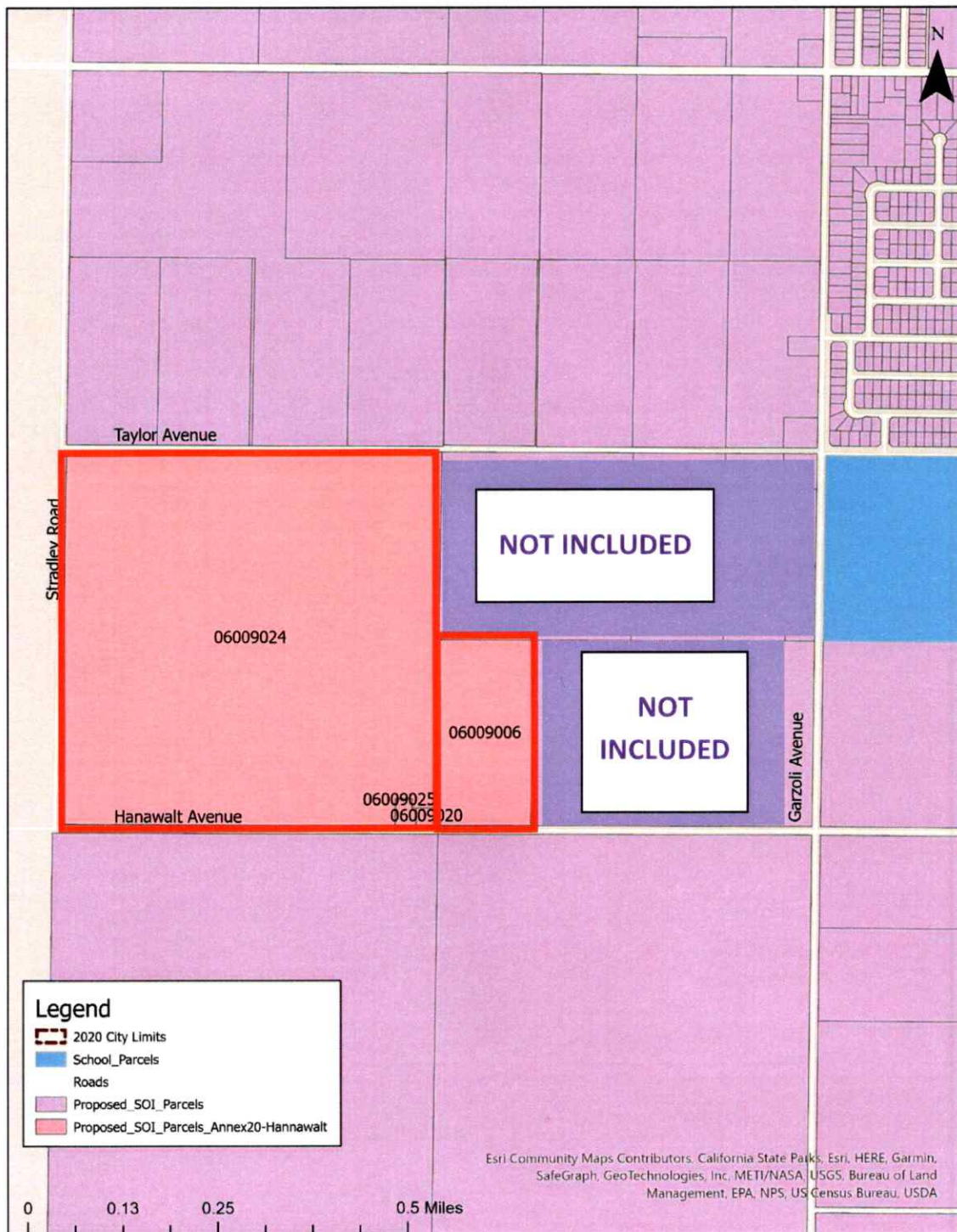


1.9.2 Annexation #20: Parcels and Land Use Designations

Figure 6 is a map of the parcels that constitute the Annexation #20 area. **Figure 7** confirms that the parcels are not under Williamson Act contract. Their use for agriculture was therefore temporary pending the expansion of the City into those parcels intended for future urban development. **Figure 8** reveals further that the parcels were not designated prime farmland, unique farmland, or farmland of statewide importance.

The proposed Residential Development Plan area covers approximately 175 gross acres. **Table 1** is the list of Assessor's parcels within the proposed annexation area. The table also shows the original land use designations and the modified land uses under the Taylor Farms Master Plan. Overall, there is good consistency in residential land use designations between the original and modified uses on the parcels. The most noticeable changes are the conversion of future urban land under temporary agricultural use into urban residential land.

Figure 6: Assessor's Parcels in Annexation #20 Area

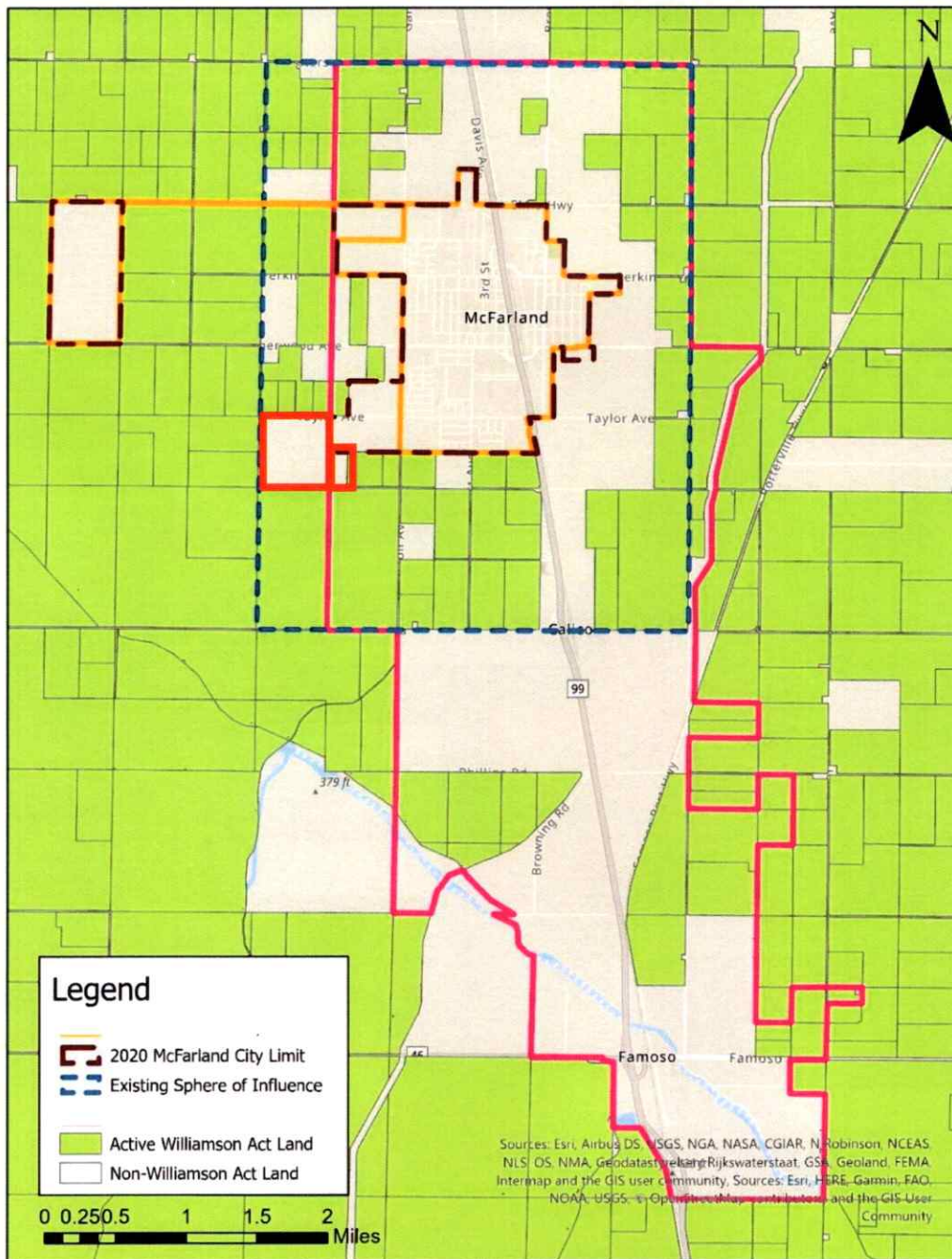


Source: Kern County GIS



Annexation #20 Area

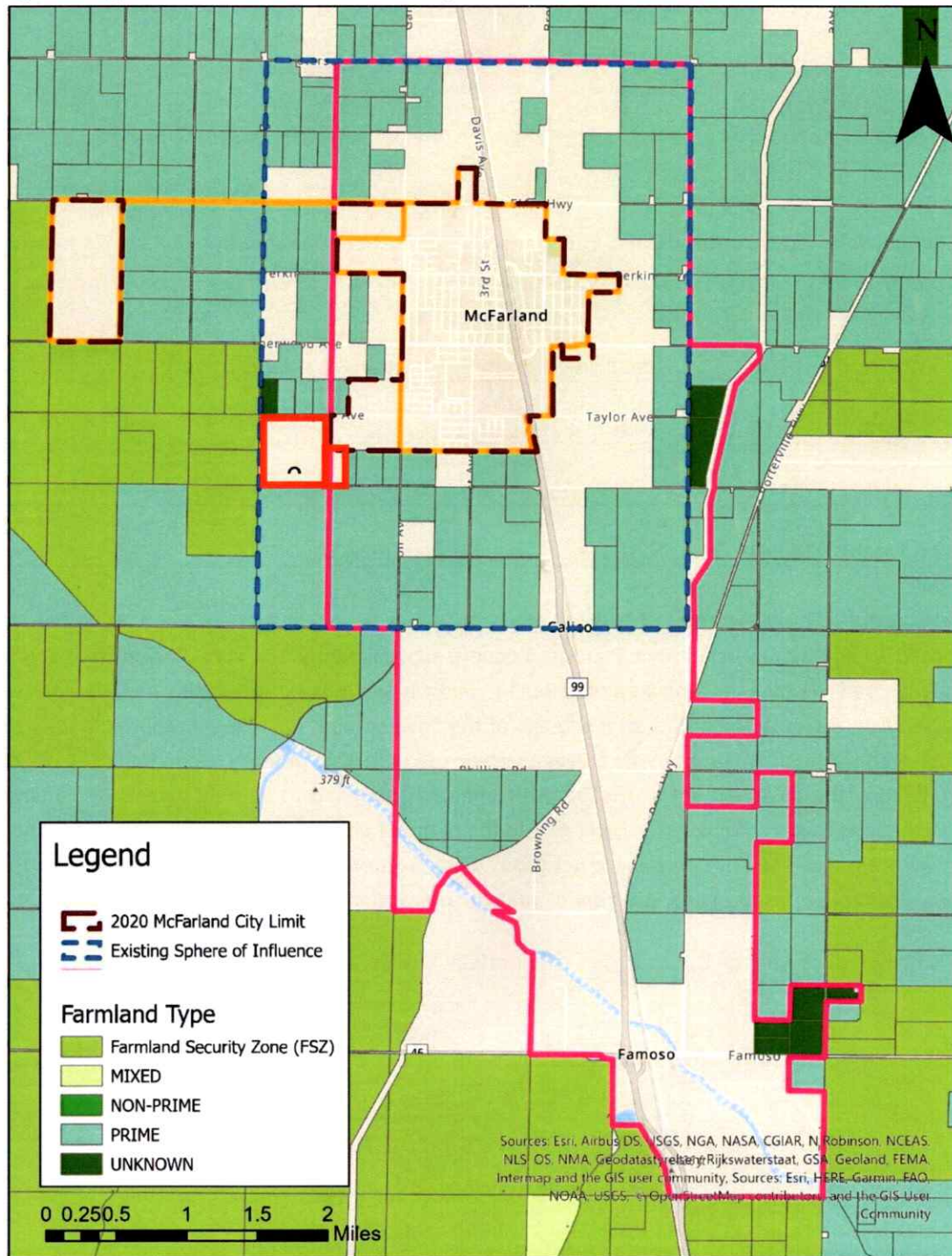
Figure 7: Williamson Act Lands within and around McFarland's Sphere of Influence



Source: Kern County GIS

Annexation #20 Area

Figure 8: Types of Farmland in McFarland's Sphere of Influence



Source: Kern County GIS



Annexation #20 Area

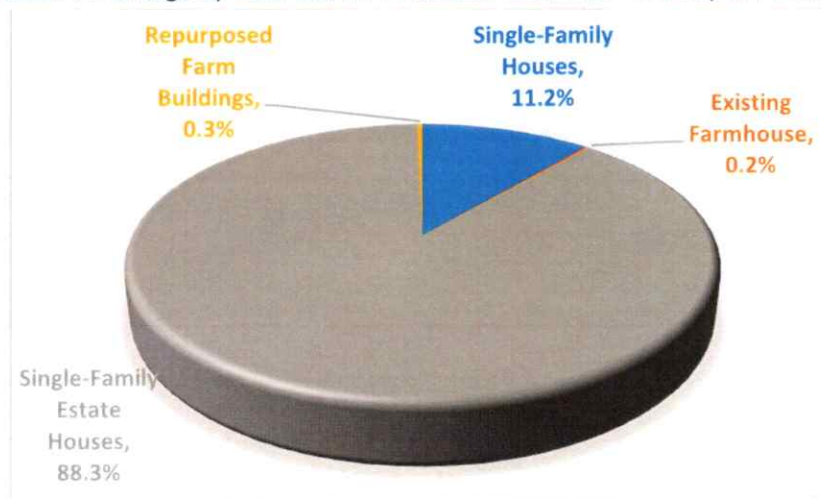
Table 1: List of Parcels with Modified Land Uses and Sizes in Annexation #20 Area

Assessor's Parcel Number (APN)	Acreage	General Plan Land Use Designation [Original]	General Plan Land Use Designation [Amended for Annexation #20]	Pre-Zoning
6009006	19.59	Residential: Low-Density	Residential: Low-Density	R-1
6009020	0.39	Residential: Low-Density	Residential: Low-Density	R-1
6009024	154.50	Agriculture	Residential: Low-Density	R-1
6009025	0.57	Residential: Low-Density	Residential: Low-Density	R-1
Total	175.05	<i>Acreage includes future internal road rights-of-way</i>		
Boundary Roads	11.36	<i>Acreage of adjoining boundary roads rights-of-way (Stradley Ave., Taylor Ave., & Hanawalt Ave.)</i>		
Grand Total	186.41	<i>Acreage includes adjoining boundary roads rights-of-way</i>		

1.9.3 Annexation #20: Distribution of Land Uses

The proposed Residential Development Plan area covers approximately 175 acres including space for future internal roads. Adding the land area of adjoining roadway sections along Stradley Ave., Taylor Ave., and Hanawalt Ave. increase the grand total acreage of the development envelope to approximately 186 acres. **Figure 9** show the distribution of the acreage by land use type. One primary residential use category (R-1) is to occupy the development area. The pre-zoning has assigned to various parcels McFarland’s zoning designations that would become applicable to the parcels following annexation of the area. This is consistent with the Cortese-Knox-Hertzberg Act (Gov’t Code Sections 5600 et seq.), which requires that parcels proposed for annexation are “pre-zoned” prior to annexation.

Figure 9: Distribution of Acreage by Land Use in Annexation #20 Area – The Taylor Farms Master Plan



1.9.4 Compatibility of Proposed Land Uses in Annexation #20 Area with McFarland General Plan

The vision for the proposed development in Annexation #20 Area is to closely align with the development concept of the previously approved and annexed area, which adjoins the proposed development area. Know, as Annexation #17, the Tierra Del Sol development is zoned for R-1, is wholly within MacFarland City Limits, and shares its western boundary with Annexation #20 Area. The following are noteworthy:

- Annexation #20 will adjoin existing City boundary thereby avoiding leap-frog development.
- The development site is contiguous with the built-up area of west McFarland. This would limit travel distances for residents between the proposed development and other destinations in the City thereby limiting environmental impacts in the form of energy consumption and pollution related to travel.

Review for intended vs. historic use of land reveal the following:

- Agricultural lands in McFarland are important in that they provide commodities that generate local jobs and income, contribute to the local character of the City, and create habitat for wildlife. McFarland recognizes the economic and cultural importance of agriculture for the community and continues to actively preserve and protect farmland, particularly Williamson Act Parcels.
- Parcels in the Annexation #20 area have in recent years been partially under temporary agricultural use and have partially accommodated housing related to farming activities. However, the parcels were neither under Williamson Act contract, as Figure 7 shows, nor are they designated prime farmland, unique farmland, or farmland of statewide importance as Figure 8 shows. Consequently, Annexation #20 parcels have prior intended use for urban development as are many of the parcels in the immediate vicinity. Therefore, conversion of the parcels to housing is consistent with the long-term intent for use of the land to accommodate the housing needs of a growing population thereby also contributing to alleviating the acute housing shortage in the State.

Reviews for compatibility with the McFarland General Plan reveal the following:

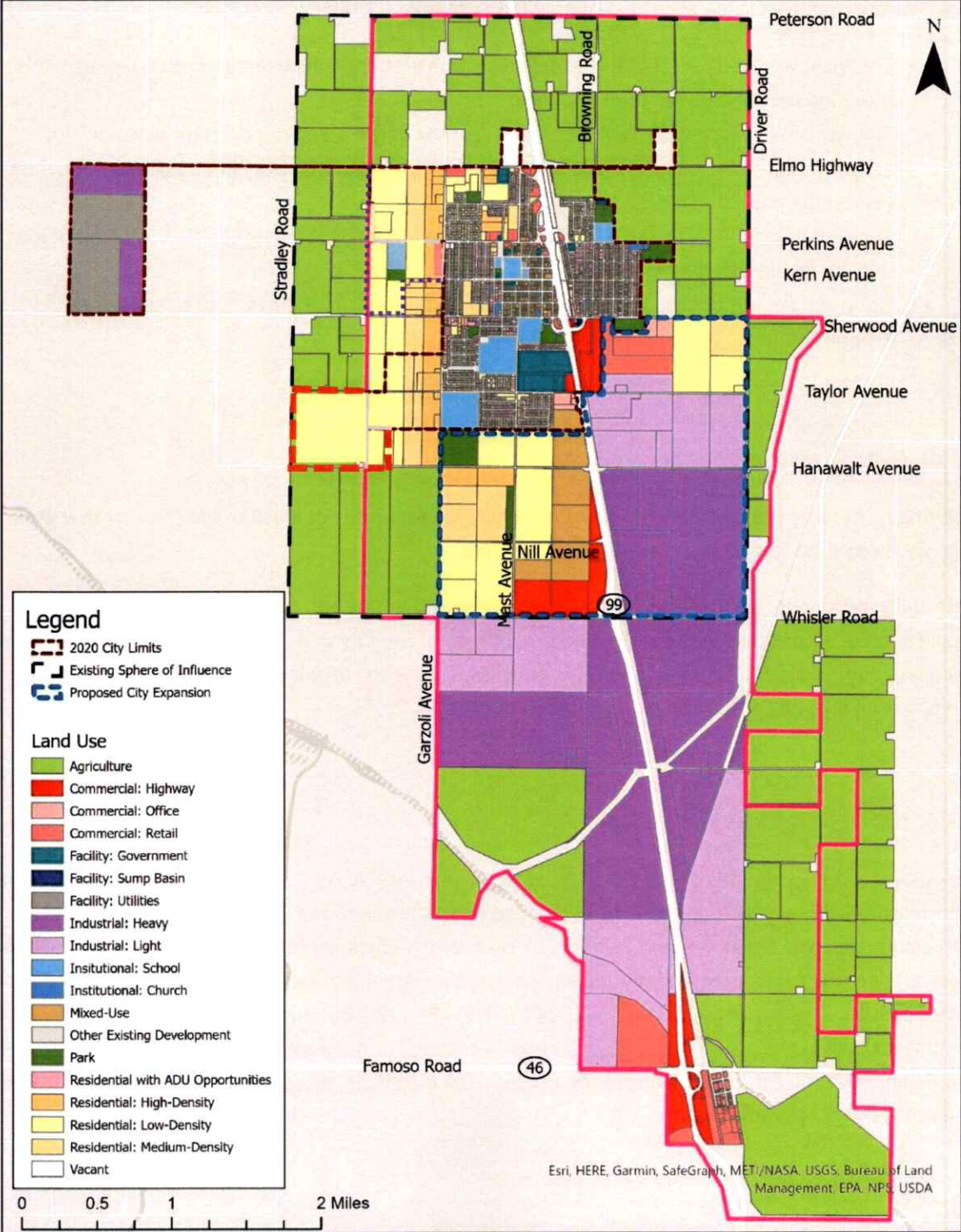
- Annexation #20 adjoins a residential area according to the Land Use Map of the 2040 General Plan. Refer to Figure 2 for the citywide land use map and Figure 4 for a close-up of project area land use designations under the General Plan. The group of parcels being converted into a **Residential Development Plan (*Taylor Farms Master Plan*)**, are to accommodate primarily single-family residential uses in addition to an internal network of through roads. The land uses are compatible with each other.
- Annexation #20 Area is wholly outside the 2022 City limits but is within McFarland's sphere of influence. Refer to Figure 2 and Figure 4. This would require modification to the boundaries of the City limits via the proposed annexation process.
- Since the project area falls within a section of the City's sphere of influence that already has similar and compatible land use designations, the EIR for the 2040 General Plan covers the area of proposed development.

- *The development proposal would, however, trigger a need for change to area land use in the General Plan to residential use OR other compatible proposed land uses under the Residential Development Plan. Refer to Figure 5.*
- *The circumstances qualify for tiering the environmental documentation for the annexation off the General Plan EIR for a Negative Declaration for the proposed development.*
- The proposed primary residential land use is consistent with the 2040 McFarland General Plan. Specifically, they are directly compatible with or offer the potential to meet the following policies among others:
 - Policy HO 1.3.1: Accommodate the City’s housing need over the life of the General Plan.
 - Policy HO 1.3.3: Locate new residential developments near amenities such as grocery stores, public parks, and schools.
 - Policy HO 2.2.2: Provide housing alternatives to community residents.
 - Policy HO 3.1.1: Increase affordable housing production.
 - Policy LU 1.1.1: Expand the range of allowable housing types and areas in which they may be built.
 - Program LU 1.2.2.1: Establish strategic mixed-use nodes of commercial and office uses to serve nearby neighborhoods along Garzoli Avenue at Perkins, Sherwood, and Taylor Avenues and along East Kern Avenue.
 - Policy LU 1.4.1: Preserve open space in new residential developments.
 - Policy LU 2.1.2: Prohibit leapfrog development.
 - Objective CIR 1.5: Provide a supportive environment for active transportation users.
 - Objective CIR 2.2: Improve connections and accessibility for all modes of transportation including walking, bicycling, and public transit.
 - Policy CIR 2.2.2: Improve accessibility for all ages and needs.
 - Objective CIR 3.1: Reduce Vehicle Miles Traveled (VMT).
 - Objective CIR 3.2: Increase pedestrian and bicycle mode share.
 - Policy HTH 2.1.1: Promote alternative modes of transportation for short distance trips.
 - Policy OS 1.1.1: Provide park spaces within a quarter mile of residential neighborhoods.
 - Policy OS 1.2.1: Enhance pedestrian and vehicular access to open space.
 - Policy EJ 1.1.1: Address air pollution and its sources.
 - Objective 3.2: Link parks, schools, and other public facilities citywide.
 - Policy EJ 4.1.1: Promote physically active lifestyles.

1.9.5 Modifications to City Boundary and Land Uses in Annexation #20 Area

Figure 10 shows the General Plan Land Use Map with two sets of modifications: (a) to City boundaries on the west side to include Annexation #20 Area; and (b) for land use designations on affected parcels.

Figure 10: Modified McFarland City Boundary and Land Use on General Plan Land Use Map



- Modified City Boundary for Annexation #19 Area
- Modified City Boundary for Annexation #20 Area

Table 1 identified the key changes to land uses from the original land use map. The following are noteworthy from that table and the modified land use map for the General Plan:

- The most western parcel of the annexation area was previously under agricultural use. It is modified to low-density residential use.
- The two small parcels to the southeastern corner of the western parcel previously accommodated buildings for housing and farming operations. They are modified to low-density residential use.
- The remaining parcel to the east retained its original designation in the General Plan of low-density residential development.
- Upon the amendment to the General Plan and annexation, the new City boundary would wrap around the Annexation #20 parcels as Figure 10 shows.

1.10. Other Required Agency Approvals

Externally, the City will consult with Kern County LAFCO for approval. Besides LAFCO, no other external agency is required to approve the annexation project.

Internally, pertinent departments of the McFarland city government will conduct reviews of the application in accordance with established procedures of the City and make recommendations to the Planning Commission. Ultimately, the City Council will act with consideration of input from the Planning Commission in giving authorization to initiate annexation.

1.11. Native American Consultation

Consistent with regulations of the State of California (e.g., SB 18, AB 52, et al), the project team initiated consultation with Native American Tribes likely to be traditionally and culturally affiliated with the project area as part of the General Plan EIR process. With assistance from the Native American Heritage Commission, the project team identified nineteen Native American Tribes and contacted each via a letter in 2021. The Appendix to section 1.6 of the Final Program EIR on the 2040 McFarland General Plan includes a list of Tribes contacted and responses received, if any, as well as copies of the letters sent to the Tribes. Overall, responses indicate the project area is outside ancestral homes for which the Tribes did not request consultation.

1.12. Summary Of Environmental Factors Potentially Affected

In accordance with Section 15125 of the CEQA Guidelines, the Program EIR on the 2040 McFarland General Plan analyzed the programmatic and cumulative environmental impacts that would possibly result from the adoption of the 2040 McFarland General Plan, which includes the long-term vision, policies, and programs for housing. This section identifies the required topics of discussion. Subsections of the next section summarize the respective impacts of the proposed Plan under these topics. Specific environmental conditions as they relate to individual topics and detailed discussion of impacts are available in sections 4.1 through 4.20 of the Final EIR. The topics include the following:

- Aesthetics
- Agricultural Resources
- Air Quality
- Biological Resources
- Cultural
- Geology and Soils
- Greenhouse Gas Emissions
- Hazards and Hazardous Materials
- Hydrology and Water Quality
- Land Use and Planning
- Mineral Resources
- Noise
- Population and Housing
- Public Facilities
- Recreation
- Transportation
- Utilities
- Energy
- Tribal Cultural Resources
- Wildfire
- Mandatory Findings of Significance

2.0 Evaluation of Environmental Impacts

This section presents a summary of the analyses on the potential environmental impacts that may result from the proposed project. For the evaluation of potential impacts, the questions in the Initial Study Checklist (Section 1.1 through 1.9) are stated and answers are provided according to the analysis undertaken as part of the Initial Study. The analysis considers the project's short-term impacts (construction-related), and its operational or day-to-day impacts. For each question, there are four possible responses, which are listed in increasing order of severity; they are:

1. **No Impact.** Future development arising from the project's implementation will not have any measurable environmental impact on the environment and no additional analysis is required.
2. **Less than Significant Impact.** The development associated with project implementation will have the potential to impact the environment; these impacts, however, will be less than the levels or thresholds that are considered significant and no additional analysis is required.
3. **Potentially Significant Unless Mitigated.** The development will have the potential to generate impacts which may be considered as a significant effect on the environment, although mitigation measures or changes to the project's physical or operational characteristics can reduce these impacts to levels that are less than significant.
4. **Potentially Significant Impact.** Future implementation will have impacts that are considered significant, and additional analysis is required to identify mitigation measures that could reduce these impacts to less than significant levels.

The summary tables that follow list the four possible responses in decreasing order of severity for each of the required topics of discussion.

2.1 Aesthetics

Would the proposed plan:	Potentially Significant Impact	Less Than Significant With Mitigation	Less Than Significant Impact	No Impact
1. Have a substantial adverse effect on a scenic vista?				X
2. Substantially damage scenic resources including, but not limited to, trees, rock outcroppings, and historic buildings within a state scenic highway?				X
3. In non-urbanized area, substantially degrade the existing visual character or quality of public views of the site and its surroundings? If the project is in an urbanized area, would the project conflict with applicable zoning and other regulations governing scenic quality?				X
4. Create a new source of substantial light or glare which would adversely affect day or nighttime views in the area?			X	

AE – 1: There are no officially designated scenic vistas or viewsheds in the City of McFarland. As a result, the Annexation #20 project (Project) will have **no effect** on scenic vistas.

AE – 2: There are no officially designated State scenic highways in the City of McFarland nor are there any National or California Historic Landmarks in the City. The closest eligible place is the Friant-Kern Canal, which is eligible for National Register of Historic Places (NRPH). The Project will have **no effect** on any scenic highways or historic landmarks.

AE – 3: The proposed developments in the Project are contiguous to the Western Expansion Growth Area, one of the key growth areas, which intend to preserve the visual character of the City. The Project will have **no negative effect** on the visual character of the City.

AE – 4: Build-out of developments from the Project would create new, but minor sources of glare and light. Any new lighting installed under the Project would increase safety and security for residents and visitors and result in a **less than significant impact**.

2.2 Agricultural Resources

Would The Proposed Plan	Potentially Significant Impact	Less Than Significant With Mitigation	Less Than Significant Impact	No Impact
1. Convert Prime Farmland, Unique Farmland, or Farmland of Statewide Importance (Farmland), as shown on the maps prepared pursuant to the Farmland Mapping and Monitoring Program of the California Resources Agency, to non-agricultural use?			X	
2. Conflict with existing zoning for agricultural use, or a Williamson Act contract?			X	
3. Conflict with existing zoning for, or cause rezoning of, forest land (as defined in Public Resources Code section 12220(g)), timberland (as defined by Public Resources Code section 4526), or timberland zoned Timberland Production (as defined by Government Code section 51104(g))?				X
4. Result in the loss of forest land or conversion of forest land to non-forest use?				X
5. Involve other changes in the existing environment which, due to their location or nature, could result in conversion of Farmland, to non-agricultural use or conversion of forest land to non-forest use?			X	

AG – 1: Agricultural lands in McFarland are important in that they provide commodities that generate local jobs and income, contribute to the local character of the City, and create habitat for wildlife. While some designated urban land under temporary agricultural use may be converted to urban land uses under the Annexation #20 project (Project), the parcels of land under consideration are not under Williamson Act contract nor are they designated prime farmland, unique farmland, or farmland of statewide importance. Overall, use of the land for its intended urban purpose would result in a **less than significant** effect.

AG – 2: McFarland recognizes the economic and cultural importance of agriculture for the community and continues to actively preserve and protect farmland, particularly, Williamson Act Parcels. Annexation #20 project area is not under contract and thus its conversion to housing in order to accommodate the growing population in the long term would not result in loss of Williamson Act land. Therefore, the Project will have a **less than significant** impact on zoning and Williamson Act Parcels.

AG – 3: There is no forest land or timberland zoned for timberland production within the City of McFarland. The Project will have **no impact** on forest or timberland.

AG – 4: There is no forest land within the City of McFarland. The Project would have **no impact** on the loss of forest land to non-forest use.

AG – 5: Agricultural resources are directly threatened by urban development as well as urban growth. McFarland is committed to preserving its agricultural resources; however, while long term buildout of housing may impact the agricultural environment by changing the activities occurring on adjacent properties, Annexation #20 parcels have prior designation for urban development as are many of the parcels in the immediate vicinity. This would cause the overall impact to be **less than significant**.

2.3 Air Quality

Would The Proposed Plan	Potentially Significant Impact	Less Than Significant With Mitigation	Less Than Significant Impact	No Impact
1. Conflict or obstruct implementation of the applicable air quality?			X	
2. Result in a cumulatively considerable net increase of any criteria pollutant for which the project region is non-attainment under an applicable federal or state ambient air quality standard?			X	
3. Expose sensitive receptors to substantial pollutant concentrations?			X	
4. Result in other emissions (such as those leading to odors) adversely affecting a substantial number of people?			X	

AQ- 1: McFarland, like the rest of the San Joaquin Valley area, is in attainment with the federal PM 10 standard, but not with the federal PM 2.5 standard, and the area is not in attainment with state PM 10 or PM 2.5 standards, making the area not in attainment with federal nor with state ozone standards. Features within the Annexation #20 project (Project) promote contiguous growth with intensification of development, thus increasing the use of alternatives to the auto like walking, biking, and transit causing the overall impact to be **less than significant**.

AQ - 2: The SJVAPCD has published two state implementation plans (SIPs) which address ozone and particulate matter, for which the Basin fails to meet attainment standards. Housing Elements are typically considered consistent with SIPs if they do not increase population or VMT above that projected in the Regional Transportation Plan/ Sustainable Communities Strategy (RTP/SCS). The Project does not exceed these growth assumptions. The SJVAPCD also published a CEQA assistance document, the "Guidance for Assessing and Mitigating Air Quality Impacts" (GAMAQI) which provides specific mitigation measures to be applied to projects in the Basin. Projects in the City, such as subdivisions will undergo project level CEQA review and are subject to the provisions of the GAMAQI. Overall, the Project will have a **less than significant** impact.

AQ - 3: The Project could contribute to the existing violation of several air quality standards or contribute to an existing or projected air quality violation; however, the air basin covers a large region

and includes many large agricultural operations and major urban areas including the City of Fresno. The Project includes several policies and actions that will help to mitigate future air pollutant emissions and protect sensitive residential receptors such as nursing homes. Overall, the Project will have a **less than significant** impact.

AQ- 4: Considering the small size and rural location of the City of McFarland and the separation of incompatible uses, the Project will **not have a significant impact** on the exposure of substantial numbers of people to emissions.

2.4 Biological Resources

Would The Proposed Plan	Potentially Significant Impact	Less Than Significant With Mitigation	Less Than Significant Impact	No Impact
1. Have a substantial adverse effect, either directly or through habitat modifications, on any species identified as a candidate, sensitive, or special status species in local or regional plans, policies, or regulations, or by the California Department of Fish and Game or U.S. Fish and Wildlife Service?			X	
2. Have a substantial adverse effect on any riparian habitat or other sensitive natural community identified in local or regional plans, policies, regulations or by the California Department of Fish and Game or US Fish and Wildlife Service?				X
3. Have a substantial adverse effect on state or federally protected wetlands (including, but not limited to, marsh, vernal pool, coastal, etc.) through direct removal, filling, hydrological interruption, or other means?			X	
4. Interfere substantially with the movement of any native resident or migratory fish or wildlife species or with established native resident or migratory wildlife corridors, or impede the use of native wildlife nursery sites?			X	
5. Conflict with any local policies or ordinances protecting biological resources, such as a tree preservation policy or ordinance?				X
6. Conflict with the provisions of an adopted Habitat Conservation Plan, Natural Community Conservation Plan, or other approved local, regional, or state habitat conservation plan?			X	

BIO- 1: McFarland is home to a few species that have been historically protected under federal and state regulations. Four species that have been on and off the endangered and threatened species lists

over the past years include the Swainson's hawk (*Buteo swainsoni*), Burrowing owl (*Athene cunicularia*), Tricolored Blackbird (*Agelaius tricolor*), and the San Joaquin Kit Fox (*Vulpes macrotis mutica*). Impacts to these species will be mitigated from the federal and state regulations. Furthermore, the Annexation #20 project (Project) does not propose development in existing wildlife or natural habitat areas. While, infill development is prioritized, new development will avoid sensitive areas, and areas of the City that are environmentally sensitive are intended to be preserved resulting in a **less than significant** impact to protected species.

BIO – 2: There are no wetlands or riparian habitats or other sensitive natural communities in McFarland; therefore, the Project will have **no impact** on any riparian habitat or other sensitive natural community.

BIO – 3: The City is nearly surrounded by croplands and Williamson Act lands and the policy is to preserve prime farmland, which controls the development envelope. Otherwise, the regional geography poses low fire risk to McFarland, the City lacks wetlands, forested areas, or other sensitive habitat that might hinder development. While there is a slight potential for interruption of the hydrological cycle with impervious surfaces that come with urban development, the impact will be **less than significant**.

BIO – 4: The Project could result in some impact if new development would interfere with movement of species through corridors, migration patterns, or affect their ability to reach breeding locations, but any impact would be **less than significant**.

BIO – 5: The Project will **not conflict** with any local policies or ordinances protecting biological resources.

BIO – 6: There are no adopted Habitat Conservation Plans, Natural Community Conservation Plans, or other approved local, regional, or state habitat conservation plans that are relevant in this context. Even unforeseen possibilities are considered **less than significant**.

2.5 Cultural: Archeological and Historical Resources

Would The Proposed Plan	Potentially Significant Impact	Less Than Significant With Mitigation	Less Than Significant Impact	No Impact
1. Cause a substantial adverse change in the significance of a historical resource pursuant to § 15064.5?				X
2. Cause a substantial adverse change in the significance of an archeological resource pursuant to 15064.5?			X	
3. Disturb any human remains, including those interred outside of formal cemeteries?			X	

CULT- 1: McFarland does not have any officially designated historic resources leading to a conclusion of **no impact**. Furthermore, the Annexation #20 project (Project) seeks to preserve non-designated historic resources by confining growth to key growth areas.

CULT – 2: Construction activities associated with buildout of the Project could cause a significant impact to archaeological resources in the plan area by potentially damaging or disturbing as yet undiscovered archaeological deposits through the placement of fill and soil compression. Therefore, the potential for encountering archeological resources could exist in some sections of the City, however the Project overall causes a **less than significant** impact.

CULT – 3: Historically, Native Americans inhabited the region, and historically significant sites within the region have been discovered. There exists the potential of significant impacts if there were unknown sites of human remains discovered during the build-out of the Project. There are no known such sites in key growth areas, resulting in a **less than significant** impact. If any were to be discovered, impacts would both be significant and unavoidable. In the event human remains are discovered during the build-out of the Project, construction must be stopped, and a qualified coroner must be contacted to determine if the remains are of Native American origin. If the coroner makes this determination, the coroner should contact the Native American Heritage Commission within 24 hours.

2.6 Geology and Soils

Would The Proposed Plan	Potentially Significant Impact	Less Than Significant With Mitigation	Less Than Significant Impact	No Impact
1. Directly or indirectly cause potential substantial adverse effects, including the risk of loss, injury, or death involving rupture of a known earthquake fault, as delineated on the most recent Alquist-Priolo Earthquake Fault Zoning Map issued by the State Geologist for the area or based on other substantial evidence of a known fault?			X	
2. Directly or indirectly cause potential substantial adverse effects, including the risk of loss, injury, or death involving strong seismic ground shaking?			X	
3. Directly or indirectly cause potential substantial adverse effects, including the risk of loss, injury, or death involving seismic related ground failure, including liquefaction?			X	
4. Directly or indirectly cause potential substantial adverse effects, including the risk of loss, injury, or death involving landslides?			X	
5. Result in substantial soil erosion or the loss of topsoil?			X	
6. Be located on a geologic unit or soil that is unstable, or that would become unstable as a result of the project, and potentially result in on- or off-site landslide, lateral spreading, subsidence, liquefaction, or collapse?			X	
7. Be located on expansive soil, as defined in Table 18-1-B of the Uniform Building Code (1994), creating substantial direct or indirect risks to life or property?			X	
8. Have soils incapable of adequately supporting the use of septic tanks or alternative wastewater disposal systems where sewers are not available for the disposal of wastewater?			X	

9. Directly or indirectly destroy a unique paleontological resource or site or unique geological feature?

X

GEO– 1: Seismic hazard mapping shows that the City has a low seismic hazard potential yet it is at moderate risk for earthquake vulnerability. The closest active fault is six miles west while the closest active and potentially hazardous fault zone is White Wolf Fault Zone, located 55 miles south of McFarland. The White Wolf Fault Zone last erupted in 1952. Therefore, the Annexation #20 project (Project) has a **less than significant** effect.

GEO – 2: Seismic hazard mapping shows that the City has a low seismic hazard potential yet it is at moderate risk for earthquake vulnerability. McFarland has a 25% to 30% chance of experiencing an earthquake greater than magnitude 5.0 within the next 20 years and a 50% to 60% chance of experiencing an earthquake greater than magnitude 5.0 within the next 30 years. Therefore, the Project would place few to no properties in danger of collapse or lives at risk due to ground shaking, causing a **less than significant** impact.

GEO – 3: Liquefaction is the conversion of soil into a fluid-like state. McFarland is not within an area identified as having the potential for liquefaction. Therefore, the probability of loss of life or property due to liquefaction is **less than significant**.

GEO– 4: Earthquake-induced landslide and slope failure occurs when steep slopes composed of weak materials fail because of ground shaking caused by an earthquake. McFarland is not in an area identified as having the potential for earthquake-induced landslide or slope failure. Therefore, the Project will create **less than significant** risk of landslides.

GEO – 5: McFarland’s largest economic sector is agriculture. As most agricultural operations take place outside the built-up area of McFarland, the Project would create **less than significant** loss of topsoil.

GEO – 6: McFarland is not in an area identified as having the potential for earthquake-induced landslide or slope failure or as having the potential for liquefaction. Subsidence typically occurs due to the withdrawal of groundwater, oil, natural gas, or other resource extractive activities. The nearby City of Delano experienced subsidence caused largely by groundwater pumping of the deep aquifer system during the 1950s and 1960s. Although McFarland is at some risk for future ground failure as it is affected by subsidence with seismic ground shaking due to historic water withdrawal, and existing subsidence conditions, the Project’s impact would be **less than significant**.

GEO– 7: Soils susceptible to expansion are high in clay content as they are able to absorb and retain water leading to volume disparities between wet and dry states. The City of McFarland contains sandy soils with little or no clay content (Olive et al., 1989) which will not expand when inundated with water. Therefore, the Project creates **less than significant** risk of loss of life or building damage due to location on expansive soils.

GEO – 8: The City of McFarland relies primarily on the collection and treatment of wastewater through a city-wide sewer system. The City does not rely heavily on the use of septic tanks. In the event that septic tanks are needed to collect wastewater, the nature of the soil in McFarland would adequately support septic tank infrastructure, resulting in a **less than significant** impact.

GEO – 9: McFarland is not known to have paleontological resources. However, construction activities associated with buildout of the Project could result in unearthing paleontological resources.

In anticipation of this slim eventuality, the City of McFarland has adopted the policy that “in the event that archeological or paleontological resource is unearthed or otherwise discovered during construction related activities associated with the Project, all work must be suspended until a qualified archeologist is consulted.” Thus, the Project has a **less than significant** impact.

2.7 Greenhouse Gas Emissions

Would The Proposed Plan	Potentially Significant Impact	Less Than Significant With Mitigation	Less Than Significant Impact	No Impact
1. Generate GHG emissions, either directly or indirectly, that may have a significant impact on the environment?			X	
2. Conflict with an applicable plan, policy, or regulation adopted for the purpose of reducing the emission of GHGs?			X	

GHG – 1: The Annexation #20 project (Project) works to increase housing density which can reduce greenhouse gas emissions resulting in a **less than significant** effect.

GHG – 2: The Project remains consistent with the 2040 General Plan and other relevant policies and plans related to the regulation of GHG emissions. Therefore, the Project results in a **less than significant** impact.

2.8 Hazards and Hazardous Materials

Would The Proposed Plan	Potentially Significant Impact	Less Than Significant With Mitigation	Less Than Significant Impact	No Impact
1. Create a significant hazard to the public or the environment through the routine transport, use, or disposal of hazardous materials?			X	
2. Create a significant hazard to the public or the environment through reasonably foreseeable upset and accident conditions involving the release of hazardous materials into the environment?			X	
3. Emit hazardous emissions or handle hazardous or acutely hazardous materials, substances, or waste within one-quarter mile of an existing or proposed school?			X	
4. Be located on a site which is included on a list of hazardous materials sites compiled pursuant to Government Code Section 65962.5 and, as a result, would it create a significant hazard to the public or the environment?			X	
5. For a project located within an airport land use plan or, where such a plan has not been adopted, within two miles of a public airport or public use airport, would the project result in a safety hazard or excessive noise for people residing or working in the project area?				X
6. Impair implementation of or physically interfere with an adopted emergency response plan or emergency evacuation plan?				X
7. Expose people or structures, either directly or indirectly, to a significant risk of loss, injury or death involving wildland fires?			X	

HAZ- 1: The transport, use, and disposal of hazardous materials are primarily associated with industry. The Annexation #20 project (Project) focuses primarily on residential and supporting uses so the impact is **less than significant**.

HAZ – 2: Proposed industrial and commercial land uses have the potential to create a significant hazard in upset or accident conditions if they involve the use, production, or transport of hazardous materials; however, the Project focuses on residential uses resulting in a **less than significant** impact on the environment. Furthermore, this projects is not the type to require CEQA review and mitigation of impacts associated with hazardous materials. In the case that the release of hazardous materials occurs, the City should collaborate with the County, following protocol from the County’s Hazardous Materials Area Plan to carry out a study to evaluate the nature and extent of the contamination, and the potential threat to public health and/or the environment.

HAZ – 3: Most existing and proposed schools are located beyond the quarter-mile threshold from proposed industrial and commercial land uses. The Project focuses on residential uses that are far from proposed industrial uses resulting in a **less than significant** impact on the environment

HAZ– 4: According to an EnviroStor search conducted in 2019, there were three DTSC cleanup sites within City limits and one cleanup site within the planned annexation south of McFarland. The Project will not change the existing land uses on the contamination sites without mitigation. Additionally, there is a potential for aerially deposited lead (ADL) soil contamination along Highway 99. Projects associated with development along Highway 99 should include soil sampling to test for ADL. Other projects (but not this project) might require CEQA review and mitigation of impacts associated with hazardous materials. Therefore, the Project will create **less than significant** hazard to the public or the environment.

HAZ – 5: While four airports fall within the relative vicinity of McFarland, only three are relatively impactful. Delano Airport’s Sphere of Influence extends south to the border of Elmo Highway, thus providing a constraint to potential development north of that area. There is no private airstrip within the Project Area. While no training or other significant military flightpaths cross over McFarland, Edwards Air Force Base, the nearest military installation, has some potential to impact safety in McFarland. Naval Air Warfare Station China Lake could also potentially effect aircraft hazards. The Project will **not impact** airport use.

HAZ – 6: The Project aligns with the General Plan which ensures collaboration with Kern County on the development and implementation of a Disaster and Emergency Preparedness Plan (ERP) as well as supports efforts outlined in the existing McFarland Local Hazard Mitigation Plan. The Project does **not impact** implementation of or physically interfere with an adopted emergency response plan or emergency evacuation plan.

HAZ– 7: McFarland is not included in Local, State or Federal Responsibility Areas or the projected Sphere of Influence within the Fire Hazard Severity Zones. While the City does not lie within a CAL FIRE recognized Fire Hazard Severity Zone, urban structure fires remain a concern and steps to prepare for an emergency will benefit all residents. Additionally, the City of McFarland sits on land designated as Wildland-Urban Interface by the USGS, or the area where significant vegetation or fuel sources lie near human activity. The Sequoia National Forest lies approximately 30 miles to the east of McFarland, and that eastern half of Kern County qualifies as a significant fuel source and an area of significant fire probability, with many areas falling in a High or Very High Fire Hazard Zone. Although large wildfires are

unlikely near McFarland, caution is still warranted due to significant potential fuel sources in the area including agricultural waste, liquid fuel, gaseous accelerants, and other significant local point sources of impact in a city of its size. The Project will expose people or structures, either directly or indirectly to a **less than significant** risk of loss, injury, or death involving wildland fires.

2.9 Hydrology and Water Quality

Would The Proposed Plan	Potentially Significant Impact	Less Than Significant With Mitigation	Less Than Significant Impact	No Impact
1. Violate any water quality standards or waste discharge requirements or otherwise substantially degrade surface or ground water quality?			X	
2. Substantially decrease groundwater supplies or interfere substantially with groundwater recharge such that the project may impede sustainable groundwater management of the basin?			X	
3. Substantially alter the existing drainage pattern of the site or area, including through the alteration of the course of a stream or river or through the addition of impervious surfaces, in a manner which would result in substantial erosion or siltation on- or off-site?			X	
4. Substantially alter the existing drainage pattern of the site or area, including through the alteration of the course of a stream or river or through the addition of impervious surfaces, in a manner which would substantially increase the rate or amount of surface runoff in a manner which would result in flooding on- or off-site?			X	
5. Substantially alter the existing drainage pattern of the site or area, including through the alteration of the course of a stream or river or through the addition of impervious surfaces, in a manner which would create or contribute runoff water which would exceed the capacity of existing or planned stormwater drainage systems or provide substantial additional sources of polluted runoff?			X	
6. Substantially alter the existing drainage pattern of the site or area, including through the alteration of the course of a stream or river or through the addition of			X	

impervious surfaces, in a manner which would impede or redirect flood flows?	
7. In flood hazard, tsunami, or seiche zones, risk release of pollutants due to project inundation?	X
8. Conflict with or obstruct implementation of a water quality control plan or sustainable groundwater management plan?	X

HY- 1: Future development associated with the buildout of the Annexation #20 project (Project) could negatively affect the quality of surface waters. Construction activities, which include grading, excavation, and other earthmoving activities, could expose soils, which can be eroded and deposited into nearby water sources. Increased sedimentation and turbidity from storm water runoff could lead to lower oxygen levels and increased algal growth, which could harm aquatic life. Post-construction impacts to water quality and waste discharge are due to an increase of impervious surfaces creating changes to storm water amount and quality. An increase of impervious surfaces also could lead to an increase of pollutants that enter storm water runoff. Urban runoff can potentially carry oil and grease, metals, sediment, pesticide, and chemical residues from roadways, parking lots, and rooftops, depositing them into nearby waterways. Development from the Project is required to comply with State and local water quality regulations that are designed to protect water quality during construction. Complying with the standards and regulations will prevent the Project from violating any water quality standards related to waste discharge. Therefore, the Project's impact will be **less than significant**.

HY - 2: The future development proposed by the Project would result in an increase in impervious surfaces which may interfere with groundwater recharge. However, regulations for stormwater require various measures that aim to improve on-site retention and drainage improvements, which when adhered to should result in a **less than significant** impact.

HY - 3: Development of the Project would involve vegetation removal, earth excavation and grading, and the construction of new structures. These activities could have an impact on the drainage pattern through an increase in erosion from construction activities and an increase in impervious surfaces. However, erosion control measures are to be implemented and regulated for any proposed project greater than one acre resulting in a **less than significant** level. Individual projects are also to mitigate any on-site or off-site erosion impacts.

HY- 4: Build-out of the Project will increase the number of impervious surfaces within the City. Drainage patterns have the potential to be altered through an increase in the rate and volume of stormwater runoff due to the increase in impervious surfaces. McFarland owns nine sump basins for flood and storm control; however, additional sump basins have been identified for future development. This would help to alleviate potential runoff from developments to a **less than significant** level.

HY - 5: An increase in impervious surfaces from the development of the Project could result in an increase in stormwater runoff and pollutants within the stormwater. The increased pollutants include oil

and grease, metals, sediments, and pesticides from the increase in roadways, parking lots, rooftops, and other impervious surfaces. The water quality from stormwater runoff is regulated by the Central Valley Regional Water Quality Control Board (CVWQCB) and the municipal stormwater requirements in the McFarland Storm Drain Master Plan. These requirements and design features aid in offsetting the potential increase in stormwater from increase in impervious surfaces to a **less than significant** level.

HY – 6: An increase in development under the Project could result in alterations to water courses as retention walls, fences, and other structures are situated on land. However, site grading and design guidelines are meant to guard against unnecessary redirection of natural flow patterns, call for creation of retention basins, and preservation of streams and creeks, resulting in an overall **less than significant** impact. Furthermore, individual projects are to undergo project-level analysis to determine if they impede or redirect flood flows and mitigate them, as necessary.

HY– 7: McFarland does not fall within tsunami or seiche zones. However, assessor’s parcel data indicates approximately 457 parcels exist within the 100-year floodplain and 1,081 parcels exist within the 500-year floodplain. These properties account for 55% of homes in McFarland. Approximately 2,380 people live within the 100-year floodplain and 5,540 live within the 500-year floodplain. The Project limits additional residential growth in identified 100-year or 500-year flood plains without appropriate mitigation and the location of this Project is not among them, resulting in a **less than significant** impact.

HY – 8: An increase in development under the Project could increase surface runoff, its pollution, and subsequent degradation of water supply sources. McFarland is in a region with perennial shortage of water and a depleting groundwater aquifer. Growth in people and activities is likely to exacerbate the situation. CVWQCB regulates water quality while Southern San Joaquin Municipal Utility District (SSJMUD) protects and manages groundwater for sustainability ensuring the Project’s impact remains **less than significant**. The Project also remains consistent with SSJMUD’s Sustainable Ground Water Management Plan.

2.10 Land Use and Planning

Would The Proposed Plan	Potentially Significant Impact	Less Than Significant With Mitigation	Less Than Significant Impact	No Impact
1. Physically divide an established community?			X	
2. Cause a significant environmental impact due to a conflict with any land use plan, policy, or regulation adopted for the purpose of avoiding or mitigating an environmental effect?				X

LU – 1: The Annexation #20 project (Project) does not include expansion of growth on both sides of Highway 99 which already physically divides the community. To maintain the City’s small-town character and preserve open space, the Project is contiguous to existing development. The proposal in the General Plan to create neighborhood centers and mixed-use arterials, enhanced mobility options for all modes of transportation, and increasing connectivity in the area and throughout the City, would result in a **less than significant** impact.

LU – 2: The Project does **not conflict** with existing land use plans. The Project remains consistent with the 2040 General Plan and updated Zoning Ordinance and Zoning Map.

2.11 Mineral Resources

Would The Proposed Plan	Potentially Significant Impact	Less Than Significant With Mitigation	Less Than Significant Impact	No Impact
1. Result in the loss of availability of a known mineral resource that would be of value to the region and the residents of the state?			X	
2. Result in the loss of availability of a locally-important mineral resource recovery site delineated on a local general plan, Residential Development Plan, or other land use plan?			X	

MR – 1: Mineral extraction operations do not exist in the City of McFarland, but there are operations within Kern County. The City has restrictions in its municipal code that do not allow mining operations within McFarland. However, expansion in physical development would require extraction of stones, gravel, and sand, which might come from other parts of the region. Therefore, buildout of the Annexation #20 project (Project) could result in a **less than significant** loss of known mineral resources.

MR – 2: As referenced under MR-1, there are no existing mining operations in the City of McFarland. However, the need for building stones, gravel, and sand during expansion in physical development could potentially deplete a local quarry. Therefore, buildout of the Project could result in a **less than significant** loss of a locally-important mineral resource recovery site.

2.12 Noise

Would The Proposed Plan	Potentially Significant Impact	Less Than Significant With Mitigation	Less Than Significant Impact	No Impact
1. Generation of a substantial temporary or permanent increase in ambient noise levels in the vicinity of the project in excess of standards established in the local general plan or noise ordinance, or applicable standards of other agencies?			X	
2. Result in exposure of persons to or generation of excessive ground-borne vibration or ground-borne noise levels?			X	
3. For a project located within the vicinity of a private airstrip or an airport land use plan or, where such a plan has not been adopted, within two miles of a public airport or public use airport, would the project expose people residing or working in the project area to excessive noise levels?				X

NOISE– 1: To accommodate future growth, the Annexation #20 project (Project) proposes the conversion of some vacant land to residential facility uses. Noise-sensitive land uses, including open space, public facilities, and residential land uses are proposed outside of normally or clearly acceptable ranges of noise. Furthermore, the proposed land uses do not expose existing sensitive receptors to an unacceptable range of noise. However, with growth in population and activities, there is a chance that noise levels would increase. Therefore, the Project could cause **less than significant** generation of noise levels in excess of the established standards. Additionally, project implementation is to take this issue into consideration and mitigate any potential noise impacts.

NOISE – 2: Ground-borne vibration and noise levels in McFarland are primarily associated with vehicular traffic along SR 99. The railroad is also a significant source of intermittent noise, but its 60 dB contour is entirely contained within the SR 99 60 dB contour. The Project, consistent with the 2040 General Plan,

does not prioritize residential development along SR 99 and within the 60 dB contour. Sensitive land uses are located outside of the unacceptable noise ranges. However, increased activity under the Project could generate additional movement of heavy vehicles that could impact ground vibration. Nevertheless, the Project would **less than significantly** expose people to, or generate, excessive ground-borne vibration or ground-borne noise levels. Furthermore, implementation of the Project is to take this issue into consideration and mitigate any potential noise impacts.

NOISE – 3: There are no aircraft operations, including private airstrip, public airport, or public use airport in the City of McFarland. The closest airport is the Delano Municipal Airport, just over four miles to the north. The 60 dB noise contours calculated for this airport do not extend to McFarland, nor to its planned expansion areas. Therefore, no persons residing or working in the Project area would be exposed to excessive noise levels associated with a private airstrip, public airport, or public use airport, resulting in **no impact**.

2.13 Population and Housing

Would The Proposed Plan	Potentially Significant Impact	Less Than Significant With Mitigation	Less Than Significant Impact	No Impact
1. Induce substantial unplanned population growth in an area, either directly (for example, by proposing new homes and businesses) or indirectly (for example, through extension of roads or other infrastructure)?				X
2. Displace substantial numbers of existing people or housing, necessitating the construction of replacement housing elsewhere?				X

POP– 1: The Annexation #20 project (Project), falls under the 2040 General Plan, which used the cohort-component method of population projection according to State of California guidelines to calculate population growth and number of households. The City of McFarland could need to accommodate up to about 4,500 additional housing units by 2040 in the five targeted key growth areas. This is to meet the needs of natural population increase and those that the target for jobs can induce by 2040 under the General Plan. The City, however, only has to meet a RHNA allocation of 244 units within the 2023-2031 cycle and can accommodate the additional housing units through a combination of infill, mixed-use, and ADU development in the downtown and vicinity plus key housing sites. This Project falls within one of the key growth areas for new housing and can contribute to meeting the allocated need therefore causing **no impact**.

POP – 2: The General Plan can meet population growth and related housing needs through the reoccupation of existing vacant units, redevelopment of existing units in “bad” condition, and developing new units. This Project does not necessitate the displacement of existing housing units, but rather adds to the growth and improvement of the housing stock by constructing new units. It does not involve redeveloping existing units in less than desirable conditions that could displace some occupants even if temporarily. Since the Project would not trigger displacement of people or existing housing units that would necessitate the construction of replacement housing elsewhere, it would have **no impact**.

2.14 Public Facilities

Would The Proposed Plan	Potentially Significant Impact	Less Than Significant With Mitigation	Less Than Significant Impact	No Impact
Result in substantial adverse physical impacts associated with the provision of new or physically altered governmental facilities, need for new or physically altered governmental facilities, the construction of which could cause significant environmental impacts, in order to maintain acceptable service ratios, response times or other performance objectives for the following:				
1. Fire protection?			X	
2. Police protection?			X	
3. Schools?			X	
4. Parks?			X	
5. Other public facilities?			X	

PS – 1: McFarland does not lie in any identified fire hazard severity zone. However, the Sequoia National Forest lies approximately 30 miles to the east of McFarland, and that eastern half of Kern County qualifies as a significant fuel source and an area of significant fire probability, with many areas falling in a High or Very High Fire Hazard Severity Zone.

Growth in population and activities have the potential to increase the risk of urban fires which could tax the ability of Fire Protection and Emergency Services. The building standard that the Annexation #20 project (Project) must follow are meant to reduce the risk of fire on houses in McFarland, resulting in a **less than significant** impact.

PS – 2: Population growth has the potential to impact the ability of police services. Currently, the City of McFarland meets the FBI target of one officer per 1,000 residents and with the addition of the project, the City can maintain the standard officer-to-resident ratio. Therefore, the Project would have a **less than significant** impact.

PS – 3: The current teacher to student ratio (1:24) is lower than the national average (1:30). Construction of a new elementary school in 2016 increased facility capacity to 3,804. While the Project

has the potential to increase population, the Project will have a **less than significant** effect on school capacity if it allocates space for additional school facilities.

PS – 4: The Project will have a **less than significant** impact on parks. Refer to the Recreation section (section 2.15) for more details.

PS – 5: The Project has the potential to increase population which would likely increase demand for library services in excess of existing capacity. However, Mitigation PS – 5a in the General Plan EIR accounts for the increased demand and requires the City of McFarland to “Coordinate with Kern County Library to address the specific needs of the community and funding sources required to build library service and other services to meet those needs.” With Mitigation PS – 5a, the Project would have a **less than significant** impact.

2.15 Recreation

Would The Proposed Plan	Potentially Significant Impact	Less Than Significant With Mitigation	Less Than Significant Impact	No Impact
1. Increase the use of existing neighborhood and regional parks or other recreational facilities such that substantial physical deterioration of the facility would occur or be accelerated?			X	
2. Include recreational facilities or require the construction or expansion of recreational facilities which might have an adverse physical effect on the environment?				X

REC – 1: There are currently 7 parks and 35 acres of parks in McFarland. While population growth would inevitably require demand for park use, the Annexation #20 project (Project) is expected to dedicate space for additional proposed park land which would serve residents and mitigate overuse of parks to an extent as to result in their deterioration. (This would be consistent with the contents of the development proposal by the same applicants in the adjoining Tierra Del Sol area of Annexation #17.) Therefore, the Project would have a **less than significant** impact.

REC – 2: The Project focuses on the development of housing and supportive land uses which will not require additional recreational facilities beyond what is proposed in the Residential Development Plan and therefore will create **no adverse physical impact**. The increase in park space anticipated in Annexation #20 area is to improve the scenic beauty of the City rather than impose an adverse physical impact.

2.16 Transportation

Would The Proposed Plan	Potentially Significant Impact	Less Than Significant With Mitigation	Less Than Significant Impact	No Impact
1. Conflict with a program, plan, ordinance, or policy addressing the circulation system, including transit, roadway, bicycle, and pedestrian facilities?			X	
2. Conflict or be inconsistent with CEQA Guidelines Section 15064.3, subdivision (b)? . . . i.e., Is VMT exceeding an applicable threshold of significance?			X	
3. Substantially increase hazards due to a geometric design feature (e.g., sharp curves or dangerous intersections) or incompatible uses (e.g., farm equipment)?				X
4. Result in inadequate emergency access?				X

TRANS – 1: All development under the Annexation #20 project (Project) would be subject to policies, plans, and programs that ensure the performance and safety of users of multiple modal facilities including public transit riders, bicyclists, and pedestrians. For example, all development under the Project would have to comply with the *Complete Streets Act* of 2008 and the *Americans with Disabilities Act* of 1990. The impact of the Project on adopted policies, plans, or programs would therefore be **less than significant**.

TRANS – 2: Potential growth and development as a result of the Project can increase total vehicle miles travelled (VMT). However, anticipated focus of the Project and the keen focus of the General Plan on contiguous and mixed-use development can encourage alternatives to the auto, including non-motorized travel, helping to reduce VMT. Consistent with statewide thresholds of significance, the proposed McFarland General Plan is assessed to produce upwards of a 50 percent reduction in per capita VMT. This is possible because the General Plan includes certain improvements to transportation and land use settings, which are projected to result in lower per capita VMT than existing and other future alternatives including the no project alternative. Therefore, the Project will have a **less than significant** impact on Project generated VMT.

TRANS – 3: All development under the Project would be subject to design and safety standards that are specified within the City of McFarland Municipal Code. The McFarland Municipal Code references, and is subject to, codes established by the State of California that ensure the safety of its citizens. As with current practice, all future roadways would be designed and reviewed in consultation with engineers to determine their compliance with these codes and regulations with regard to hazards and incompatible uses. Therefore, the Project will have **no impact** on hazards due to geometric design.

TRANS – 4: All development under the Project would be subject to design and safety standards, specified under the City of McFarland Municipal Code, which references the California Building Code and portions of the International Fire Code. As with current practice, all future roadways would be designed and reviewed in consultation with engineers to determine their compliance with these codes and regulations with regards to adequate emergency access. Therefore, the Project will have **no impact** on emergency access.

2.17 Utilities

Would The Proposed Plan	Potentially Significant Impact	Less Than Significant With Mitigation	Less Than Significant Impact	No Impact
1. Require or result in the relocation or construction of new or expanded water, wastewater treatment, or storm water drainage, electric power, natural gas, or telecommunications facilities, the construction or relocation of which could cause significant environmental effects?			X	
2. Have sufficient water supplies available to serve the project and reasonably foreseeable future development during normal, dry, and multiple dry years?			X	
3. Result in a determination by the wastewater treatment provider which serves or may serve the project that it has (in)adequate capacity to serve the project's projected demand in addition to the provider's existing commitments?			X	
4. Generate solid waste in excess of State or local standards, or in excess of the capacity of local infrastructure, or otherwise impair the attainment of solid waste reduction goals?			X	
5. Not comply with federal, state, and local management and reduction statutes and regulations related to solid waste?			X	

UTIL – 1: The Annexation #20 project (Project) will result in new growth and infrastructure development in a key growth area within the City of McFarland. This could result in new construction or expansion of storm water drainage facilities. The Annexation #20 area is in the part of the City which does not have a history of major flood events, though it is possible that projected growth could change this as roadway expansion, land use changes and commercial growth and expansion could possibly increase the use of pavement and parking areas. However, programs in the General Plan address infrastructure requirements in order to efficiently capture and divert storm water to reduce the risk of urban flooding for new development and growth of the Project. Increased housing as a result of the Project would also likely require the extension of electric, gas, and wastewater lines as well as telecommunication facilities. However, programs in the General Plan address increased demand for public services and proposed expansion when needed. Therefore, the Project will have a **less than significant** impact.

UTIL – 2: The area has sufficient water supply to serve existing entitlements and resources, but water supply can be a limiting factor to growth. Continuing to monitor water quality is important as the community continues to grow. The current water supply needs to be supplemented by additional sources and continuously monitored for quality to facilitate growth. Additionally, the City of McFarland needs to reduce its water demand regardless of these impacts. Executive Order B-37-16 and Senate Bill X7-7 mandate water demand reduction which can potentially help the City offset demand associated with projected growth. With water conservation policies in the General Plan, the increased water demand as a result of the Project will have a **less than significant** effect on water supply.

UTIL – 3: Projected increase in population and changes in land use would increase demand for the City of McFarland's wastewater treatment facilities and therefore potentially exceed wastewater treatment requirements of the Central Coast Regional Water Quality Control Board, which mandates that all public sanitary sewer systems and treatment facilities comply with State Waste Discharge Order (WDR Order No. 2006-0003-DWQ). There is a planned expansion of the wastewater treatment plant, but due to the pipe size limitation it would only increase capacity for the west side where the Project site is located. The east side has considerably lower capacity for growth, as it is served by only one 8-inch pipe. The General Plan proposed constructing a new facility on the east side of McFarland to accommodate future growth and demand. With the two expansions, the Project would have a **less than significant** effect on wastewater treatment facilities.

UTIL – 4: The Project will result in new growth and infrastructure development in key areas within the City of McFarland and this would increase the need for solid waste collection and disposal. R&F Disposal and Recycling, Inc. would not exceed capacity at buildout. Therefore, the impact would be **less than significant**.

UTIL – 5: Projects in the City, such as subdivisions undergo project level reviews and are subject to the policies in the General Plan to assure compliance with Federal, State, and local regulations and statutes regarding solid waste. Therefore, the Project will have a **less than significant** impact.

2.18 Energy

Would The Proposed Plan	Potentially Significant Impact	Less Than Significant With Mitigation	Less Than Significant Impact	No Impact
1. Result in potentially significant environmental impact due to wasteful, inefficient, or unnecessary consumption of energy resources, during project construction or operation?			X	
2. Conflict with or obstruct a state or local plan for renewable energy or energy efficiency?			X	

ENE – 1: While the Annexation #20 project (Project) will result in new growth and infrastructure development in key areas within the City of McFarland, focus on contiguous, compact, and infill development can help to prevent excessive consumption of energy. Additionally, the Plan’s efforts to reduce VMT will further reduce energy consumption from transportation related activities. As a result of these progressive actions to conserve energy, per capita natural gas use under the Project can reduce and electricity use can decrease compared to the no project alternative, resulting in a **less than significant** impact.

ENE – 2: All development under the Project would be subject to all applicable renewable energy and energy efficiency plans including federal, state and local regulations. The Project would also be subject to the General Plan policies and programs, which work to help McFarland meet energy conservation standards and goals set by state and local plans. Furthermore, subsequent developments under the Project will undergo City of McFarland Building Department review to ensure they comply with energy conservation standards. Therefore, impact of the Project on adopted policies, plans, or programs would be **less than significant**.

2.19 Tribal Cultural Resources

Would The Proposed Plan	Potentially Significant Impact	Less Than Significant With Mitigation	Less Than Significant Impact	No Impact
1. Cause a substantial adverse change in the significance of a tribal cultural resource, defined in Public Resources Code Section 21074 as either a site, feature, place, cultural landscape that is geographically defined in terms of the size and scope of the landscape, sacred place, or object with cultural value to a California Native American tribe, and that is listed or eligible for listing in the California Register of Historical Resources, or in the local Register of Historical Resources as defined in Public Resources Code Section 5020.1(k)?				X
2. Cause a substantial adverse change in the significance of a tribal cultural resource, defined in Public Resources Code Section 21074 as either a site, feature, place, cultural landscape that is geographically defined in terms of the size and scope of the landscape, sacred place, or object with cultural value to a California Native American tribe, and that is a resource determined by the lead agency, in its discretion and supported by substantial evidence, to be significant pursuant to criteria set forth in subdivision (c) of Public Resources Code Section 5024.1?				X

TRIBE – 1: There are no historic sites, features, places, and cultural landscapes within the City that are listed on the National Register of Historic Places (NRHP). In 2015, McFarland conducted a records search of California Historical Resource Information System (CHRIS) which includes a review of the NRHP, the California Points of Historical Interest list, the California Historical Landmarks list, the Archaeological Determinations of Eligibility list, the California State Historic Resources Inventory list, and the Office of Historic Preservation (OHP) Historic Property Directory. The records search identified 14 previously conducted studies and 14 cultural resources within the City but not the Annexation #20 project (Project) site and 200-foot buffer. All of the cultural resources are of the

built-environment type and were constructed during the 20th century. Therefore, the Project would have **no impact** on any tribal cultural resources listed on any local or state registry.

TRIBE – 2: A 2015 records search of the California Historical Resource Information System (CHRIS) including a review of the NRHP, the California Points of Historical Interest list, the California Historical Landmarks list, the Archaeological Determinations of Eligibility list, the California State Historic Resources Inventory list, and the Office of Historic Preservation (OHP) Historic Property Directory identified 14 cultural resources within the City, but not the Annexation #20 project site and 200-foot buffer. However, these resources are all of the built-environment type and were constructed during the 20th century and **will not be impacted** by the Project. Beyond this search, the City reached out to the 19 tribes identified by the Native American Heritage Commission to be historically or culturally associated with the geographic area of the City of McFarland for consultation. McFarland's SOI did not cover any land associated with any of the tribes. Given this information, the lead agency, the City of McFarland, is not aware of any tribal cultural resources that will be impacted by the Project.

2.20 Wildfire

Would The Proposed Plan	Potentially Significant Impact	Less Than Significant With Mitigation	Less Than Significant Impact	No Impact
1. Substantially impair an adopted Emergency Response Plan or Emergency Evacuation Plan?			X	
2. Due to slope, prevailing winds, and other factors, exacerbate wildfire risks, and thereby expose project occupants to pollutant concentrations from a wildfire or the uncontrolled spread of a wildfire?			X	
3. Require the installation or maintenance of associated infrastructure (such as roads, fuel breaks, emergency water sources, power lines or other utilities) that may exacerbate fire risk or that may result in temporary or ongoing impacts to the environment?			X	
4. Expose people or structures to significant risks, including downslope or downstream flooding or landslides, as a result of runoff, post-fire slope instability, or drainage changes?			X	

FIRE – 1: The Annexation #20 project (Project) is a part of the General Plan which includes policies to ensure collaboration with Kern County on the development and implementation of a Disaster and Emergency Preparedness Plan and supports efforts outlined in the existing McFarland Local Hazard Mitigation Plan. Proposed land uses do not interfere with any existing emergency response plans (ERPs). Therefore, the Project will have a **less than significant** impact.

FIRE – 2: According to CAL FIRE, McFarland (and its SOI) does not lie within a Fire Hazard Severity Zone and is at a low risk from fire hazards. The Project, as a result, does not increase exposure of any Project occupants to wildfire spread or wildfire pollutants. While the City does not lie within a CAL FIRE recognized Fire Hazard Severity Zone, urban structure fires and pollutant exposure from nearby higher risk areas outside of McFarland’s SOI remain a concern and steps to prepare for an emergency will benefit all residents. Policies in the General Plan help to mitigate that risk. Overall, the Project will have a **less than significant** impact.

FIRE – 3: As addressed in FIRE-2, McFarland (and it’s SOI) does not lie within a CAL FIRE designated Fire Hazard Severity Zone and is at low risk of fire hazard. Furthermore, any subsequent subdivisions or development projects required as part of the Project are subject to CEQA review. While the City does

not lie within a CAL FIRE recognized Fire Hazard Severity Zone, urban structure fires remain a concern and steps to mitigate fire risk are still important. Policies in the General Plan help to mitigate that risk. Overall, the Project will have a **less than significant** impact.

FIRE – 4: As addressed in FIRE-2 and 3, McFarland (and it's SOI) does not lie within a CAL FIRE designated Fire Hazard Severity Zone and is at low risk of fire hazard. Due to the low risk of fire, there is an exceedingly small likelihood that any wildfire related slope instability, drainage changes, or run off caused by wildfires could occur. Thus, the Project will **less than significantly** impact the risk of downslope or downstream flooding or landslides caused by fire related geological events. While wildfire risk is low in McFarland, urban structure fires remain a concern and steps to mitigate fires risk are still important.

2.21 Mandatory Findings of Significance

Would The Proposed Plan

Potentially Significant Impact Less Than Significant With Mitigation Less Than Significant Impact No Impact

<p>1. Have the potential to degrade the quality of the environment, substantially reduce the habitat of a fish or wildlife species, cause a fish or wildlife population to drop below self-sustaining levels, threaten to eliminate a plant or animal community, substantially reduce the number, or restrict the range, of a rare or endangered plant or animal, or eliminate important examples of the major periods of California history or prehistory?</p>	<p>X</p>
<p>2. Have impacts that are individually limited, but cumulatively considerable? ("Cumulatively considerable" means that the incremental effects of a project are considerable when viewed in connection with the effects of past projects, the effects of other current projects, and the effects of probable future projects.)</p>	<p>X</p>
<p>3. Have environmental effects which would cause substantial adverse effects on human beings, either directly or indirectly?</p>	<p>X</p>

From the analyses in the foregoing sections, implementation of proposed land uses within the Annexation #20 Project area (Project) would not result in either limited or cumulative environmental impacts as follows:

MFS-1: It will not reduce fish habitats, threaten to eliminate plant or animal communities, reduce or restrict rare or endangered plants or animals, or eliminate important examples of the major periods of California history or prehistory.

MFS-2: It will not result in impacts that are individually limited, but cumulatively considerable when viewed in connection with the effects of past projects, the effects of other current projects, and the effects of probable future projects.

MFS-3: It does not have environmental effects which would cause substantial adverse effects on human beings either directly or indirectly.

Implementation of proposed land uses within the Annexation #20 Project area (Project) can contribute to the set of developments required to meet McFarland’s RHNA allocation. The policies that would guide project implementation would not change allowed density ranges even as they promote intensification of development toward the upper ranges of allowed density ranges in the City. Project implementation will consider environmental factors and adopt mitigation measures when deemed necessary.

3.0 Certification

3.1 Preparers

On behalf of the City of McFarland, De Lapide & Associates, Inc. prepared the Initial Study for this project

3.2 Determination

McFarland Planning and Community Development Department based on the evaluation in this Initial Study and the Final Program EIR for the 2040 McFarland General Plan

I find that the proposed project COULD NOT have a significant effect on the environment, and a NEGATIVE DECLARATION is hereby determined.

I find that although the proposed project could have a significant effect on the environment, there will not be a significant effect in this case because the mitigation measures described on an attached sheet have been added to the project. A MITIGATED NEGATIVE DECLARATION will be prepared.

I find that the proposed project MAY have a significant effect on the environment, and an ENVIRONMENTAL IMPACT REPORT is required.

I find that the proposed project MAY have a "potentially significant impact" or a "potentially significant unless mitigated impact" on the environment, but at least one effect (1) has been adequately analyzed in an earlier document pursuant to applicable legal standards, and (2) has been addressed by mitigation measures based on the earlier analysis as described on attached sheets, An ENVIRONMENTAL IMPACT REPORT is required, but it must analyze only the effects that remain to be addressed.

I find that although the proposed project could have a significant effect on the environment, because all potentially significant effects (a) have been analyzed adequately in an earlier EIR or NEGATIVE DECLARATION pursuant to applicable standards and (b) have been avoided or mitigated pursuant to that earlier EIR or NEGATIVE DECLARATION, including revisions or mitigation measures that are imposed upon the proposed project, and nothing further is required.

3.3 De Minimis Fee Determination

Pursuant to Chapter 1706, Statutes of 1990-AB 3158,

It is hereby found that this project involves no potential for any adverse effect, either individually or cumulatively, on wildlife resources and that a "Certificate of Fee Exemption" shall be prepared for this project. Pending approval of the No Effect Determination.

[] It is hereby found that this project could potentially impact wildlife, individually or cumulatively, and therefore fees shall be paid to the County Clerk in accordance with Section 711.4(d) of the Fish and Game Code.

3.4 Environmental Determination

The initial study for this project has been reviewed and the environmental determination, contained in Section 2.0 preceding, is hereby approved.

Paul M. Saldana, CECD, Community Development Director
City of McFarland

References

California Office of Planning and Research, **CEQA Technical Advice Series**, December 2004 Edition. Accessible at: https://opr.ca.gov/docs/MND_Publication_2004.pdf

City of McFarland. 2021, **2040 General Plan**. Available at:
<https://www.mcfarlandcity.org/DocumentCenter/View/3020/Final-General-Plan--2021pdf>

City of McFarland. 2021, **FINAL ENVIRONMENTAL IMPACT REPORT on McFarland 2040 General Plan**, SCH # 2021040288. Accessible via:
https://www.mcfarlandcity.org/DocumentCenter/View/2302/Vol3_DEIR_05-16-2021

City of McFarland. 2021, **Background Report for the 2040 General Plan**. Available at:
https://www.mcfarlandcity.org/DocumentCenter/View/2301/Vol1_McFarland-Draft-General-Plan_May-2021

City of McFarland. 2021, **Sustainable Agriculture Element**. Available at:
https://www.mcfarlandcity.org/DocumentCenter/View/3021/Vol-AG_Sustainable-Agriculture-Element_v2pdf

Figure A.2: Proposed Land Use Map within Annexation #20 Area – The Taylor Farms Master Plan

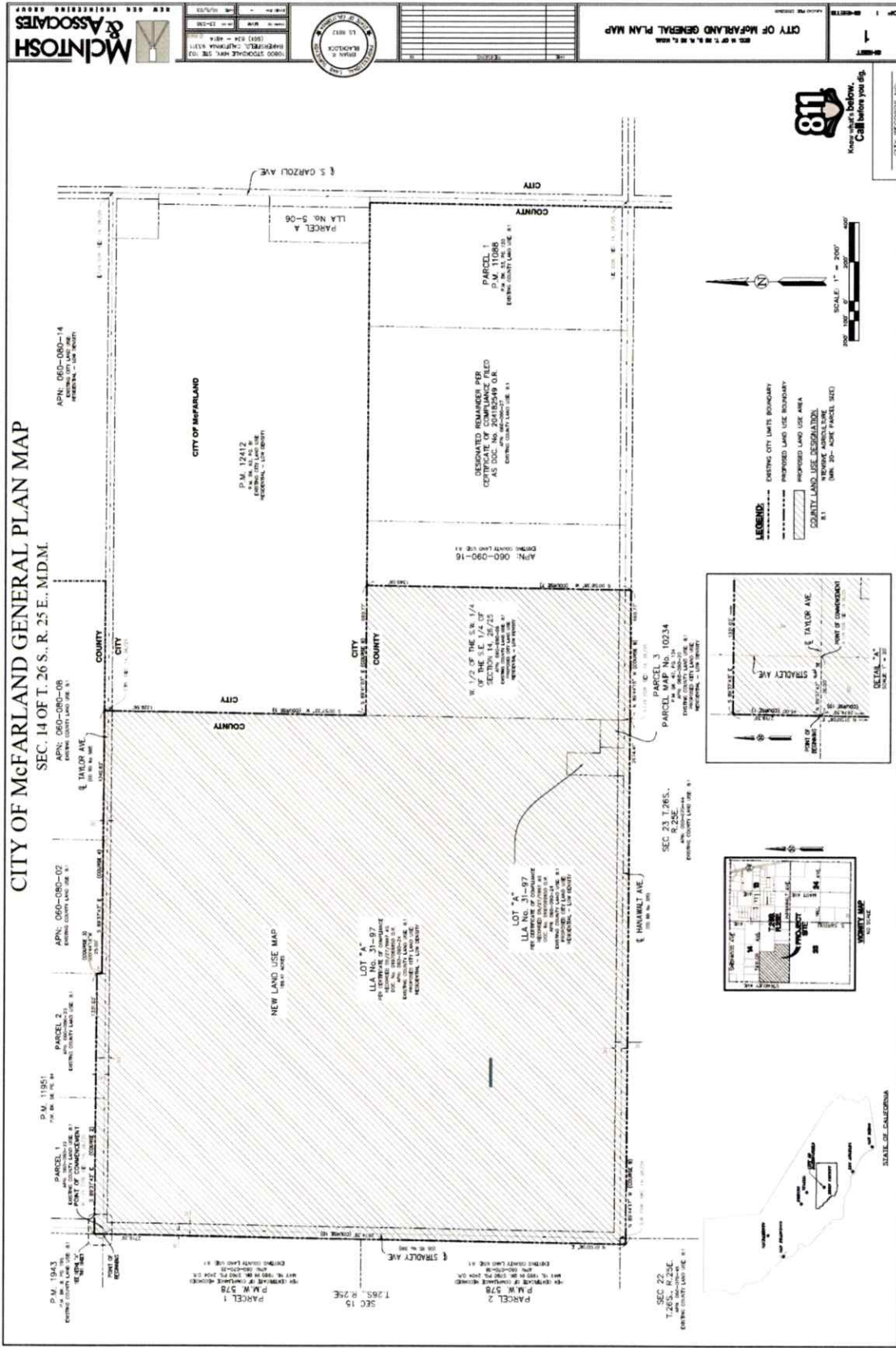
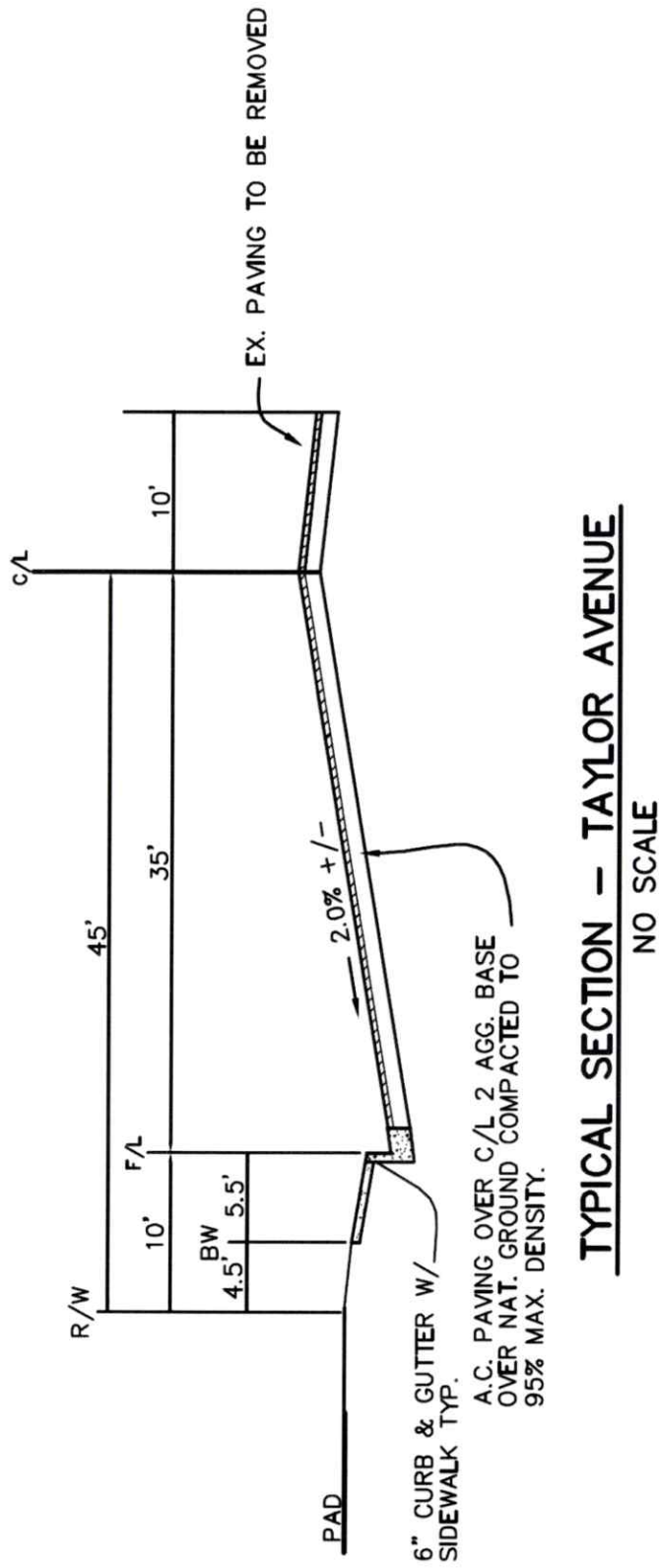


Figure A.4: Details of Primary Arterial Streets



Appendix B: Aerial View of Existing Land Use in Annexation #20 Area

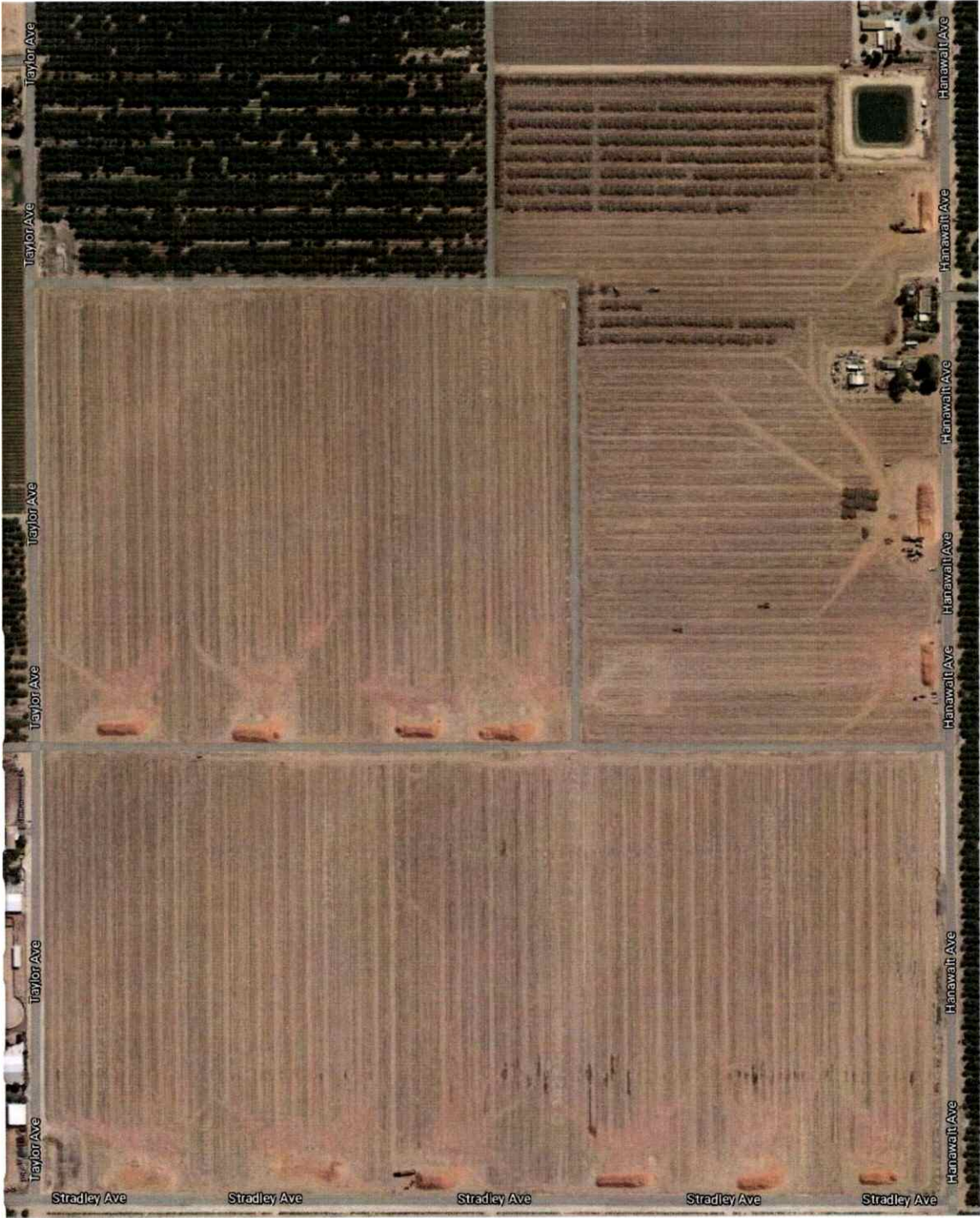


EXHIBIT "A"
CITY OF McFARLAND ANNEXATION No. 20
LEGAL DESCRIPTION

BEING PORTIONS OF SECTIONS 14, 15, 22 AND 23 OF TOWNSHIP 26 SOUTH, RANGE 25 EAST, M.D.M., IN THE UNINCORPORATED AREA OF THE COUNTY OF KERN, STATE OF CALIFORNIA, DESCRIBED AS FOLLOWS.

COMMENCING AT THE WEST QUARTER CORNER OF SAID SECTION 14, SAID POINT ALSO BEING THE CENTERLINE INTERSECTION OF STRADLEY AVENUE (CO. RD. No. 309 AND TAYLOR AVENUE (CO. RD. No. 588); THENCE NORTH 89°37'43" WEST ALONG THE PROLONGATION OF THE CENTERLINE OF SAID TAYLOR AVENUE, A DISTANCE OF 30.00 FEET TO A POINT ON THE WESTERLY RIGHT-OF-WAY LINE OF SAID STRADLEY AVENUE AND THE POINT OF BEGINNING; THENCE

COURSE 1) NORTH 01°00'06" EAST ALONG SAID WESTERLY RIGHT-OF-WAY LINE, A DISTANCE OF 45.00' TO A POINT OF INTERSECTION OF SAID WESTERLY RIGHT-OF-WAY LINE AND THE PROLONGATION OF THE NORTHERLY RIGHT-OF-WAY LINE OF SAID TAYLOR AVENUE; THENCE

COURSE 2) SOUTH 89°37'43" EAST ALONG SAID NORTHERLY PROLONGATION AND SAID NORTHERLY RIGHT-OF-WAY LINE, A DISTANCE OF 1,331.03 FEET TO THE EASTERLY LINE OF PARCEL 2 OF PARCEL MAP No. 11951 RECORDED NOVEMBER 9, 2010 IN BOOK 58 OF PARCEL MAPS, PAGES 84 THROUGH 86, IN THE OFFICE OF THE KERN COUNTY RECORDER AND AN ANGLE POINT IN THE NORTHERLY RIGHT-OF-WAY LINE; THENCE

COURSE 3) CONTINUING ALONG SAID NORTHERLY RIGHT-OF-WAY LINE, SOUTH 00°44'18" WEST ALONG SAID EASTERLY PARCEL MAP LINE, A DISTANCE OF 25.00 FEET; THENCE

COURSE 4) CONTINUING ALONG SAID NORTHERLY RIGHT-OF-WAY LINE AND DEPARTING SAID EASTERLY PARCEL MAP LINE, SOUTH 89°37'43" EAST, A DISTANCE OF 1,340.83 FEET TO THE NORTHWEST CORNER OF CITY OF McFARLAND ANNEXATION No. 17 FILED FOR RECORD JULY 03, 2019 AS DOCUMENT No. 219078434 OF OFFICIAL RECORDS, IN THE OFFICE OF THE KERN COUNTY RECORDER; THENCE

COURSE 5) DEPARTING SAID NORTHERLY RIGHT-OF-WAY LINE, SOUTH 00°57'32" WEST ALONG THE WESTERLY LINE OF SAID ANNEXATION No. 17, A DISTANCE OF 1,339.56 FEET TO THE SOUTHWEST CORNER OF SAID ANNEXATION No. 17; THENCE

COURSE 6) SOUTH 89°41'03" EAST ALONG THE SOUTHERLY LINE OF SAID ANNEXATION No. 17, A DISTANCE OF 660.77 FEET; THENCE

COURSE 7) DEPARTING SAID SOUTHERLY ANNEXATION LINE, SOUTH 00°56'38" WEST, A DISTANCE OF 1,349.08 FEET TO THE SOUTHERLY RIGHT-OF-WAY LINE OF HANAWALT AVENUE (CO. RD. No. 325); THENCE

COURSE 8) NORTH 89°44'15" WEST ALONG SAID SOUTHERLY RIGHT-OF-WAY LINE, A DISTANCE OF 660.77 FEET; THENCE

EXHIBIT "A"
CITY OF McFARLAND ANNEXATION No. 20
LEGAL DESCRIPTION (CONTINUED)

COURSE 9) CONTINUING ALONG SAID SOUTHERLY RIGHT-OF-WAY LINE, NORTH 89°44'17" WEST, A DISTANCE OF 2,674.41 FEET TO THE POINT OF INTERSECTION OF THE PROLONGATION OF SAID SOUTHERLY RIGHT-OF-WAY LINE AND SAID WESTERLY RIGHT-OF-WAY LINE OF STRADLEY AVENUE; THENCE

COURSE 10) NORTH 01°00'06" EAST ALONG SAID WESTERLY RIGHT-OF-WAY LINE, A DISTANCE OF 2,674.39 FEET TO THE POINT OF BEGINNING.

CONTAINING 186.41 ACRES, MORE OR LESS.



661-834-4814 • 661-834-0972
10800 Stockdale Hwy, Suite 103 • Bakersfield, CA 93311

Brian R. Blacklock



July 3, 2023

CHECKED BY
KERN COUNTY SURVEYOR'S OFFICE

2024-08-06

Approved by:

A handwritten signature in blue ink, appearing to be "Amelia", written over a yellow dotted background.

ANNEXATION

DATE: 07/03/23



NEW GEN ENGINEERING GROUP
661-834-4814 • 661-834-0972
10800 Stockdale Hwy, Suite 103 • Bakersfield, CA 93311

Handwritten signature: Brian R. Blacklock



Handwritten date: July 3, 2023

Done by: MVW

Job No: 23-030

Name: ANNEXATION BOUNDARY

North: 2431454.7814' East: 6187712.7406'

Segment #1 : Line

Course: N01°00'06"E Length: 45.00'

North: 2431499.7745' East: 6187713.5273'

Segment #2 : Line

Course: S89°37'43"E Length: 1331.03'

North: 2431491.1469' East: 6189044.5294'

Segment #3 : Line

Course: S00°44'18"W Length: 25.00'

North: 2431466.1490' East: 6189044.2072'

Segment #4 : Line

Course: S89°37'43"E Length: 1340.83'

North: 2431457.4578' East: 6190385.0090'

Segment #5 : Line

Course: S00°57'32"W Length: 1339.56'

North: 2430118.0854' East: 6190362.5915'

Segment #6 : Line

Course: S89°41'03"E Length: 660.77'

North: 2430114.4430' East: 6191023.3515'

Segment #7 : Line

Course: S00°56'38"W Length: 1349.08'

North: 2428765.5461' East: 6191001.1278'

Segment #8 : Line

Course: N89°44'15"W Length: 660.77'

North: 2428768.5734' East: 6190340.3647'

Segment #9 : Line

Course: N89°44'17"W Length: 2674.41'

North: 2428780.8002' East: 6187665.9827'

Segment #10 : Line

Course: N01°00'06"E Length: 2674.39'

North: 2431454.7815' East: 6187712.7350'

Perimeter: 12100.85' Area: 8119895.94 Sq. Ft. / 186.41 Acres

Error Closure: 0.0057 Course: N88°31'28"W

Error North: 0.00015 East: -0.00566

Precision 1: 2122954.39

ANNEXATION

DATE: 07/03/23

Name: TIE TO POINT OF BEGINNING OF ANNEXATION

North: 2431454.5869' East: 6187742.7418' (*W ¼ Cor. of Sec 14 26/25*)

Segment #1 : Line

Course: N89°37'43"W Length: 30.00'

North: 2431454.7814' East: 6187712.7425'

Segment #2 : Line

Course: N01°00'06"E Length: 45.00'

North: 2431499.7745' East: 6187713.5291'

Segment #3 : Line

Course: S32°52'54"E Length: 53.81' (*Dummy Line*)

North: 2431454.5852' East: 6187742.7429'

Perimeter: 128.82' Area: 675.04 Sq. Ft.

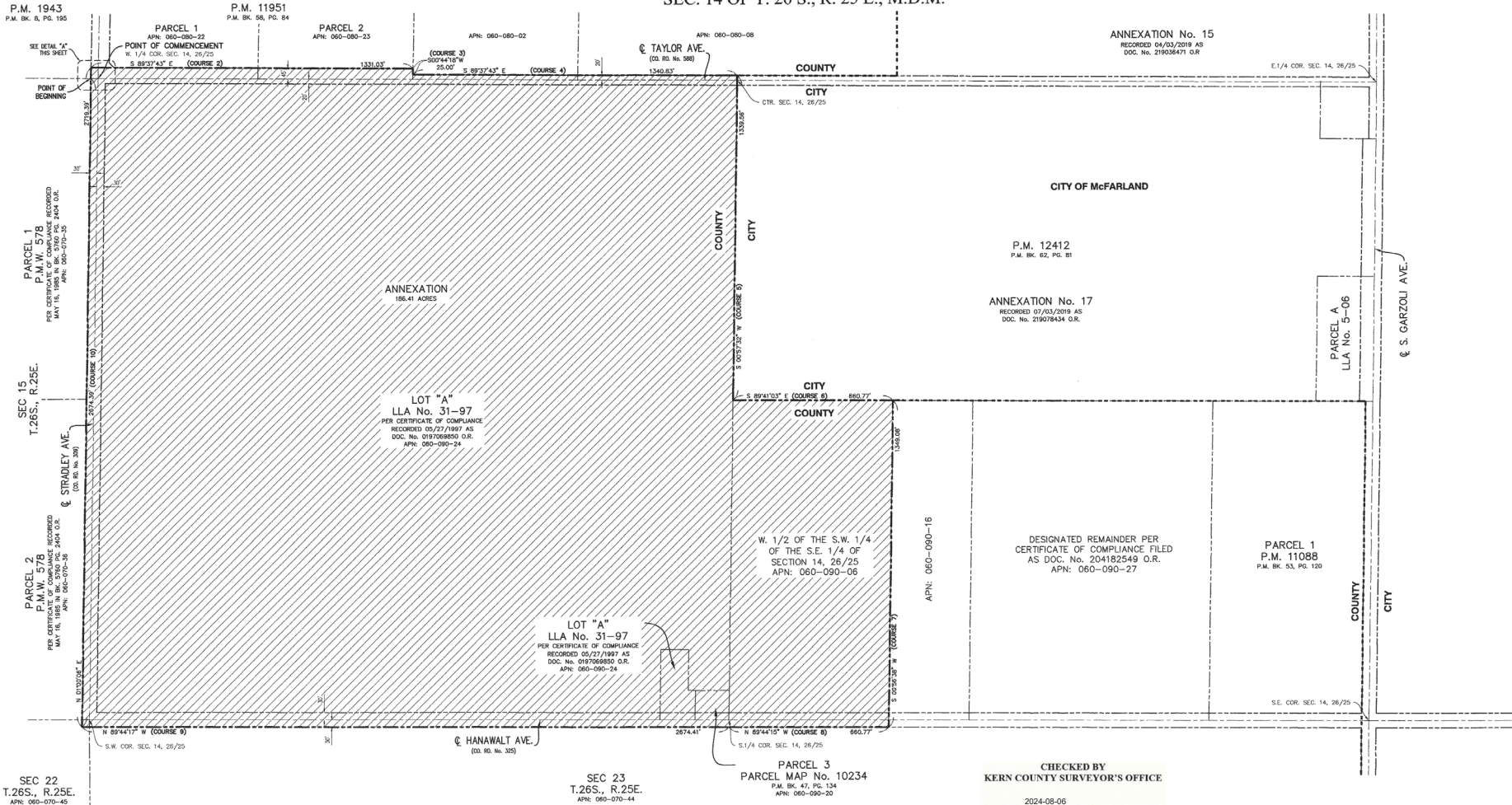
Error Closure: 0.0020 Course: S31°38'45"E

Error North: -0.00171 East: 0.00106

Precision 1: 64405.00

CITY OF McFARLAND ANNEXATION No. 20

SEC. 14 OF T. 26 S., R. 25 E., M.D.M.



SEC 22
T.26S., R.25E.
APN: 060-070-45

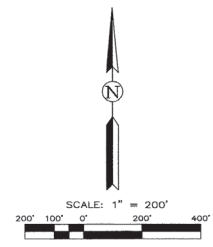
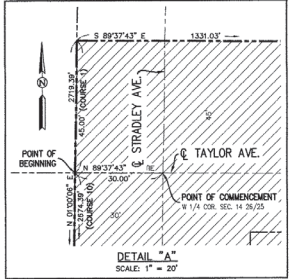
SEC 23
T.26S., R.25E.
APN: 060-070-44

PARCEL 3
PARCEL MAP No. 10234
P.M. BK. 47, PG. 134
APN: 060-090-20


CHECKED BY
KERN COUNTY SURVEYOR'S OFFICE

2024-08-06
Approved by:
[Signature]

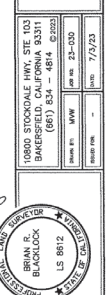
- LEGEND:**
- - - - - EXISTING CITY LIMITS BOUNDARY
 - - - - - PROPOSED ANNEXATION BOUNDARY
 - ▨ PROPOSED ANNEXATION AREA



[Handwritten signature]
Date: 7/23/23



McINTOSH & ASSOCIATES
NEW GEN ENGINEERING GROUP



SEC. 14 OF T. 26 S., R. 25 E., M.D.M.
CITY OF McFARLAND ANNEXATION No.

SHEET **1** OF 1 SHEETS

811
Know what's below.
Call before you dig.

CITY RECORDS NO.:



October 2, 2024

Kern County Administrative Office
1115 Truxtun Ave., 5th Floor
Bakersfield, CA 93301

Re: City of McFarland Annexation No. 20, LAFCO Proceeding No. 1836

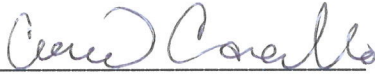
In accordance with Section 99 of the Revenue and Taxation Code, your Agency is subject to a service area or service responsibility change due to an annexation proposal filed with the Local Agency Formation Commission (LAFCO) as indicated above.

Reflected on the attached is an estimated amount of property tax revenue and factors within the Tax Rate Area(s) involved which is attributable to the county general and fire agency funds during the current fiscal year.

A **60-day** negotiation period starts as of the date of this letter and all tax revenue exchanges must be adopted by Agency Resolution by the completion of this 60-day period. If the negotiations are not completed within the 60-day period, the annexation proceedings are terminated and must be re-filed with LAFCO.

If your agency has any questions, please call me at (661) 868-3515.

Sincerely,
Aimee X. Espinoza
Auditor-Controller-County Clerk

By 
Corina Camarillo
Property Tax Division

Annexation # 20
 Proceeding # 1836

City of McFarland Annexation 19 10/2/2024
60
December 1, 2024

Annexation Value 2,215,215

TRA 091-005

Gross Secured 315,699,104

Gross Unsecured 26,185,214

Total Gross Value by TRA 341,884,318

Annexation Value/Total Gross Value of TRA → 0.006479

TRA 1% Factors/Base Dollars

Base Dollars Pre-ERAF		ERAF Tax Shift		Base Dollars Post ERAF Shift
County General Fund	937,164.26		(0.388476)	County General Fund
County Fire Fund	364,962.59		0.000000	County Fire Fund
				573,098.44
				364,962.59

1% Factors Pre-ERAF				1% Factors Post ERAF Shift
County General Fund	0.271601		(0.388476)	County General Fund
County Fire Fund	0.079450		0.000000	County Fire Fund
				0.166091
				0.079450

Estimates Related to Annexed Area After ERAF Shift

Base Dollars

City of McFarland	0.500000	1,856.55
County Fire Fund		2,364.59

1% Factors

City of McFarland	0.500000	0.083045
County Fire Fund		0.079450

2023 City Tax Shift Factor (0.256905)



ASSESSOR
RECORDER

Laura Avila
Kern County Assessor-Recorder

Memorandum

TO: Aimee X. Espinoza
Auditor-Controller-County Clerk
Attention: Janelle Austin
Date: 09/26/2024

FROM: Laura Avila, Kern County Assessor-Recorder
by: Jennifer Chow, GIS Tech. I

SUBJECT: Jurisdictional Changes
RE: City of McFarland
Annexation No. 20

Here is a copy of our report to LAFCO RE: Proceeding No. 1836 together with a report to you showing the breakdown of both Secured & Unsecured AV per TRA . Also included & itemized, are any Exemption Values, if applicable.

Values are Gross, unless noted.

If you require any additional information, please let us know.

PROCEEDING No. 1836

Date: 09/26/2024

In the matter of: City of McFarland
Annexation No. 20

Total Assessed Value for Annexation
Before Exemptions: \$2,215,215

Breakdown of Value per TRA:

<u>TRA</u>	<u>Secured AV</u>	<u>Unsecured AV</u>	<u>Subv Exmpt AV</u>	<u>NonSubv Exmpt AV</u>
091-005	\$2,215,215	\$0	\$7,000	\$0

REPORT OF KERN COUNTY ASSESSOR

Jon Lifquist, Assessor-Recorder



**Kern Local Agency
Formation Commission**
5300 Lennox Ave. Suite 303
Bakersfield, CA 93309
661-716-1076
www.co.kern.ca.us/lafco/

Proceeding No. 1836
In the Matter of: City of McFarland
Annexation No. 20

Date: 09/26/2024
By: Jennifer Chow
GIS Tech. I

-
1. The number of assessment parcels within subject territory is: 4
 2. Subject territory is within the following Tax Rate Area(s): 091-005, 091-014, 130-005
 3. Assessed valuation: (**Attach Sheet** Breakdown) Secured: \$ 2,215,215 Unsecured: \$ -
 4. Do the subject territory boundaries correspond with lines of ownership in the last equalized assessment roll? YES NO
 - a. List APN of non-corresponding parcels:
 5. Do the subject territory boundaries correspond with lines of ownership in the current assessment roll being prepared? YES NO
 - a. List APN of non-corresponding parcels:
 6. Do the subject territory boundaries correspond with Tax Rate Area boundaries? YES NO
 - a. List APN of non-corresponding TRA's:
 7. Identify all incorporated cities who's city limit boundary is within three (3) miles of subject territory:
(If none, please enter word "NONE") McFarland
 8. Please **ATTACH SHEET** identifying all local agencies within, or partially within, the boundaries of the subject territory. (Including cities, special districts, school districts and county service areas)
 9. Please **ATTACH SHEET** identifying the parcels within the subject territory:
Include: Assessee name, billing name, APN, ATN, TRA, roll type, assessed values and exemptions
 10. Please **ATTACH SHEET** identifying the surface owners within the subject territory:
Include: Assessee name, billing name, and billing address
 11. Please **ATTACH SHEET** identifying property owners outside the subject territory, within 300 feet:
Include: Assessee name, billing name, and billing address
 12. Additional requested information: None
 13. Please provide comments or recommendations: None

ROLL	TOTAL_VALUE
1	2215215
3	0
4	0
6	0
SECD	2215215
UNSECD	0
TOTAL	2215215

B207 - INQUIRE COMPLETED

NEXT FUNC: KEY:

KEY DATA PROMPT

KIPS DSTVLINQ

INQUIRE DISTRICT VALUES

AS OF: 09/20/24

P42232

FUND NO: _____ TRA NO: 091 - 005 TAX YR: 2023 J/B STR: J STAB/CORR AV: S

FUND NAME:

	CURRENT AV	RDA BASE AV	RDA INC
SECURED RL1	315,388,991		
MINERAL RL2	110,532		
MOBHOME RL6	133,588		
GROSS AV LA	315,633,111		
UTILITY RL3	65,993		
GROSS SECUR	315,699,104		
S HOMEOWNER	119,000		
NET SECURED	315,580,104		
GROSS UNSEC	26,185,214		
US HOMEOWNR	0		
NET UNSECUR	26,185,214		
TL GROSS AV	341,884,318		
TL HOMEOWNR	119,000		
TL NET AV	341,765,318		

PF1=HELP 2=MENU 3=RTRN 4=SMNU

PF13=NEW 16=TRAXREF 22=PRT

09/27/24 09:41

NEXT-FUNC: KEY:

KEY DATA PROMPT

KIPS TRA1%INQ

INQUIRE TRA 1% FACTORS

P42242

TRA NO: 091 - 005 TAX YEAR 2024 TRA NAME MCFARLAND UNIFIED
STATUS ACTIVE

FUND NAME	FUND NO	FACTOR	PRIOR YR ADJ BASE DOLLARS	INCREMENT	CURRENT YEAR BASE DOLLARS
CO. GENE	00001	0.271601	937,164.26	23,252.85	960,417.11
CO ADVER	00002	0.000926	3,435.89	79.28	3,515.17
CO. ROAD	00007	0.000000	.00	.00	.00
CO. FIRE	00011	0.079450	364,962.59	6,802.04	371,764.63
NO KERN	42030	0.027902	103,506.87	2,388.80	105,895.67
NO KRN S	42184	0.014054	52,135.37	1,203.22	53,338.59
DELANO M	42305	0.023437	86,943.28	2,006.54	88,949.82
MCFARLAN	42409	0.082048	304,368.77	7,024.46	311,393.23
SO SAN J	42700	0.034360	127,463.68	2,941.70	130,405.38
KERN CO	60220	0.006669	24,739.60	570.96	25,310.56
MCFARLAN	82055	0.384794	1,427,448.58	32,943.77	1,460,392.35
KERN JT	84038	0.056253	208,678.77	4,816.05	213,494.82

TOTALS: 1.000000 3,709,501.56 85,614.04 3,795,115.60

PF1=HELP 2=MENU 3=RTRN 4=SMNU 7=BKWD 8=FWD 10=TOP 11=BOT

PF13=NEW PF18=OLRR 22=PRT

09/27/24 09:41

**BEFORE THE BOARD OF SUPERVISORS
COUNTY OF KERN, STATE OF CALIFORNIA**

In the matter of:

Resolution No. 2024-308

**EXCHANGE OF TAX REVENUES UPON
LOCAL AGENCY JURISDICTIONAL CHANGE:
CITY OF McFARLAND ANNEXATION NO.20
(LAFCO PROCEEDING NO. 1836)**

I, KATHLEEN KRAUSE, Clerk of the Board of Supervisors of the County of Kern, State of California, certify that the following resolution, on motion of Supervisor Peters, seconded by Supervisor Flores, was duly passed and adopted by the Board of Supervisors of the County of Kern at a regular meeting on the 22nd day of October, 2024, by the following vote:

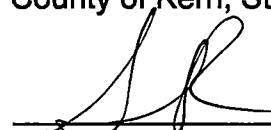
AYES: Peters, Flores, Couch, Perez

NOES: None

ABSENT: None



KATHLEEN KRAUSE
Clerk of the Board of Supervisors
County of Kern, State of California



Deputy Clerk

RESOLUTION

Section 1. WHEREAS:

(a) Pursuant to Revenue and Taxation Code Section 99, the Kern County Local Agency Formation Commission has submitted its Notice of Filing of LAFCO Proceeding No. 1836 and the Kern County Auditor-Controller-County Clerk, by letter dated October 2, 2024, which is made part of this resolution, has so notified the governing bodies of the local agencies involved in the area of the proposed annexation; and

(b) Revenue & Taxation Code Section 99 provides that in the event a jurisdictional change would affect the service area or service responsibility of one or more special districts, the board of supervisors of the county or counties in which the districts are located shall negotiate any exchange of tax revenues on their behalf; and

(c) As authorized by Revenue & Taxation Code Section 99(b)(8), the Board of Supervisors and the McFarland City Council negotiated and executed a tax exchange agreement entitled "Memorandum of Understanding Between the County of Kern and the City of McFarland Regarding Transfer of Tax Revenues Upon Annexation" which details the division of taxes upon annexation. (County of Kern Agreement No. 031-2024, dated January 23, 2024)

Section 2. IT IS RESOLVED by the Board of Supervisors of the County of Kern, State of California, as follows:

1. Tax revenues which may accrue within the tax rate areas comprising the proposed City of McFarland Annexation No. 20 in the fiscal year after processing by the State Board of Equalization shall be transferred to the appropriate agency according to the "Memorandum of Understanding Between the County of Kern and the City of McFarland Regarding Transfer of Tax Revenues Upon Annexation" referenced above.

2. Provided that the Kern County Local Agency Formation Commission approves the proposed annexation, the Kern County Auditor-Controller-County Clerk is requested to affect the above determined transfer of tax revenues.

3. The Clerk of the Board of Supervisors shall transmit copies of this to the following:

Kern County Auditor-Controller-County Clerk
Kern County Counsel
Kern County Administrative Office

Blair Knox
Kern LAFCo
5300 Lennox Ave., Suite 303
Bakersfield, CA 93309

Diego Viramontes
City of McFarland
City Manager's Office
401 W. Kern Ave.
McFarland, CA 93250

COPIES FURNISHED:
<i>See above</i>
<i>10/25/2024 SR</i>

KERN

LOCAL AGENCY FORMATION COMMISSION

Certificate of Filing

In the Matter of:

City of McFarland Annexation No. 20

Proceeding No.

1836

I, Blair Knox, Executive Officer of the Local Agency Formation Commission of the County of Kern, hereby certify that:

A proposal referenced and described above has been submitted to me and it has been found that:

- the proposal was initiated by a Resolution of Application;
(G.C. §56650)
- the proposed territory has been found to be uninhabited;
(G.C. §56046)
- all application contents as prescribed by law are presented;
(G.C. §56652)
- all affected agencies have been notified; and
(G.C. §56658)

It has been established that the application contains the information and data requested and required by this Commission and has been **accepted** for filing on 03 January, 2025 (G.C. §56651)

Date of Hearing: Wednesday, 15 January, 2025

Time of Hearing: 5:15 PM

Place of Hearing: Kern Council of Governments (KernCOG)

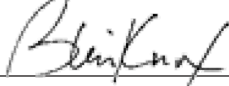
1401 19th Street Suite #300

Bakersfield, CA 93301

Affected/Noticed Public Agencies:

Bureau of Reclamation, City of McFarland, County Community on School District Organization, Delano Mosquito Abatement District, Department of Conservation, Emergency Services/Kern County Fire, Farm Bureau, Golden Empire Transit District, Kern COG, Kern Community College District, Kern County Administrative Office, Kern County Assessor, Kern County Citrus Pest Control District, Kern County Clerk of the Board, Kern County Elections, Kern County Planning, Kern County Roads, Kern County Surveyor, Kern County Water Agency, Kern Groundwater Authority, LAFCo Attorney, McFarland Recreation and Parks District, McFarland Unified School District, North Kern Cemetery District, North Kern South Tulare Hospital District, North Kern Water Storage District, Northwest Kern Resource Conservation District, San Joaquin Valley Air Pollution Control District, Southern San Joaquin Municipal Utility District, Superintendent of Schools

This Certificate of Filing is issued pursuant to California Government Code §56658 (f). All time requirements for processing and consideration of this application specified by state law and the rules and regulations of this Commission shall become effective on the date of issuance of this certificate.



Blair Knox, Executive Officer

Proceeding No. 1843

CITY OF WASCO

Annexation No. 41

(Central Ave. & Wasco Union High School Agricultural Farm)

Report & Presentation Documents

- [Report & Recommendation](#)
- [LAFCo Resolution \(DRAFT\)](#)
- [Landowner List](#)

Application Packet

- [Application Form](#)
- [Plan for Providing Services](#)
- [Resolution of Application](#)
- [Pre-zoning](#)
- [Environmental Documentation](#)
- [Exhibit A – Legal Description](#)
- [Exhibit B – Map](#)

Supporting Documentation

- [Report of Auditor](#)
- [Board of Supervisors Tax Resolution](#)
- [Certificate of Filing](#)

*Condition of Approval by Executive Officer

BEFORE THE LOCAL AGENCY FORMATION COMMISSION
COUNTY OF KERN, STATE OF CALIFORNIA

In the Matter of:
**City of Wasco: Annexation No. 41 (Central Ave.
& Wasco Union High School District
Agricultural Farm)**

**Proceeding No. 1843
Report And Recommendation**

January 15, 2025

In the above-entitled matter the staff report, and the recommendation of the Executive Officer are respectfully submitted as follows:

PROPOSAL BACKGROUND AND ANALYSIS:

On July 15, 2024, the City of Wasco submitted Annexation No. 41. The process required by the Cortese-Knox-Hertzberg Local Government Reorganizational Act of 2000, has been followed including notices to affected agencies and any notices and publications required by law.

This proposal is to annex approximately 31.91 acres of land located at two locations. (1) The southwest corner of 7th Street and Magnolia Avenue. (2) The 1,320 feet of the west side of Central Avenue road right-a-way at the intersection of Filburn. This annexation was initiated by the City for the purpose of potential future relocation of the high school ag farm, high school maintenance and operation facility and development of a right away for the purpose of making road improvements.

The territory is County zoned: A (Exclusive Agriculture). The City pre-zoned: Public Facilities. The City has 100% landowner consent. There is no development. The applicant has requested that notice, hearing and protest hearing be waived (Gov. Code §56662).

CONDITIONS:

The Applicant has signed an agreement to actively defend or indemnify and hold harmless the Kern Local Agency Formation Commission or its agents, officers and employees, from any liability or loss connected with the approval of this proceeding.

The annexation is contingent upon the Board of Supervisors' approval of the Master Tax Agreement between the County of Kern and the City of Wasco.

ENVIRONMENTAL IMPACT STATEMENT:

The City of Wasco, as the lead agency, has prepared and adopted a Notice of Exemption. The Commission has been provided with a copy of the City's environmental documents.

TAXATION:

The City of Wasco has a current Tax Agreement with the County of Kern that covers annexations within the current sphere of Influence. Resolutions from the City are provided in your agenda packet.

RECOMMENDATION:

The Commission review and consider the environmental document adopted by the applicant.

It is further recommended that the Commission approve Proceeding 1843, City of Wasco Annexation No. 41, waive notice, hearing and protest hearing and subject to conditions recommended by Executive Officer. (Resolution)

Respectfully Submitted


Blair Knox

Executive Officer

The following are the considerations required by Gov. Code §56668:

a) **POPULATION AND POPULATION DENSITY; LAND AREA AND LAND USE; PER CAPITA ASSESSED VALUATION; TOPOGRAPHY, NATURAL BOUNDARIES, AND DRAINAGE BASINS; PROXIMITY TO OTHER POPULATED AREAS; THE LIKELIHOOD OF SIGNIFICANT GROWTH IN THE AREA, AND IN ADJACENT INCORPORATED AND UNINCORPORATED AREAS, DURING THE NEXT 10 YEARS.**

The proposed properties are not within a severely Disadvantaged Unincorporated Community (DUC) as identified by the Tract Group of the Department of Water and Resource Disadvantaged Community mapping tool. As the property proposed for annexation includes the Wasco High School Ag Farm and is deemed uninhabited (12 or more registered voters).

The area is serviced by the Tulare Lake drainage basin.

ASSESSED VALUATION: Secured: \$561,119 Unsecured: \$0.00

b) **THE NEED FOR ORGANIZED COMMUNITY SERVICES**

Essential governmental services and controls now provided, or which may be provided in the future by local governmental agencies within subject territory include the following:

SERVICES	AGENCY CURRENTLY PROVIDING SERVICES	AGENCY THAT WILL PROVIDE SERVICES
Planning	Kern County	City of Wasco
Parks & Recreation	Wasco Rec and Park District	Same
Library	Kern County	Same
Police	Sheriff	City of Wasco
Fire	Kern County	City of Wasco/Kern Fire Dept.
Street Construction	Kern County	City of Wasco
Refuse	Kern County	City of Wasco
Street Sweeping	N/A	City of Wasco
Lighting	N/A	City of Wasco
Flood Control	Kern County	City of Wasco
Sewerage	Kern County	City of Wasco
Water	N/A	City of Wasco

c) **THE EFFECT OF THE PROPOSED ACTION AND OF ALTERNATIVE ACTIONS ON ADJACENT AREAS, ON MUTUAL SOCIAL AND ECONOMIC INTERESTS AND ON THE LOCAL GOVERNMENTAL STRUCTURE OF THE COUNTY.**

The project is expected to be an improvement to the area as traffic flow in the area of the previous equipment yard will be lessened and Central Ave will be improved.

d) THE CONFORMITY OF BOTH THE PROPOSAL AND ITS ANTICIPATED EFFECTS WITH BOTH THE ADOPTED COMMISSION POLICIES ON PROVIDING PLANNED, ORDERLY EFFICIENT PATTERNS OF URBAN DEVELOPMENT AND THE POLICIES AND PRIORITIES SET FORTH IN SECTION 56377.

The proposal is consistent with Commission policies in that a portion of the site is contiguous to the existing City limits and included in their sphere of influence.

e) THE EFFECT OF THE PROPOSAL ON MAINTAINING THE PHYSICAL AND ECONOMIC INTEGRITY OF AGRICULTURAL LANDS AS DEFINED BY SECTION 56016

“AGRICULTURAL LANDS” MEANS LANDS CURRENTLY USED FOR THE PURPOSE OF PRODUCING AN AGRICULTURAL COMMODITY FOR COMMERCIAL PURPOSES, AND LEFT FALLOW UNDER A CROP ROTATIONAL PROGRAM OR LAND ENROLLED IN AN AGRICULTURAL SUBSIDY OR SET-ASIDE PROGRAM”

This proposal will not convert Prime Agricultural Land. The High School Ag Farm is a public facility.

f) THE DEFINITENESS AND CERTAINTY OF THE BOUNDARIES OF THE TERRITORY.

The proposal consists of approximately 31.91 gross acres. APN 487-140-48 (Approx. 30.70 ac.), and street right-of-way (Central and Filburn. 1.2 ac.),

g) A REGIONAL TRANSPORTATION PLAN ADOPTED PURSUANT TO SECTION 65080 AND CONSISTENCY WITH CITY OR COUNTY GENERAL AND SPECIFIC PLANS

This proposal does not conflict with the County’s General Plan, Regional Transportation Plan or any Specific Plans.

h) THE SPHERE OF INFLUENCE OF ANY LOCAL AGENCY WHICH MAY BE APPLICABLE TO THE PROPOSAL BEING REVIEWED

The area is within the sphere of the following districts:

- Kern County Citrus Pest Control Dist.
- Kern County Water Agency
- Kern Jt(14,15,26,36,54) Comm. College
- Kern Jt-Sfid (Safety,Repair,Imp), Jt(15,36,54) Comm. College
- Kern Mosq & Vector Contrl
- Kern Road-Permanent
- No. 01 Cemetery
- North Kern-South Tulare Jt(15,54) Hospital
- San Joaquin Valley Air Pollution Control Dist.
- Shafter/Wasco Irrigation
- Wasco Park & Rec
- Wasco Union Elem. School
- Wasco Union High School

There will be no functional overlap.

i) COMMENTS OF ANY AFFECTED LOCAL AGENCY OR OTHER PUBLIC AGENCY:

A copy of the proposal was sent to the County Assessor, County Planning and County Surveyor comments were received and used for this report. A copy of the map along with a memo was sent to Kern Council of Governments for review. In a letter they indicated that there are no conflicts with the

existing Regional Transportation Plan.

j) **THE ABILITY OF THE NEWLY FORMED OR RECEIVING ENTITY TO PROVIDE THE SERVICES WHICH ARE THE SUBJECT OF THE APPLICATION TO THE AREA, INCLUDING THE SUFFICIENCY OF REVENUES FOR THOSE SERVICES FOLLOWING THE PROPOSED BOUNDARY CHANGE.**

The applicant has submitted a plan outlining the services to be provided. In addition, the City has a current Municipal Services Review outlining the fees for services that are associated with development within the City. There is no indication that the City cannot provide the services as planned.

k) **TIMELY AVAILABILITY OF WATER SUPPLIES ADEQUATE FOR PROJECTED NEEDS AS SPECIFIED IN GOV CODE SECTION 65352.5**

This project will not facilitate a direct increase in water usage. The City has provided an urban water management plan indicating this proposed annexation and expected land use is consistent with water usage as defined in the GSP.

l) **THE EXTENT TO WHICH THE PROPOSAL WILL AFFECT A CITY AND THE COUNTY IN ACHIEVING THEIR RESPECTIVE FAIR SHARE OF THE REGIONAL HOUSING NEEDS.**

If approved as submitted, this proposal will not reduce or facilitate an increase in the number of housing units.

m) **ANY INFORMATION OR COMMENTS FROM THE LANDOWNER OR OWNERS, VOTERS OR RESIDENTS OF THE AFFECTED TERRITORY.**

Letters of consent from the landowners have been received and placed on file. The applicant has met the standard for a request for waiver of Notice, Hearing and Protest Hearing as per Gov. Code §56662

n) **ANY INFORMATION RELATING TO EXISTING LAND USE DESIGNATIONS.**

This proposal is consistent with existing land use designations.

o) **THE EXTENT TO WHICH THE PROPOSAL WILL PROMOTE ENVIRONMENTAL JUSTICE (FAIR TREATMENT OF PEOPLE OF ALL RACES CULTURES, AND INCOMES WITH RESPECT TO THE LOCATION OF PUBLIC FACILITIES AND THE PROVISION OF PUBLIC SERVICES).**

The project does not result in unfair treatment with respect to the location of public facilities and provision of public services.

**BEFORE THE LOCAL AGENCY FORMATION COMMISSION
COUNTY OF KERN, STATE OF CALIFORNIA**

In the Matter of: City of Wasco: Annexation No. 41 (Central Ave. & Wasco Union High School District Agricultural Farm)	Resolution No. 25-XX Proceeding No. 1843 Minute Book 72
--	--

I, Blair Knox, Executive Officer, of the LOCAL AGENCY FORMATION COMMISSION, COUNTY OF KERN, STATE OF CALIFORNIA, hereby certify that the following resolution, proposed by Commissioner **XXXX**, seconded by Commissioner **XXXX**, was duly adopted by the Commission at an official meeting thereof held on the **15th day of January 2025**, by the following vote:

AYE: XXXX
NAYE: XXXX
ABSTAIN: XXXX
ABSENT: XXXX

Blair Knox, Executive Officer

RESOLUTION MAKING DETERMINATION

Whereas, pursuant to the Government Code § 54963. et seq., meetings were held both at a physical location and by videoconference to attend to any health and safety concerns of the panelist and/or participants;

Whereas pursuant to Government code § 56658. a proposal for the annexation of territory to the City of Wasco (“APPLICANT”), designated as Annexation No. 41, (Central Ave. and WUHSD Vacant Land) was initiated by Resolution of Application to the Local Agency Formation Commission of Kern County (“COMMISSION”);

Whereas on January 15, 2025, the COMMISSION held a public meeting on the proposed Resolution of Application submitted by the APPLICANT;

Whereas pursuant to Government code § 56662, the APPLICANT’s application qualifies for

waiver of hearing, notice and protest hearing;

Whereas pursuant to Government code § 56079.5, the proposed territory is uninhabited;

Whereas the application for annexation has 100% landowner consent;

Whereas pursuant to Government code § 56658. (b) all affected public agencies were notified;

Whereas on January 15, 2025, the COMMISSION reviewed and considered the Notice of Exemption, adopted by the lead agency;

Whereas pursuant to Government code 56375 (e). the Applicant pre-zoned the affected area;

Whereas pursuant to Government code § 56665. the Executive Officer prepared a Report and Recommendation considering all the factors in conformance with Government code § 56668;

Whereas the COMMISSION is fully advised in the premises; now therefore, be it **Resolved that the Local Agency Formation Commission, County of Kern, State of California, on behalf of its members, finds and determines as follows:**

1. *specific reference is hereby made to all the papers, documents, files and proceedings heretofore and now taken, had and filed in this matter have been and now are in all respects as required by law with particular reference to Minute Item 01/15/25-X as appears upon the official minutes of the proceedings of this COMMISSION.*

2. *all of the proceedings heretofore and now taken and had in this matter have been and now are in all respects as required by law.*

3. *the facts set forth in the Executive Officer Report and Recommendation presented to the COMMISSION are true.*

4. *the Notice of Exemption was considered in accordance with the California Environmental Quality Act, as a responsible agency.*

5. *notice, hearing and protest hearing have been waived.*

6. *the territory proposed for annexation is uninhabited*

7. *the annexation will be in the best public interest.*

8. *the application has 100% landowner consent.*

9. *no request for notice was received by public agencies.*

10. *the proposed affected territory is all within the County of Kern, State of California.*

11. *no subsequent change may be made to the general plan for the annexed territory or zoning that is not in conformance to the pre-zoning designations for a period of two years after the completion of the annexation, unless the legislative body for the city makes a finding at a public hearing that a substantial change has occurred in circumstances that necessitate a departure from*

the pre-zoning in the application to the commission.

12. *pursuant to the authority granted by the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000, said territory set forth in the Application for Proceeding on Resolution, by Legislative body, filed herein on January 8, 2025, hereby assigned to the territory proposed to be annexed the following distinctive short form designation, to wit: "City of WASCO: Annexation No. 41", particularly described and delineated in Exhibit "A", attached hereto and by reference made apart hereof; is hereby approved and subject to the following conditions:*

a. *the APPLICANT has signed an agreement to actively defend or indemnify and hold harmless the COMMISSION or its agents, officers and employees, from any liability or loss connected with the approval of this proceeding;*

b. *the annexation is contingent upon the Board of Supervisors' approval of the Master Tax Agreement with the City of Wasco. and*

13. *the COMMISSION authorizes and directs the Executive Officer to file and record all documentation required by law upon completion of all directives set forth in regard to this proceeding.*

DRAFT

City of Wasco

Annexation No. 41 (Central Ave. and WUHSD Vacant Land)

NAME & ADDRESS INSIDE SUBJECT TERRITORY

ASSE_NAME	IN_CARE_OF	ADDR_BILL1	ADDR_BILL2
CAVIGLI PAUL R		688 CALIFORNIA BL STE A	SAN LUIS OBISPO CA 93401

KERN LOCAL AGENCY FORMATION COMMISSION

Application for Annexations, Detachments and Reorganizations

(Attach additional sheets as necessary)



Application Type: check all that apply

- Annexation
 Consolidation
 Detachment
 Dissolution
 Formation
 Incorporation
 Merger
 Name Change
 Reorganization
 Subsidiary District

1.	<u>Type of Application:</u> <input checked="" type="radio"/> Resolution of Application <input type="radio"/> Petition of Application
2.	<u>Name of Application:</u> (The name should match the title on the map and legal description) List all boundary changes that are part of the application: <i>City of Wasco: Annexation 41 (Central Ave. and WUHSD Vacant Land)</i>
3.	<u>Nature of proposal:</u> (Why is this proposal being filed?) <i>The Wasco Union High School District has requested annexation of approximately 30.70 acres to the City of Wasco for potential future relocation of their existing Ag farm and relocation of their Maintenance and Operation facility. No plans have been accepted or approved and no resolutions have been adopted for these projects. The City of Wasco proposes to annex road right of way that is adjacent to it's City Limits for the purpose of making road improvements to said road.</i>
4.	<u>Describe the acreage and general location:</u> A. Number of proposed areas (acres of each area) & (total acreage): <i>31.91 acres Total. 30.70 acres at the southwest corner of 7th and Magnolia for Wasco High School and 1.21 acres of road right of way at the intersection of Central and Filburn approximately 1,375 feet south along Central.</i> <hr style="border-top: 1px dashed black;"/> B. Describe the general location; (include postal address and Accessor Parcel Number/s) <i>Road right of way from the intersection of Central and Filburn approximately 1,375 feet south along Central. Southeast corner of Magnolia and 7th Street APN 487-140-48</i>
5.	<u>Land Use - Present and Future:</u> A. Describe the current physical land use of the proposed area? E.G. vacant, residential, agriculture, etc. <i>Existing County road right of way and vacant fallow agriculture land</i> <hr style="border-top: 1px dashed black;"/> B. Describe any planned development that would result from or be facilitated by this proposed boundary change. <i>The Wasco Union High School District plans to relocate their ag farm and maintenance facilities to the property at the southwest corner of 7th and Magnolia and the City of Wasco plans to make full road improvements along Central and Filburn. No plans have been submitted or approved for these projects.</i> <hr style="border-top: 1px dashed black;"/> C. Describe the current physical land use of the area <u>surrounding</u> the proposal: E.G. vacant, residential, commercial, industrial, agriculture, etc. <i>Road Right of Way on Central: East - vacant public facilities zoning.</i>

West - unincorporated agriculture (almond orchard) and 1 single family residence.
North - City owned park at the northeast corner and agriculture (almond orchard) a the northwest
South agriculture (almond orchard).
High School Property:
North - Vacant Agriculture
South - Agriculture (orchard)
East - Agriculture (orchard)
West - Elementary School

6. Zoning - Present and Future:

A. List the existing County/City zoning land use designation/s.

Road Right of Way - N/A

High School Property

County zoning - A

B. List and attach adopted pre-zoning. (CITIES ONLY)

Road Right of Way - N/A

High School Property

Adopted pre-zoning is Public Facilities

7. Conformity with County and City General Plans:

A. List the existing County General Plan designation/s for the proposal area.

Road Right of Way - N/A

High School Property County General Plan is 8.1

B. List the City general plan designation for the area (CITIES ONLY).

Road Right of Way - N/A

High School Property

Public Facilities

C. Do the proposed uses conform with the above listed plans? YES NO

If "NO"; please explain:

8. Conformity with Spheres of influence:

Is the proposal area within the sphere of influence of the annexing agency?

YES NO

If "NO"; include a proposal to amend the agency's sphere of influence.

Provide the following:

(1) agency resolution/petition

(2) sphere of influence questionnaire

(3) sphere of influence amendment map.

9. Impact on Agriculture:

A. Is the affected property "Agricultural Lands" as defined in Gov. Code §56016?

1) Is the affected property currently producing a commercial agricultural commodity?

YES NO

2)	Is the affected property fallow under a crop rotational program?	<input type="radio"/> YES <input checked="" type="radio"/> NO
3)	Is the affected property enrolled in an agricultural subsidy or set-aside program?	<input type="radio"/> YES <input checked="" type="radio"/> NO
B.	Is the affected property "Prime Agricultural Lands" as defined in Gov. Code §56064? If "YES" to any of 9-A or 9-B above; please provide an explanation as to the reasoning for possible removal of the property from agriculture status.	<input type="radio"/> YES <input checked="" type="radio"/> NO
C.	Is any portion of the property within a Land Conservation Act contract? (Williamson Act)	<input type="radio"/> YES <input checked="" type="radio"/> NO
1)	If "YES"; provide the contract number and the date the contract was executed. Contract No. _____ Contract Date: _____	
2)	If "YES"; has a notice of non-renewal been filed? Non-renewal filing Date: _____	<input type="radio"/> YES <input type="radio"/> NO
10.	<u>Impact on Open Space:</u> Is the affected property Open Space land as defined in Gov. Code §65560(h)(1-6)? If "YES"; please provide an explanation as to the reasoning for possible removal of the property from open space status.	<input type="radio"/> YES <input checked="" type="radio"/> NO
11.	<u>Relationship to Regional Housing Goals and Policies:</u> (CITIES ONLY) Will this proposal result in or facilitate a credit/debit towards the City's most recent Regional Housing Need Allocation (RHNA) number provided by Kern Council of Governments? If "YES"; has County Planning been notified and agree with the allocation modification? If "YES"; please provide documentation from County Planning regarding any RHNA allocation modification agreement.	<input type="radio"/> YES <input checked="" type="radio"/> NO <input type="radio"/> YES <input type="radio"/> NO
12.	<u>Population:</u> A. Is the affected area uninhabited territory? "Uninhabited territory" means territory within which there reside fewer than 12 registered voters. Gov. Code §56079.5 B. Provide the population of residents within the affected area: 0	<input checked="" type="radio"/> YES <input type="radio"/> NO
	C. List the number of existing dwelling units within the proposal area: 0	
	D. Describe the type of existing dwelling units within the proposal area i.e. house, apartment, etc: N/A	
13.	<u>Dependability of Water Supply for Projected Needs & Existing Water Plans:</u> A. Will the proposal result in or facilitate an increase in water usage? If "YES"; please provide the projected amount of increase and identify any resources that would be a factor in the support of the proposal i.e. Master Water Plans, Expansion Plans, etc.	<input type="radio"/> YES <input checked="" type="radio"/> NO

* If necessitated: attach a statement from the retail water purveyor that describes the timely availability of potable water supplies that will be adequate for the projected needs.

B. Is the proposal area within the boundaries of an Adjudicated Basin as per California Department of Water Resources (DWR) Bulletin 118? YES NO
If "YES"; please provide the name of the Adjudicated Basin?

C. Is the proposal area within the boundaries of an identified Critically Overdraft Basin as per California Department of Water Resources (DWR) Bulletin 118? YES NO
If "YES"; please provide the name of the Basin? San Joaquin Valley

D. Is the proposal area within the boundaries of a Groundwater Stainability Area (GSA)? YES NO
If "YES"; please provide the name of the Groundwater Stainability Area (GSA)?
Kern Groundwater Authority

E. Is the proposal area within the boundaries of a Groundwater Stainability Plan (GSP)? YES NO
If "YES"; please provide the name of the Groundwater Stainability Plan (GSP)?
Kern Groundwater Authority Groundwater Sustainability Plan (Inadequate Determination)

14. Property Tax/Bonded Indebtedness

- There will be no exchange of property tax
- Master property tax exchange agreement should apply. (CITIES ONLY)
- Other agreement is to be negotiated.

Would the effected area be subject to any bonded indebtedness of the city/district? YES NO

If "YES"; please explain:

15. Environmental Impact of the Proposal

- A. What type of environmental document has been prepared?
- Notice of Exemption (NOE)
 - Negative Declaration (ND) - Include all Studies and Reports
 - Mitigated Negative Declaration (MND) - Include all Studies and Reports
 - Environmental Impact Report (EIR) - Include Full Report

If necessitated: attach the lead agency's resolution listing significant impacts anticipated from the project, mitigation measures adopted to reduce or avoid significant impacts and, if adopted, a "Statement of Overriding Considerations."

Include a copy of receipt for Fish and Game payment.

- B. Who is the "lead agency" for this proposal?
- Agency: City of Wasco
Contact Name: Keri Cobb
Title: Community Development Director

Address: 764 E Street

City: Wasco

State: CA

Zip Code: 93280

email: kecobb@cityofwasco.org

Phone Number:

758-7211

C. Was LAFCo notified/involved with the CEQA process prior to an environmental document as identified ?

YES

NO

Project is exempt and does not require consultation

The Lead Agency's decision whether to prepare an ND, MND, or an EIR is binding on all Responsible and Trustee Agencies, except in unusual circumstances (PRC Section 21080.1(a); State CEQA Guidelines Section 15050(c)). Therefore, a Lead Agency is required to consult with and involve all Responsible and Trustee Agencies throughout the CEQA process. First, the Lead Agency must consult with Responsible and Trustee Agencies prior to determining whether a negative declaration or an EIR is required for a project (PRC Section 21080.3(a); State CEQA Guidelines Section 15063(g)). If a Lead Agency determines an EIR is required for a project, the Lead Agency must send a Notice of Preparation to all Responsible and Trustee Agencies, who will then specify to the Lead Agency "the scope and content of the environmental information that is germane to the statutory responsibilities" of that agency in connection with the proposed project and which must be included in the EIR (PRC Section 21080.4; State CEQA Guidelines Section 15082(b)).

16. Plan for Services

A. Description of services to be extended to the affected area.
(Please use Plan for Services form provided in the application packet)

B. Indicate any improvements or upgrading of infrastructure regarding roads, sewers, water, facilities or other conditions that will be a result of the proposal.

Road improvements will be made as part of a future project to construct a city well, new maintenance yard and animal control facility. Road improvements and connections to adjacent City Water and Sewer services will be made as part of the High School Ag Farm and MOT developments. No plans have been submitted or approved for these projects.

C. What effects, if any, would annexation of this territory have on the existing level of city/district services (i.e. need for additional emergency service personnel or construction of new facilities, etc.)?

Minimal to no effect as the development proposed is replacement of existing facilities.

D. How will these services be financed? Include both capital improvements, maintenance and operation?

There is minimal to no effect and all required road improvements and utility connections will be funded by the High School District as part of their project and road improvements and utility connections required for the City's project will be funded by the City. The City will take over a minimal amount of new street maintenance. Property owners are required to maintain their own lateral utility connections.

E. Are any services currently being provided in the affected area that the planned (proposed) services will now be providing i.e. overlapping services?

YES

NO

If "YES"; has the current providing agency/s been contacted and an agreement been reached regarding service delivery between all agencies involved?

YES

NO

	If "YES"; please provide a "letter of overlapping agreement" or a "resolution for detachment" of the affected area or a "resolution of dissolution" of a special district, from the current service provider/s board, commission or council.	
F.	If detachment, indicate any services which will no longer be available to the affected area and who will take over provision of these services.	
17.	<u>Boundaries</u>	
A.	Why are these particular boundaries being used? <i>Boundaries follow western most edge of right of way being annexed and the property line of the parcel purchased by the Wasco Union High School District.</i>	
B.	Does the proposed boundary create an island, peninsula or curricula? please provide letter of justification? <input type="radio"/> YES <input checked="" type="radio"/> NO If "YES"; please provide a letter of justification.	
C.	Is the affected area adjacent to a Disadvantaged Unincorporated Community? <input type="radio"/> YES <input checked="" type="radio"/> NO If "YES" and a annexation greater than ten(10) acres is proposed, please answer the following questions:	
1)	Has an application to annex the DUC been filed in the past five(5) years? <input type="radio"/> YES <input type="radio"/> NO If "YES"; provide date of application:	
2)	Is there written evidence that a majority of registered voters within the affected territory are opposed to annexation? <input type="radio"/> YES <input type="radio"/> NO If "YES"; attach documentation.	
18.	<u>Final Comments</u>	
A.	Describe any conditions that should be included in LAFCo's resolution of approval.	
B.	Provide any other comments or justifications regarding the proposal.	
19.	<u>Notices and Staff Reports</u>	
	List up to three persons to receive copies of the LAFCo notice of hearing and staff report.	
A.	Name: M. Scott Hurlbert Title: City Manager	email: schurlbert@cityofwasco.org Phone: 758-7215
B.	Name: Keri Cobb Title: Community Development Director	email: kecobb@cityofwasco.org Phone: 758-7211
C.	Name: Title:	email: Phone:
20.	<u>Contact Person</u>	
	Who should be contacted if there are questions about this application?	

A. Name: Keri Cobb email: kecobb@cityofwasco.org
Title: Community Development Director Phone: 758-7211

Signature Field: Keri Cobb Digitally signed by Keri Cobb
Date: 2024.10.10 15:26:18 -0700

SAVE FORM AS PDF OR PRINT TO PDF AND EMAIL TO:
deo@kernlafco.org or eo@kernlafco.org

LAFCo Internal Use Only

- | | |
|--|--|
| <input type="radio"/> Municipal Service Review on File | <input type="radio"/> Master Tax Agreement on File |
| <input type="radio"/> Municipal Service Review is Current | <input type="radio"/> Master Tax Agreement is Current |
| <input type="radio"/> Municipal Service Review Requires Updating | <input type="radio"/> Sphere of Influence Requires Amendment |

PLAN FOR PROVIDING SERVICES

SERVICE Only provide information on services authorized for applying district.	CURRENT PROVIDER Agency Which Presently Provides Services	BEGIN DATE City/District Will Provide Services		FINANCED Indicate How Services Provided by City/District will be Financed (i.e., general tax rate or special assessment)
		Upon Annexation	Future Date (Specify)	
Fire Protection	County of Kern	✓		General Fund - Contract services with Kern County Fire
Sewage	County of Kern	✓		Sewer Enterprise funds
Water	County of Kern	✓		Water Enterprise Funds
Animal Control	County of Kern	✓		General Fund
Community Facilities	County of Kern	✓		General Fund and future impact fees
Area Planning Commission	County of Kern	✓		Volunteer Board
Water Storm	County of Kern	✓		On-site retention required for all new development. Maintenance of new public basins funded CFD
Law Enforcement	County of Kern	✓		City General Fund and Grant revenue
Transportation	County of Kern	✓		Public Transit enterprise fund and grant revenue
Landscape Maintenance	County of Kern	✓		LLMD / CFD and General Fund
Graffiti Abatement	County of Kern	✓		LLMD / CFD and General Fund
Planning	County of Kern	✓		General Fund and Fees
Weed Abatement	County of Kern	✓		General Fund and Property owner tax liens
Solid Waste	County of Kern	✓		Sanitation Enterprise Fund
	County of Kern	✓		
	County of Kern	✓		

Please provide the following information, when applicable, only for services which will be provided by the applicant City/District.

<u>SERVICE</u>	<u>LOCATION</u> Indicate location from which service will be provided (i.e., nearest fire station, library, etc.)	<u>SERVICE LEVEL CAPACITY</u> Indicate frequency and availability of service (i.e. street sweeping, emergency services response time, recreation programs, etc.)
Fire Protection	Kern County Fire Station at 2424 7th Street Wasco, CA	As needed on demand
Sewage	City of Wasco - 24", 15" and 10" trunk lines are adjacent to the site.	Piping is adjacent to the site and adequate capacity exists in piping and treatment plant for development potential on the proposed annexation site
Water Domestic	City of Wasco - 12" line stubbed to site.	Piping is adjacent to the site and adequate system capacity exists for development potential on the proposed annexation site.
Transportation	City of Wasco Dial A Ride 746 8th Street Wasco	On demand as needed transit services
Animal Control	City of Wasco - Animal Control Facility at 5409 7th Street	As needed on demand during normal business hours and after hours for emergencies
Community Facilities	City of Wasco City Hall Admin. 746 8th Street Wasco	Community facilities are open to the public during normal business hours.
Law Enforcement	City of Wasco - 748 F Street Wasco	Offices, dispatch and police services are available 24/7
Solid Waste	City of Wasco - 801 8th Street Wasco	Weekly refuse, recycling and organics pick up.
Area Planning Commission	City of Wasco - 764 E Street Wasco	Monthly meetings
Graffiti Abatement	City of Wasco - 764 E Street Wasco	As needed

RESOLUTION NO. 2024 - 4127

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WASCO REQUESTING THE KERN COUNTY LOCAL AGENCY FORMATION COMMISSION TO INITIATE PROCEEDINGS FOR THE ANNEXATION OF TERRITORY KNOWN AS ANNEXATION 41

WHEREAS, The City of Wasco desires to initiate proceedings pursuant to the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000, commencing with Section 56000 of the California Government Code, for Annexation of Territory known as Annexation 41; and

WHEREAS, per the City's General Plan Land Use Map, the property is located in the City's Sphere of Influence; and

WHEREAS, the Government Code requires that properties to be annexed into a local jurisdiction be pre-zoned prior to the completion of the annexation proceedings; and

WHEREAS, the City of Wasco has pre-zoned those certain properties which are proposed for annexation to be consistent with the City's General Plan and, in so doing, ensures consistency between the General Plan and Zoning designations as required by Government Code; and

WHEREAS, duly advertised public hearings were held on July 8, 2024, before the City of Wasco Planning Commission and on August 6, 2024, before the City of Wasco City Council; and

WHEREAS, at said public hearings, all persons wishing to speak for and against the proposed Change of Organization, environmental document, and proposed Pre-Zoning were afforded an opportunity to address the Planning Commission and City Council; and

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Wasco finds, determines, and declares that:

SECTION 1: The City of Wasco requests that the Kern County Local Agency Formation Commission initiate proceedings pursuant to the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 commencing with Section 56000 of the California Government Code, for Annexation of Territory to the City of Wasco known as Annexation 41.

SECTION 2: The City of Wasco hereby proposes the Annexation of uninhabited land as described in Exhibit "A" and shown in Exhibit "B" attached hereto and by this reference incorporated herein.

SECTION 3: Pursuant to the California Environmental Quality Act (CEQA), Government Code Section 15061(b)(3), this project is exempt from the California Environmental

Quality Act as shown in the Notice of Exemption in Exhibit "C" as attached hereto and by this reference incorporated herein.

SECTION 4: The reasons for the proposed change of organization are that the City owns the adjacent property and has plans to develop the site, including road improvements, and the Wasco Union High School District owns property adjacent to the City Limits where it plans to construct new Ag Farm and MOT facilities.

SECTION 5: The proposed annexation and pre-zoning are consistent with the goals and policies of the City's General Plan and Sphere of Influence.

SECTION 6: The chief petitioners of Annexation 41 are as follows:

The City of Wasco – 764 E Street Wasco, CA 93280
Wasco Union High School District – 2100 7th Street Wasco, CA 93280

SECTION 7: The City of Wasco formally requests that the Local Agency Formation Commission process the above-referenced annexation by waiving notice, hearing, and protest hearing (or conducting authority proceedings) pursuant to section 56663 of the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000. The waiver of notice, hearing, and protest hearing is based on the fact that we have received 100% consent from the property owners of the affected territory.

-o0o-



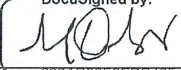
I HEREBY CERTIFY that the foregoing Resolution No. 2024 - 4127 was passed and adopted by the Council of the City of Wasco at a regular meeting thereof held on September 17, 2024, by the following vote:

COUNCIL MEMBERS: MEDINA, SALDAÑA, MARTINEZ, RAYA, REYNA
AYES: MEDINA, MARTINEZ, RAYA, REYNA
NOES: NONE
ABSTAIN: NONE
ABSENT: SALDAÑA

Signed by:

B0126BAE10EB473...
VALENTIN MEDINA
MAYOR of the City of Wasco

Attest: 9/18/2024

DocuSigned by:

290AD08E8EDD40F...
MARIA O. MARTINEZ, CMC
CITY CLERK and Ex Officio Clerk of
the Council of the City of Wasco

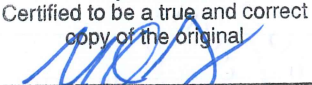
City of Wasco
Certified to be a true and correct
copy of the original

Maria O. Martinez
City Clerk of
The City of Wasco

Exhibit "A"

Annexation of a Portion of Central Avenue to the City of Wasco

A portion Lot 218, 219 and Central Avenue as shown on the Fourth Home Extension Colony as recorded in Book 1, of maps at page 99 in the Office of the Kern County Recorder, and also being a portion of the Southeast Quarter of Section 14, T.27S., R.24E., M.D.M., in the County of Kern, State of California, more particularly described as follows;

- 1) Beginning at the Northwest Corner of the Southeast Quarter of Section 14, T 14, T.27S, R.24E also being the Northwest corner of said Lot 219 and said Lot corner also being the centerline intersection of Filburn Avenue with Central Avenue and the point of beginning;
- 2) thence S89°22'31"E along the North line of said Southeast Quarter a distance of 20.00 feet;
- 3) thence S01°10'33"W parallel with the West line of said Southeast Quarter a distance of 1321.245 feet to a point on the South line of said Lot 219;
- 4) thence N89°22'33"W along said South line a distance of 20.00 feet to the Southwest corner of said Lot 219;
- 5) Thence N89°22'23"W a distance of 20.00 feet along the South Line of Lot 218;
- 6) Thence N01°10'33"E a distance of 1321.25 feet, parallel to the East line of Lot 218;
- 7) thence S89°22'11"E a distance of 20.00 feet to the point of beginning.

Containing 1.21 Acres more or less

Wiley D. Hughes, L.S. 3779, Exp. 6/30/2024

Date

EXHIBIT A

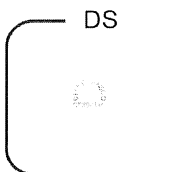
LEGAL DESCRIPTION
CITY OF WASCO
ANNEXATION No. 41 BOUNDARY

That portion of the East half of Section 10, Township 27 South, Range 24 East, Mount Diablo Base and Meridian in the unincorporated area of the County of Kern, State of California, described as follows:

Commencing at the East quarter corner of said Section 10; thence North 01°08'56" East along the East Line of said Section 10 a distance of 30.00 feet to the North right-of-way line of 7th Street; thence North 89°18'52" West along said North right-of-way line a distance of 20.00 feet to the TRUE POINT OF BEGINNING, said point also being on the West line of the East 20.00 feet of said Section 10 and also being an angle point on the Corporate Boundary of the City of Wasco per Annexation No. 20;

- 1) thence South 01°08'56" West along said West line and said Corporate Boundary a distance of 1350.94 feet to the South line of the North half of the Southeast quarter of said Section 10, also being an angle point on said Corporate Boundary;
- 2) thence departing said Corporate Boundary North 89°20'25" West along said South line a distance of 1300.17 feet to the West line of the East half of the Southeast quarter of said Section 10;
- 3) thence North 01°09'10" East along said West line a distance of 1026.54 feet to the South line of the North 295.00 feet of the Southeast quarter of said Section 10, said South line also being the Corporate Boundary of the City of Wasco;
- 4) thence South 89°18'52" East along said South line and said Corporate Boundary a distance of 1290.09 feet to a point on the West line of the East 30.00 feet of said Section 10, said point also being an angle point on said Corporate Boundary;
- 5) thence North 01°08'56" East along said West line and said Corporate Boundary a distance of 315.01 feet to a point on the North line of the South 20.00 feet of the Northeast quarter of said Section 10, said point also being an angle point on said Corporate Boundary;
- 6) thence departing said Corporate Boundary and continuing North 01°08'56" East along said West line a distance of 10.00 feet to a point on the North line of the South 30.00 feet of Northeast quarter of said Section 10, said point also being an angle point on the Corporate Boundary of the City of Wasco;
- 7) thence South 89°18'52" East along said North line and said Corporate Boundary a distance of 10.00 feet to the TRUE POINT OF BEGINNING.

Contains 30.70± acres.





City of Wasco
Community Development Department
764 E Street Wasco, CA 93280
(661) 758-7250 phone (661) 758-7239 Fax

Notice of Exemption

To: Office of Planning and Research
1400 Tenth Street, Room 121
Sacramento, CA 95814

Kern County Clerk
1115 Truxtun Avenue
Bakersfield, CA 93301-4639

From: City of Wasco
Community Development Department
764 E Street
Wasco, CA 93280

Project Title: Annexation 41

Project Location – Specific: Annexation of 1,320 feet of Central Avenue Right of Way south from the intersection of Filburn and Central and Annexation of approximately 31.52 acres of land at the southwest corner of 7th Street and Magnolia.

Project Location – City: City of Wasco

Project Location – County: Kern County

Description of Nature, Purpose, and Beneficiaries of Project: Annexation of 1,320 linear feet of existing Right of Way on Central Avenue south from the intersection of Filburn and Central and Annexation of approximately 31.52 acres of land at the southwest corner of 7th Street and Magnolia.

Name of Public Agency Approving Project: City of Wasco

Name of Person or Agency Carrying out Project: City of Wasco

Exempt Status:

- Ministerial
- Declared Emergency
- Emergency Project
- Categorical Exemption 15061 (b)(3)
- Statutory Exemption

Reasons why project is exempt: The project is annexation of existing road right of way and annexation of vacant land recently purchased by the Wasco Union High School District. This project is for annexation boundary change only. No construction is proposed as part of the annexation project.

Lead Agency : City of Wasco

Contact Person and Title: Keri Cobb, Community Development Director **Phone:** (661) 758-7250

Signature: _____ **Date:** _____

Date Received for Filing at OPR:

DS

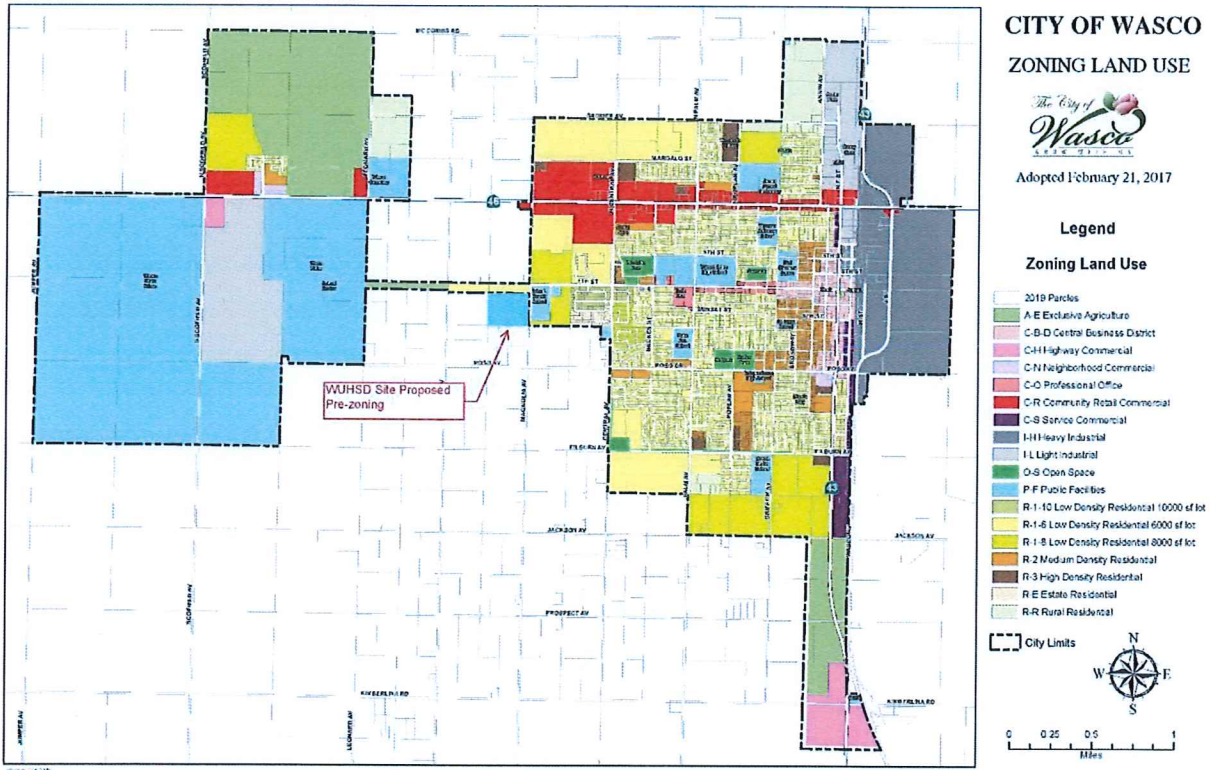
ORDINANCE NO. 2024 - 727

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF WASCO PREZONING APPROXIMATELY 31.52 ACRES OF LAND TO P-F (PUBLIC FACILITIES)

THE CITY COUNCIL OF THE CITY OF WASCO DOES HEREBY ORDAIN AS FOLLOWS:

Section 1: Amendments

The Official Zoning Map designation for the subject property, Kern County Assessor Parcel Number 487-140-48, as shown below is hereby Prezoned as P-F (Public Facilities) in accordance with Chapter 17.76 of the City of Wasco Zoning Ordinance.



Section 2: Severability

Each of the provisions of this ordinance is severable. If any provision shall be declared to be invalid, the remaining provisions shall not be affected thereby but shall remain in full force and effect.

Section 3: Effective Date

The City Clerk is hereby ordered to publish this Ordinance in summary form in accordance with the law, in a newspaper of general circulation in the City. This ordinance shall become effective 30 days from the date of its adoption.

-o0o-

INTRODUCED at a regular meeting of the City Council of the City of Wasco on the 6th day of August, 2024.

PASSED AND ADOPTED at a regular meeting of the City Council of the City of Wasco on the 20TH day of August, 2024, by the following votes:

COUNCIL MEMBERS:	MEDINA, SALDAÑA, MARTINEZ, REYNA
AYES:	MEDINA, SALDAÑA, MARTINEZ, REYNA
NOES:	NONE
ABSTAIN:	NONE
ABSENT:	NONE

Signed by:

Valentin Medina

B0128BAE10EB473...

VALENTIN MEDINA,
MAYOR of the City of Wasco

Attest: 8/21/2024

DocuSigned by:

Maria O. Martinez

290AD00E0EDD40F...

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

Certified to be a true and correct
copy of the original

Maria O. Martinez

Maria O. Martinez
City Clerk of
The City of Wasco

DS





Master Uniform Application

I. Type of Application

<input checked="" type="checkbox"/> Annexation	<input type="checkbox"/> Conditional Use Permit	<input type="checkbox"/> Tract Map	<input type="checkbox"/> Zone Variance
<input type="checkbox"/> Zone Change	<input type="checkbox"/> Specific Plan	<input type="checkbox"/> Williamson Act Contract	<input type="checkbox"/> Lot Line Adjustment
<input type="checkbox"/> Parcel Map	<input type="checkbox"/> Zone Text Amendment	<input type="checkbox"/> Parcel Map Waiver	<input type="checkbox"/> Parcel Merger / LLA
<input type="checkbox"/> General Plan Amendment	<input type="checkbox"/> Precise Development Plan	<input type="checkbox"/> Reversion to Acreage	<input type="checkbox"/> Other:

II. Submittal Requirements

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

- Completed Master Uniform Application indicating type of application being submitted
- Written Project Description
- One (1) Preliminary Title Report, not more than two months old, for all subject properties (if applicable)
- Payment of Filing Fees (contact the Community Development Department for fees due)
- Signed Billing Authorization Form (if applicable, required for all deposit based fees)
- Mailing Address Labels (if applicable See Instructions for Mailing Labels)
- Signed Indemnification Agreement
- Signed Copyright Agreement (if applicable)
- Submittal Checklist and/or Required Exhibits information corresponding with application type identified above

CONSENT OF PROPERTY OWNER: The consent of the property owner is required for filing an application for a land use development permit within the City of Wasco. The signature of the property owner(s) below constitutes consent for filing of this application.

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

III. General Information

Project Information

Name of Project (if applicable) WASCO UNION HIGH SCHOOL - AG. FARM, MOT, DISTRICT OFFICE
 Address: WEST SIDE OF MAGNOLIA AVENUE, SOUTH OF 7TH STREET
 APN(s) 487-140-48 Site Area 30.39 ACRES
 Zone District: A - COUNTY Planned Land Use Designation: PF
 Existing Use of Property: AGRICULTURE

Applicant Information

Name of Applicant: WASCO UNION HIGH SCHOOL DISTRICT - KEVIN TALLON - SUPERINTENDENT
 Address: 1700 7TH ST., WASCO, CA 93280 Email Address: KEVIN.TALLON@WASCOUSD.ORG
 Phone Number: 661-758-8447 Mobile Number: _____
 Signature: [Signature]

Property Owner Information

Name of Property Owner: PAUL R. CAVGLI
 Address: 688 CALIFORNIA BL, MEA 510 93401 Email Address: _____
 Phone Number: (805) 544-6378 Mobile Number: _____
 Signature: [Signature]

For Staff Use Only:

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

EXHIBIT A

LEGAL DESCRIPTION
CITY OF WASCO
ANNEXATION No. 41 BOUNDARY AREA 1

That portion of the East half of Section 10, Township 27 South, Range 24 East, Mount Diablo Base and Meridian in the unincorporated area of the County of Kern, State of California, described as follows:

Commencing at the East quarter corner of said Section 10; thence North 01°08'56" East along the East Line of said Section 10 a distance of 30.00 feet to the North right-of-way line of 7th Street; thence North 89°18'52" West along said North right-of-way line a distance of 20.00 feet to the POINT OF BEGINNING, said point also being on the West line of the East 20.00 feet of said Section 10 and also being an angle point on the Corporate Boundary of the City of Wasco per Annexation No. 20;

- 1) thence South 01°08'56" West along said West line and said Corporate Boundary a distance of 1350.94 feet to the South line of the North half of the Southeast quarter of said Section 10, also being an angle point on said Corporate Boundary;
- 2) thence departing said Corporate Boundary North 89°20'25" West along said South line a distance of 1300.17 feet to the West line of the East half of the Southeast quarter of said Section 10;
- 3) thence North 01°09'10" East along said West line a distance of 1026.54 feet to the South line of the North 295.00 feet of the Southeast quarter of said Section 10, said South line also being the Corporate Boundary of the City of Wasco;
- 4) thence South 89°18'52" East along said South line and said Corporate Boundary a distance of 1290.09 feet to a point on the West line of the East 30.00 feet of said Section 10, said point also being an angle point on said Corporate Boundary;
- 5) thence North 01°08'56" East along said West line and said Corporate Boundary a distance of 315.01 feet to a point on the North line of the South 20.00 feet of the Northeast quarter of said Section 10, said point also being an angle point on said Corporate Boundary;
- 6) thence departing said Corporate Boundary and continuing North 01°08'56" East along said West line a distance of 10.00 feet to a point on the North line of the South 30.00 feet of Northeast quarter of said Section 10, said point also being an angle point on the Corporate Boundary of the City of Wasco;
- 7) thence South 89°18'52" East along said North line and said Corporate Boundary a distance of 10.00 feet to the POINT OF BEGINNING.

Contains 30.70± acres.

CHECKED BY
KERN COUNTY SURVEYOR'S OFFICE

2024-11-06

Approved by:



Christopher L. Conway
10-24-24

Exhibit "A"

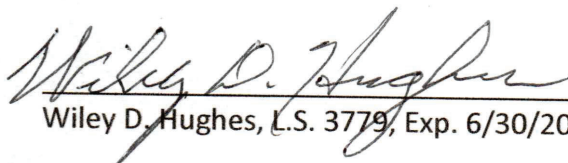
Annexation No. 1 Area 2 of a Portion of Central Avenue to the City of Wasco

A portion Lot 218, 219 and Central Avenue as shown on the Fourth Home Extension Colony as recorded in Book 1, of maps at page 99 in the Office of the Kern County Recorder, and also being a portion of the Southeast Quarter of Section 14, T.27S., R.24E., M.D.M., in the County of Kern, State of California, more particularly described as follows;

Beginning at the Northwest Corner of the Southeast Quarter of Section 14, T 14, T.27S, R.24E also being the Northwest corner of said Lot 219 and said Lot corner also being the centerline intersection of Filburn Avenue with Central Avenue and the point of beginning;

- 1) thence S89°22'31"E along the North line of said Southeast Quarter a distance of 20.00 feet;
- 2) thence S01°10'33"W parallel with the West line of said Southeast Quarter a distance of 1321.245 feet to a point on the South line of said Lot 219;
- 3) thence N89°22'33"W along said South line a distance of 20.00 feet to the Southwest corner of said Lot 219;
- 4) Thence N89°22'23"W a distance of 20.00 feet along the South Line of Lot 218;
- 5) Thence N01°10'33"E a distance of 1321.25 feet, parallel to the East line of Lot 218;
- 6) thence S89°22'11"E a distance of 20.00 feet to the point of beginning.

Containing 1.21 Acres more or less


Wiley D. Hughes, L.S. 3779, Exp. 6/30/2026

11/4/24
Date



**CHECKED BY
KERN COUNTY SURVEYOR'S OFFICE**

2024-11-06

Approved by:





December 18, 2024

Kern County Administrative Office
1115 Truxtun Ave., 5th Floor
Bakersfield, CA 93301

Re: City of Wasco Annexation No. 41, LAFCO Proceeding No. 1843


In accordance with Section 99 of the Revenue and Taxation Code, your Agency is subject to a service area or service responsibility change due to an annexation proposal filed with the Local Agency Formation Commission (LAFCO) as indicated above.

Reflected on the attached is an estimated amount of property tax revenue and factors within the Tax Rate Area(s) involved which is attributable to the county general and fire agency funds during the current fiscal year.

A **60-day** negotiation period starts as of the date of this letter and all tax revenue exchanges must be adopted by Agency Resolution by the completion of this 60-day period. If the negotiations are not completed within the 60-day period, the annexation proceedings are terminated and must be re-filed with LAFCO.

If your agency has any questions, please call me at (661) 868-3515.

Sincerely,
Aimee X. Espinoza
Auditor-Controller-County Clerk

By 
Corina Camarillo
Property Tax Division

Annexation # 41
 Proceeding # 1843

City of Annexation # CITY OF WASCO 12/17/2024
60
February 15, 2025

Annexation Value 561,119

TRA 130-025

Gross Secured 145,063,147
 Gross Unsecured 17,456,893

Total Gross Value by TRA 162,520,040

Annexation Value/Total Gross Value of TRA → 0.003453

TRA 1% Factors/Base Dollars

Base Dollars Pre-ERAF	ERAF Tax Shift	Base Dollars Post ERAF Shift
County General Fund	(0.387564)	\$150,821.27
County Fire Fund	0.000000	\$81,326.63
County General Fund	(0.387564)	0.183258
County Fire Fund	0.000000	0.087532

Estimates Related to Annexed Area After ERAF Shift and MOU Agreement # 05-015

Base Dollars		
City of Wasco	0.350000	\$182.28
County Fire Fund		\$280.82
1% Factors		
City of Wasco	0.350000	0.064140
County Fire Fund		0.087532
2024 City Tax Shift Factor		-0.193959

PROCEEDING No. 1843

Date: 12/06/2024

In the matter of: City of Wasco
Annexation No. 41 (Central Ave. and WUHSD Vacant Land)

Total Assessed Value for Annexation
Before Exemptions: \$561,119

Breakdown of Value per TRA:

<u>TRA</u>	<u>Secured AV</u>	<u>Unsecured AV</u>	<u>Subv Exmpt AV</u>	<u>NonSubv Exmpt AV</u>
130-025	\$561,119	\$0	\$0	\$0

REPORT OF KERN COUNTY ASSESSOR

Jon Lifquist, Assessor-Recorder



**Kern Local Agency
Formation Commission**
5300 Lennox Ave. Suite 303
Bakersfield, CA 93309
661-716-1076
www.co.kern.ca.us/lafco/

Proceeding No. 1843
In the Matter of: City of Wasco
Annexation No. 41 (Central Ave. and WUHSD Vacant Land)

Date: 12/06/2024
By: Jennifer Chow
GIS Tech. I

-
1. The number of assessment parcels within subject territory is: 1
 2. Subject territory is within the following Tax Rate Area(s): 130-025
 3. Assessed valuation: (**Attach Sheet** Breakdown) Secured: \$ 561,119 Unsecured: \$ -
 4. Do the subject territory boundaries correspond with lines of ownership in the last equalized assessment roll? YES NO
 - a. List APN of non-corresponding parcels:
 5. Do the subject territory boundaries correspond with lines of ownership in the current assessment roll being prepared? YES NO
 - a. List APN of non-corresponding parcels:
 6. Do the subject territory boundaries correspond with Tax Rate Area boundaries? YES NO
 - a. List APN of non-corresponding TRA's:
 7. Identify all incorporated cities who's city limit boundary is within three (3) miles of subject territory:
(If none, please enter word "NONE") Wasco
 8. Please **ATTACH SHEET** identifying all local agencies within, or partially within, the boundaries of the subject territory. (Including cities, special districts, school districts and county service areas)
 9. Please **ATTACH SHEET** identifying the parcels within the subject territory:
Include: Assessee name, billing name, APN, ATN, TRA, roll type, assessed values and exemptions
 10. Please **ATTACH SHEET** identifying the surface owners within the subject territory:
Include: Assessee name, billing name, and billing address
 11. Please **ATTACH SHEET** identifying property owners outside the subject territory, within 300 feet:
Include: Assessee name, billing name, and billing address
 12. Additional requested information: NONE
 13. Please provide comments or recommendations: NONE
-

<u>ROLL</u>	<u>TOTAL_VALUE</u>
1	561119
3	0
4	0
6	0
SECD	561119
UNSECD	0
TOTAL	561119



ASSESSOR
RECORDER

Laura Avila
Kern County Assessor-Recorder

Memorandum

TO: Aimee X. Espinoza
Auditor-Controller-County Clerk
Attention: Janelle Austin
Date: 12/06/2024

FROM: Laura Avila, Kern County Assessor-Recorder
by: Jennifer Chow, GIS Tech. I

SUBJECT: Jurisdictional Changes
RE: City of Wasco
Annexation No. 41 (Central Ave. and WUHSD Vacant Land)

Here is a copy of our report to LAFCO RE: Proceeding No. 1843 together with a report to you showing the breakdown of both Secured & Unsecured AV per TRA . Also included & itemized, are any Exemption Values, if applicable.

Values are Gross, unless noted.

If you require any additional information, please let us know.

B207 - INQUIRE COMPLETED

NEXT FUNC: KEY:

KIPS DSTVLINQ

INQUIRE DISTRICT VALUES

AS OF: 12/06/24

KEY DATA PROMPT
P42232

FUND NO: _____ TRA NO: 130 - 025 TAX YR: 2024 J/B STR: J STAB/CORR AV: S
FUND NAME:

	CURRENT AV	RDA BASE AV	RDA INC
SECURED RL1	143,446,815		
MINERAL RL2	1,560,360		
MOBHOME RL6	55,972		
GROSS AV LA	145,063,147		
UTILITY RL3	0		
GROSS SECUR	145,063,147		
S HOMEOWNER	147,000		
NET SECURED	144,916,147		
GROSS UNSEC	17,456,893		
US HOMEOWNR	0		
NET UNSECUR	17,456,893		
TL GROSS AV	162,520,040		
TL HOMEOWNR	147,000		
TL NET AV	162,373,040		

PF1=HELP 2=MENU 3=RTRN 4=SMNU
PF13=NEW 16=TRAXREF 22=PRT

12/09/24 16:43

NEXT-FUNC: KEY:
KIPS TRA1%INQ

INQUIRE TRA 1% FACTORS

KEY DATA PROMPT
P42242

TRA NO: 130 - 025 TAX YEAR 2024 TRA NAME WASCO
STATUS ACTIVE

FUND NAME	NO	FACTOR	PRIOR YR ADJ BASE DOLLARS	INCREMENT	CURRENT YEAR BASE DOLLARS
CO. GENE	00001	0.299229	238,027.59	8,237.13	246,264.72
CO ADVER	00002	0.001021	836.69	28.11	864.80
CO. ROAD	00007	0.000000	.00	.00	.00
CO. FIRE	00011	0.087532	78,917.06	2,409.57	81,326.63
CEMETERY	42035	0.028717	23,533.14	790.52	24,323.66
NO KRN S	42184	0.000000	.00	.00	.00
KERN VEC	42315	0.013411	10,990.10	369.18	11,359.28
WASCO RE	42429	0.078991	64,731.90	2,174.45	66,906.35
SHAFTER-	50580	0.000000	.00	.00	.00
KERN CO	60220	0.007347	6,020.74	202.25	6,222.99
WASCO UN	80094	0.215175	176,332.57	5,923.31	182,255.88
WASCO UN	81094	0.186214	152,599.48	5,126.08	157,725.56

TOTALS: 1.000000 819,484.47 27,527.88 847,012.35

PF1=HELP 2=MENU 3=RTRN 4=SMNU 7=BKWD 8=FWD 10=TOP 11=BOT
PF13=NEW PF18=OLRR 22=PRT

12/09/24 16:48

KERN

LOCAL AGENCY FORMATION COMMISSION

Certificate of Filing

In the Matter of: City of Wasco: Annexation 41 (Central Ave. and WUHSD Vacant Land)	Proceeding No. 1843
---	---------------------

I, Blair Knox, Executive Officer of the Local Agency Formation Commission of the County of Kern, hereby certify that:

A proposal referenced and described above has been submitted to me and it has been found that:

- the proposal was initiated by a Resolution of Application;
(G.C. §56650)
- the proposed territory has been found to be uninhabited;
(G.C. §56046)
- all application contents as prescribed by law are presented;
(G.C. §56652)
- all affected agencies have been notified; and
(G.C. §56658)

It has been established that the application contains the information and data requested and required by this Commission and has been **accepted** for filing on 08 January, 2025 (G.C. §56651)

Date of Hearing: Wednesday, 15 January, 2025

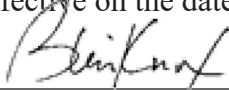
Time of Hearing: 5:15 PM

**Place of Hearing: Kern Council of Governments (KernCOG)
1401 19th Street Suite #300
Bakersfield, CA 93301**

Affected/Noticed Public Agencies:

Bureau of Reclamation, City of Wasco, County Community on School District Organization, Emergency Services/Kern County Fire, Farm Bureau, Golden Empire Transit District, Kern COG, Kern Community College District, Kern County (Public Works), Kern County Administrative Office, Kern County Assessor, Kern County Citrus Pest Control District, Kern County Clerk of the Board, Kern County CSA (Public Works), Kern County Elections, Kern County Planning, Kern County Roads (Public Works), Kern County Surveyor, Kern County Waste (Public Works), Kern County Water Agency, Kern Groundwater Authority, Kern Mosquito and Vector Control District, LAFCo Attorney, North Kern South Tulare Hospital District, Northwest Kern Resource Conservation District, Public Cemetery District No. 1, San Joaquin Valley Air Pollution Control District, Shafter-Wasco Irrigation District, Superintendent of Schools, Wasco Recreation and Parks District, Wasco Union Elementary, Wasco Union High School District, Wasco Union High School District

This Certificate of Filing is issued pursuant to California Government Code §56658 (f). All time requirements for processing and consideration of this application specified by state law and the rules and regulations of this Commission shall become effective on the date of issuance of this certificate.



Blair Knox, Executive Officer



**Kern Local Agency
Formation Commission**
5300 Lennox Ave. Suite 303
Bakersfield, CA 93309
661-716-1076
www.co.kern.ca.us/lafco/

Memo

To: LAFCo Commissioners
From: Blair Knox, Executive Officer
Date: January 15, 2025
Re: 2023-2024 Audit

In the Commission packet is a copy of the fiscal year 2023-2024 audit performed by the accounting firm Brown Armstrong. The audit confirms that Kern LAFCo's accounting policies conform with generally accepted accounting principles. The Commission expenses came in under budget and show no unexpected or unusual transactions.

Key statements in the Brown Armstrong audit:

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Commission as of June 30, 2024, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

The Commission's net position (deficit) increased by \$160,045 during the current fiscal year. The increase in the Commission's net position (deficit) was primarily attributed to an increase in revenues received during the year.

...during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Please review the attached copy of the Management Letter, Financial Statement, and the SAS Letter.

Recommendation: Receive and file this audit for Fiscal Year 2023-2024.

**KERN LOCAL AGENCY
FORMATION COMMISSION**

**FINANCIAL STATEMENTS
WITH
INDEPENDENT AUDITOR'S REPORT**

**FOR THE FISCAL YEAR ENDED
JUNE 30, 2024**

**KERN LOCAL AGENCY FORMATION COMMISSION
JUNE 30, 2024**

TABLE OF CONTENTS

	<u>Page</u>
Board of Commissioners and Management.....	1
<u>FINANCIAL SECTION</u>	
Independent Auditor's Report	2
Management's Discussion and Analysis (Unaudited).....	5
<u>Basic Financial Statements</u>	
Government-Wide Financial Statements:	
Statement of Net Position	9
Statement of Activities	10
Fund Financial Statements:	
Major Governmental Fund:	
Balance Sheet – Governmental General Fund.....	11
Reconciliation of the Governmental General Fund Balance Sheet to the Statement of Net Position	12
Statement of Revenues, Expenditures, and Changes in Fund Balance – Governmental General Fund.....	13
Reconciliation of the Change in Fund Balance to the Change in Net Position	14
Notes to the Basic Financial Statements	15
<u>REQUIRED SUPPLEMENTARY INFORMATION</u>	
Budgetary Comparison Schedule – Governmental General Fund	28
Cost-Sharing Defined Benefit Pension Plan – Schedule of the Proportionate Share of the Net Pension Liability.....	29
Cost-Sharing Defined Benefit Pension Plan – Schedule of Pension Contributions	30
Notes to the Required Supplementary Information.....	31
<u>OTHER REPORT</u>	
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	32

**KERN LOCAL AGENCY FORMATION COMMISSION
BOARD OF COMMISSIONERS AND MANAGEMENT
JUNE 30, 2024**

Board of Commissioners

David Couch

Saul Ayon

Jeff Flores

Andrae Gonzales

Gary McKibbin

Vince Zaragoza

Barbara Fowler

Eric Bruen

Les Clark III

Management

Blair Knox
Executive Officer

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

Board of Commissioners
Kern Local Agency Formation Commission
Bakersfield, California

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and the major fund of the Kern Local Agency Formation Commission (the Commission), as of and for the fiscal year ended June 30, 2024, and the related notes to the basic financial statements, which collectively comprise the Commission'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 and the major fund of the Commission as of June 30, 2024, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In performing an audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission'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 Commission'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 schedule – Governmental General Fund, cost-sharing defined benefit pension plan – schedule of the proportionate share of the net pension liability, cost-sharing defined benefit pension plan – schedule of pension contributions, and notes to the required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 26, 2024, on our consideration of the Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Commission's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Commission's internal control over financial reporting and compliance.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

A handwritten signature in blue ink that reads "Brown Armstrong Accountancy Corporation". The signature is written in a cursive, flowing style.

Bakersfield, California
December 26, 2024

**KERN LOCAL AGENCY FORMATION COMMISSION
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
JUNE 30, 2024**

This section of the Kern Local Agency Formation Commission's (the Commission) financial statements presents our management's discussion and analysis (MD&A) of the Commission's financial condition and results of operations for the fiscal year ended June 30, 2024. As management of the Commission, we offer readers of the Commission's basic financial statements this narrative overview and analysis, which is designed to focus on current financial activities, resulting changes, and currently known facts with respect to the Commission's performance during the fiscal year ended June 30, 2024. Please read it in conjunction with the Commission's basic financial statements, which follow this section.

Fiscal Year 2023-24 Financial Highlights

- The Commission received \$744,647 in operating contributions from the County of Kern, the cities of Kern County, and the special districts of Kern County.
- During fiscal year 2023-24, the Commission disbursed \$662,865.
- Total liabilities and deferred inflows of resources of the Commission exceeded its assets and deferred outflows of resources at the close of the recent fiscal year by \$287,044.
- At the close of the current fiscal year, the Commission's major General Fund reported an ending fund balance of \$438,420, an increase of \$93,813 in comparison with the prior year. This increase is due to receiving more operating contributions than amounts disbursed during the year.

Variance between the Commission's budgeted and actual amounts included the following:

- Actual operating revenues were \$40,253 less than budgeted, due to less than expected contributions from Governmental Agencies resulting from an excess carry-over in from the prior years.
- User fee revenue was \$16,116 more than budgeted due to more formation proposals being processed.
- Salaries and employee benefits were \$51,582 less than budgeted due to less than expected California Public Employees Retirement System (CalPERS) retirement adjustments.
- Office expenditures were \$6,674 less than budgeted due to the implementation of Governmental Accounting Standards Board (GASB) Statement No. 68.
- Professional and specialized services were \$52,874 less than budgeted. The decrease is due to no special studies being conducted and effective management of such services.
- Transportation and travel expenditures were \$5,132 less than budgeted due to lack of Commissioner attendance of additional budgeted training.

Overview of the Financial Statements

The Commission's basic financial statements include (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the basic financial statements.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the Commission's finances in a manner similar to a private sector business.

The Statement of Net Position presents information on all of the Commission's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference between the four reported as net position (deficit). Over time, increases or decreases in net position compared to the Commission's adopted financial model may serve as a useful indicator of the ability of the Commission to continue to operate.

The Statement of Activities presents information showing how the Commission's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in the statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected revenues, unpaid expenses, and contingent liabilities).

Fund Financial Statements

A fund is a group of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Commission, like local governments, uses fund accounting to ensure compliance with finance-related legal requirements. Fund financial statements report essentially the same functions as those reported in the government-wide financial statements. However, unlike the government-wide financial statements, fund financial statements focus on near-term inflows and outflows of spending resources, as well as on balances of spendable resources available at the end of the fiscal year.

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 the governmental fund with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund Balance Sheet and the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Commission adopts an annual appropriated budget for its governmental fund. A budgetary comparison statement has been provided for this fund to demonstrate compliance with the budget.

Notes to Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the basic financial statements.

Government-Wide Financial Analysis

Statement of Net Position: Net position may serve over time as a useful indicator of the Commission's financial position. In the case of the Commission, liabilities and deferred inflows of resources exceeded assets and deferred outflows by \$287,044 at the close of the most recent fiscal year. However, financial statement users need to consider other factors, both financial and non-financial, in assessing the Commission's financial position. These factors include changes in services, changes in state funding, and changes in the economy.

Changes in the Commission's net position as of June 30, 2024 and 2023, are follows:

	<u>2024</u>	<u>2023</u>	<u>Change</u>
Current assets	\$ 500,154	\$ 390,312	\$ 109,842
Noncurrent assets	<u>16,773</u>	<u>52,797</u>	<u>(36,024)</u>
Total assets	<u>516,927</u>	<u>443,109</u>	<u>73,818</u>
Deferred outflows of resources	<u>387,273</u>	<u>337,325</u>	<u>49,948</u>
Current liabilities	61,734	78,081	(16,347)
Noncurrent liabilities	<u>986,731</u>	<u>964,452</u>	<u>22,279</u>
Total liabilities	<u>1,048,465</u>	<u>1,042,533</u>	<u>5,932</u>
Deferred inflows of resources	<u>142,779</u>	<u>184,990</u>	<u>(42,211)</u>
Net position			
Net investment in capital assets	16,773	20,421	(3,648)
Unrestricted (deficit)	<u>(303,817)</u>	<u>(467,510)</u>	<u>163,693</u>
Total net position (deficit)	<u>\$ (287,044)</u>	<u>\$ (447,089)</u>	<u>\$ 160,045</u>

The Commission's net position (deficit) increased by \$160,045 during the current fiscal year. The increase in the Commission's net position (deficit) was primarily attributed to an increase in revenues received during the year.

Statement of Activities: A summary of the Commission's statements of activities for the years ended June 30, 2024 and 2023, is as follows:

	<u>2024</u>	<u>2023</u>	<u>Change</u>
Revenues			
Program revenues	\$ 810,763	\$ 614,088	\$ 196,675
General revenues	<u>12,147</u>	<u>6,829</u>	<u>5,318</u>
Total revenues	<u>822,910</u>	<u>620,917</u>	<u>201,993</u>
Expenses			
General government	<u>662,865</u>	<u>1,105,163</u>	<u>(442,298)</u>
Change in net position	160,045	(484,246)	644,291
Net position (deficit) - beginning of year	<u>(447,089)</u>	<u>37,157</u>	<u>(484,246)</u>
Net position (deficit) - end of year	<u>\$ (287,044)</u>	<u>\$ (447,089)</u>	<u>\$ 160,045</u>

Revenues: Changes in revenues from the prior year are briefly summarized as follows:

The Commission's program revenues increased by \$196,675 compared to the prior period due to budgetary increases in expectation of resuming normal operations.

Expenses: Changes in expenses from the prior year are briefly summarized as follows:

General governmental expenses were \$442,298 less than the prior year due to the following:

- Salaries and employee benefits were \$27,434 more than the previous year due to an adjustment in employee benefit obligations.
- Refer to Note 5 - Defined Benefit Pension Plan, of the Commission's notes to the basic financial statements for additional information.

Financial Analysis of the Commission's Major General Fund

As noted earlier, fund accounting is used by the Commission to ensure and demonstrate compliance with finance related legal requirements.

As of the end of the current fiscal year, the Commission's General Fund reported an ending fund balance of \$438,420, an increase of \$93,813 in comparison with prior year. The increase was mostly attributed to an effective management of expenditures and revenues received.

Capital Assets and Debt Administration

Capital Assets – The Commission's capital assets for its governmental activities as of June 30, 2024, amounted to \$16,773 (net of accumulated depreciation and amortization). Capital assets include furniture and office equipment and right-to-use leased asset.

Debt Administration – At the end of the current fiscal year, the Commission's long-term obligation was for compensated absences of \$23,674.

Factors Bearing on the Commission's Future

Policies handed down from Sacramento have reduced revenues to the County of Kern, cities, and special districts and brought uncertainty to the number of proposals that will likely be brought before the Commission. Staffing levels and job responsibilities will need to be evaluated as budgets are considered.

Contacting the Commission's Financial Management

The Commission's financial report is design to provide the Commission's Board, management, creditors, legislative and oversight agencies, citizens, and customers with an overview of Kern Local Agency Formation Commission's finances and to demonstrate its accountability for funds received. For additional information about this report, please contact Blair Knox, Executive Director, at 5300 Lennox Avenue, Suite 303, Bakersfield, California 93309.

**KERN LOCAL AGENCY FORMATION COMMISSION
STATEMENT OF NET POSITION
JUNE 30, 2024**

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

Current Assets:	
Cash and cash equivalents (Note 2)	\$ 500,154
Total Current Assets	500,154
Noncurrent Assets:	
Capital assets, net (Note 3)	16,773
Total Assets	516,927
Deferred Outflows of Resources (Note 5):	
Pension contributions subsequent to the measurement date	134,263
Changes of assumptions	55,878
Differences between expected and actual experience	47,281
Net differences between projected and actual earnings on plan investments	149,851
Total Deferred Outflows of Resources	387,273
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 904,200

**LIABILITIES, DEFERRED INFLOWS OF RESOURCES,
AND NET POSITION**

Liabilities:	
Accounts payable	\$ 33,446
Accrued payroll	4,614
Long-term liabilities:	
Due within one year:	
Compensated absences (Note 4)	23,674
Due after one year:	
Compensated absences (Note 4)	61,207
Net pension liability (Note 5)	925,524
Total Liabilities	1,048,465
Deferred Inflows of Resources (Note 5):	
Difference between employer's contribution and proportionate share of contributions	28,185
Differences between expected and actual experience	114,594
Total Deferred Inflows of Resources	142,779
Net Position:	
Net investment in capital assets	16,773
Unrestricted	(303,817)
Total Net Position	(287,044)
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	\$ 904,200

The accompanying notes are an integral part of these financial statements.

**KERN LOCAL AGENCY FORMATION COMMISSION
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Contributions</u>	<u>Governmental Activities</u>
Primary Government:				
General Government	\$ 662,865	\$ 66,116	\$ 744,647	\$ 147,898
General Revenues:				
Interest				12,147
Change in net position				160,045
Net position at beginning of year				(447,089)
Net position at end of year				\$ (287,044)

The accompanying notes are an integral part of these financial statements.

**KERN LOCAL AGENCY FORMATION COMMISSION
BALANCE SHEET
GOVERNMENTAL GENERAL FUND
JUNE 30, 2024**

ASSETS

Cash and cash equivalents (Note 2)	\$ 500,154
Total Assets	\$ 500,154

LIABILITIES AND FUND BALANCE

Liabilities:

Accounts payable and accrued expenses	\$ 33,446
Accrued payroll	4,614
Current portion of compensated absences (Note 4)	23,674
Total Liabilities	61,734

Fund Balance (Note 1):

Unassigned	438,420
Total Fund Balance	438,420

Total Liabilities and Fund Balance	\$ 500,154
------------------------------------	------------

The accompanying notes are an integral part of these financial statements.

**KERN LOCAL AGENCY FORMATION COMMISSION
RECONCILIATION OF THE GOVERNMENTAL GENERAL FUND BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2024**

Total Fund Balance - Governmental Fund \$ 438,420

Amounts reported for governmental activities in the statement of net position are different from amounts reported in the governmental fund because:

Capital assets: In the governmental fund, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation/amortization. Capital assets at year-end consist of:

Capital assets at historical cost	\$ 152,515	
Accumulated depreciation and amortization	<u>(135,742)</u>	
 Net		 16,773

Long-term liabilities: In the governmental fund, only current liabilities are reported. In the statement of net position, all liabilities are reported. Long-term liabilities at year-end consist of:

Compensated absences	(61,207)	
Net pension liability	<u>(925,524)</u>	
 Total		 (986,731)

Deferred outflows and inflows of resources relating to pensions: In the governmental fund, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported.

Deferred outflows of resources relating to pensions		387,273
Deferred inflows of resources relating to pensions		<u>(142,779)</u>

Total Net Position - Governmental Activities \$ (287,044)

The accompanying notes are an integral part of these financial statements.

**KERN LOCAL AGENCY FORMATION COMMISSION
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
GOVERNMENTAL GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

REVENUES

Contributions from governmental agencies	\$ 744,647
User fees	66,116
Interest	12,147
	822,910
Total Revenues	822,910

EXPENDITURES

Salaries and employee benefits	539,318
Professional and specialized services	87,126
Lease expense - buildings	47,364
SDRMA insurance	8,479
Office expense	23,041
Travel and transportation	16,432
Publications and legal notices	3,390
Special department expenditures	2,102
Interest expense	1,845
	729,097
Total Expenditures	729,097
Net Change in Fund Balance	93,813
Fund Balance, Beginning of Year	344,607
Fund Balance, End of Year	\$ 438,420

The accompanying notes are an integral part of these financial statements.

**KERN LOCAL AGENCY FORMATION COMMISSION
RECONCILIATION OF THE CHANGE IN FUND BALANCE
TO THE CHANGE IN NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Net Change in Fund Balance - Governmental Fund	\$	93,813
Capital outlays are reported in the governmental fund as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation or amortization expense. This is the amount by which net additions to capital outlays of \$0 are less than depreciation and amortization expense of \$36,024 in the period.		(36,024)
Long-term compensated absences are reported in the statement of activities, but they do not require the use of current financial resources. Therefore, long-term compensated absences are not reported as expenditures in the governmental fund. This is the amount by which the long-term compensated absence liability changed during the year.		(14,533)
Repayment of leases is an expenditure in the governmental fund, but repayment reduces long-term liabilities in the statement of net position.		32,376
Pension costs are reported in the governmental fund when employer contributions are made. However, in the statement of activities, pension costs are recognized on the accrual basis of accounting. This year, the difference between accrual basis of accounting pension costs and actual employer contributions was:		<u>84,413</u>
Total Change in Net Position - Governmental Activities	\$	<u><u>160,045</u></u>

The accompanying notes are an integral part of these financial statements.

**KERN LOCAL AGENCY FORMATION COMMISSION
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Nature of Activities

Local Agency Formation Commissions (LAFCOs) were created by State legislation in 1963. Their purpose is to provide for the orderly growth of local government and to prevent urban sprawl. LAFCOs are funded by an assessment on the operating revenue of counties, cities, and special districts. The Kern Local Agency Formation Commission (the Commission) includes representatives of the general public in addition to these entities. Most of the day-to-day operations and responsibilities are derived from the review of proposed annexations and related spheres of influence. The Commission is governed by its own Board of Commissioners (the Board).

B. Reporting Entity

The Commission has no oversight responsibility for any other governmental entity; nor is the Commission's operation a component unit of any other governmental entity. Therefore, the reporting entity consists only of Commission operations.

C. Basis of Presentation, Basis of Accounting, and Measurement Focus

Accounting policies of the Commission conform to accounting principles generally accepted in the United States of America applicable to state and local governments.

Government-Wide Financial Statements

Government-wide financial statements display information about the Commission as a whole. These statements include separate columns for the governmental and business-type activities of the primary government. The Commission does not have business-type activities.

The government-wide financial statements consist of the Statement of Net Position and the Statement of Activities. The Statement of Net Position presents the financial condition of the governmental activities of the Commission at year-end. The Statement of Activities presents a comparison between direct expenses and program revenues for each program or function on the Commission's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department, and therefore, clearly identifiable to a particular function.

Government-wide financial statements are presented using the *economic resources measurement focus* and the *accrual basis of accounting*. Under the economic resources measurement focus, all (both current and long-term) economic resources and obligations of the Commission are reported in the government-wide financial statements. *Basis of accounting* refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. Under the accrual basis of accounting, revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements of Governmental Accounting Standards Board (GASB) Statement No. 33. Program revenues include charges for services and payments made by parties outside of the reporting Commission's citizenry if that money is restricted. Program revenues are netted with program expenses in the Statement of Activities to present the net cost of each program.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation, Basis of Accounting, and Measurement Focus (Continued)

Fund Financial Statements

The underlying accounting system of the Commission is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures or expenses, as appropriate.

Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund financial statements for the Commission's governmental fund are presented after the government-wide financial statements. These statements display information about the Commission's major fund, the Governmental General Fund.

Governmental Fund Types

In the fund financial statements, governmental funds are presented using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Measurable means that the amounts can be estimated, or otherwise determined. Available means that the amounts were collected during the reporting period or soon enough thereafter to be available to finance the expenditures accrued for the reporting period.

Assessments and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period to the extent normally collected within the availability period. Other revenue items are considered to be measurable and available when cash is received by the Commission.

Exchange transactions are recognized as revenues in the period in which they are earned (i.e., the related goods or services are provided). Locally imposed tax revenues are recognized as revenues in the period in which the underlying exchange transaction upon which they are based takes place. Imposed non-exchange transactions are recognized as revenues in the period for which they are imposed. If the period of use is not specified, revenue is recognized in the period in which it is earned. When an enforceable legal claim is not specified, revenue is recognized when an enforceable legal claim to the revenues arises or when revenue is received, whichever occurs first. Government-mandated and voluntary non-exchange transactions are recognized as revenues when all applicable eligibility requirements have been met.

In the fund financial statements, governmental funds are presented using the current financial resources measurement focus. This means that only current assets and current liabilities are generally included on the Balance Sheet. The reported fund balance (net current assets) is considered to be a measure of "available spendable resources." Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

As a result of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as government fund type expenditures or fund liabilities.

Amounts expended to acquire capital assets are recorded as *expenditures* in the year that resources were expended, rather than as fund assets. The proceeds of long-term debt are recorded as an *other financing source* rather than as a fund liability. Amounts paid to reduce long-term indebtedness are reported as fund expenditures.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation, Basis of Accounting, and Measurement Focus (Continued)

Major Fund

The major fund of the Commission is the Governmental General Fund, which is the general operating fund of the Commission and accounts for all revenues and expenditures of the Commission.

Budget

By state law, the Commission's Board must adopt a final budget no later than June 15. A public hearing must be conducted to receive comments prior to adoption. The Commission's Board satisfied these requirements. This budget is revised by the Commission's Board during the year to give consideration to unanticipated income and expenditures. It is this final revised budget that is presented in the financial statements.

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Fund Balance

Cash

The Commission maintains substantially all of its cash with the Kern County (the County) Treasurer-Tax Collector. This is an interest bearing account. The County pools these funds with those of other agencies in the County and invests the cash. These pooled funds are carried at cost, which approximates fair value.

The Commission also maintains two checking accounts with a financial institution. The Federal Deposit Insurance Corporation (FDIC) insures cash balances held with this financial institution up to \$250,000.

Capital Assets

The Commission's capital assets consist of furniture and office equipment that are reported as governmental activities in the Statement of Net Position. Capital assets are defined as assets with an initial individual cost of \$5,000 or more and an estimated useful life in excess of one year. Purchased capital assets are accounted for at historical cost or estimated historical cost if actual historical cost is not known. Donated property and equipment are accounted for at their estimated fair value on the date received. Purchased capital assets are recorded as expenditures in the Governmental General Fund and capitalized (recorded and accounted for) in the Statement of Net Position. Capital assets are depreciated/amortized on the straight-line method over the estimated useful lives of the assets, ranging from 5-15 years.

Right-to-Use Leased Assets

Right-to-use leased assets are recorded at the amount of the initial measurement of the lease liabilities and modified by any lease payment made to the lessor at or before the commencement of the lease term, less any lease incentives received from the lessor at or below the commencement of the lease term along with any initial direct costs that are ancillary charges necessary to place the leased asset into service.

Right-to-use leased assets are amortized using the straight-line method over the shorter of the lease term or the useful life on the underlying asset, unless the lease contains a purchase option that the Commission has determined is reasonably certain of being exercised.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Fund Balance (Continued)

Compensated Absences

The Commission accrues vested liabilities for vacation. All vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the General Fund only if it is expected to be utilized or paid within the next year.

Employees have a vested right to accumulated sick leave. Accordingly, the total amount accumulated is accrued when incurred in the government-wide financial statements.

Net Position

Net position represents the residual interest in the Commission's assets and deferred outflows of resources after liabilities and deferred inflows of resources are deducted. In accordance with GASB Statement No. 34, the fund balance section on the Statement of Net Position was combined to report total net position and presented in three broad components: net investment in capital assets, restricted, and unrestricted. Net investment in capital assets includes capital assets net of accumulated depreciation/amortization. Net position is restricted when constraints are imposed by third parties or by law through constitutional provisions or enabling legislation. The remainder is categorized as unrestricted net position. The Commission does not have any restricted net position.

Fund Balance

Fund balances of governmental funds are classified based on the level of constraint placed on the resources of the funds as follows:

- a. Nonspendable fund balance includes amounts that are not expected to be converted to cash, such as resources that are not in spendable form (e.g., inventories and prepaids) or that are legally or contractually required to be maintained intact.
- b. Restricted fund balance includes amounts constrained to specific purposes by their providers or by law.
- c. Committed fund balance includes amounts constrained to specific purposes by the Board. For this purpose, all commitments of funds shall be approved by a majority vote of the Board. The constraints shall be imposed no later than the end of the reporting period of June 30, although the actual amounts may be determined subsequent to that date but prior to the issuance of the financial statements.
- d. Assigned fund balance includes amounts which the Board or its designee intends to use for a specific purpose. The Board delegates authority to assign funds to the assigned fund balance to the designee and authorizes the assignment of such funds to be made any time prior to the issuance of the financial statements.
- e. Unassigned fund balance includes amounts that are available for any purpose.

When multiple types of funds are available for an expenditure, the Commission shall first utilize funds from the restricted fund balance as appropriate, then from the committed fund balance, then from the assigned fund balance, and lastly from the unassigned fund balance.

Defined Benefit Pension Plan

In the Commission's basic financial statements, the defined benefit pension plan (pension) is required to be recognized and disclosed using the accrual basis of accounting. In general, the Commission recognizes a net pension liability, which represents the Commission's proportionate share of the cost-sharing multiple-employer defined benefit pension plan administered by the California Public Employees' Retirement System (CalPERS) as reflected in the actuarial report provided by CalPERS. The net pension liability is measured as of the prior fiscal year-end (June 30, 2022, rolled forward to

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Fund Balance (Continued)

Defined Benefit Pension Plan (Continued)

June 30, 2023, using standard update procedures as determined by an actuarial valuation). The changes in the net pension liability are recorded as deferred inflows of resources or deferred outflows of resources depending on the nature of the change. The changes in the 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 and actual experience) are amortized over a 5 year period on a straight-line basis and are recorded as a component of pension expense beginning with the period in which they are incurred.

Subsequent Events

The Commission has evaluated subsequent events through December 26, 2024, the date on which the financial statements were available to be issued.

Implementation of New Accounting Pronouncements

The Commission has adopted all current statements of GASB that are applicable. For the fiscal year ended June 30, 2024, the Commission implemented the following new standard issued by GASB with no impact to the financial statements.

GASB Statement No. 100 – Accounting Changed and Error Corrections – an Amendment of GASB Statement No. 62. The requirements of this statement are effective for reporting periods beginning after June 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

The Commission implemented this statement where applicable.

Accounting Pronouncements Recently Issued and Applicable to Future Years

The following statements, issued recently by the GASB, are effective for year-ends after June 30, 2024. Management is evaluating the impact of the implementation of these statements, if any, on the basic financial statements

GASB Statement No. 101 – Compensated Absences. The requirements of this statement are effective for reporting periods beginning after December 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

GASB Statement No. 102 – Certain Risk Disclosures. The requirements of this statement are effective for reporting periods beginning after June 15, 2024, and all reporting periods thereafter. Earlier application is encouraged.

GASB Statement No. 103 – Financial Reporting Model Improvements. The requirements of this statement are effective for reporting periods beginning after June 15, 2025, and all reporting periods thereafter. Earlier application is encouraged.

GASB Statement No. 104 – Disclosure of Certain Capital Assets. The requirements of this statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. Earlier application is encouraged.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Fund Balance (Continued)

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 expenses during the reporting period. Actual results could differ from those estimates. The net pension liability is considered to be a significant estimate with respect to these financial statements.

NOTE 2 – CASH AND CASH EQUIVALENTS

Cash and cash equivalents classified in the governmental activities and governmental general fund financial statements consisted of the following at June 30, 2024:

	<u>2024</u>
Cash in Banks	\$ 454,445
Cash in Kern County Investment Pool	<u>45,709</u>
Total Cash and Cash Equivalents	<u>\$ 500,154</u>
Total Interest Income	<u>\$ 12,147</u>

Interest Rate Risk

Interest rate risk is the risk that changes in 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 interest rates.

Information about the sensitivity of the fair value of the Commission’s investments to interest rate fluctuations is provided by the following table that shows the distributions of the Commission’s investments by maturity as of June 30, 2024:

Investment Type	Amount	Remaining Maturity			
		12 Months or Less	13 to 24 Months	25 to 60 Months	More Than 60 Months
County Investment Pool	<u>\$ 45,709</u>	<u>\$ 45,709</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Credit Risk

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. Presented below is the minimum rating required by (where applicable) the California Government Code or the Commission’s investment policy, and the actual rating as of year-end for each investment type. The column marked “Exempt From Disclosure” identifies those investment types for which GASB Statement No. 40, *Deposit and Investment Risk Disclosures—an Amendment of GASB Statement No. 3*, does not require disclosure as to credit risk.

NOTE 2 – CASH AND CASH EQUIVALENTS (Continued)

Credit Risk (Continued)

Investment Type	Amount	Minimum Legal Rating	Exempt From Disclosure	Rating as of Year-End	
				AAA	Not Rated
County Investment Pool	\$ 45,709	N/A	\$ -	\$ -	\$ 45,709

Custodial Credit Risk

Custodial credit risk is the risk that, in the event of a bank failure, the Commission's deposits may not be returned to it. Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, the Commission will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the Commission's investment policy do not contain any legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than requiring a financial institution secure deposits made by state or local governments 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 fair value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. The Commission complies with the California's Government Code Section 53638 (Public Deposit Act), in which the first \$250,000 of the Commission's deposits are insured by the FDIC. Deposits of more than \$250,000 insured amounts are fully collateralized by the bank by pledging identifiable U.S. Government Securities at 110%. GASB Statement No. 40 requires disclosure of deposits with financial institutions in excess of FDIC limits. At June 30, 2024, the Commission had \$204,745 deposits with financial institutions in excess of the FDIC limits.

Investment in County Investment Pool

The Commission is a participant in the County Investment Pool. The fair value of the Commission's investment in this pool is reported in the accompanying basic financial statements at amounts based upon the Commission's pro-rata share of the fair value provided by the County for the entire County portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County, which are recorded on an amortized cost basis.

Interest earned on the pooled investments is credited to the Commission based on the Commission's average daily deposit balance during the allocation period with all remaining interest deposited with the County. The disclosures in accordance with GASB Statements, including interest rate risk, credit risk, concentration, and rating, as well as custodial credit risk disclosures for the County's Investment Pool, are included in the County's Annual Comprehensive Financial Report (ACFR). The County's ACFR can be obtained either from the County's website at www.co.kern.ca.us or from the County's Auditor-Controller's office located at 1115 Truxtun Avenue, 2nd Floor, Bakersfield, California 93301.

Fair Value Measurement

GASB Statement No. 72 improved the measuring of fair value for financial reporting purposes and enhanced disclosures about the fair value hierarchy as established by accounting principles generally accepted in the United States of America. The Commission categorizes its fair value measurements within the fair value hierarchy. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The Commission has the following recurring fair value measurement as of June 30, 2024:

- County Investment Pool is an uncategorized input not defined as a Level 1, Level 2, or Level 3 input.

NOTE 3 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended June 30, 2024, is shown below:

	Balance June 30, 2023	Additions	Deletions	Balance June 30, 2024
Capital assets, being depreciated/amortized:				
Furniture and fixtures	\$ 57,048	\$ -	\$ -	\$ 57,048
Right-to-use leased asset	95,467	-	-	95,467
Total capital assets, being depreciated/amortized	152,515	-	-	152,515
Less accumulated depreciation and amortization for:				
Furniture and fixtures	(35,137)	(5,138)	-	(40,275)
Right-to-use leased asset	(64,581)	(30,886)	-	(95,467)
Total accumulated depreciation and amortization	(99,718)	(36,024)	-	(135,742)
Total capital assets, being depreciated/amortized, net	\$ 52,797	\$ (36,024)	\$ -	\$ 16,773

Depreciation and amortization expense for the fiscal year ended June 30, 2024, was \$36,024.

NOTE 4 – LONG-TERM LIABILITIES

A schedule of changes in long-term liabilities for the fiscal year ended June 30, 2024, is as follows:

	Balance June 30, 2023	Additions	Deletions	Balance June 30, 2024	Due Within One Year
Compensated absences, net	\$ 65,326	\$ 19,555	\$ -	\$ 84,881	\$ 23,674
Lease liability	32,376	-	(32,376)	-	-
	\$ 97,702	\$ 19,555	\$ (32,376)	\$ 84,881	\$ 23,674

During the fiscal year ended June 30, 2022, the Commission entered into a 35-month lease agreement as lessee for the use of office space. An initial lease liability was recorded in the amount of \$95,467. As of June 30, 2024, the value of the lease liability was \$0. The Commission is required to make monthly principal and interest payments of \$2,928. The lease has an interest rate of 5.5%. The value of the right-to-use asset, net of accumulated amortization of \$95,467, as of the end of the current fiscal year was \$0.

NOTE 5 – DEFINED BENEFIT PENSION PLAN

CalPERS

Plan Description: All qualified permanent and probationary employees are eligible to participate in the Commission's Miscellaneous Employee Pension Plan (the Plan), a cost-sharing multiple-employer defined benefit pension plan administered by CalPERS. Benefit provisions under the Plan are established by State statute and Commission resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions, and membership information that can be found on the CalPERS website at <http://www.calpers.ca.gov>.

NOTE 5 – DEFINED BENEFIT PENSION PLAN (Continued)

CalPERS (Continued)

Benefits Provided: The Plan provides service retirement and disability benefits, annual cost of living adjustments (COLAs), and death benefits to eligible employees. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The COLAs for the Plan are applied as specified by the Public Employees’ Retirement Law (PERL).

The Plan’s provisions and benefits in effect at June 30, 2024, are summarized as follows:

	Miscellaneous Plan	
	Prior to January 1, 2013 (Classic)	On or after January 1, 2013 (PEPRA)
Hire date	3% at 60	2% at 62
Benefit formula	5 years of service Monthly for life	5 years of service Monthly for life
Retirement age	59	59
Monthly benefits, as a % of eligible compensation	2% to 3%	2% to 3%
Retirement employee contribution rates	7.81%	7.75%
Required employer contribution rates	16.17%	7.76%

Contributions: Section 20814(c) of PERL requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan are determined annually on the actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The Commission is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the fiscal year ended June 30, 2024, the contributions recognized as part of pension expense for the Plan were as follows:

Contributions - Employer	<u>\$ 69,080</u>
--------------------------	------------------

Pension Liability, Pension Expense, and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2024, the Commission reported a \$925,524 net pension liability for its proportionate share of the net pension liability of the Plan.

The Commission’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, 2023, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022, rolled forward to June 30, 2023, using standard update procedures. The Commission’s proportion of the net pension liability was based on a projection of the Commission’s long-term share of contributions to the Plan relative to the projected contributions of all participating employers of CalPERS, actuarially determined. The Commission’s proportionate share of the net pension liability for the Plan as of June 30, 2022 and 2023, was as follows:

Proportion - June 30, 2022	0.01961%
Proportion - June 30, 2023	<u>0.01851%</u>
Change - Increase	-0.00110%

NOTE 5 – DEFINED BENEFIT PENSION PLAN (Continued)

CalPERS (Continued)

Pension Liability, Pension Expense, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

For the fiscal year ended June 30, 2024, the Commission recognized pension expense of \$(84,413). At June 30, 2024, the Commission reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions subsequent to measurement date	\$ 134,263	\$ -
Changes of assumptions	55,878	-
Differences between expected and actual experience	47,281	7,334
Net differences between projected and actual earnings on pension plan investments	149,851	-
Differences between employer's contributions and proportionate share of contributions	-	28,185
Change in employer's proportion	-	107,260
	<u> </u>	<u> </u>
Total	<u>\$ 387,273</u>	<u>\$ 142,779</u>

\$134,263 was reported as deferred outflows of resources related to contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the measurement period ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

<u>Fiscal Period Ended June 30,</u>	
2025	\$ (1,594)
2026	3,708
2027	103,816
2028	4,301
	<u> </u>
	<u>\$ 110,231</u>

NOTE 5 – DEFINED BENEFIT PENSION PLAN (Continued)

CalPERS (Continued)

Pension Liability, Pension Expense, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Actuarial Methods and Assumptions: The total pension liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions:

Valuation date	June 30, 2022
Measurement date	June 30, 2023
Actuarial cost method	Entry-Age actuarial cost method
Actuarial assumptions	
Discount rate	6.9%
Inflation	2.30%
Payroll growth	3.00%
Projected salary increase	Varies by entry age and service
Investment rate of return	6.9%
Mortality (a)	Derived using CalPERS' Membership Data for all Funds. Contract COLA up to 2.30% until Purchasing Power Protection Allowance Floor on Purchasing Power applies

(a) The mortality table used was developed based on CalPERS specific data. The probabilities of mortality are based on the 2021 CalPERS Experience Study for the period from 2001 to 2019. Pre-retirement and Post-retirement mortality rates include generational mortality improvement using 80% of Scale MP-2020 published by the Society of Actuaries. For more details on this table, please refer to the CalPERS Experience Study and Review of Actuarial Assumptions report from November 2021 that can be found on the CalPERS website.

Discount Rate: The discount rate used to measure the total pension liability was 6.9 percent for the Plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine that total pension liability.

According to Paragraph 30 of GASB Statement No. 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. The 6.9 percent investment return assumption used in this accounting valuation is not adjusted for administrative expenses. This is consistent with the funding discount rates at the end of the three-year funding discount rate phase-in period. The discount rate in the previous valuation as of June 30, 2021, reported a discount rate of 7.15 percent and the June 30, 2023 financial statements reported a discount rate of 7.15 percent, which was net of administrative expenses. Administrative expenses were assumed to be 15 basis points. An investment return excluding administrative expenses would have been 6.9 percent. Using this lower discount rate resulted in a slightly higher total pension liability and net pension liability. CalPERS checked the materiality threshold for the difference in calculation and did not find it to be a material difference.

The long-term expected rate of return on 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 class.

NOTE 5 – DEFINED BENEFIT PENSION PLAN (Continued)

CalPERS (Continued)

Pension Liability, Pension Expense, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Discount Rate: (Continued)

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above adjusted to account for the assumed administrative expenses.

The table below reflects the 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. The rates of return are net of administrative expenses.

Asset Class	Current Target Allocation	Real Return Years 1-10 ^{1,2}
Global Equity Cap Weighted	30%	4.54%
Global Equity Non-Cap Weighted	12%	3.84%
Private Equity	13%	7.28%
Treasury	5%	0.27%
Mortgage-Backed Securities	5%	0.50%
Investment Grade Corporates	10%	1.56%
High Yield	5%	2.27%
Emerging Market Debt	5%	2.48%
Private Debt	5%	3.57%
Real Assets	15%	3.21%
Leverage	-5%	-0.59%
Total	100%	

⁽¹⁾ An expected inflation of 2.3% was used for this period.

⁽²⁾ Figures are based on the 2021-22 Asset Liability Management Study.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate: The following presents the Commission's proportionate share of the net pension liability for the Plan, calculated using the discount rate for the Plan, as well as what the Commission's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

1% Decrease	5.90%
Net Pension Liability	\$ 1,312,240
Current Discount Rate	6.90%
Net Pension Liability	\$ 925,524
1% Increase	7.90%
Net Pension Liability	\$ 607,223

NOTE 5 – DEFINED BENEFIT PENSION PLAN (Continued)

CalPERS (Continued)

Pension Liability, Pension Expense, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Pension Plan Fiduciary Net Position: Detailed information about the Plan’s fiduciary net position is available in the separately issued CalPERS financial reports.

Payable to the Pension Plan

At June 30, 2024, there was no outstanding amount of contributions to the Plan required for the year ended June 30, 2024.

NOTE 6 – EXCESS OF EXPENDITURES OVER APPROPRIATIONS

<u>Appropriations Category</u>	<u>Expenditures</u>
General Fund	
Memberships	\$ (285)
SDRMA Insurance	1,379
Lease Expense - Buildings	9,864
Special Department Expenditures	202
TT/Personal Vehicle Mileage	64
Interest Expenses	1,845

REQUIRED SUPPLEMENTARY INFORMATION

**KERN LOCAL AGENCY FORMATION COMMISSION
BUDGETARY COMPARISON SCHEDULE – GOVERNMENTAL GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:				
Contributions from Governmental Agencies	\$ 784,900	\$ 784,900	\$ 744,647	\$ (40,253)
User Fees	50,000	50,000	66,116	16,116
Interest	-	-	12,147	12,147
Total Revenues	<u>834,900</u>	<u>834,900</u>	<u>822,910</u>	<u>(11,990)</u>
Expenditures				
Salaries and Employee Benefits	590,900	590,900	539,318	51,582
Memberships	2,000	2,000	1,715	285
SDRMA Insurance	7,100	7,100	8,479	(1,379)
Office Expenses	28,000	28,000	21,326	6,674
Professional and Specialized Services	140,000	140,000	87,126	52,874
Publications and Legal Notices	6,000	6,000	3,390	2,610
Lease Expense - Buildings	37,500	37,500	47,364	(9,864)
Special Department Expenditures	1,900	1,900	2,102	(202)
Travel and Transportation	18,000	18,000	12,868	5,132
TT/Personal Vehicle Mileage	3,500	3,500	3,564	(64)
Interest Expenses	-	-	1,845	(1,845)
Total Expenditures	<u>834,900</u>	<u>834,900</u>	<u>729,097</u>	<u>105,803</u>
Net Change in Fund Balance	-	-	93,813	93,813
Fund Balance at Beginning of Year	<u>344,607</u>	<u>344,607</u>	<u>344,607</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 344,607</u>	<u>\$ 344,607</u>	<u>\$ 438,420</u>	<u>\$ 93,813</u>

See accompanying notes to the required supplementary information.

**KERN LOCAL AGENCY FORMATION COMMISSION
COST-SHARING DEFINED BENEFIT PENSION PLAN
SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
JUNE 30, 2024**

<u>Last 10 Years</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Proportion of the net pension liability	0.01851%	0.01961%	0.01358%	0.01358%	0.01431%
Proportionate share of the net pension liability	\$ 925,524	\$ 917,778	\$ 250,452	\$ 572,815	\$ 573,044
Covered payroll	\$ 293,197	\$ 277,596	\$ 209,521	\$ 253,410	\$ 250,495
Proportionate share of the net pension liability as a percentage of covered payroll	315.67%	330.62%	119.54%	226.04%	228.76%
Plan's fiduciary net position	\$ 1,807,110	\$ 1,986,724	\$ 2,382,878	\$ 1,996,581	\$ 2,000,493
Plan's fiduciary net position as a percentage of the total pension liability	74.40%	74.40%	90.49%	77.71%	77.73%
<u>Last 10 Years</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Proportion of the net pension liability	0.01497%	0.01640%	0.01702%	0.01725%	0.01743%
Proportionate share of the net pension liability	\$ 564,176	\$ 613,971	\$ 564,468	\$ 473,111	\$ 430,897
Covered payroll	\$ 235,118	\$ 320,326	\$ 181,412	\$ 185,279	\$ 175,090
Proportionate share of the net pension liability as a percentage of covered payroll	239.95%	191.67%	311.15%	255.35%	246.10%
Plan's fiduciary net position	\$ 1,964,429	\$ 1,979,011	\$ 1,859,176	\$ 1,879,566	\$ 1,854,458
Plan's fiduciary net position as a percentage of the total pension liability	77.69%	75.39%	75.87%	79.89%	81.15%

See accompanying notes to the required supplementary information.

**KERN LOCAL AGENCY FORMATION COMMISSION
 COST-SHARING DEFINED BENEFIT PENSION PLAN
 SCHEDULE OF PENSION CONTRIBUTIONS
 JUNE 30, 2024**

Last 10 Years	2024	2023	2022	2021	2020
Contractually required contribution (actuarially determined)	\$ 69,080	\$ 63,024	\$ 20,000	\$ 23,728	\$ 23,766
Contributions in relation to the actuarially determined contributions	104,580	83,024	20,000	23,728	23,766
Contribution deficiency (excess)	\$ (35,500)	\$ (20,000)	\$ -	\$ -	\$ -
Covered payroll	\$ 293,197	\$ 277,596	\$ 209,521	\$ 253,410	\$ 250,495
Contributions as a percentage of covered payroll	35.67%	29.91%	9.55%	9.36%	9.49%
Last 10 Years	2019	2018	2017	2016	2015
Contractually required contribution (actuarially determined)	\$ 21,345	\$ 20,445	\$ 27,772	\$ 25,889	\$ 21,478
Contributions in relation to the actuarially determined contributions	21,345	20,445	27,772	25,889	21,478
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 235,118	\$ 320,326	\$ 181,412	\$ 185,279	\$ 175,090
Contributions as a percentage of covered payroll	9.08%	6.38%	15.31%	13.97%	12.27%

See accompanying notes to the required supplementary information.

**KERN LOCAL AGENCY FORMATION COMMISSION
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2024**

NOTE 1 – BUDGETS AND BUDGETARY INFORMATION

In accordance with the provisions of Section 29000-29144 of the Government Code of the State of California (the Government Code), commonly known as the County Budget Act, a Kern Local Agency Formation Commission (the Commission) budget is adopted on or before June 15th for each fiscal year. Budgets are adopted for the Governmental General Fund on the modified accrual basis of accounting. Under the modified accrual basis of accounting, property tax revenues are recognized only to the extent that they are collectible within 60 days of year-end.

Expenditures are controlled on the object level for all Commission budgets. Any excess of budgeted expenditures and other financing uses over revenue and other financing sources is financed by beginning available fund balance as provided for in the County Budget Act.

NOTE 2 – PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

On November 17, 2021, the California Public Employees Retirement System (CalPERS) Board adopted new actuarial assumptions based on the recommendations in the November 2021 CalPERS Experience Study and Review of Actuarial Assumptions. This study reviewed the retirement rates, termination rates, mortality rates, rates of salary increases, and inflation assumption for public agencies.

NOTE 3 – PENSION CONTRIBUTIONS

Pre-retirement and post-retirement mortality rates include 20 years of mortality improvements using Scale BB published by the Society of Actuaries. Scale BB is an updated mortality improvement scale recently published from studies done on social security data and replaces scale AA. Scale BB consists of an expected annual improvement in mortality that varies by age and also differs for males and females. The expected improvement is greater, at most ages, for males and females.

Actuarial assumptions and methods used to set the actuarially determined contributions:

Valuation date	June 30, 2022
Measurement date	June 30, 2023
Actuarial cost method	Individual Entry-Age actuarial cost method
Amortization method	Level percentage of payroll and direct rate smoothing
Asset valuation method	Fair Value
Actuarial assumptions:	
Discount rate	6.90%
Inflation	2.30%
Projected salary increase	Varies by entry age and service
Investment rate of return	6.9%

OTHER REPORT

**INDEPENDENT AUDITOR'S 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**

Board of Commissioners
Kern Local Agency Formation Commission
Bakersfield, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the major fund of the Kern Local Agency Formation Commission (the Commission), as of and for the fiscal year ended June 30, 2024, and the related notes to the basic financial statements, which collectively comprise the Commission's basic financial statements, and have issued our report thereon dated December 26, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Commission's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Commission's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Commission's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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 Commission'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 Commission's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

A handwritten signature in blue ink that reads "Brown Armstrong Accountancy Corporation". The signature is written in a cursive, flowing style.

Bakersfield, California
December 26, 2024

Board of Commissioners
Kern Local Agency Formation Commission
Bakersfield, California

We have audited the financial statements of the governmental activities and the major fund of Kern Local Agency Formation Commission (the Commission) for the fiscal year ended June 30, 2024. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated September 11, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Commission are described in Note 1 to the financial statements. As described in Note 1 to the financial statements, the Commission adopted Governmental Accounting Standards Board (GASB) Statement No. 100, *Accounting Changes and Error Corrections – An Amendment of GASB Statement No. 62*, in the fiscal year ended June 30, 2024. We noted no transactions entered into by the Commission during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the Commission's financial statements were:

Management's estimates of the net pension liability and related accounts which are based on actuarial evaluations provided by an independent third party, which involve estimates of the value of reported amounts and probabilities about the occurrence of future events far into the future. We evaluated the methods, assumptions, and data used to develop the estimates of the net pension liability and related deferred outflows of resources and deferred inflows of resources in determining that they are reasonable in relation to the financial statements taken as a whole.

Management's estimate of the discount rate for the purpose of calculating the right-to-use leased assets, lease liabilities, and the depreciation and amortization expense. We evaluated the key factors and assumptions used to develop the estimate of the discount rate for the purpose of calculating the right-to-use leased assets, lease liabilities, and the depreciation and amortization expense in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

The disclosure of the net pension liability and related accounts in Note 5 – Defined Benefit Pension Plan as described above.

The disclosure of the capital assets and lease liability and Note 3 – Capital Assets and Note – 4 Long-Term Liabilities, respectively.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. No such misstatements were noted.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 26, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Commission's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Commission's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the management's discussion and analysis (MD&A), Budgetary Comparison Schedule – General Fund, and the cost-sharing defined benefit pension plan schedules of the Commission's proportionate share of the net pension liability and of the Commission's pension contributions, which are required supplementary information (RSI) that supplement the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

This information is intended solely for the information and use of the Kern Local Agency Formation Commission and is not intended to be, and should not be, used by anyone other than this specified party.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakersfield, California
December 26, 2024



**Kern Local Agency
Formation Commission**
5300 Lennox Ave. Suite 303
Bakersfield, CA 93309
661-716-1076
www.kernlafco.org

December 26, 2024

Brown Armstrong Accountancy Corporation
4200 Truxtun Avenue, Suite 300
Bakersfield, CA 93309

This representation letter is provided in connection with your audit of the financial statements of Kern Local Agency Formation Commission (the Commission), which comprise the respective financial position of the governmental activities, and the major General fund information as of June 30, 2024, and the respective changes in financial position for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered to be material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of December 26, 2024, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated September 11, 2024, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility 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.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
- 8) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 9) Guarantees, whether written or oral, under which the Commission is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 10) We have provided you with:

- a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the Commission from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of the Commission or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 11) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 12) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 13) We have no knowledge of any fraud or suspected fraud that affects the Commission and involves—
- Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.
- 14) We have no knowledge of any allegations of fraud or suspected fraud affecting the Commission's financial statements communicated by employees, former employees, regulators, or others.
- 15) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.
- 16) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 17) We have disclosed to you the names of the Commission's related parties and all the related party relationships and transactions, including any side agreements.

Government-specific

- 18) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 19) We have identified to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.
- 20) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
- 21) The Commission has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
- 22) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 23) We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.
- 24) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 25) As part of your audit, you assisted with preparation of the financial statements and disclosures. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior

management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures.

- 26) The Commission has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 27) The Commission has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 28) The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 29) The financial statements include all fiduciary activities required by [GASBS No. 84](#) , as amended.
- 30) The financial statements properly classify all funds and activities in accordance with [GASBS No. 34](#) , as amended.
- 31) All funds that meet the quantitative criteria in [GASBS Nos. 34](#) and [37](#) for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 32) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 33) Investments, derivative instrument transactions, and land and other real estate held by endowments are properly valued.
- 34) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 35) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 36) Deposits and investment securities and derivative instrument transactions are properly classified as to risk and are properly disclosed.
- 37) Capital assets are properly capitalized, reported, and, if applicable, depreciated.
- 38) We have appropriately disclosed the Commission's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 39) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 40) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

41)

Signature:  _____
Title: Executive Director



**Kern Local Agency
Formation Commission**
5300 Lennox Ave. Suite 303
Bakersfield, CA 93309
661-716-1076
www.kernlafco.org

DATE: January 15, 2025
TO: Kern LAFCo Commission
FROM: Jeff Flores, Chair and Blair Knox, EO
RE: Chairperson Committee Assignments

With the appointment of a new Chair, new committee assignments need to be established. As the Commission has no local policy regarding committee appointments, staff has located reference documents that state the authority to appoint committee members is the responsibility of the Chair.

Each committee will contain a maximum of 4 Commissioners on a Committee to prevent a quorum of the Commission.

POLICY COMMITTEE

The following Commissioners were on the Policy Committee as of 2024:

David Couch -	County	Andrae Gonzales -	City
Gary McKibbin -	Special Districts	Vince Zaragoza -	Public

The Chair appoints the following Policy Committee for 2025:

David Couch -	County	Andrae Gonzales -	City
Gary McKibbin -	Special Districts	Vince Zaragoza -	Public

These appointments create a balance of one Commissioner from each category for institutional knowledge and diversity of opinion.

BUDGET COMMITTEE

Kern LAFCo also has a standing Budget Committee.

The following Commissioners were on the Budget Committee as of 2024:

Zack Scrivner -	County	Saul Ayon -	City
John Crump	City	Barbara Fowler -	Public

The Chair appoints the following Budget Committee for 2025:

Jeff Flores -	County	Saul Ayon -	City
Les Clark III	Special District	Barbara Fowler -	Public

The Commissioner from Ridgecrest will serve as an alternate for both Committees.

The Executive Officer will work with the Committee members to find suitable dates to hold a committee meeting, provide an agenda and discussion materials when an issue requiring committee recommendations are necessary.



P.O. BOX 6343
FARGO ND 58125-6343

ACCOUNT NUMBER [REDACTED]
STATEMENT DATE 11-22-2024
AMOUNT DUE \$1,027.67
NEW BALANCE \$1,027.67
PAYMENT DUE ON RECEIPT



000000695 01 SP 106481185541654 P

LOCAL AGENCY FORMATION CO
BLAIR KNOX
LOCAL AGENCY FORMATION COMM
5300 LENNOX AVENUE SUITE 303
BAKERSFIELD CA 93309-1662

AMOUNT ENCLOSED
\$

Please make check payable to "U.S. Bank"

U.S. BANK CORPORATE PAYMENT SYSTEMS
P.O. BOX 790428
ST. LOUIS, MO 63179-0428



Please tear payment coupon at perforation.

CORPORATE ACCOUNT SUMMARY

LOCAL AGENCY FORMATIO	Previous Balance	Purchases And Other + Charges	Cash Advances +	Cash Advance Fees +	Late Payment Charges	- Credits	- Payments	= New Balance
Company Total	\$1,196.02	\$1,027.67	\$0.00	\$0.00	\$0.00	\$0.00	\$1,196.02	\$1,027.67

CORPORATE ACCOUNT ACTIVITY

Post Date	Tran Date	Reference Number	Transaction Description	Amount
11-04	11-04	74798264309000000000019	ELECTRONIC PYMT THANK YOU00000 A	1,196.02 PY

TOTAL CORPORATE ACTIVITY \$1,196.02 CR

NEW ACTIVITY

PATTY MENCHACA	CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
	\$0.00	\$72.31	\$0.00	\$72.31

Post Date	Tran Date	Reference Number	Transaction Description	Amount
11-11	11-11	24692164316109305420841	AMAZON MKTPL*QF0JN8EK3 AMZN.COM/BILL WA	43.28
11-18	11-14	24445004320200188271377	WALMART.COM 8009256278 800-966-6546 AR	29.03

CUSTOMER SERVICE CALL 800-344-5696	ACCOUNT NUMBER		ACCOUNT SUMMARY	
	[REDACTED]		PREVIOUS BALANCE	1,196.02
SEND BILLING INQUIRIES TO: U.S. Bank National Association C/O U.S. Bancorp Purchasing Card Program P.O. Box 6335 Fargo, ND 58125-6335	STATEMENT DATE	DISPUTED AMOUNT	PURCHASES & OTHER CHARGES	1,027.67
	11/22/24	.00	CASH ADVANCES	.00
AMOUNT DUE		1,027.67	CASH ADVANCE FEES	.00
			LATE PAYMENT CHARGES	.00
			CREDITS	.00
			PAYMENTS	1,196.02
			ACCOUNT BALANCE	1,027.67



Company Name: LOCAL AGENCY FORMATION CO
Corporate Account Number: [REDACTED]
Statement Date: 11-22-2024

NEW ACTIVITY				
Department: 00000 Total:				\$72.31
Division: 00000 Total:				\$72.31
BLAIR KNOX	CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
[REDACTED]	\$0.00	\$955.36	\$0.00	\$955.36
Post Date	Tran Date	Reference Number	Transaction Description	Amount
11-01	10-31	24692164305109967093020	SPECTRUM 855-707-7328 MO	321.18
11-04	11-03	24692164308102411346166	SQ *CLEAN BRIGHT GOSQ.COM CA	155.85
11-04	11-02	24755424307293071844948	WATER COFFEE DELIVERY 800-7285508 FL	50.11
11-07	11-06	24755424311273113768515	WATER COFFEE DELIVERY 800-7285508 FL	8.74
11-11	11-08	24692164313106789393836	VZWRLSS*APOCC VISW 800-922-0204 FL	124.63
11-13	11-12	24692164317100380414774	INTUIT *QBOOKS ONLINE CL.INTUIT.COM CA	139.00
11-18	11-17	24692164322104681927990	SQ *CLEAN BRIGHT GOSQ.COM CA	155.85

Department: 00000 Total: \$955.36
 Division: 09402 Total: \$955.36