

Marquette Hawkins
MAYOR

Jim Creighton
MAYOR PRO TEM

Della Clark
Ronald Smith
COUNCIL MEMBERS

Sean Grayson
CITY MANAGER



AGENDA

*CITY COUNCIL/ HOUSING AUTHORITY/ SUCCESSOR AGENCY
SPECIAL MEETING MONDAY, MAY 4, 2026 @ 5:00 PM
COUNCIL CHAMBERS
21000 HACIENDA BLVD., CALIFORNIA CITY, CA 93505 & VIA
ZOOM*

If you need special assistance to participate in this meeting, contact the City Clerk at (760) 373-7140 or via email at cityclerk@californiacity-ca.gov. We request a 24-hour notification prior to the meeting in order for the City to make reasonable arrangements to ensure accessibility. (28 CFR 35.102-35.104 American Disabilities Act Title II)

Zoom instructions and notes:

Web Link: <https://us06web.zoom.us/j/87988480756>

Meeting ID: 879 8848 0756

Passcode: 288834

1. Public can dial into the Zoom line:
 - a. One tap mobile: +16694449171,87254527178# US
 - b. Dial the following number: +1 564 217 2000 US
2. Comments
 - a. Public must join Zoom Webinar to comment
 - b. Keep your mic on **Mute** until you are requested to speak
 - c. Use the "Raise your Hand" button to request to speak or,
 - d. Send a chat request to the City Clerk for a request to speak, and the City Clerk will unmute you.
 - e. When requested to speak, state your name for the record
 - f. Re-mute when your time to speak has ended

*The public is urged to listen to the meeting in a quiet place to avoid background noise. We also request public to **MUTE** your audio device when not commenting to avoid disruption during meeting.*

Please take this time to turn off your cell phones

CLOSED SESSION 4:00 PM

CALL TO ORDER

ROLL CALL

Councilmembers: Clark, Smith, Mayor Pro Tem Creighton, Mayor Hawkins

ADOPT THE AGENDA

PUBLIC COMMENT

Members of the public are welcome to address the City Council **ONLY** on those items listed on the Closed Session agenda. Each member of the public will be given (3) three minutes to speak

CLOSED SESSION

CS 1. CONFERENCE WITH LEGAL COUNSEL—ANTICIPATED LITIGATION

Significant exposure to litigation pursuant to Government Code Section 54956.9(d(2):

Two cases.

REPORT OUT OF CLOSED SESSION

CITY COUNCIL CONVENES TO REGULAR MEETING

REGULAR MEETING 5:00 PM

CALL TO ORDER

PLEDGE OF ALLEGIANCE / INVOCATION

ROLL CALL –

Councilmembers: Clark, Smith, Mayor Pro Tem Creighton, Mayor Hawkins

CONSENT CALENDAR

WAIVER OF FULL READING OF RESOLUTIONS AND ORDINANCES

Consideration to waive full-text reading of all Resolutions and Ordinances by single motion made at the start of each meeting, subject to the ability of the City Council / Agency to read the full text of selected resolutions and ordinances when the item is addressed by subsequent motion. All items on the consent calendar are considered routine, and non-controversial and will be approved by (1) one motion if no member of the council, staff, or public wishes to comment or ask questions. Public comments are to be limited to (3) three minutes. Roll call vote required.

- CC 1. Approve City Check Register dated 03/06/26 – 03/19/26
- CC 2. Staff Report: Kenny Cooper, Finance Manager
Subject: **Finance Monthly Department Report**
Recommendation: It is recommended that the City Council receive and file the information. .
- CC 3. Staff Report: Sean Grayson, City Manager & Shannon Hayes, Acting Public Safety Director
Subject: **1) Approval of an Updated Job Description for the Position of Community Service Officer II (CSO II); and 2) Authorization to Recruit for and Fill the Current CSO II Vacancy**
Recommendation: It is recommended that the City Council approve the job description and authorize the filling of the CSO II vacancy.

CONTINUED BUSINESS

- CB 1. Staff Report: Sean Grayson, City Manager
Subject: **1) Adoption of a Successor Agency Resolution 2026-3226 Declaring Certain Property Owned by the Successor Agency to be Exempt Surplus Land Pursuant to the Surplus Land Act Because it is not Necessary for the Successor Agency’s Agency Use and the Successor Agency Desires to Transfer Such Property to the County of Kern as a Local Agency to Agency Transfer Pursuant to Government Code Section 54221(f)(1)(D) and Section 103(c)(5) of the California Department of Housing and Community Development’s Updated Surplus Land Act Guidelines; Finding that Such Declaration is Exempt from Environmental Review under California Environmental Quality Act; and Taking Related Actions; and 2) Authorize the City Manager to Execute the Grant Deed for the Property Transferring it to Kern County**
Recommendation: Staff recommends that the City Council, acting as the Successor Agency Board, adopt the resolution and authorize the City Manager to execute the grant deed.
- CB 2. Staff Report: Joe Barragan, Public Works Director
Subject: **1) Adopt Resolution 2026-3239 to Award a Contract to Willdan in an Amount of \$68,785 Accepting Their Proposal to the Request for Proposal (RFP) for a Water and Wastewater Rate Study; and 2) Authorize the City Manager to Execute the Contract and any Related Documents**
Recommendation: Staff recommends that the City Council approve the resolution to have the City enter into an agreement with Wildan Financial Services to do the Water and Wastewater Rate Study for an amount not to exceed \$68,785 and authorize the City Manager to execute any needed documents
- CB 3. Staff Report: Joe Barragan, Public Works Director
Subject: **Well 15A Rehabilitation Project Update**
Recommendation: It is recommended that the City Council receive the report and provide any direction on the topic.

NEW BUSINESS

- NB 1. Staff Report: Sean Grayson, City Manager & Joe Barragan, Public Works Director
Subject: **1) Receive the City Engineer’s List of Proposed SDI Improvements for Fiscal year 2026/27; 2) Receive any SDI Lot Owner Proposed SDI Improvement; 3) Direct the City Manager to Transmit the City’s List and any Property Owner Proposed Project to the SDI Committee; and 4) Request the SDI Committee and City Manager Meet and Make any Recommendations to the City Council Concerning the Construction of SDI Improvements**
Recommendation: It is recommended that the City Council receive the City’ Engineer’s list of proposed SDI Improvements and any lot owner proposals and request the SDI Committee meet with the City Manager to make any needed recommendations to the City Council

COUNCILMEMBER COMMENTS, AGENDA REQUESTS, AND AB1234 REPORTS

This portion of the meeting is reserved for council members to present information, announcements, and items that have come to their attention. The Brown Act precludes Council, staff, or public discussion. Short staff responses are appropriate. The Council will take no formal action. A Council member may request the City Clerk to calendar an item for consideration at a future meeting or refer an item to staff.

ADJOURNMENT

AFFIDAVIT OF POSTING-

May 1, 2026

I, John Paul Maier, Deputy City Manager / City Clerk for the City of California City, California, DO HEREBY CERTIFY that the foregoing notice was posted on all official City bulletin boards and the City's website at least 72 hours prior to the meeting in compliance with the provisions of the Brown Act.



COUNCIL AGENDA ITEM

May 4, 2026

TO: Honorable Mayor and City Council

FROM: Kenny Cooper, Finance Manager

SUBJECT: Approve City Check Register dated 04/10/2026-04/23/2026

BACKGROUND/ DISCUSSION:

The following checks have been prepared by the Finance Department. The items are provided to the Mayor and City Council for review and approval.

RECOMMENDATION:

Staff recommends the City Council discuss and approve the attached check register.

| Check Date | Check # | Payee | Description | Invoice Date | Invoice # | Invoice \$ | Check \$ | GL Account | GL Account Name |
|------------|---------------|--------------------------|-------------------------------------|--------------|---------------|------------|-----------|------------|--------------------|
| 04/14/2026 | 116250 | AT&T Mobility | 03/01-03/31/26 | 03/31/2026 | 287281248059 | 904.88 | 904.88 | 104155286 | Communications Ma |
| | Total 116250: | | | | | 904.88 | 904.88 | | |
| 04/14/2026 | 116251 | Primo Brands | 3/11/2026-04/10/2026 | 04/14/2026 | 06D871011425 | 113.55 | 113.55 | 104155241 | Office Supplies |
| 04/14/2026 | 116251 | Primo Brands | sparkletts Water for borax bill par | 04/04/2026 | 06D871011926 | 52.23 | 52.23 | 294219241 | Office Supplies |
| | Total 116251: | | | | | 165.78 | 165.78 | | |
| 04/14/2026 | 116252 | Southern California Edis | 2/09-03/10/26 | 03/25/2026 | 032526 | 38,138.02 | 38,138.02 | 717111281 | Electricity |
| | Total 116252: | | | | | 38,138.02 | 38,138.02 | | |
| 04/14/2026 | 116254 | Southern California Edis | 2/09-3/10/26 | 04/08/2026 | 40826 | 58,479.81 | 58,479.81 | 717111281 | Electricity |
| | Total 116254: | | | | | 58,479.81 | 58,479.81 | | |
| 04/22/2026 | 116255 | AT&T Mobility | 3/03/25-04/02/2026 | 04/02/2026 | 287306780425 | 975.56 | 975.56 | 104217284 | Telephone - Land |
| | Total 116255: | | | | | 975.56 | 975.56 | | |
| 04/22/2026 | 116256 | Primo Brands | 3/19/26-4/18/26 | 04/21/2026 | 06D871009530 | 66.64 | 66.64 | 404566241 | Office Supplies |
| | Total 116256: | | | | | 66.64 | 66.64 | | |
| 04/22/2026 | 116257 | SoCalGas | 3/13/26-04/13/26 | 04/14/2026 | 17373816911-0 | 520.88 | 520.88 | 535310282 | Gas |
| | Total 116257: | | | | | 520.88 | 520.88 | | |
| 04/22/2026 | 116258 | Southern California Edis | 2/09-03/10/26 | 03/25/2026 | 032526A | 1,340.36 | 1,340.36 | 104155281 | Electricity |
| | Total 116258: | | | | | 1,340.36 | 1,340.36 | | |
| 04/22/2026 | 116259 | Verizon Wireless | 3/10-4/9/26 | 04/10/2026 | 67108745 | 23.14 | 23.14 | 104215284 | Telephone - Land |
| | Total 116259: | | | | | 23.14 | 23.14 | | |
| 04/23/2026 | 116260 | Amber Chemical, Inc. | Hypochlorite SolutionrQ UN 1791 | 04/16/2026 | 0388153-IN | 1,430.72 | 1,430.72 | 515115480 | Chemicals/EMS Med |
| | Total 116260: | | | | | 1,430.72 | 1,430.72 | | |
| 04/23/2026 | 116261 | Bakersfield Well & Pump | Pull & Inspect @ well 15 | 03/31/2026 | 26454 | 23,800.00 | 23,800.00 | 515115256 | Equipment Operatio |

PRE-ISSUE

PRE-ISSUE

| Check Date | Check # | Payee | Description | Invoice Date | Invoice # | Invoice \$ | Check \$ | GL Account | GL Account Name |
|---------------|---------|-------------------------|-----------------------------------|--------------|-----------|------------|------------|------------|-------------------|
| Total 116261: | | | | | | | | | |
| 04/23/2026 | 116262 | BHT Engineering, Inc | 19410 | 03/31/2026 | CC26-044 | 245.00 | 23,800.00 | 947000757 | #19410 CMAQ Redw |
| 04/23/2026 | 116262 | BHT Engineering, Inc | 25401 | 03/31/2026 | CC26-045 | 5,870.00 | | 515115315 | Engineering |
| 04/23/2026 | 116262 | BHT Engineering, Inc | 24411 | 03/31/2026 | CC26-046 | 29,846.62 | | 947000758 | #24411 CMAQ CCB - |
| 04/23/2026 | 116262 | BHT Engineering, Inc | 24409 | 03/31/2026 | CC26-047 | 9,380.00 | | 515115315 | Engineering |
| 04/23/2026 | 116262 | BHT Engineering, Inc | 25406/asset ID601 | 03/31/2026 | CC26-048 | 2,050.00 | | 606000752 | Community Benefit |
| 04/23/2026 | 116262 | BHT Engineering, Inc | 25410 | 03/31/2026 | CC26-049 | 645.00 | | 274411315 | Engineering |
| 04/23/2026 | 116262 | BHT Engineering, Inc | 25413 | 03/31/2026 | CC26-050 | 2,875.00 | | 274411315 | Engineering |
| 04/23/2026 | 116262 | BHT Engineering, Inc | 25414 | 03/31/2026 | CC26-051 | 1,390.00 | | 515115315 | Engineering |
| 04/23/2026 | 116262 | BHT Engineering, Inc | 25418 | 03/31/2026 | CC26-052 | 17,725.00 | | 274411315 | Engineering |
| 04/23/2026 | 116262 | BHT Engineering, Inc | 25419 | 03/31/2026 | CC26-053 | 930.00 | | 535310315 | Engineering |
| 04/23/2026 | 116262 | BHT Engineering, Inc | 26401 | 03/31/2026 | CC26-054 | 7,920.00 | | 274411315 | Engineering |
| 04/23/2026 | 116262 | BHT Engineering, Inc | 26402 | 03/31/2026 | CC26-055 | 2,085.00 | | 515115315 | Engineering |
| 04/23/2026 | 116262 | BHT Engineering, Inc | 26406 | 03/31/2026 | CC26-056 | 2,050.00 | | 545410315 | Engineering |
| 04/23/2026 | 116262 | BHT Engineering, Inc | job # 25417: grant funded enginee | 03/31/2026 | CC26-057 | 23,527.50 | | 164255630 | Contracts |
| 04/23/2026 | 116262 | BHT Engineering, Inc | Job# 24408 Grant funded work-R | 03/31/2026 | CC26-058 | 6,299.50 | | 164251630 | Contracts |
| Total 116262: | | | | | | | | | |
| 04/23/2026 | 116263 | BSK Associates | WWTP Lab Sampling | 12/22/2025 | B104122 | 155.00 | 112,838.62 | 525213314 | Lab Sampling |
| 04/23/2026 | 116263 | BSK Associates | WWTP Lab Sampling | 04/08/2026 | B101486 | 155.00 | | 525213314 | Lab Sampling |
| 04/23/2026 | 116263 | BSK Associates | WWTP Lab Sampling | 04/15/2026 | B101662 | 95.00 | | 525213314 | Lab Sampling |
| 04/23/2026 | 116263 | BSK Associates | WWTP Lab Sampling | 04/17/2026 | B101689 | 155.00 | | 525213314 | Lab Sampling |
| 04/23/2026 | 116263 | BSK Associates | WWTP Lab Sampling | 04/07/2026 | B101698 | 95.00 | | 525213314 | Lab Sampling |
| 04/23/2026 | 116263 | BSK Associates | Well Lab Samples | 04/07/2026 | B101717 | 88.00 | | 515115314 | Lab Sampling |
| 04/23/2026 | 116263 | BSK Associates | WWTP Lab Sampling | 04/10/2026 | B101814 | 155.00 | | 525213314 | Lab Sampling |
| 04/23/2026 | 116263 | BSK Associates | Well Lab Samples | 04/12/2026 | B101819 | 322.00 | | 515115314 | Lab Sampling |
| 04/23/2026 | 116263 | BSK Associates | Well Lab Samples | 04/13/2026 | B101833 | 291.14 | | 515115314 | Lab Sampling |
| 04/23/2026 | 116263 | BSK Associates | WWTP Lab Sampling | 04/14/2026 | B101838 | 95.00 | | 525213314 | Lab Sampling |
| 04/23/2026 | 116263 | BSK Associates | WWTP Lab Sampling | 04/15/2026 | B101886 | 95.00 | | 525213314 | Lab Sampling |
| 04/23/2026 | 116263 | BSK Associates | WWTP Lab Sampling | 04/15/2026 | B101887 | 751.00 | | 525213314 | Lab Sampling |
| 04/23/2026 | 116263 | BSK Associates | Well Lab Samples | 04/15/2026 | B11688 | 114.00 | | 515115314 | Lab Sampling |
| Total 116263: | | | | | | | | | |
| 04/23/2026 | 116264 | Burke Williams & Sorens | services through 8/3/25 | 09/08/2025 | 349685A | 922.50 | 2,566.14 | 104155311 | Legal Services |
| 04/23/2026 | 116264 | Burke Williams & Sorens | services thru 12/29/25 | 12/29/2025 | 357534-56 | 67,152.90 | | 104155311 | Legal Services |
| 04/23/2026 | 116264 | Burke Williams & Sorens | services thru 3/31/26 | 04/10/2026 | 364669-97 | 92,933.93 | | 104155311 | Legal Services |
| Total 116264: | | | | | | | | | |

| Check Date | Check # | Payee | Description | Invoice Date | Invoice # | Invoice \$ | Check \$ | GL Account | GL Account Name |
|---------------|---------|----------------------------|-------------------------------------|--------------|-------------|------------|------------|------------|----------------------|
| 04/23/2026 | 116265 | Ace City Hardware | Key copies | 04/02/2026 | 17363 | 10.70 | 10.70 | 104561270 | Bldg Operation/Mai |
| 04/23/2026 | 116265 | Ace City Hardware | storage key copy | 04/04/2026 | 17371 | 5.35 | 5.35 | 104561270 | Bldg Operation/Mai |
| 04/23/2026 | 116265 | Ace City Hardware | Marking paint | 04/14/2026 | 17431 | 69.22 | 69.22 | 104561270 | Bldg Operation/Mai |
| Total 116265: | | | | | | 85.27 | | | |
| 04/23/2026 | 116266 | Cen-Cal Construction | bus turn out (CCB at Yerba) | 03/31/2026 | 2611-01 | 185,917.39 | 185,917.39 | 947000763 | 25418 Bus Turnout |
| Total 116266: | | | | | | 185,917.39 | | | |
| 04/23/2026 | 116267 | Coastline Equipment | ohv unit #810 - Speed Sensor repl | 04/14/2026 | 4142026 | 959.73 | 959.73 | 294219256 | Equipment Operatio |
| Total 116267: | | | | | | 959.73 | | | |
| 04/23/2026 | 116268 | Environmental Health | Inspection of underground tanks | 02/18/2026 | PR0003837 | 900.00 | 900.00 | 535310610 | Licenses & Permits |
| Total 116268: | | | | | | 900.00 | | | |
| 04/23/2026 | 116269 | Debra L. Reilly, A Profess | Legal fees | 04/13/2026 | 1506 | 28,220.00 | 28,220.00 | 104155311 | Legal Services |
| Total 116269: | | | | | | 28,220.00 | | | |
| 04/23/2026 | 116270 | Dennis Automotive | unit #3027 oil change /rotate tires | 04/08/2026 | 24771 | 181.21 | 181.21 | 104212254 | Veh Operation/Main |
| 04/23/2026 | 116270 | Dennis Automotive | unit #3023 oil change rotate tires | 04/09/2026 | 24774 | 163.89 | 163.89 | 104212254 | Veh Operation/Main |
| Total 116270: | | | | | | 345.10 | | | |
| 04/23/2026 | 116271 | DigiTech Inc. | service call | 02/07/2026 | 20924 | 600.00 | 600.00 | 606000752 | Community Benefit |
| Total 116271: | | | | | | 600.00 | | | |
| 04/23/2026 | 116272 | Doravari, Anupama | planning services 01/12/26-02/0 | 02/28/2026 | 2026-02 | 6,000.00 | 6,000.00 | 104170310 | Professional Service |
| 04/23/2026 | 116272 | Doravari, Anupama | planning service 02/09/26-03/13 | 03/28/2026 | 2026-03 | 6,000.00 | 6,000.00 | 104170310 | Professional Service |
| Total 116272: | | | | | | 12,000.00 | | | |
| 04/23/2026 | 116273 | FedEx | WWTP Sample shipping | 04/14/2026 | 9-202-90588 | 45.00 | 45.00 | 525213245 | Postage and Shippin |
| 04/23/2026 | 116273 | FedEx | bSK | 04/03/2026 | 9-241-44928 | 105.42 | 105.42 | 515115314 | Lab Sampling |
| 04/23/2026 | 116273 | FedEx | bSK | 04/17/2026 | 9-260-04128 | 16.09 | 16.09 | 515115245 | Postage and Shippin |
| Total 116273: | | | | | | 166.51 | | | |
| 04/23/2026 | 116274 | Ferguson Waterworks | Inventory | 02/26/2026 | 0071319 | 1,571.25 | 1,571.25 | 515115269 | Inventory |

| Check Date | Check # | Payee | Description | Invoice Date | Invoice # | Invoice \$ | Check \$ | GL Account | GL Account Name |
|---------------|---------|---------------------------|------------------------------------|--------------|---------------|------------|-----------|------------|---------------------|
| Total 116274: | | | | | | | | | |
| 04/23/2026 | 116275 | Government Finance Offi | 5/01/26-04/30/27 | 04/09/2026 | 300125383-202 | 500.00 | 500.00 | 104155210 | Subscr/Books/Dues |
| Total 116275: | | | | | | | | | |
| 04/23/2026 | 116276 | Home Depot Credit Servi | Grant funded building supplies | 03/20/2026 | 1061 | 408.97 | 408.97 | 294219270 | Bldg Operation/Mai |
| 04/23/2026 | 116276 | Home Depot Credit Servi | Grant funded building supplies | 03/20/2026 | 4020054 | 505.18 | 505.18 | 164257270 | Bldg Operation/Mai |
| Total 116276: | | | | | | | | | |
| 04/23/2026 | 116277 | Kern ITS | FY 25-26 3rd QTR | 03/05/2026 | C12600000162 | 1,575.00 | 1,575.00 | 104213610 | Licenses & Permits |
| 04/23/2026 | 116277 | Kern ITS | FY 25-26 4th Qtr | 04/09/2026 | C12600000291 | 1,575.00 | 1,575.00 | 104213610 | Licenses & Permits |
| Total 116277: | | | | | | | | | |
| 04/23/2026 | 116278 | Liebert Cassidy Whitmor | Mar'26 | 03/31/2026 | 319037 | 72,506.18 | 72,506.18 | 104155311 | Legal Services |
| Total 116278: | | | | | | | | | |
| 04/23/2026 | 116279 | Main Electric Supply Co. | traffic controller upgrade on CCB& | 04/01/2026 | 10833077 | 2,002.63 | 2,002.63 | 274411450 | Special Depart Supp |
| Total 116279: | | | | | | | | | |
| 04/23/2026 | 116280 | Martin,Paris,and Mullins | Stivers background | 04/08/2026 | 2026-029 | 2,000.00 | 2,000.00 | 104212130 | Recruiting |
| 04/23/2026 | 116280 | Martin,Paris,and Mullins | Client Background | 04/09/2026 | 2026-030 | 2,000.00 | 2,000.00 | 104212130 | Recruiting |
| Total 116280: | | | | | | | | | |
| 04/23/2026 | 116281 | Mojave Public Utility Dis | Wonder Acres meter charge, water | 03/31/2026 | 006090-000033 | 2,922.67 | 2,922.67 | 515115604 | Purchase Water |
| Total 116281: | | | | | | | | | |
| 04/23/2026 | 116282 | Navillus Enterprises LLC | work vehicle fuel | 04/15/2026 | 003182 108932 | 432.49 | 432.49 | 525213255 | RSI Fuel |
| 04/23/2026 | 116282 | Navillus Enterprises LLC | sewer fuel | 02/15/2026 | 1089115A | 239.49 | 239.49 | 525213255 | RSI Fuel |
| 04/23/2026 | 116282 | Navillus Enterprises LLC | garage fuel | 02/15/2026 | 1089133 | 78.44 | 78.44 | 104441255 | RSI Fuel |
| 04/23/2026 | 116282 | Navillus Enterprises LLC | sewer fuel | 04/15/2026 | 1089328 | 432.49 | 432.49 | 525213255 | RSI Fuel |
| 04/23/2026 | 116282 | Navillus Enterprises LLC | water fuel | 04/15/2026 | 1089329 | 2,897.16 | 2,897.16 | 515115255 | RSI Fuel |
| 04/23/2026 | 116282 | Navillus Enterprises LLC | CUC | 04/15/2026 | 1089330 | 566.69 | 566.69 | 274413255 | RSI Fuel |
| 04/23/2026 | 116282 | Navillus Enterprises LLC | dial a ride fuel | 04/15/2026 | 1089332 | 1,801.61 | 1,801.61 | 545410255 | RSI Fuel |
| 04/23/2026 | 116282 | Navillus Enterprises LLC | streets fuel | 04/15/2026 | 1089336 | 821.88 | 821.88 | 274411255 | RSI Fuel |
| 04/23/2026 | 116282 | Navillus Enterprises LLC | Fuel 4.1.26-4.15.26 | 04/15/2026 | 1089337 | 1,367.38 | 1,367.38 | 294219255 | RSI Fuel |

Check Register - City Council Meeting
Check Issue Dates: 4/10/2026 - 4/23/2026


California City

| Check Date | Check # | Payee | Description | Invoice Date | Invoice # | Invoice \$ | Check \$ | GL Account | GL Account Name |
|------------|---------------|---------------------------|-----------------------------------|--------------|--------------|------------|------------|------------|----------------------|
| 04/23/2026 | 116282 | Navillus Enterprises LLC | fuel services | 04/15/2026 | 1089338 | 401.17 | 401.17 | 104131255 | RSI Fuel |
| 04/23/2026 | 116282 | Navillus Enterprises LLC | Red dyed diesel | 04/10/2026 | 422401 | 2,688.99 | 2,688.99 | 404566255 | RSI Fuel |
| | Total 116282: | | | | | | 11,727.79 | | |
| 04/23/2026 | 116283 | ODP Business Solutions | Office / Building Supplies | 03/30/2026 | 463138570001 | 98.27 | 98.27 | 104212270 | Bldg Operation/Mai |
| 04/23/2026 | 116283 | ODP Business Solutions | Office / Building Supplies | 03/30/2026 | 463138690001 | 67.29 | 67.29 | 104212270 | Bldg Operation/Mai |
| 04/23/2026 | 116283 | ODP Business Solutions | Office / Building Supplies | 03/26/2026 | 464275565001 | 190.38 | 190.38 | 104212241 | Office Supplies |
| | Total 116283: | | | | | | 355.94 | | |
| 04/23/2026 | 116284 | One Hundred Designs | grant funded OHV signs | 04/15/2026 | 5946 | 1,049.70 | 1,049.70 | 164257450 | Special Depart Supp |
| | Total 116284: | | | | | | 1,049.70 | | |
| 04/23/2026 | 116285 | Robertson's | Concrete Base | 04/06/2026 | 822165 | 156.96 | 156.96 | 515115450 | Special Depart Supp |
| | Total 116285: | | | | | | 156.96 | | |
| 04/23/2026 | 116286 | Rom & Bens RV Service | trailer -36640 | 04/13/2026 | 775 041326 | 1,875.51 | 1,875.51 | 274413256 | Equipment Operatio |
| | Total 116286: | | | | | | 1,875.51 | | |
| 04/23/2026 | 116287 | S.C. Friends Tire Inc. | Unit 102 | 04/10/2026 | 50892 | 523.75 | 523.75 | 515115254 | Veh Operation/Main |
| 04/23/2026 | 116287 | S.C. Friends Tire Inc. | Unit 322 | 04/15/2026 | 50913 | 671.84 | 671.84 | 515115254 | Veh Operation/Main |
| | Total 116287: | | | | | | 1,195.59 | | |
| 04/23/2026 | 116288 | Salmex Auto Repair | repair unit 221 | 04/14/2026 | 00099 | 2,939.08 | 2,939.08 | 515115254 | Veh Operation/Main |
| | Total 116288: | | | | | | 2,939.08 | | |
| 04/23/2026 | 116289 | State Controller's Office | annual street report FY 24/25 7.0 | 04/08/2026 | FAUD-0000517 | 3,200.00 | 3,200.00 | 274411630 | Contracts |
| | Total 116289: | | | | | | 3,200.00 | | |
| 04/23/2026 | 116290 | Technic Business Solutio | April 2026 IT services | 04/01/2026 | IN69309 | 12,750.00 | 12,750.00 | 515115630 | Contracts |
| 04/23/2026 | 116290 | Technic Business Solutio | equipment purchases | 04/10/2026 | IN69588 | 228,169.87 | 228,169.87 | 104155740 | Purchase of Equipm |
| 04/23/2026 | 116290 | Technic Business Solutio | equipment purchases | 04/10/2026 | IN69589 | 7,575.32 | 7,575.32 | 104155740 | Purchase of Equipm |
| | Total 116290: | | | | | | 248,495.19 | | |
| 04/23/2026 | 116291 | TurboData Systems | Citation Processing Services | 12/31/2025 | 47673 | 1,688.92 | 1,688.92 | 104216310 | Professional Service |

| Check Date | Check # | Payee | Description | Invoice Date | Invoice # | Invoice \$ | Check \$ | GL Account | GL Account Name |
|------------------|-----------|--------------------------|--------------------------------|--------------|---------------|------------|----------|------------|----------------------|
| 04/23/2026 | 116291 | TurboData Systems | Citation Processing Services | 01/31/2026 | 47774 | 354.48 | 354.48 | 104216310 | Professional Service |
| 04/23/2026 | 116291 | TurboData Systems | Citation Processing Services | 03/31/2026 | 48304 | 816.70 | 816.70 | 104216310 | Professional Service |
| Total 116291: | | | | | | 2,860.10 | | | |
| 04/23/2026 | 116292 | United Rentals | loader rental | 04/01/2026 | 254827878-007 | 2,890.52 | 2,890.52 | 515115240 | Equipment Rental |
| Total 116292: | | | | | | 2,890.52 | | | |
| 04/23/2026 | 116293 | USA Bluebook | wall plug | 03/24/2026 | INV00999089 | 38.00 | 38.00 | 515115450 | Special Depart Supp |
| 04/23/2026 | 116293 | USA Bluebook | Insulated Hip Boots | 04/06/2026 | SO4025000 | 237.64 | 237.64 | 515115450 | Special Depart Supp |
| Total 116293: | | | | | | 275.64 | | | |
| 04/23/2026 | 116294 | Vestis | PANTS PER MOU 3/27/26-4/03/2 | 03/27/2026 | 2601807218 | 79.16 | 79.16 | 294219451 | Armory/Safety Equi |
| 04/23/2026 | 116294 | Vestis | PANTS PER MOU 3/27/26-4/03/2 | 04/03/2026 | 2601809253 | 79.16 | 79.16 | 294219451 | Armory/Safety Equi |
| 04/23/2026 | 116294 | Vestis | PANTS PER MOU- 4.10.26-4.17.26 | 04/17/2026 | 26018183262 | 133.05 | 133.05 | 294219451 | Armory/Safety Equi |
| 04/23/2026 | 116294 | Vestis | PANTS PER MOU 4.03.26-4.10.26 | 04/10/2026 | 274413451 | 79.16 | 79.16 | 294219451 | Armory/Safety Equi |
| Total 116294: | | | | | | 370.53 | | | |
| 04/23/2026 | 116295 | WM Corporate Services I | Propane | 04/01/2026 | 0235211-4792- | 1,186.86 | 1,186.86 | 515115285 | Propane |
| Total 116295: | | | | | | 1,186.86 | | | |
| 04/23/2026 | 202600380 | Alexander's Contract Ser | Meter Reads 3/24-4/11/2026 | 03/24/2026 | 202603240081 | 7,351.20 | 7,351.20 | 515115630 | Contracts |
| Total 202600380: | | | | | | 7,351.20 | | | |
| 04/23/2026 | 202600381 | Amazon Capital Services | Trimmer head | 04/15/2026 | 111X-LCMK-LC | 41.12 | 41.12 | 274413256 | Equipment Operatio |
| 04/23/2026 | 202600381 | Amazon Capital Services | Office Supplies | 04/06/2026 | 11H3-RP7D-QJQ | 18.28 | 18.28 | 515115241 | Office Supplies |
| 04/23/2026 | 202600381 | Amazon Capital Services | Safety initiative | 04/16/2026 | 11NF-FCHJ-JHV | 210.44 | 210.44 | 274413451 | Armory/Safety Equi |
| 04/23/2026 | 202600381 | Amazon Capital Services | ipad case-per joe | 04/08/2026 | 14T4-74M3-J44 | 25.97 | 25.97 | 104155241 | Office Supplies |
| 04/23/2026 | 202600381 | Amazon Capital Services | laptop charger | 04/05/2026 | 17VJ-TRH4-DQ | 197.24 | 197.24 | 105117241 | Office Supplies |
| 04/23/2026 | 202600381 | Amazon Capital Services | Trimmer head | 04/09/2026 | 19M7-T4TW-HH | 37.01 | 37.01 | 515115256 | Equipment Operatio |
| 04/23/2026 | 202600381 | Amazon Capital Services | Car jump N carry | 04/09/2026 | 1MY4-GVRC-KK | 404.56 | 404.56 | 515115254 | Veh Operation/Main |
| 04/23/2026 | 202600381 | Amazon Capital Services | Table | 04/09/2026 | 1RHM-4DLL-DT | 52.89 | 52.89 | 515115241 | Office Supplies |
| 04/23/2026 | 202600381 | Amazon Capital Services | Trimmer head | 04/14/2026 | 1W43-VKYP-LW | 37.01- | 37.01- | 274413256 | Equipment Operatio |
| 04/23/2026 | 202600381 | Amazon Capital Services | laptop charger | 04/07/2026 | 1XNX-V1T4-GLH | 17.47 | 17.47 | 105117250 | Other/Office Equip |
| 04/23/2026 | 202600381 | Amazon Capital Services | hitch ball unit 205 | 04/13/2026 | 1Y3C-XMTR-HP | 45.36 | 45.36 | 515115254 | Veh Operation/Main |
| 04/23/2026 | 202600381 | Amazon Capital Services | Oil change | 04/08/2026 | 24770 | 145.21 | 145.21 | 515115254 | Veh Operation/Main |

| Check Date | Check # | Payee | Description | Invoice Date | Invoice # | Invoice \$ | Check \$ | GL Account | GL Account Name |
|------------------|-----------|--------------------|--------------------------------------|--------------|-----------|------------|--------------|------------|---------------------|
| Total 202600381: | | | | | | | | | |
| 04/23/2026 | 202600382 | AWP Safety | Signs | 04/15/2026 | 12021479 | 1,024.69 | 1,024.69 | 274413450 | Special Depart Supp |
| 04/23/2026 | 202600382 | AWP Safety | Signs | 04/15/2026 | 12021480 | 926.85 | 926.85 | 274413450 | Special Depart Supp |
| Total 202600382: | | | | | | | | | |
| 04/23/2026 | 202600383 | Barragan, Jose | Reimbursement unit: 900 | 03/26/2026 | 152903 | 150.00 | 150.00 | 104171254 | Veh Operation/Main |
| 04/23/2026 | 202600383 | Barragan, Jose | Two day back flow refresher | 04/21/2026 | 5062026 | 216.48 | 216.48 | 515115230 | Travel/Lodging/Reg |
| Total 202600383: | | | | | | | | | |
| 04/23/2026 | 202600384 | DiamondIT | March 2026 M365 | 04/01/2026 | 39600MS | 2,944.00 | 2,944.00 | 535310630 | Contracts |
| 04/23/2026 | 202600384 | DiamondIT | April 2026 IT services | 04/01/2026 | 39601 | 23,412.42 | 23,412.42 | 515115630 | Contracts |
| 04/23/2026 | 202600384 | DiamondIT | off-boarding project | 04/06/2026 | 39720 | 7,400.00 | 7,400.00 | 104155630 | Contracts |
| 04/23/2026 | 202600384 | DiamondIT | Close out May'26-'27 IT services | 04/06/2026 | 39721 | 237,500.67 | 237,500.67 | 104212630 | Contracts |
| 04/23/2026 | 202600384 | DiamondIT | storage device buy out | 04/16/2026 | 39724 | 2,171.81 | 2,171.81 | 104155630 | Contracts |
| Total 202600384: | | | | | | | | | |
| 04/23/2026 | 202600385 | Highway Glass Inc | tds Mar'26 Vandalism | 04/01/2026 | 13395 | 545.63 | 545.63 | 404566270 | Bldg Operation/Mai |
| Total 202600385: | | | | | | | | | |
| 04/23/2026 | 202600386 | Mojave Desert News | legal notices/Planning - Public hea | 11/05/2025 | 57758 | 152.00 | 152.00 | 104170220 | Advertising |
| 04/23/2026 | 202600386 | Mojave Desert News | legal notices/Planning - Public hea | 04/30/2025 | 57817 | 165.64 | 165.64 | 104170220 | Advertising |
| 04/23/2026 | 202600386 | Mojave Desert News | legal notices/Planning - Public hea | 04/08/2026 | 58734 | 175.50 | 175.50 | 104170220 | Advertising |
| Total 202600386: | | | | | | | | | |
| 04/23/2026 | 202600387 | Willdan | Aspen Mall LLD inv 4 of 4 for Fiscal | 03/27/2026 | 010-65425 | 1,244.13 | 1,244.13 | 717111630 | Contracts |
| Total 202600387: | | | | | | | | | |
| Grand Totals: | | | | | | | 1,284,139.73 | | |

I HEREBY CERTIFY AS TO THE ACCURACY OF THE DEMANDS AND AVAILABILITY OF FUNDS:

Dated: 4/23/26
Finance Department 

Report Criteria:

Report type: Invoice detail
Vendor: Vendor Number = {<>} 1039
Bank: Bank Number = 1

| GL Period | Check Issue Date | Check Number | Payee | Description | Invoice Number | Invoice Amount | Check Amount | GL Account | GL Account Name |
|------------------------|------------------|--------------|---------------------------|-------------------------|-----------------|----------------|--------------|-------------|----------------------|
| 04/26 | 04/14/2026 | 116253 | US Bank Corporate Payment | PD credit card 3/25/26 | FD 0753 032526 | 59.98 | 59.98 | 10-4222-210 | Subscr/Books/Dues |
| 04/26 | 04/14/2026 | 116253 | US Bank Corporate Payment | PD credit card 3/25/26 | FD 0753 032526 | 13.13 | 13.13 | 10-4222-210 | Subscr/Books/Dues |
| Total FD 0753 032526: | | | | | | | 73.11 | | |
| 04/26 | 04/14/2026 | 116253 | US Bank Corporate Payment | PD credit card 3/25/26 | FD 7568 032526 | 19.99 | 19.99 | 10-4222-210 | Subscr/Books/Dues |
| Total FD 7568 032526: | | | | | | | 19.99 | | |
| 04/26 | 04/14/2026 | 116253 | US Bank Corporate Payment | CREDIT CARD charges 032 | FIN 5704 032526 | 942.19 | 942.19 | 10-4155-210 | Subscr/Books/Dues |
| Total FIN 5704 032526: | | | | | | | 942.19 | | |
| 04/26 | 04/14/2026 | 116253 | US Bank Corporate Payment | CREDIT CARD charges 032 | FIN 5712 032526 | 94.56 | 94.56 | 10-4155-241 | Office Supplies |
| 04/26 | 04/14/2026 | 116253 | US Bank Corporate Payment | CREDIT CARD charges 032 | FIN 5712 032526 | 297.23 | 297.23 | 10-4155-270 | Bldg Operation/Maint |
| Total FIN 5712 032526: | | | | | | | 391.79 | | |
| 04/26 | 04/14/2026 | 116253 | US Bank Corporate Payment | CREDIT CARD charges mar | HR 4250 032526 | 131.24 | 131.24 | 10-4155-241 | Office Supplies |
| 04/26 | 04/14/2026 | 116253 | US Bank Corporate Payment | CREDIT CARD charges mar | HR 4250 032526 | 83.22 | 83.22 | 10-4155-210 | Subscr/Books/Dues |
| Total HR 4250 032526: | | | | | | | 214.46 | | |
| 04/26 | 04/14/2026 | 116253 | US Bank Corporate Payment | CREDIT CARD charges 325 | OHV 1863 032526 | 132.73 | 132.73 | 29-4219-241 | Office Supplies |
| 04/26 | 04/14/2026 | 116253 | US Bank Corporate Payment | CREDIT CARD charges 325 | OHV 1863 032526 | 120.00 | 120.00 | 16-4257-286 | Communications Maint |
| 04/26 | 04/14/2026 | 116253 | US Bank Corporate Payment | CREDIT CARD charges 325 | OHV 1863 032526 | 120.00 | 120.00 | 29-4219-286 | Communications Maint |
| 04/26 | 04/14/2026 | 116253 | US Bank Corporate Payment | CREDIT CARD charges 325 | OHV 1863 032526 | 364.80 | 364.80 | 29-4219-220 | Advertising |
| 04/26 | 04/14/2026 | 116253 | US Bank Corporate Payment | CREDIT CARD charges 325 | OHV 1863 032526 | 86.92 | 86.92 | 16-4251-241 | Office Supplies |
| Total OHV 1863 032526: | | | | | | | 824.45 | | |
| 04/26 | 04/14/2026 | 116253 | US Bank Corporate Payment | CREDIT CARD charges 032 | P&R 2709 032526 | 16.23 | 16.23 | 10-4561-210 | Subscr/Books/Dues |
| Total P&R 2709 032526: | | | | | | | 16.23 | | |
| 04/26 | 04/14/2026 | 116253 | US Bank Corporate Payment | PD credit card 3/25/26 | PD 8321 032526 | 11.95 | 11.95 | 10-4212-245 | Postage and Shipping |
| 04/26 | 04/14/2026 | 116253 | US Bank Corporate Payment | PD credit card 3/25/26 | PD 8321 032526 | 48.62 | 48.62 | 10-4212-241 | Office Supplies |
| 04/26 | 04/14/2026 | 116253 | US Bank Corporate Payment | PD credit card 3/25/26 | PD 8321 032526 | 312.84 | 312.84 | 10-4212-210 | Subscr/Books/Dues |
| 04/26 | 04/14/2026 | 116253 | US Bank Corporate Payment | PD credit card 3/25/26 | PD 8321 032526 | 81.50 | 81.50 | 10-4212-241 | Office Supplies |
| 04/26 | 04/14/2026 | 116253 | US Bank Corporate Payment | PD credit card 3/25/26 | PD 8321 032526 | 44.36 | 44.36 | 10-4212-241 | Office Supplies |
| 04/26 | 04/14/2026 | 116253 | US Bank Corporate Payment | PD credit card 3/25/26 | PD 8321 032526 | 132.05 | 132.05 | 10-4212-255 | RSI Fuel |
| 04/26 | 04/14/2026 | 116253 | US Bank Corporate Payment | PD credit card 3/25/26 | PD 8321 032526 | 630.99 | 630.99 | 10-4212-241 | Office Supplies |

PRE-ISSUE

PRE-ISSUE

PRE-ISSUE

| GL Period | Check Issue Date | Check Number | Payee | Description | Invoice Number | Invoice Amount | Check Amount | GL Account | GL Account Name |
|-------------------------|------------------|--------------|---------------------------|-------------------------|------------------|----------------|--------------|-------------|----------------------------|
| 04/26 | 04/14/2026 | 116253 | US Bank Corporate Payment | PD credit card 3/25/26 | PD 8321 032526 | 218.38 | 218.38 | 10-4212-254 | Veh Operation/Maint |
| Total PD 8321 032526: | | | | | | | 1,480.69 | | |
| 04/26 | 04/14/2026 | 116253 | US Bank Corporate Payment | CREDIT CARD purchases P | PW 3043 03252026 | 28.93 | 28.93 | 10-4155-270 | Bldg Operation/Maint |
| Total PW 3043 03252026: | | | | | | | 28.93 | | |
| 04/26 | 04/14/2026 | 116253 | US Bank Corporate Payment | CREDIT CARD charges PW | PW 5720 03252026 | 85.00 | 85.00 | 51-5115-284 | Telephone - Land |
| 04/26 | 04/14/2026 | 116253 | US Bank Corporate Payment | CREDIT CARD charges PW | PW 5720 03252026 | 149.31 | 149.31 | 51-5115-257 | Hand Tools |
| 04/26 | 04/14/2026 | 116253 | US Bank Corporate Payment | CREDIT CARD charges PW | PW 5720 03252026 | 149.31 | 149.31 | 51-5115-257 | Hand Tools |
| 04/26 | 04/14/2026 | 116253 | US Bank Corporate Payment | CREDIT CARD charges PW | PW 5720 03252026 | 221.85 | 221.85 | 27-4413-450 | Special Depart Supp |
| 04/26 | 04/14/2026 | 116253 | US Bank Corporate Payment | CREDIT CARD charges PW | PW 5720 03252026 | 238.06 | 238.06 | 51-5115-257 | Hand Tools |
| 04/26 | 04/14/2026 | 116253 | US Bank Corporate Payment | CREDIT CARD charges PW | PW 5720 03252026 | 200.00 | 200.00 | 51-5115-210 | Subscr/Books/Dues |
| Total PW 5720 03252026: | | | | | | | 744.91 | | |
| 04/26 | 04/14/2026 | 116253 | US Bank Corporate Payment | CREDIT CARD charges 032 | TDS 1859 032526 | 111.50 | 111.50 | 40-4566-241 | Office Supplies |
| 04/26 | 04/14/2026 | 116253 | US Bank Corporate Payment | CREDIT CARD charges 032 | TDS 1859 032526 | 142.31 | 142.31 | 40-4566-270 | Bldg Operation/Maint |
| 04/26 | 04/14/2026 | 116253 | US Bank Corporate Payment | CREDIT CARD charges 032 | TDS 1859 032526 | 135.71 | 135.71 | 40-4566-440 | Special Purchases/Concessi |
| Total TDS 1859 032526: | | | | | | | 389.52 | | |
| Total 116253: | | | | | | | 5,126.27 | | |
| Grand Totals: | | | | | | | 5,126.27 | | |

PRE-ISSUE

I HEREBY CERTIFY AS TO THE ACCURACY OF THE DEMANDS AND AVAILABILITY OF FUNDS:

Dated: 4/22/26
 Finance Department [Signature]

Report Criteria:
Check: Check issue date = 04/10/2026-04/23/2026

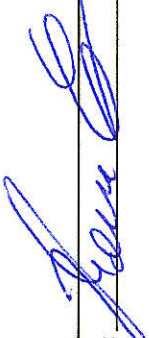
| Check Date | Check # | Payee | Description | Source ID | Amount | Check \$ | GL Account |
|---------------|---------|----------------------|-----------------------------|-----------|----------|----------|------------|
| 04/23/2026 | 501810 | Anna Marie Wells | Final Bill Deposit Refunded | 102157.05 | 18.00 | 18.00 | 5102090 |
| Total 501810: | | | | | | | |
| 04/23/2026 | 501811 | BRANDON WHITELEY | Final Bill Deposit Refunded | 101664.02 | 22.00 | 22.00 | 5102090 |
| Total 501811: | | | | | | | |
| 04/23/2026 | 501812 | Brian Smith | Final Bill Deposit Refunded | 107100.02 | 23.00 | 23.00 | 5102090 |
| Total 501812: | | | | | | | |
| 04/23/2026 | 501813 | Bryonna Ackerman | Final Bill Deposit Refunded | 105727.09 | 30.00 | 30.00 | 5102090 |
| Total 501813: | | | | | | | |
| 04/23/2026 | 501814 | Derrenda Stevenson | Final Bill Deposit Refunded | 105758.11 | 30.00 | 30.00 | 5102090 |
| Total 501814: | | | | | | | |
| 04/23/2026 | 501815 | Herman Weissker, Inc | Final Bill Deposit Refunded | 107575.03 | 1,475.83 | 1,475.83 | 5102090 |
| Total 501815: | | | | | | | |
| 04/23/2026 | 501816 | Jas Dhinsa | Final Bill Deposit Refunded | 100925.02 | 70.00 | 70.00 | 5102090 |
| Total 501816: | | | | | | | |
| 04/23/2026 | 501817 | Jas Dhinsa | Refund overpayment | 100925.02 | 42.00 | 42.00 | 0101075 |
| Total 501817: | | | | | | | |
| 04/23/2026 | 501818 | Joel Haines | Final Bill Deposit Refunded | 105386.06 | 21.00 | 21.00 | 5102090 |
| Total 501818: | | | | | | | |
| 04/23/2026 | 501819 | Jonathan B Ortiz | Final Bill Deposit Refunded | 106188.05 | 70.00 | 70.00 | 5102090 |
| Total 501819: | | | | | | | |
| 04/23/2026 | 501820 | Jonathan B Ortiz | Refund Credit Balance | 106188.05 | 225.00 | 225.00 | 0101075 |
| Total 501820: | | | | | | | |
| 04/23/2026 | 501821 | Lewis Wright | Final Bill Deposit Refunded | 102066.05 | 6.00 | 6.00 | 5102090 |
| Total 501821: | | | | | | | |

Finance Approval By: _____ Date: _____

Demand Register - City Council Meeting

City of California City

| Check Date | Check # | Payee | Description | Source ID | Amount | Check \$ | GL Account |
|---------------|---------|-------------------------------------|-----------------------------|-----------|----------|----------|------------|
| 04/23/2026 | 501822 | Maria Rico | Refund overpayment | 103062.08 | 61.00 | 61.00 | 0101075 |
| Total 501822: | | | | | 61.00 | | |
| 04/23/2026 | 501823 | Maria Rosales | Final Bill Deposit Refunded | 105789.12 | 26.00 | 26.00 | 5102090 |
| Total 501823: | | | | | 26.00 | | |
| 04/23/2026 | 501824 | Marian Piedrasanta | Final Bill Deposit Refunded | 102106.04 | 9.00 | 9.00 | 5102090 |
| Total 501824: | | | | | 9.00 | | |
| 04/23/2026 | 501825 | Mark Sleckowski | Final Bill Deposit Refunded | 101494.08 | 69.00 | 69.00 | 5102090 |
| Total 501825: | | | | | 69.00 | | |
| 04/23/2026 | 501826 | Meister & Meister | Final Bill Deposit Refunded | 107443.01 | 30.00 | 30.00 | 5102090 |
| Total 501826: | | | | | 30.00 | | |
| 04/23/2026 | 501827 | MJ Proj Management/Johnny Ybarra | Final Bill Deposit Refunded | 107568.01 | 22.00 | 22.00 | 5102090 |
| Total 501827: | | | | | 22.00 | | |
| 04/23/2026 | 501828 | MJ Project Management/Johnny Ybarra | Final Bill Deposit Refunded | 107559.01 | 23.00 | 23.00 | 5102090 |
| Total 501828: | | | | | 23.00 | | |
| 04/23/2026 | 501829 | Montoya, Nathaniel | Final Bill Deposit Refunded | 105885.07 | 62.00 | 62.00 | 5102090 |
| Total 501829: | | | | | 62.00 | | |
| 04/23/2026 | 501830 | Paulo Kaminski | Final Bill Deposit Refunded | 100752.02 | 54.00 | 54.00 | 5102090 |
| Total 501830: | | | | | 54.00 | | |
| Grand Totals: | | | | | 2,388.83 | | |

Finance Approval By:  Date: 4/23/26

| Check Date | Check # | Payee | Description | Invoice Date | Invoice # | Invoice \$ | Check \$ | GL Account | GL Account Name |
|------------------|-----------|--------------------------|------------------------------------|--------------|----------------|------------|----------|------------|-----------------------|
| 04/14/2026 | 9791 | Charter Communication | 04/01-04/30/26 | 04/01/2026 | 000502204012 | 5,872.22 | 5,872.22 | 744632286 | Communications Maint |
| Total 9791: | | | | | | | | | |
| 04/14/2026 | 9792 | Southern California Edis | service dates March- April 1st | 04/02/2026 | 700074866206 | 356.65 | 356.65 | 744632281 | Electricity |
| 04/14/2026 | 9792 | Southern California Edis | service dates March- April 1st | 04/02/2026 | 700357740690 | 31.46 | 31.46 | 744632281 | Electricity |
| 04/14/2026 | 9792 | Southern California Edis | service dates March- April 1st | 04/02/2026 | 700359114858 | 32.92 | 32.92 | 744632281 | Electricity |
| 04/14/2026 | 9792 | Southern California Edis | service dates March- April 1st | 04/02/2026 | 700359191852 | 25.50 | 25.50 | 744632281 | Electricity |
| 04/14/2026 | 9792 | Southern California Edis | service dates March- April 1st | 04/02/2026 | 700408298811 | 37.32 | 37.32 | 744632281 | Electricity |
| 04/14/2026 | 9792 | Southern California Edis | service dates March- April 1st | 04/02/2026 | 700408434409 | 23.03 | 23.03 | 744632281 | Electricity |
| 04/14/2026 | 9792 | Southern California Edis | service dates March- April 1st | 04/02/2026 | 700409537074 | 27.83 | 27.83 | 744632281 | Electricity |
| 04/14/2026 | 9792 | Southern California Edis | service dates March- April 1st | 04/01/2026 | 700501711023 | 96.85 | 96.85 | 744632281 | Electricity |
| 04/14/2026 | 9792 | Southern California Edis | service dates March- April 1st | 04/02/2026 | 700524713056 | 15.51 | 15.51 | 744632281 | Electricity |
| 04/14/2026 | 9792 | Southern California Edis | service dates March- April 1st | 03/11/2026 | 700631250479 | 27.95 | 27.95 | 744632281 | Electricity |
| Total 9792: | | | | | | | | | |
| 04/14/2026 | 9793 | US Bank Corporate Paym | CREDIT CARD charges 032526 | 03/25/2026 | DJ2953 032526 | 1,828.10 | 1,828.10 | 7446322730 | Improvements |
| Total 9793: | | | | | | | | | |
| 04/23/2026 | 9794 | Miranda, Luciano | Landscaping April 2026DJ | 04/05/2026 | 040526 | 2,750.00 | 2,750.00 | 744632310 | Professional Services |
| Total 9794: | | | | | | | | | |
| 04/23/2026 | 9795 | WM Corporate Services I | Service dates 03/01-03/31/26 | 04/01/2026 | 3987633 4808 8 | 1,844.51 | 1,844.51 | 744632630 | Contracts |
| Total 9795: | | | | | | | | | |
| 04/23/2026 | 148000350 | Andrasevits, Barbara A | Cleaning Desert Jade Apt 31 | 04/03/2026 | 040326 | 275.00 | 275.00 | 744632730 | Improvements |
| Total 148000350: | | | | | | | | | |
| 04/23/2026 | 148000351 | Racer Rob's Plumbing | Replaced ice maker box -21463 su | 04/09/2026 | 7597 | 378.00 | 378.00 | 744632270 | Bldg Operation/Maint |
| Total 148000351: | | | | | | | | | |
| 04/23/2026 | 148000352 | Thugs to Bugs Pest Contr | monthly pest control services dese | 04/03/2026 | 0051 040326 | 560.00 | 560.00 | 744632630 | Contracts |
| 04/23/2026 | 148000352 | Thugs to Bugs Pest Contr | monthly pest control services dese | 04/03/2026 | 0052 040326 | 40.00 | 40.00 | 744632630 | Contracts |
| 04/23/2026 | 148000352 | Thugs to Bugs Pest Contr | monthly pest control services dese | 04/03/2026 | 0053 040326 | 40.00 | 40.00 | 744632630 | Contracts |
| 04/23/2026 | 148000352 | Thugs to Bugs Pest Contr | monthly pest control services dese | 04/03/2026 | 0054 040326 | 40.00 | 40.00 | 744632630 | Contracts |
| 04/23/2026 | 148000352 | Thugs to Bugs Pest Contr | monthly pest control services dese | 04/03/2026 | 0055 040326 | 40.00 | 40.00 | 744632630 | Contracts |
| 04/23/2026 | 148000352 | Thugs to Bugs Pest Contr | monthly pest control services dese | 04/03/2026 | 0056 040326 | 40.00 | 40.00 | 744632630 | Contracts |

PRE-ISSUE

| Check Date | Check # | Payee | Description | Invoice Date | Invoice # | Invoice \$ | Check \$ | GL Account | GL Account Name |
|------------------|-----------|--------------------------|------------------------------------|--------------|-------------|------------|-----------|------------|-----------------|
| 04/23/2026 | 148000352 | Thugs to Bugs Pest Contr | monthly pest control services dese | 04/03/2026 | 0057 040326 | 40.00 | 40.00 | 744632630 | Contracts |
| 04/23/2026 | 148000352 | Thugs to Bugs Pest Contr | monthly pest control services dese | 04/03/2026 | 0058 040326 | 90.00 | 90.00 | 744632630 | Contracts |
| Total 148000352: | | | | | | | 890.00 | | |
| Grand Totals: | | | | | | | 14,512.85 | | |

I HEREBY CERTIFY AS TO THE ACCURACY OF THE DEMANDS AND AVAILABILITY OF FUNDS:

Dated: 4/23/26
 Finance Department [Signature]

Report Criteria:
 Report type: Invoice detail
 Bank Bank Number = 148

Report Criteria:
 Report type: Invoice detail
 Bank Bank number = 2

| Check Issue Date | Check Number | Payee | Description | Invoice Date | Invoice Number | Invoice Amount | Check Amount | Invoice GL Account | Invoice GL Account |
|-----------------------|--------------|--------------------|---------------------------------|--------------|----------------|----------------|--------------|--------------------|--------------------|
| 1401 04/22/2026 | 1401 | Engel & Engel, LLP | Forensic Investigation Services | 02/28/2026 | 22826 | .00 | .00 | 72-7211-630 | Contracts |
| 04/22/2026 | 1401 | Engel & Engel, LLP | Forensic Investigation Services | 03/31/2026 | 33126 | .00 | .00 | 72-7211-630 | Contracts |
| Total 1401: .00 | | | | | | | | | |
| 1402 04/22/2026 | 1402 | Engel & Engel, LLP | Forensic Investigation Services | 02/28/2026 | 22826 | .00 | .00 | 72-7211-630 | Contracts |
| 04/22/2026 | 1402 | Engel & Engel, LLP | Forensic Investigation Services | 03/31/2026 | 33126 | .00 | .00 | 72-7211-630 | Contracts |
| Total 1402: .00 | | | | | | | | | |
| 1403 04/22/2026 | 1403 | Engel & Engel, LLP | Forensic Investigation Services | 02/28/2026 | 22826 | 15,169.96 | 15,169.96 | 72-7211-630 | Contracts |
| 04/22/2026 | 1403 | Engel & Engel, LLP | Forensic Investigation Services | 03/31/2026 | 33126 | 42,740.88 | 42,740.88 | 72-7211-630 | Contracts |
| Total 1403: 57,910.84 | | | | | | | | | |
| Grand Totals: | | | | | | | 57,910.84 | | |

Dated: 4/23/26
 Finance Department [Signature]

PRE-ISSUE

City of California City
 Balance Sheet
 March 31, 2026

GENERAL FUND

ASSETS

| | | | |
|----------|-------------------------|---------------|--------------|
| 10-01010 | Cash - General | 10,057,890.63 | |
| 10-01110 | Petty Cash - AP | 200.00 | |
| 10-01200 | Accounts Receivable | 175,177.83 | |
| 10-01201 | Grants Receivable | 75,000.00 | |
| 10-01210 | State Distributions Due | 42,969.44 | |
| 10-01220 | Lease Receivable | 87,607.32 | |
| 10-01235 | Interest Receivable | 24,376.45 | |
| 10-01500 | Clearing Account | (519,157.77) | |
| | Total Assets | | 9,944,063.90 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|----------|--------------------------------|--------------|------------|
| 10-02005 | Accounts Payable | 366,888.55 | |
| 10-02070 | Sales Tax Payable | (45.59) | |
| 10-02080 | SMT Payable | 962.39 | |
| 10-02081 | DSA Fees Payable | 107.62 | |
| 10-02082 | Special Revolving State Fund | 1,431.10 | |
| 10-02088 | Constr Site Trash Deposit | 100,882.20 | |
| 10-02125 | School Impact Fees | (71,821.96) | |
| 10-02500 | Deferred Revenue | 93,564.78 | |
| 10-02501 | Contractor Deposits (unearned) | 61,999.00 | |
| 10-02610 | Unavailable Revenue-Lease | 59,722.84 | |
| | Total Liabilities | | 613,690.93 |

FUND EQUITY

| | | | |
|----------|---------------------------------|-----------------|--------------|
| 10-03110 | Retained Earnings | 15,166,667.74 | |
| 10-03120 | Reserve for Parsac | 100,000.00 | |
| | Unappropriated Fund Balance: | | |
| | Revenue over Expenditures - YTD | (5,936,294.77) | |
| | Balance - Current Date | (5,936,294.77) | |
| | Total Fund Equity | | 9,330,372.97 |
| | Total Liabilities and Equity | | 9,944,063.90 |

City of California City
Revenues with Comparison to Budget
For the 9 Months Ending March 31, 2026

GENERAL FUND

| | Period Actual | YTD Actual | Budget | Unearned | Pcnt |
|--|---------------------|---------------------|---------------------|---------------------|-------------|
| <u>Taxes</u> | | | | | |
| 10-3110 Property Tax | 1,003,987.83 | 2,974,582.69 | 2,550,000.00 | (424,582.69) | 116.7 |
| 10-3111 Measure A (2012) | .00 | .00 | 170,000.00 | 170,000.00 | .0 |
| 10-3112 Measure C (2018) | 43,839.73 | 220,386.91 | 700,000.00 | 479,613.09 | 31.5 |
| 10-3130 Sales & Use Tax | 83,890.27 | 451,901.99 | 1,440,000.00 | 988,098.01 | 31.4 |
| 10-3131 T&U Measure N | 88,046.94 | 1,274,124.40 | .00 | (1,274,124.40) | .0 |
| 10-3140 Franchise Fees | 2,608.39 | 265,321.96 | 577,500.00 | 312,178.04 | 45.9 |
| 10-3145 Cannabis Cultivation Tax | .00 | 630,089.36 | 568,000.00 | (62,089.36) | 110.9 |
| 10-3150 Transient Occupancy Tax | .00 | 61,192.68 | 75,000.00 | 13,807.32 | 81.6 |
| 10-3160 Property Transfer Tax | 3,166.74 | 50,350.17 | 70,000.00 | 19,649.83 | 71.9 |
| 10-3175 Cannabis Non-Cultivation Tax | .00 | 309,006.25 | 436,000.00 | 126,993.75 | 70.9 |
| 10-3180 Cannabis Penalties & Interest | .00 | 3,422.63 | 3,000.00 | (422.63) | 114.1 |
| 10-3185 Cannabis Back Taxes Due | .00 | 31,203.55 | .00 | (31,203.55) | .0 |
| Total Taxes | 1,225,539.90 | 6,271,582.59 | 6,589,500.00 | 317,917.41 | 95.2 |
| <u>Licenses and Permits</u> | | | | | |
| 10-3210 Business License Tax | 250.00 | 36,506.75 | 81,000.00 | 44,493.25 | 45.1 |
| 10-3211 DSA Fees | .00 | 298.80 | 2,800.00 | 2,501.20 | 10.7 |
| 10-3218 Permit Fee | 5,516.00 | 17,329.00 | 8,000.00 | (9,329.00) | 216.6 |
| 10-3219 Livescan Fees | 1,108.00 | 3,629.00 | 4,500.00 | 871.00 | 80.6 |
| 10-3220 Cannabis Permits | .00 | 35,445.00 | 260,000.00 | 224,555.00 | 13.6 |
| 10-3221 Building Permits | 65,317.43 | 477,212.70 | 600,000.00 | 122,787.30 | 79.5 |
| 10-3225 Animal License Fees | 520.00 | 2,320.00 | 4,000.00 | 1,680.00 | 58.0 |
| 10-3226 Film Permits | .00 | 1,756.00 | 1,000.00 | (756.00) | 175.6 |
| Total Licenses and Permits | 72,711.43 | 574,497.25 | 961,300.00 | 386,802.75 | 59.8 |
| <u>Intergovernmental Revenue</u> | | | | | |
| 10-3313 Motor Vehicle License Fees | .00 | 22,960.53 | 25,000.00 | 2,039.47 | 91.8 |
| 10-3314 VLF In Lieu - Property Tax | 9,140.00 | 9,140.00 | 1,250,000.00 | 1,240,860.00 | .7 |
| 10-3318 Recycling Grant | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| Total Intergovernmental Revenue | 9,140.00 | 32,100.53 | 1,280,000.00 | 1,247,899.47 | 2.5 |

City of California City
Revenues with Comparison to Budget
For the 9 Months Ending March 31, 2026

GENERAL FUND

| | Period Actual | YTD Actual | Budget | Unearned | Pcnt |
|---------------------------------------|------------------|-------------------|-------------------|-------------------|-------------|
| <u>Charges for Services</u> | | | | | |
| 10-3410 Fire Dept Citations | .00 | .00 | 14,000.00 | 14,000.00 | .0 |
| 10-3414 Plan Check Fees | 4,618.23 | 114,365.35 | 300,000.00 | 185,634.65 | 38.1 |
| 10-3415 Maps & Publications | .00 | .00 | 100.00 | 100.00 | .0 |
| 10-3416 Encroachment Permit | 468.00 | 19,298.00 | 31,000.00 | 11,702.00 | 62.3 |
| 10-3418 Engineering Fees | 74,887.45 | 126,187.65 | 90,000.00 | (36,187.65) | 140.2 |
| 10-3421 Pool & Marina Fees | .00 | 592.35 | .00 | (592.35) | .0 |
| 10-3432 Animal Shelter Fees | 1,836.00 | 2,741.00 | 5,000.00 | 2,259.00 | 54.8 |
| 10-3433 Spay/Neuter Fees | 60.00 | 840.00 | 6,000.00 | 5,160.00 | 14.0 |
| 10-3434 Rabies Vacc Fees | 20.00 | 210.00 | 1,500.00 | 1,290.00 | 14.0 |
| 10-3435 Advertising Fees | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 10-3444 Admin Fee-Waste Management | .00 | 81,374.13 | 70,000.00 | (11,374.13) | 116.3 |
| 10-3445 Plan Check Reimb | .00 | 17,120.00 | 85,000.00 | 67,880.00 | 20.1 |
| Total Charges for Services | 81,889.68 | 362,728.48 | 603,600.00 | 240,871.52 | 60.1 |
| <u>Fines and Forfeitures</u> | | | | | |
| 10-3511 Vehicle Code Fines | .00 | .00 | 6,000.00 | 6,000.00 | .0 |
| 10-3512 Court Fines/Penalties | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 10-3522 Vehicle Impound Fees | 125.00 | 250.00 | 1,000.00 | 750.00 | 25.0 |
| 10-3523 Code Enforcement Citations | 6,041.00 | 19,396.25 | 35,000.00 | 15,603.75 | 55.4 |
| 10-3532 Vacant Property Registration | 120.00 | 760.00 | 500.00 | (260.00) | 152.0 |
| 10-3591 Trash Deposit Forfeiture | .00 | .00 | 25,000.00 | 25,000.00 | .0 |
| Total Fines and Forfeitures | 6,286.00 | 20,406.25 | 69,500.00 | 49,093.75 | 29.4 |
| <u>Miscellaneous Revenue</u> | | | | | |
| 10-3612 Investment Earnings | 1,721.94 | 38,558.84 | 125,000.00 | 86,441.16 | 30.9 |
| 10-3621 Land Lease (Cell Towers) | 2,123.52 | 20,798.60 | 15,500.00 | (5,298.60) | 134.2 |
| 10-3624 Rental Income | 227.50 | 1,352.50 | 5,000.00 | 3,647.50 | 27.1 |
| 10-3627 Public Safety Donations | .00 | 6,000.00 | .00 | (6,000.00) | .0 |
| 10-3628 Marina Concessions | .00 | 8.85 | .00 | (8.85) | .0 |
| 10-3631 Event Permits | .00 | 2,000.00 | 4,000.00 | 2,000.00 | 50.0 |
| 10-3641 Fire Inspection Fees | .00 | 1,210.00 | 125,000.00 | 123,790.00 | 1.0 |
| 10-3675 Police Range Rental Fees | 600.00 | 4,001.00 | .00 | (4,001.00) | .0 |
| 10-3679 Fire Grants | .00 | .00 | 153,000.00 | 153,000.00 | .0 |
| 10-3680 Police Grants | .00 | .00 | 56,700.00 | 56,700.00 | .0 |
| 10-3682 Admin-School Impact | .00 | 13,952.81 | 10,000.00 | (3,952.81) | 139.5 |
| 10-3684 Admin-Bldg Standards Fee | .00 | 165.40 | 600.00 | 434.60 | 27.6 |
| 10-3686 Admin-ROPS SA | .00 | 75,000.00 | .00 | (75,000.00) | .0 |
| 10-3687 Reimb of State Mandated Costs | .00 | .00 | 30,000.00 | 30,000.00 | .0 |
| 10-3690 Cal Card Incentive | 645.18 | 2,190.34 | 3,000.00 | 809.66 | 73.0 |
| 10-3691 Miscellaneous Revenue | 2,493.28 | 16,734.30 | 10,000.00 | (6,734.30) | 167.3 |
| 10-3695 Reimbursement -Fire Services | .00 | .00 | 50,000.00 | 50,000.00 | .0 |
| Total Miscellaneous Revenue | 7,811.42 | 181,972.64 | 587,800.00 | 405,827.36 | 31.0 |

City of California City
 Revenues with Comparison to Budget
 For the 9 Months Ending March 31, 2026

GENERAL FUND

| | Period Actual | YTD Actual | Budget | Unearned | Pcnt |
|--------------------------------------|---------------------|---------------------|----------------------|---------------------|--------------|
| <u>Transfers/Other Revenue</u> | | | | | |
| 10-3971 Special Tax Trfr for P & R | 1.92 | 1,515.94 | 10,000.00 | 8,484.06 | 15.2 |
| 10-3972 Special Tax Trfr for Fire | 3,004.78 | 44,737.54 | .00 | (44,737.54) | .0 |
| 10-3973 Special Tax Trfr for Police | 3,672.49 | 54,668.54 | .00 | (54,668.54) | .0 |
| 10-3975 Transfer from Sewer Fund | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 10-3995 Cash Variance | .00 | (167.00) | .00 | 167.00 | .0 |
| Total Transfers/Other Revenue | 6,679.19 | 100,755.02 | 15,000.00 | (85,755.02) | 671.7 |
| | | | | | |
| Total Fund Revenue | 1,410,057.62 | 7,544,042.76 | 10,106,700.00 | 2,562,657.24 | 74.6 |

City of California City
Expenditures with Comparison to Budget
For the 9 Months Ending March 31, 2026

GENERAL FUND

| | Period Actual | YTD Actual | Budget | Balance | % |
|---|------------------|-------------------|------------------|----------------------|--------------|
| <u>GENERAL GOVERNMENT</u> | | | | | |
| <u>City Council</u> | | | | | |
| 10-4111-110 Regular Salaries | 1,400.00 | 12,900.00 | 20,400.00 | 7,500.00 | 63.2 |
| 10-4111-132 Medicare | 20.30 | 187.06 | 300.00 | 112.94 | 62.4 |
| 10-4111-210 Subscr/Books/Dues | .00 | 675.00 | .00 | (675.00) | .0 |
| 10-4111-230 Travel/Lodging/Reg | .00 | 1,475.31 | 3,000.00 | 1,524.69 | 49.2 |
| 10-4111-241 Office Supplies | .00 | 56.46 | .00 | (56.46) | .0 |
| 10-4111-255 RSI Fuel | .00 | 78.44 | .00 | (78.44) | .0 |
| Total City Council | 1,420.30 | 15,372.27 | 23,700.00 | 8,327.73 | 64.9 |
| <u>City Manager</u> | | | | | |
| 10-4131-110 Regular Salaries | 13,962.40 | 143,810.91 | 190,000.00 | 46,189.09 | 75.7 |
| 10-4131-132 Medicare | 224.20 | 2,300.60 | 2,800.00 | 499.40 | 82.2 |
| 10-4131-133 Cafeteria Plan | 1,662.00 | 11,634.00 | 11,400.00 | (234.00) | 102.1 |
| 10-4131-134 Retirement | 1,448.56 | 16,690.25 | 15,000.00 | (1,690.25) | 111.3 |
| 10-4131-135 Unemployment Ins | .00 | 693.00 | 300.00 | (393.00) | 231.0 |
| 10-4131-150 Vacation/Sick Buy Back | .00 | 17,474.34 | .00 | (17,474.34) | .0 |
| 10-4131-210 Subscr/Books/Dues | .00 | 440.00 | 200.00 | (240.00) | 220.0 |
| 10-4131-230 Travel/Lodging/Reg | .00 | 1,202.92 | 2,000.00 | 797.08 | 60.2 |
| 10-4131-254 Veh Operation/Maint | 904.40 | 1,819.55 | 300.00 | (1,519.55) | 606.5 |
| 10-4131-255 RSI Fuel | 329.62 | 4,060.43 | 500.00 | (3,560.43) | 812.1 |
| 10-4131-902 Transfers Expenses Out | .00 | .00 | 129,000.00- | (129,000.00) | .0 |
| Total City Manager | 18,531.18 | 200,126.00 | 93,500.00 | (106,626.00) | 214.0 |
| <u>City Clerk</u> | | | | | |
| 10-4132-110 Regular Salaries | 13,471.60 | 28,249.60 | 19,950.00 | (8,299.60) | 141.6 |
| 10-4132-130 Recruiting | .00 | 195.00 | .00 | (195.00) | .0 |
| 10-4132-132 Medicare | 180.79 | 410.23 | 300.00 | (110.23) | 136.7 |
| 10-4132-133 Cafeteria Plan | 1,212.00 | 3,534.00 | .00 | (3,534.00) | .0 |
| 10-4132-134 Retirement | 1,006.52 | 1,509.78 | .00 | (1,509.78) | .0 |
| 10-4132-135 Unemployment Ins | .00 | 475.70 | 300.00 | (175.70) | 158.6 |
| 10-4132-210 Subscr/Books/Dues | .00 | 19,578.13 | .00 | (19,578.13) | .0 |
| 10-4132-220 Advertising | .00 | 246.00 | .00 | (246.00) | .0 |
| 10-4132-221 Municipal Code Codification | .00 | 2,514.75 | .00 | (2,514.75) | .0 |
| 10-4132-230 Travel/Lodging/Reg | .00 | 418.00 | .00 | (418.00) | .0 |
| 10-4132-241 Office Supplies | .00 | 161.52 | .00 | (161.52) | .0 |
| Total City Clerk | 15,870.91 | 57,292.71 | 20,550.00 | (36,742.71) | 278.8 |

City of California City
Expenditures with Comparison to Budget
For the 9 Months Ending March 31, 2026

GENERAL FUND

| | Period Actual | YTD Actual | Budget | Balance | % |
|--|------------------|-------------------|-------------------|---------------------|--------------|
| <u>Finance</u> | | | | | |
| 10-4141-110 Regular Salaries | 29,443.91 | 312,274.57 | 678,000.00 | 365,725.43 | 46.1 |
| 10-4141-112 Premium Overtime | 142.88 | 152.16 | 500.00 | 347.84 | 30.4 |
| 10-4141-128 Cash-In-Lieu | .00 | .00 | 100.00 | 100.00 | .0 |
| 10-4141-132 Medicare | 450.69 | 4,792.44 | 9,800.00 | 5,007.56 | 48.9 |
| 10-4141-133 Cafeteria Plan | 6,625.37 | 58,303.33 | 102,000.00 | 43,696.67 | 57.2 |
| 10-4141-134 Retirement | 2,193.33 | 24,393.53 | 49,300.00 | 24,906.47 | 49.5 |
| 10-4141-135 Unemployment Ins | .00 | 1,699.57 | 2,000.00 | 300.43 | 85.0 |
| 10-4141-150 Vacation/Sick Buy Back | .00 | 3,059.57 | .00 | (3,059.57) | .0 |
| 10-4141-210 Subscr/Books/Dues | .00 | .00 | 200.00 | 200.00 | .0 |
| 10-4141-230 Travel/Lodging/Reg | .00 | 113.83 | 300.00 | 186.17 | 37.9 |
| 10-4141-310 Professional Services | .00 | 185,437.80 | 130,000.00 | (55,437.80) | 142.6 |
| 10-4141-902 Transfers Expenses Out | .00 | .00 | 295,000.00- | (295,000.00) | .0 |
| Total Finance | 38,856.18 | 590,226.80 | 677,200.00 | 86,973.20 | 87.2 |
| <u>Treasurer</u> | | | | | |
| 10-4143-110 Regular Salaries | 500.00 | 4,500.00 | 6,000.00 | 1,500.00 | 75.0 |
| 10-4143-132 Medicare | 7.25 | 65.25 | 100.00 | 34.75 | 65.3 |
| 10-4143-134 Retirement | 39.80 | 358.20 | 500.00 | 141.80 | 71.6 |
| 10-4143-210 Subscr/Books/Dues | .00 | 125.00 | 200.00 | 75.00 | 62.5 |
| 10-4143-230 Travel/Lodging/Reg | 32.63 | 249.32 | 500.00 | 250.68 | 49.9 |
| Total Treasurer | 579.68 | 5,297.77 | 7,300.00 | 2,002.23 | 72.6 |
| <u>Human Resources</u> | | | | | |
| 10-4145-110 Regular Salaries | 7,520.82 | 146,598.09 | 217,600.00 | 71,001.91 | 67.4 |
| 10-4145-112 Premium Overtime | .00 | 243.88 | .00 | (243.88) | .0 |
| 10-4145-132 Medicare | 112.92 | 2,669.00 | 3,200.00 | 531.00 | 83.4 |
| 10-4145-133 Cafeteria Plan | 1,516.31 | 25,646.79 | 36,000.00 | 10,353.21 | 71.2 |
| 10-4145-134 Retirement | 570.68 | 11,434.30 | 17,150.00 | 5,715.70 | 66.7 |
| 10-4145-135 Unemployment Ins | .00 | 664.35 | 600.00 | (64.35) | 110.7 |
| 10-4145-150 Vacation/Sick Buy Back | .00 | 29,190.15 | .00 | (29,190.15) | .0 |
| 10-4145-210 Subscr/Books/Dues | .00 | .00 | 600.00 | 600.00 | .0 |
| 10-4145-220 Advertising | .00 | 1,220.49 | 1,500.00 | 279.51 | 81.4 |
| 10-4145-230 Travel/Lodging/Reg | .00 | 909.00 | 500.00 | (409.00) | 181.8 |
| 10-4145-235 Entertainment/Special Events | .00 | 429.36 | 500.00 | 70.64 | 85.9 |
| 10-4145-241 Office Supplies | .00 | 41.11 | .00 | (41.11) | .0 |
| 10-4145-902 Transfers Expenses Out | .00 | .00 | 76,000.00- | (76,000.00) | .0 |
| Total Human Resources | 9,720.73 | 219,046.52 | 201,650.00 | (17,396.52) | 108.6 |
| <u>City Contracts</u> | | | | | |
| 10-4151-641 Meals on Wheels Program | .00 | .00 | 600.00 | 600.00 | .0 |
| Total City Contracts | .00 | .00 | 600.00 | 600.00 | .0 |

City of California City
Expenditures with Comparison to Budget
For the 9 Months Ending March 31, 2026

GENERAL FUND

| | Period Actual | YTD Actual | Budget | Balance | % |
|--|-------------------|---------------------|---------------------|------------------------|--------------|
| <u>General Government</u> | | | | | |
| 10-4155-136 Worker's Comp | .00 | 322,259.02 | 222,350.00 | (99,909.02) | 144.9 |
| 10-4155-137 PERS Unfunded Liability | .00 | 1,891,151.40 | 1,287,000.00 | (604,151.40) | 146.9 |
| 10-4155-210 Subscr/Books/Dues | 4,509.21 | 19,212.18 | 19,000.00 | (212.18) | 101.1 |
| 10-4155-241 Office Supplies | 734.74 | 6,409.74 | 10,000.00 | 3,590.26 | 64.1 |
| 10-4155-242 Office Equip Lease Expense | 11.88 | 6,862.98 | 13,000.00 | 6,137.02 | 52.8 |
| 10-4155-245 Postage and Shipping | .00 | 2,123.80 | 7,000.00 | 4,876.20 | 30.3 |
| 10-4155-250 Other/Office Equipment | .00 | 834.56 | 1,000.00 | 165.44 | 83.5 |
| 10-4155-270 Bldg Operation/Maint | .00 | 3,409.03 | .00 | (3,409.03) | .0 |
| 10-4155-281 Electricity | 3,007.63 | (2,661.14) | 30,000.00 | 32,661.14 | (8.9) |
| 10-4155-282 Gas | 594.52 | 3,028.82 | 4,500.00 | 1,471.18 | 67.3 |
| 10-4155-284 Telephone - Land | 2,131.61 | 18,288.58 | .00 | (18,288.58) | .0 |
| 10-4155-286 Communications Maint | 2,212.31 | 19,655.84 | .00 | (19,655.84) | .0 |
| 10-4155-287 Water Service | 6,302.00 | 61,543.00 | .00 | (61,543.00) | .0 |
| 10-4155-288 Sewer Services | 8.64 | 86.40 | .00 | (86.40) | .0 |
| 10-4155-310 Professional Services | 4,308.08 | 70,999.09 | .00 | (70,999.09) | .0 |
| 10-4155-311 Legal Services | 219,005.09 | 1,126,212.52 | 1,500,000.00 | 373,787.48 | 75.1 |
| 10-4155-400 Records Management | .00 | 13.70 | .00 | (13.70) | .0 |
| 10-4155-510 Liability Insurance | .00 | 1,760,714.58 | .00 | (1,760,714.58) | .0 |
| 10-4155-630 Contracts | 13,610.06 | 131,841.79 | .00 | (131,841.79) | .0 |
| 10-4155-643 CalPers Admin Fees | .00 | 506.62 | .00 | (506.62) | .0 |
| 10-4155-680 Legal Settlement | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 10-4155-740 Purchase of Equipment | .00 | 1,978.85 | 6,000.00 | 4,021.15 | 33.0 |
| 10-4155-999 Miscellaneous Expense | .00 | 196.57 | .00 | (196.57) | .0 |
| Total General Government | 256,435.77 | 5,444,667.93 | 3,104,850.00 | (2,339,817.93) | 175.4 |
| <u>Facilities Maintenance</u> | | | | | |
| 10-4161-110 Regular Salaries | 26,444.80 | 35,186.64 | 8,500.00 | (26,686.64) | 414.0 |
| 10-4161-112 Premium Overtime | 21.07 | 32.49 | .00 | (32.49) | .0 |
| 10-4161-132 Medicare | 441.15 | 612.51 | 150.00 | (462.51) | 408.3 |
| 10-4161-133 Cafeteria Plan | 1,500.00 | 13,500.00 | 18,000.00 | 4,500.00 | 75.0 |
| 10-4161-134 Retirement | .00 | 412.00 | 700.00 | 288.00 | 58.9 |
| 10-4161-135 Unemployment Ins | .00 | 294.47 | 300.00 | 5.53 | 98.2 |
| 10-4161-150 Vacation/Sick Buy Back | 3,649.71 | 3,649.71 | .00 | (3,649.71) | .0 |
| 10-4161-254 Veh Operation/Maint | .00 | 20.00 | .00 | (20.00) | .0 |
| 10-4161-270 Bldg Operation/Maint | .00 | 4,322.75 | .00 | (4,322.75) | .0 |
| Total Facilities Maintenance | 32,056.73 | 58,030.57 | 27,650.00 | (30,380.57) | 209.9 |

City of California City
Expenditures with Comparison to Budget
For the 9 Months Ending March 31, 2026

GENERAL FUND

| | Period Actual | YTD Actual | Budget | Balance | % |
|--|------------------|-------------------|-------------------|----------------------|--------------|
| <u>Building Department</u> | | | | | |
| 10-4168-110 Regular Salaries | 11,963.85 | 108,556.23 | 154,300.00 | 45,743.77 | 70.4 |
| 10-4168-112 Premium Overtime | 3,118.15 | 3,118.15 | .00 | (3,118.15) | .0 |
| 10-4168-132 Medicare | 202.42 | 1,476.83 | 2,250.00 | 773.17 | 65.6 |
| 10-4168-133 Cafeteria Plan | 2,466.31 | 20,971.79 | 29,400.00 | 8,428.21 | 71.3 |
| 10-4168-134 Retirement | 919.68 | 8,608.33 | 12,150.00 | 3,541.67 | 70.9 |
| 10-4168-135 Unemployment Ins | .00 | 694.13 | 600.00 | (94.13) | 115.7 |
| 10-4168-150 Vacation/Sick Buy Back | 794.22 | 794.22 | .00 | (794.22) | .0 |
| 10-4168-210 Subscr/Books/Dues | .00 | 5,933.84 | .00 | (5,933.84) | .0 |
| 10-4168-230 Travel/Lodging/Reg | .00 | 6,528.99 | 11,000.00 | 4,471.01 | 59.4 |
| 10-4168-241 Office Supplies | .00 | 89.52 | .00 | (89.52) | .0 |
| 10-4168-254 Veh Operation/Maint | .00 | 62.46 | .00 | (62.46) | .0 |
| 10-4168-255 RSI Fuel | 61.29 | 1,630.34 | .00 | (1,630.34) | .0 |
| 10-4168-315 Engineering | .00 | 27,742.50 | .00 | (27,742.50) | .0 |
| 10-4168-451 Armory/Safety Equip & Supplies | .00 | 534.54 | .00 | (534.54) | .0 |
| 10-4168-630 Other Contracts | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| Total Building Department | 19,525.92 | 186,741.87 | 219,700.00 | 32,958.13 | 85.0 |
| <u>Planning Department</u> | | | | | |
| 10-4170-110 Regular Salaries | 5,853.98 | 55,333.78 | 80,000.00 | 24,666.22 | 69.2 |
| 10-4170-112 Premium Overtime | .00 | 374.21 | .00 | (374.21) | .0 |
| 10-4170-132 Medicare | 82.54 | 792.28 | 1,200.00 | 407.72 | 66.0 |
| 10-4170-133 Cafeteria Plan | 950.00 | 8,075.00 | 11,400.00 | 3,325.00 | 70.8 |
| 10-4170-134 Retirement | 465.98 | 4,404.59 | 6,300.00 | 1,895.41 | 69.9 |
| 10-4170-135 Unemployment Ins | .00 | 332.13 | 300.00 | (32.13) | 110.7 |
| 10-4170-210 Subscr/Books/Dues | .00 | 3,391.84 | .00 | (3,391.84) | .0 |
| 10-4170-220 Advertising | .00 | 412.00 | 2,500.00 | 2,088.00 | 16.5 |
| 10-4170-310 Professional Services | .00 | 97,660.28 | .00 | (97,660.28) | .0 |
| 10-4170-315 Engineering | .00 | 33,441.75 | .00 | (33,441.75) | .0 |
| Total Planning Department | 7,352.50 | 204,217.86 | 101,700.00 | (102,517.86) | 200.8 |
| <u>Cannabis</u> | | | | | |
| 10-4171-110 Regular Salaries | 7,448.00 | 11,172.00 | 120,000.00 | 108,828.00 | 9.3 |
| 10-4171-120 Temporary/Part Time | .00 | 847.20 | .00 | (847.20) | .0 |
| 10-4171-130 Recruiting | .00 | 32.00 | .00 | (32.00) | .0 |
| 10-4171-131 Employment Fees | .00 | 195.00 | .00 | (195.00) | .0 |
| 10-4171-132 Medicare | 105.87 | 169.18 | 1,800.00 | 1,630.82 | 9.4 |
| 10-4171-133 Cafeteria Plan | 950.00 | 1,900.00 | .00 | (1,900.00) | .0 |
| 10-4171-134 Retirement | 592.86 | 1,075.49 | 9,500.00 | 8,424.51 | 11.3 |
| 10-4171-135 Unemployment Ins | 144.21 | 434.00 | 300.00 | (134.00) | 144.7 |
| 10-4171-230 Travel/Lodging/Reg | 4,935.58 | 4,935.58 | .00 | (4,935.58) | .0 |
| 10-4171-254 Veh Operation/Maint | .00 | 1,539.19 | .00 | (1,539.19) | .0 |
| 10-4171-310 Professional Services | .00 | 6,650.00 | .00 | (6,650.00) | .0 |
| Total Cannabis | 14,176.52 | 28,949.64 | 131,600.00 | 102,650.36 | 22.0 |

City of California City
Expenditures with Comparison to Budget
For the 9 Months Ending March 31, 2026

GENERAL FUND

| | | Period Actual | YTD Actual | Budget | Balance | % |
|---|--------------------|---------------|--------------|--------------|-----------------|-------|
| <u>Planning & Zoning Commission</u> | | | | | | |
| 10-4175-110 | Regular Salaries | .00 | 1,000.00 | 5,000.00 | 4,000.00 | 20.0 |
| 10-4175-132 | Medicare | .00 | 14.58 | 100.00 | 85.42 | 14.6 |
| 10-4175-230 | Travel/Lodging/Reg | .00 | 2,270.24 | 4,000.00 | 1,729.76 | 56.8 |
| Total Planning & Zoning Commissi | | .00 | 3,284.82 | 9,100.00 | 5,815.18 | 36.1 |
| Total GENERAL GOVERNMENT | | 414,526.42 | 7,013,254.76 | 4,619,100.00 | (2,394,154.76) | 151.8 |

City of California City
Expenditures with Comparison to Budget
For the 9 Months Ending March 31, 2026

GENERAL FUND

| | Period Actual | YTD Actual | Budget | Balance | % |
|--|-------------------|---------------------|---------------------|-------------------|-------------|
| <u>PUBLIC SAFETY</u> | | | | | |
| <u>Police Enforcement</u> | | | | | |
| 10-4212-110 Regular Salaries | 102,783.63 | 1,231,964.33 | 1,566,700.00 | 334,735.67 | 78.6 |
| 10-4212-111 Straight Overtime | .00 | 24,035.24 | 40,000.00 | 15,964.76 | 60.1 |
| 10-4212-112 Premium Overtime | 8,121.20 | 166,497.47 | 250,000.00 | 83,502.53 | 66.6 |
| 10-4212-128 Cash-In-Lieu | .00 | 7,623.94 | 11,000.00 | 3,376.06 | 69.3 |
| 10-4212-130 Recruiting | .00 | 4,295.00 | 20,000.00 | 15,705.00 | 21.5 |
| 10-4212-132 Medicare | 1,576.98 | 20,764.45 | 22,800.00 | 2,035.55 | 91.1 |
| 10-4212-133 Cafeteria Plan | 17,950.00 | 191,325.00 | 230,850.00 | 39,525.00 | 82.9 |
| 10-4212-134 Retirement | 15,428.90 | 187,541.14 | 224,800.00 | 37,258.86 | 83.4 |
| 10-4212-135 Unemployment Ins | 58.90 | 4,433.65 | 4,100.00 | (333.65) | 108.1 |
| 10-4212-140 Uniforms/Safety Equip | .00 | 10,643.08 | 18,600.00 | 7,956.92 | 57.2 |
| 10-4212-210 Subscr/Books/Dues | 736.10 | 3,596.52 | 2,800.00 | (796.52) | 128.5 |
| 10-4212-230 Travel/Lodging/Reg | 1,068.47 | 12,196.01 | 14,000.00 | 1,803.99 | 87.1 |
| 10-4212-235 Entertainment/Special Events | 276.98 | 388.71 | 100.00 | (288.71) | 388.7 |
| 10-4212-241 Office Supplies | 922.50 | 5,288.57 | 6,500.00 | 1,211.43 | 81.4 |
| 10-4212-245 Postage and Shipping | 67.69 | 448.34 | 450.00 | 1.66 | 99.6 |
| 10-4212-254 Veh Operation/Maint | 578.04 | 12,403.70 | 30,000.00 | 17,596.30 | 41.4 |
| 10-4212-255 RSI Fuel | 6,642.56 | 23,948.51 | 51,000.00 | 27,051.49 | 47.0 |
| 10-4212-270 Bldg Operation/Maint | 3,133.44 | 8,575.03 | 10,000.00 | 1,424.97 | 85.8 |
| 10-4212-281 Electricity | 7,509.55 | 53,013.90 | 68,000.00 | 14,986.10 | 78.0 |
| 10-4212-282 Gas | 733.41 | 4,883.47 | 6,000.00 | 1,116.53 | 81.4 |
| 10-4212-284 Telephone - Land | 2,180.67 | 17,194.16 | 27,000.00 | 9,805.84 | 63.7 |
| 10-4212-286 Communications Maint | 2,122.60 | 12,695.73 | 25,000.00 | 12,304.27 | 50.8 |
| 10-4212-287 Water Service | 270.00 | 2,430.00 | 3,500.00 | 1,070.00 | 69.4 |
| 10-4212-288 Sewer Services | 20.16 | 175.68 | 300.00 | 124.32 | 58.6 |
| 10-4212-310 Professional Services | 9.75 | 2,322.75 | 20,000.00 | 17,677.25 | 11.6 |
| 10-4212-450 Special Depart Supp | .00 | 275.71 | 1,000.00 | 724.29 | 27.6 |
| 10-4212-451 Armory/Safety Equip & Supplies | 3,537.44 | 26,211.91 | 30,000.00 | 3,788.09 | 87.4 |
| 10-4212-480 Chemicals/EMS Med Supp & Sup | .00 | 351.16 | 1,000.00 | 648.84 | 35.1 |
| 10-4212-510 Liability Insurance | .00 | 148,171.94 | 150,000.00 | 1,828.06 | 98.8 |
| 10-4212-610 Licenses & Permits | .00 | 600.00 | 600.00 | .00 | 100.0 |
| 10-4212-630 Contracts | 14,039.75 | 119,292.20 | 180,000.00 | 60,707.80 | 66.3 |
| 10-4212-650 Grant Expenses | .00 | 6,728.66 | .00 | (6,728.66) | .0 |
| 10-4212-905 Operating Transfers In | .00 | .00 | 575,800.00- | (575,800.00) | .0 |
| 10-4212-999 Miscellaneous Expense | .00 | 9,082.70 | .00 | (9,082.70) | .0 |
| Total Police Enforcement | 189,768.72 | 2,319,398.66 | 2,440,300.00 | 120,901.34 | 95.1 |

City of California City
Expenditures with Comparison to Budget
For the 9 Months Ending March 31, 2026

GENERAL FUND

| | Period Actual | YTD Actual | Budget | Balance | % |
|--|------------------|-------------------|-------------------|-------------------|-------------|
| <u>Police Records</u> | | | | | |
| 10-4213-110 Regular Salaries | 4,738.24 | 43,681.91 | 61,600.00 | 17,918.09 | 70.9 |
| 10-4213-111 Straight Overtime | .00 | .00 | 400.00 | 400.00 | .0 |
| 10-4213-112 Premium Overtime | .00 | 78.09 | 100.00 | 21.91 | 78.1 |
| 10-4213-132 Medicare | 89.93 | 825.31 | 900.00 | 74.69 | 91.7 |
| 10-4213-133 Cafeteria Plan | 1,500.00 | 13,500.00 | 18,000.00 | 4,500.00 | 75.0 |
| 10-4213-134 Retirement | 377.16 | 3,476.89 | 4,900.00 | 1,423.11 | 71.0 |
| 10-4213-135 Unemployment Ins | .00 | 377.58 | 300.00 | (77.58) | 125.9 |
| 10-4213-140 Uniforms | .00 | 600.00 | 600.00 | .00 | 100.0 |
| 10-4213-210 Subscr/Books/Dues | .00 | .00 | 100.00 | 100.00 | .0 |
| 10-4213-230 Travel/Lodging/Reg | .00 | 75.00 | 4,000.00 | 3,925.00 | 1.9 |
| 10-4213-242 Office Equip Lease Expense | .00 | 1,908.38 | 3,500.00 | 1,591.62 | 54.5 |
| 10-4213-310 Professional Services | .00 | 1,494.80 | 2,000.00 | 505.20 | 74.7 |
| 10-4213-610 Licenses & Permits | .00 | 3,150.00 | 6,300.00 | 3,150.00 | 50.0 |
| 10-4213-620 Livescan Fees | 980.00 | 1,495.00 | 2,800.00 | 1,305.00 | 53.4 |
| 10-4213-630 Contracts | 582.86 | 582.86 | 7,000.00 | 6,417.14 | 8.3 |
| Total Police Records | 8,268.19 | 71,245.82 | 112,500.00 | 41,254.18 | 63.3 |
| <u>Public Safety Dispatch</u> | | | | | |
| 10-4215-110 Regular Salaries | 25,823.92 | 272,546.17 | 393,400.00 | 120,853.83 | 69.3 |
| 10-4215-111 Straight Overtime | .00 | 7,632.64 | 12,000.00 | 4,367.36 | 63.6 |
| 10-4215-112 Premium Overtime | 4,172.98 | 27,204.77 | 35,000.00 | 7,795.23 | 77.7 |
| 10-4215-132 Medicare | 473.78 | 4,957.61 | 5,800.00 | 842.39 | 85.5 |
| 10-4215-133 Cafeteria Plan | 5,100.00 | 52,875.00 | 79,200.00 | 26,325.00 | 66.8 |
| 10-4215-134 Retirement | 2,370.63 | 26,942.35 | 35,300.00 | 8,357.65 | 76.3 |
| 10-4215-135 Unemployment Ins | .00 | 1,649.14 | 1,400.00 | (249.14) | 117.8 |
| 10-4215-140 Uniforms/Safety Equip | .00 | 3,000.00 | 3,000.00 | .00 | 100.0 |
| 10-4215-150 Vacation/Sick Buy Back | .00 | 3,689.78 | .00 | (3,689.78) | .0 |
| 10-4215-230 Travel/Lodging/Reg | .00 | .00 | 700.00 | 700.00 | .0 |
| 10-4215-250 Other/Office Equipment | .00 | .00 | 1,500.00 | 1,500.00 | .0 |
| 10-4215-284 Telephone - Land | 384.05 | 3,109.11 | 5,000.00 | 1,890.89 | 62.2 |
| 10-4215-286 Communications Maint | 433.16 | 3,455.98 | 5,000.00 | 1,544.02 | 69.1 |
| Total Public Safety Dispatch | 38,758.52 | 407,062.55 | 577,300.00 | 170,237.45 | 70.5 |

City of California City
Expenditures with Comparison to Budget
For the 9 Months Ending March 31, 2026

GENERAL FUND

| | Period Actual | YTD Actual | Budget | Balance | % |
|--|-----------------|------------------|-------------------|-------------------|-------------|
| <u>Code Enforcement</u> | | | | | |
| 10-4216-110 Regular Salaries | 4,611.20 | 42,710.40 | 60,000.00 | 17,289.60 | 71.2 |
| 10-4216-128 Cash-In-Lieu | .00 | .00 | 100.00 | 100.00 | .0 |
| 10-4216-132 Medicare | 72.16 | 623.82 | 900.00 | 276.18 | 69.3 |
| 10-4216-133 Cafeteria Plan | 1,500.00 | 13,500.00 | 18,000.00 | 4,500.00 | 75.0 |
| 10-4216-134 Retirement | 367.06 | 3,399.77 | 4,750.00 | 1,350.23 | 71.6 |
| 10-4216-135 Unemployment Ins | .00 | 376.37 | 300.00 | (76.37) | 125.5 |
| 10-4216-140 Uniforms/Safety Equip | .00 | 600.00 | 600.00 | .00 | 100.0 |
| 10-4216-210 Subscr/Books/Dues | .00 | 1,030.92 | 600.00 | (430.92) | 171.8 |
| 10-4216-241 Office Supplies | .00 | 85.92 | 800.00 | 714.08 | 10.7 |
| 10-4216-254 Veh Operation/Maint | .00 | .00 | 1,500.00 | 1,500.00 | .0 |
| 10-4216-255 RSI Fuel | 488.94 | 1,316.71 | 4,500.00 | 3,183.29 | 29.3 |
| 10-4216-284 Telephone - Land | 62.91 | 503.19 | 1,400.00 | 896.81 | 35.9 |
| 10-4216-286 Communications Maint | 166.50 | 1,340.97 | 1,800.00 | 459.03 | 74.5 |
| 10-4216-310 Professional Services | .00 | 7,132.27 | 12,000.00 | 4,867.73 | 59.4 |
| 10-4216-630 Other Contracts | 104.00 | 432.00 | 4,800.00 | 4,368.00 | 9.0 |
| Total Code Enforcement | 7,372.77 | 73,052.34 | 112,050.00 | 38,997.66 | 65.2 |
| <u>Animal Control & Regulation</u> | | | | | |
| 10-4217-110 Regular Salaries | 496.00 | 37,459.50 | 81,700.00 | 44,240.50 | 45.9 |
| 10-4217-111 Straight Overtime | .00 | .00 | 4,000.00 | 4,000.00 | .0 |
| 10-4217-112 Premium Overtime | .00 | 1,515.14 | 8,000.00 | 6,484.86 | 18.9 |
| 10-4217-120 Temporary/Part Time | 1,978.99 | 16,593.74 | 23,000.00 | 6,406.26 | 72.2 |
| 10-4217-132 Medicare | 33.65 | 793.97 | 1,200.00 | 406.03 | 66.2 |
| 10-4217-133 Cafeteria Plan | 1,900.00 | 8,550.00 | 11,400.00 | 2,850.00 | 75.0 |
| 10-4217-134 Retirement | 226.92 | 6,561.43 | 1,350.00 | (5,211.43) | 486.0 |
| 10-4217-135 Unemployment Ins | 122.70 | 756.29 | 600.00 | (156.29) | 126.1 |
| 10-4217-140 Uniforms/Safety Equip | .00 | 600.00 | 600.00 | .00 | 100.0 |
| 10-4217-210 Subscr/Books/Dues | .00 | 545.00 | 500.00 | (45.00) | 109.0 |
| 10-4217-241 Office Supplies | .00 | 99.75 | 800.00 | 700.25 | 12.5 |
| 10-4217-254 Veh Operation/Maint | .00 | 658.38 | 1,000.00 | 341.62 | 65.8 |
| 10-4217-255 RSI Fuel | 558.19 | 2,604.58 | 5,500.00 | 2,895.42 | 47.4 |
| 10-4217-270 Bldg Operation/Maint | 221.00 | 911.66 | 4,000.00 | 3,088.34 | 22.8 |
| 10-4217-281 Electricity | 1,249.65 | 10,995.36 | 16,000.00 | 5,004.64 | 68.7 |
| 10-4217-282 Gas | 446.53 | 2,332.41 | 2,300.00 | (32.41) | 101.4 |
| 10-4217-284 Telephone - Land | 211.71 | 1,688.50 | 2,500.00 | 811.50 | 67.5 |
| 10-4217-286 Communications Maint | 40.01 | 320.08 | 500.00 | 179.92 | 64.0 |
| 10-4217-287 Water Service | 168.00 | 1,846.00 | 2,500.00 | 654.00 | 73.8 |
| 10-4217-288 Sewer Services | 155.52 | 1,664.64 | 2,500.00 | 835.36 | 66.6 |
| 10-4217-310 Professional Services | .00 | 2,400.18 | 25,000.00 | 22,599.82 | 9.6 |
| 10-4217-450 Special Depart Supp | .00 | .00 | 700.00 | 700.00 | .0 |
| 10-4217-480 Chemicals/EMS Med Supp & Sup | .00 | 95.71 | 300.00 | 204.29 | 31.9 |
| 10-4217-630 Contracts | 70.00 | 560.00 | 3,000.00 | 2,440.00 | 18.7 |
| 10-4217-650 Grant Expenses | .00 | .00 | 6,000.00 | 6,000.00 | .0 |
| Total Animal Control & Regulation | 7,878.87 | 99,552.32 | 204,950.00 | 105,397.68 | 48.6 |

City of California City
Expenditures with Comparison to Budget
For the 9 Months Ending March 31, 2026

GENERAL FUND

| | Period Actual | YTD Actual | Budget | Balance | % |
|--|-------------------|---------------------|---------------------|---------------------|-------------|
| <u>Fire Suppression</u> | | | | | |
| 10-4222-110 Regular Salaries | 53,613.29 | 1,022,743.40 | 1,610,600.00 | 587,856.60 | 63.5 |
| 10-4222-111 Straight Overtime | .00 | 13,092.40 | 30,000.00 | 16,907.60 | 43.6 |
| 10-4222-112 Premium Overtime | .00 | 129,043.58 | 300,000.00 | 170,956.42 | 43.0 |
| 10-4222-128 Cash-In-Lieu | .00 | 18,997.63 | 20,000.00 | 1,002.37 | 95.0 |
| 10-4222-130 Recruiting | .00 | 227.00 | 2,000.00 | 1,773.00 | 11.4 |
| 10-4222-132 Medicare | 1,594.35 | 20,487.97 | 23,400.00 | 2,912.03 | 87.6 |
| 10-4222-133 Cafeteria Plan | 4,374.00 | 123,277.00 | 215,850.00 | 92,573.00 | 57.1 |
| 10-4222-134 Retirement | 11,135.76 | 175,093.35 | 248,000.00 | 72,906.65 | 70.6 |
| 10-4222-135 Unemployment Ins | .00 | 4,242.18 | 4,100.00 | (142.18) | 103.5 |
| 10-4222-140 Uniforms/Safety Equip | .00 | 17,725.00 | 20,550.00 | 2,825.00 | 86.3 |
| 10-4222-150 Vacation/Sick Buy Back | 55,395.79 | 413,144.71 | .00 | (413,144.71) | .0 |
| 10-4222-210 Subscr/Books/Dues | 92.47 | 10,735.45 | 14,000.00 | 3,264.55 | 76.7 |
| 10-4222-230 Travel/Lodging/Reg | .00 | 1,520.62 | 15,000.00 | 13,479.38 | 10.1 |
| 10-4222-235 Entertainment/Special Events | .00 | 63.12 | 200.00 | 136.88 | 31.6 |
| 10-4222-241 Office Supplies | .00 | 1,311.40 | 2,000.00 | 688.60 | 65.6 |
| 10-4222-245 Postage and Shipping | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 10-4222-254 Veh Operation/Maint | .00 | 13,085.50 | 55,000.00 | 41,914.50 | 23.8 |
| 10-4222-255 RSI Fuel | 23.01 | 9,598.80 | 35,000.00 | 25,401.20 | 27.4 |
| 10-4222-256 Equipment Operation/Maint | .00 | .00 | 2,400.00 | 2,400.00 | .0 |
| 10-4222-270 Bldg Operation/Maint | .00 | 3,955.35 | 10,000.00 | 6,044.65 | 39.6 |
| 10-4222-281 Electricity | 546.10 | 17,868.01 | 24,000.00 | 6,131.99 | 74.5 |
| 10-4222-282 Gas | .00 | 1,727.79 | 4,000.00 | 2,272.21 | 43.2 |
| 10-4222-284 Telephone - Land | 5,652.82 | 21,170.55 | 18,000.00 | (3,170.55) | 117.6 |
| 10-4222-286 Communications Maint | 1,652.86 | 10,741.27 | 20,000.00 | 9,258.73 | 53.7 |
| 10-4222-287 Water Service | .00 | 1,944.00 | 3,500.00 | 1,556.00 | 55.5 |
| 10-4222-288 Sewer Services | .00 | 181.44 | 400.00 | 218.56 | 45.4 |
| 10-4222-310 Professional Services | .00 | 23,854.10 | 130,000.00 | 106,145.90 | 18.4 |
| 10-4222-451 Armory/Safety Equip & Supplies | .00 | 3,143.17 | 18,000.00 | 14,856.83 | 17.5 |
| 10-4222-480 Chemicals/Ems Med Supplies | 473.79 | 9,048.46 | 35,000.00 | 25,951.54 | 25.9 |
| 10-4222-610 Licenses & Permits | .00 | .00 | 350.00 | 350.00 | .0 |
| 10-4222-630 Contracts | 3,640.00 | 39,780.00 | 70,000.00 | 30,220.00 | 56.8 |
| 10-4222-650 Grant Expenses | .00 | 626.40 | .00 | (626.40) | .0 |
| 10-4222-905 Operating Transfers In | .00 | .00 | 170,200.00- | (170,200.00) | .0 |
| Total Fire Suppression | 138,194.24 | 2,108,429.65 | 2,763,150.00 | 654,720.35 | 76.3 |
| Total PUBLIC SAFETY | 390,241.31 | 5,078,741.34 | 6,210,250.00 | 1,131,508.66 | 81.8 |

City of California City
Expenditures with Comparison to Budget
For the 9 Months Ending March 31, 2026

GENERAL FUND

| | Period Actual | YTD Actual | Budget | Balance | % |
|--|---------------|------------|------------|---------------|--------|
| <u>Shop & Garage</u> | | | | | |
| <u>Shop & Garage</u> | | | | | |
| 10-4441-110 Regular Salaries | 30,266.81 | 72,426.01 | 65,300.00 | (7,126.01) | 110.9 |
| 10-4441-112 Premium Overtime | .00 | 824.11 | .00 | (824.11) | .0 |
| 10-4441-131 Employment Fees | .00 | 150.00 | .00 | (150.00) | .0 |
| 10-4441-132 Medicare | 623.47 | 1,281.75 | 950.00 | (331.75) | 134.9 |
| 10-4441-133 Cafeteria Plan | 1,500.00 | 12,750.00 | 18,000.00 | 5,250.00 | 70.8 |
| 10-4441-134 Retirement | 399.28 | 3,755.20 | 5,200.00 | 1,444.80 | 72.2 |
| 10-4441-135 Unemployment Ins | .00 | 351.28 | 300.00 | (51.28) | 117.1 |
| 10-4441-150 Vacation/Sick Buy Back | 12,414.60 | 12,414.60 | .00 | (12,414.60) | .0 |
| 10-4441-241 Office Supplies | 33.52 | 186.29 | .00 | (186.29) | .0 |
| 10-4441-254 Veh Operation/Maint | .00 | 2,037.98 | .00 | (2,037.98) | .0 |
| 10-4441-255 RSI Fuel | 59.35 | 2,382.94 | .00 | (2,382.94) | .0 |
| 10-4441-256 Equipment Operation/Maint | .00 | 188.34 | .00 | (188.34) | .0 |
| 10-4441-257 Hand Tools | .00 | 1,697.18 | .00 | (1,697.18) | .0 |
| 10-4441-270 Bldg Operation/Maint | 526.90 | 2,871.73 | .00 | (2,871.73) | .0 |
| 10-4441-284 Telephone - Land | 50.81 | 683.82 | .00 | (683.82) | .0 |
| 10-4441-287 Water Service | 90.00 | 810.00 | .00 | (810.00) | .0 |
| 10-4441-450 Special Depart Supp | .00 | 5,675.06 | .00 | (5,675.06) | .0 |
| 10-4441-451 Armory/Safety Equip & Supplies | 8.43 | 1,334.26 | 400.00 | (934.26) | 333.6 |
| 10-4441-480 Chemicals/EMS Med Supp & Sup | .00 | 375.73 | .00 | (375.73) | .0 |
| 10-4441-720 Buildings | .00 | 6,890.00 | .00 | (6,890.00) | .0 |
| 10-4441-902 Transfers Expenses Out | .00 | .00 | 81,000.00- | (81,000.00) | .0 |
| | | | | | |
| Total Shop & Garage | 45,973.17 | 129,086.28 | 9,150.00 | (119,936.28) | 1410.8 |
| | | | | | |
| Total Shop & Garage | 45,973.17 | 129,086.28 | 9,150.00 | (119,936.28) | 1410.8 |

City of California City
Expenditures with Comparison to Budget
For the 9 Months Ending March 31, 2026

GENERAL FUND

| | Period Actual | YTD Actual | Budget | Balance | % |
|---|------------------|---------------------|-------------------|----------------------|--------------|
| <u>PARKS AND RECREATION</u> | | | | | |
| <u>Park & Recreation Commission</u> | | | | | |
| 10-4560-110 Regular Salaries | 300.00 | 950.00 | 2,000.00 | 1,050.00 | 47.5 |
| 10-4560-132 Medicare | 4.36 | 13.85 | 100.00 | 86.15 | 13.9 |
| 10-4560-135 Unemployment Ins | 12.40 | 15.50 | 100.00 | 84.50 | 15.5 |
| Total Park & Recreation Commissi | 316.76 | 979.35 | 2,200.00 | 1,220.65 | 44.5 |
| <u>Recreation Administration</u> | | | | | |
| 10-4561-110 Regular Salaries | 8,894.92 | 53,652.52 | 89,000.00 | 35,347.48 | 60.3 |
| 10-4561-112 Premium Overtime | 144.80 | 144.80 | .00 | (144.80) | .0 |
| 10-4561-120 Temporary/Part Time | 1,690.00 | 8,960.45 | .00 | (8,960.45) | .0 |
| 10-4561-130 Recruiting | .00 | 227.00 | .00 | (227.00) | .0 |
| 10-4561-132 Medicare | 177.33 | 1,094.87 | 1,300.00 | 205.13 | 84.2 |
| 10-4561-133 Cafeteria Plan | 1,500.00 | 12,750.00 | 18,000.00 | 5,250.00 | 70.8 |
| 10-4561-134 Retirement | 708.04 | 4,270.73 | 5,700.00 | 1,429.27 | 74.9 |
| 10-4561-135 Unemployment Ins | 104.78 | 739.20 | 600.00 | (139.20) | 123.2 |
| 10-4561-210 Subscr/Books/Dues | 16.23 | 97.38 | .00 | (97.38) | .0 |
| 10-4561-235 Entertainment/Special Events | .00 | 139.04 | 2,000.00 | 1,860.96 | 7.0 |
| 10-4561-254 Veh Operation/Maint | .00 | 170.87 | .00 | (170.87) | .0 |
| 10-4561-270 Bldg Operation/Maint | 520.00 | 7,821.38 | .00 | (7,821.38) | .0 |
| 10-4561-281 Electricity | 4,279.57 | 37,499.31 | .00 | (37,499.31) | .0 |
| 10-4561-282 Gas | 721.54 | 2,957.75 | .00 | (2,957.75) | .0 |
| 10-4561-284 Telephone - Land | 665.62 | 5,463.97 | .00 | (5,463.97) | .0 |
| 10-4561-286 Communications Maint | 78.02 | 702.24 | .00 | (702.24) | .0 |
| 10-4561-287 Water Service | 859.00 | 12,869.00 | .00 | (12,869.00) | .0 |
| 10-4561-288 Sewer Services | 227.52 | 6,793.92 | .00 | (6,793.92) | .0 |
| 10-4561-315 Engineering | .00 | 1,125.00 | .00 | (1,125.00) | .0 |
| 10-4561-630 Contracts | 600.00 | 6,315.00 | .00 | (6,315.00) | .0 |
| 10-4561-750 ARPA Project | .00 | 836,228.64 | 1,759,836.00 | 923,607.36 | 47.5 |
| 10-4561-905 Operating Transfers In | .00 | .00 | 1,759,836.00- | (1,759,836.00) | .0 |
| Total Recreation Administration | 21,187.37 | 1,000,023.07 | 116,600.00 | (883,423.07) | 857.7 |

City of California City
Expenditures with Comparison to Budget
For the 9 Months Ending March 31, 2026

GENERAL FUND

| | Period Actual | YTD Actual | Budget | Balance | % |
|---|------------------|---------------------|-------------------|----------------------|--------------|
| <u>Pool & Marina</u> | | | | | |
| 10-4562-120 Temporary/Part Time | .00 | 6,459.77 | 3,500.00 | (2,959.77) | 184.6 |
| 10-4562-130 Recruiting | .00 | 2,262.00 | 300.00 | (1,962.00) | 754.0 |
| 10-4562-132 Medicare | .00 | 93.67 | 100.00 | 6.33 | 93.7 |
| 10-4562-135 Unemployment Ins | .00 | 235.16 | 100.00 | (135.16) | 235.2 |
| 10-4562-140 Uniforms/Safety Equip | .00 | 381.46 | 400.00 | 18.54 | 95.4 |
| 10-4562-270 Bldg Operation/Maint | .00 | 7,012.52 | .00 | (7,012.52) | .0 |
| 10-4562-281 Electricity | 35.68 | 1,439.20 | 2,000.00 | 560.80 | 72.0 |
| 10-4562-282 Gas | .00 | .00 | 200.00 | 200.00 | .0 |
| 10-4562-286 Communications Maint | 78.04 | 664.33 | 1,000.00 | 335.67 | 66.4 |
| 10-4562-287 Water Service | 270.00 | 3,371.00 | 4,000.00 | 629.00 | 84.3 |
| 10-4562-288 Sewer Services | .00 | 1,791.36 | 1,000.00 | (791.36) | 179.1 |
| 10-4562-440 Special Purchases/Concessions | .00 | 199.54 | .00 | (199.54) | .0 |
| 10-4562-450 Special Depart Supp | .00 | .00 | 100.00 | 100.00 | .0 |
| 10-4562-480 Chemicals/EMS Med Supp & Sup | .00 | .00 | 3,000.00 | 3,000.00 | .0 |
| 10-4562-610 Licenses & Permits | .00 | .00 | 800.00 | 800.00 | .0 |
| 10-4562-630 Other Contracts | 50.00 | 450.00 | 800.00 | 350.00 | 56.3 |
| Total Pool & Marina | 433.72 | 24,360.01 | 17,300.00 | (7,060.01) | 140.8 |
| <u>Class 66</u> | | | | | |
| 10-4566-284 Telephone - Land | .00 | 606.64 | .00 | (606.64) | .0 |
| 10-4566-286 Communications Maint | .00 | 121.76 | .00 | (121.76) | .0 |
| 10-4566-408 Grounds | .00 | 259.03 | .00 | (259.03) | .0 |
| Total Class 66 | .00 | 987.43 | .00 | (987.43) | .0 |
| Total PARKS AND RECREATION | 21,937.85 | 1,026,349.86 | 136,100.00 | (890,249.86) | 754.1 |

City of California City
Expenditures with Comparison to Budget
For the 9 Months Ending March 31, 2026

GENERAL FUND

| | Period Actual | YTD Actual | Budget | Balance | % |
|--|-------------------|------------------------|----------------------|------------------------|----------------|
| <u>Public Works Admin</u> | | | | | |
| 10-5117-110 Regular Salaries | 18,766.42 | 172,713.48 | 228,000.00 | 55,286.52 | 75.8 |
| 10-5117-112 Premium Overtime | .00 | 784.97 | 300.00 | (484.97) | 261.7 |
| 10-5117-128 Cash-In-Lieu | .00 | 23.24 | .00 | (23.24) | .0 |
| 10-5117-132 Medicare | 256.86 | 2,407.10 | 3,300.00 | 892.90 | 72.9 |
| 10-5117-133 Cafeteria Plan | 2,550.00 | 22,425.00 | 36,000.00 | 13,575.00 | 62.3 |
| 10-5117-134 Retirement | 1,403.01 | 12,935.50 | 18,000.00 | 5,064.50 | 71.9 |
| 10-5117-135 Unemployment Ins | .00 | 640.20 | 600.00 | (40.20) | 106.7 |
| 10-5117-136 Worker's Comp | .00 | .00 | 3,200.00 | 3,200.00 | .0 |
| 10-5117-137 PERS Unfunded Liability | .00 | .00 | 500.00 | 500.00 | .0 |
| 10-5117-210 Subscr/Books/Dues | .00 | 1,703.86 | 1,000.00 | (703.86) | 170.4 |
| 10-5117-230 Travel/Lodging/Reg | .00 | 5,670.66 | .00 | (5,670.66) | .0 |
| 10-5117-241 Office Supplies | 158.97 | 2,166.89 | 2,500.00 | 333.11 | 86.7 |
| 10-5117-250 Other/Office Equipment | .00 | .00 | 500.00 | 500.00 | .0 |
| 10-5117-254 Veh Operation/Maint | .00 | 60.86 | 5,000.00 | 4,939.14 | 1.2 |
| 10-5117-257 Hand Tools | .00 | .00 | 100.00 | 100.00 | .0 |
| 10-5117-270 Bldg Operation/Maint | .00 | 1,321.91 | 3,500.00 | 2,178.09 | 37.8 |
| 10-5117-284 Telephone - Land | 641.65 | 5,548.03 | 8,500.00 | 2,951.97 | 65.3 |
| 10-5117-286 Communications Maint | 356.56 | 3,024.59 | 5,000.00 | 1,975.41 | 60.5 |
| 10-5117-451 Armory/Safety Equip & Supplies | 200.00 | 600.00 | 400.00 | (200.00) | 150.0 |
| 10-5117-630 Other Contracts | 96.00 | 879.00 | 1,500.00 | 621.00 | 58.6 |
| 10-5117-902 Transfer Expenses Out | .00 | .00 | 274,500.00- | (274,500.00) | .0 |
| Total Class 17 | 24,429.47 | 232,905.29 | 43,400.00 | (189,505.29) | 536.7 |
| Total Public Works Admin | 24,429.47 | 232,905.29 | 43,400.00 | (189,505.29) | 536.7 |
| Total Fund Expenditures | 897,108.22 | 13,480,337.53 | 11,018,000.00 | (2,462,337.53) | 122.4 |
| Net Revenue Over Expenditures | 512,949.40 | (5,936,294.77) | 911,300.00- | 5,024,994.77 | (651.4) |

City of California City
Balance Sheet
March 31, 2026

BUILDING AND PLANNING

ASSETS

| | | | |
|----------|------------------------------|-------------|-------------|
| 11-01010 | Cash - Building and Planning | (9,834.83) | |
| | Total Assets | | (9,834.83) |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|---------------------------------|-------------|-------------|--|
| Unappropriated Fund Balance: | | | |
| Revenue over Expenditures - YTD | (9,834.83) | | |
| Balance - Current Date | (9,834.83) | | |
| Total Fund Equity | | (9,834.83) | |
| Total Liabilities and Equity | | (9,834.83) | |

City of California City
Expenditures with Comparison to Budget
For the 9 Months Ending March 31, 2026

BUILDING AND PLANNING

| | Period Actual | YTD Actual | Budget | Balance | % |
|-------------------------------|---------------|-------------|--------|-------------|----|
| <u>Department 44</u> | | | | | |
| <u>Class 00</u> | | | | | |
| 11-4400-630 Contracts | .00 | 9,834.83 | .00 | (9,834.83) | .0 |
| Total Class 00 | .00 | 9,834.83 | .00 | (9,834.83) | .0 |
| Total Department 44 | .00 | 9,834.83 | .00 | (9,834.83) | .0 |
| Total Fund Expenditures | .00 | 9,834.83 | .00 | (9,834.83) | .0 |
| Net Revenue Over Expenditures | .00 | (9,834.83) | .00 | 9,834.83 | .0 |

City of California City
Balance Sheet
March 31, 2026

MOTOR VEH IN-LIEU RES

ASSETS

| | | | |
|----------|------------------------|------------|------------|
| 12-01010 | Cash - Custodial Funds | 644,598.15 | |
| | Total Assets | | 644,598.15 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|----------|------------------------------|------------|------------|
| 12-02120 | AVEK Fees Payable | 405,429.00 | |
| 12-02125 | School Impact Fees Payable | 239,169.15 | |
| | Total Liabilities | | 644,598.15 |
| | Total Liabilities and Equity | | 644,598.15 |

City of California City
Balance Sheet
March 31, 2026

Field 3 - Balsitis Park

ASSETS

| | | | | | |
|----------|------------------------------|---|-------------------|---|--------------------------|
| 14-01010 | Cash - Field 3 Balsitis Park | (| <u>7,361.18</u>) | | |
| | Total Assets | | | (| <u><u>7,361.18</u></u>) |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | | | |
|----------|------------------------------|---|-------------------|---|--------------------------|
| 14-03110 | Retained Earnings | (| <u>7,361.18</u>) | | |
| | Total Fund Equity | | | (| <u><u>7,361.18</u></u>) |
| | Total Liabilities and Equity | | | (| <u><u>7,361.18</u></u>) |

City of California City
Balance Sheet
March 31, 2026

PARK & REC DONATIONS

| <u>ASSETS</u> | | |
|-------------------------------|------------------------------|-----------|
| 15-01010 | Cash - Park & Rec Donations | 12,691.23 |
| | Total Assets | 12,691.23 |
| <u>LIABILITIES AND EQUITY</u> | | |
| <u>LIABILITIES</u> | | |
| 15-02005 | Accounts Payable | 20.00 |
| | Total Liabilities | 20.00 |
| <u>FUND EQUITY</u> | | |
| 15-03110 | Retained Earnings | 12,671.23 |
| | Total Fund Equity | 12,671.23 |
| | Total Liabilities and Equity | 12,691.23 |

City of California City
 Balance Sheet
 March 31, 2026

OHV GRANTS

ASSETS

| | | | |
|----------|-------------------------|-----------------|---------------|
| 16-01010 | Cash - OHV Grants | (1,375,489.78) | |
| 16-01200 | Accounts Receivable | (418,667.20) | |
| 16-01210 | State Distributions Due | 899,428.35 | |
| | | | |
| | Total Assets | | (894,728.63) |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|----------|---------------------|------------|------------|
| 16-02005 | Accounts Payable | 5,976.01 | |
| 16-02600 | Unavailable Revenue | 480,761.15 | |
| | | | |
| | Total Liabilities | | 486,737.16 |

FUND EQUITY

| | | | |
|----------|---------------------------------|-----------------|-----------------|
| 16-03110 | Retained Earnings | (2,023,478.11) | |
| | | | |
| | Unappropriated Fund Balance: | | |
| | Revenue over Expenditures - YTD | 642,012.32 | |
| | | | |
| | Balance - Current Date | 642,012.32 | |
| | | | |
| | Total Fund Equity | | (1,381,465.79) |
| | | | |
| | Total Liabilities and Equity | | (894,728.63) |

City of California City
 Revenues with Comparison to Budget
 For the 9 Months Ending March 31, 2026

OHV GRANTS

| | Period Actual | YTD Actual | Budget | Unearned | Pcnt |
|------------------------------------|---------------|--------------|--------------|---------------|------|
| <u>Grant Revenue</u> | | | | | |
| 16-3354 OHV Ground Operations G23 | .00 | 573,137.15 | .00 | (573,137.15) | .0 |
| 16-3356 OHV Development Grant G23 | .00 | .00 | 186,650.00 | 186,650.00 | .0 |
| 16-3357 OHV Law Enforcement G24 | 7,961.96 | 7,961.96 | 25,300.00 | 17,338.04 | 31.5 |
| 16-3358 OHV Ground Operations G24 | 631,311.42 | 631,311.42 | 666,300.00 | 34,988.58 | 94.8 |
| 16-3359 OHV Education & Safety G24 | 8,966.26 | 8,966.26 | 114,400.00 | 105,433.74 | 7.8 |
| 16-3360 OHV Planning G24 | .00 | .00 | 63,000.00 | 63,000.00 | .0 |
| 16-3361 OHV Law Enforcement G25 | .00 | .00 | 26,300.00 | 26,300.00 | .0 |
| 16-3362 OHV Ground Operations G25 | .00 | .00 | 706,100.00 | 706,100.00 | .0 |
| 16-3363 OHV Education & Safety G25 | .00 | .00 | 65,100.00 | 65,100.00 | .0 |
| | | | | | |
| Total Grant Revenue | 648,239.64 | 1,221,376.79 | 1,853,150.00 | 631,773.21 | 65.9 |
| | | | | | |
| Total Fund Revenue | 648,239.64 | 1,221,376.79 | 1,853,150.00 | 631,773.21 | 65.9 |

City of California City
Expenditures with Comparison to Budget
For the 9 Months Ending March 31, 2026

OHV GRANTS

| | Period Actual | YTD Actual | Budget | Balance | % |
|-------------------------------------|---------------|------------|------------|-------------|------|
| <u>OHV GRANTS</u> | | | | | |
| <u>OHV Ground Operations - G22</u> | | | | | |
| 16-4246-110 Regular Salaries | .00 | 56.85 | .00 | (56.85) | .0 |
| 16-4246-132 Medicare | .00 | .82 | .00 | (.82) | .0 |
| Total OHV Ground Operations - | .00 | 57.67 | .00 | (57.67) | .0 |
| <u>OHV Ground Operations - G23</u> | | | | | |
| 16-4249-110 Regular Salaries | 3,235.21 | 4,852.81 | .00 | (4,852.81) | .0 |
| 16-4249-112 Premium Overtime | 37.91 | 1,057.73 | .00 | (1,057.73) | .0 |
| 16-4249-132 Medicare | 47.65 | 86.09 | .00 | (86.09) | .0 |
| 16-4249-133 Cafeteria Plan | 950.00 | 1,900.00 | .00 | (1,900.00) | .0 |
| 16-4249-134 Retirement | 257.52 | 386.28 | .00 | (386.28) | .0 |
| Total OHV Ground Operations - | 4,528.29 | 8,282.91 | .00 | (8,282.91) | .0 |
| <u>OHV Development Grant - G23</u> | | | | | |
| 16-4251-110 Regular Salaries | .00 | 1,950.79 | 9,000.00 | 7,049.21 | 21.7 |
| 16-4251-112 Premium Overtime | .00 | 42.65 | .00 | (42.65) | .0 |
| 16-4251-132 Medicare | .00 | 8.12 | .00 | (8.12) | .0 |
| 16-4251-134 Retirement | .00 | 174.05 | .00 | (174.05) | .0 |
| 16-4251-135 Unemployment Ins | .00 | 11.49 | .00 | (11.49) | .0 |
| 16-4251-241 Office Supplies | .00 | .00 | 400.00 | 400.00 | .0 |
| 16-4251-255 RSI Fuel | .00 | .00 | 1,800.00 | 1,800.00 | .0 |
| 16-4251-270 Bldg Operation/Maint | .00 | 7,639.09 | 28,000.00 | 20,360.91 | 27.3 |
| 16-4251-450 Special Depart Supp | .00 | .00 | 28,000.00 | 28,000.00 | .0 |
| 16-4251-630 Contracts | 1,485.00 | 3,655.00 | 113,650.00 | 109,995.00 | 3.2 |
| Total OHV Development Grant - G | 1,485.00 | 13,481.19 | 180,850.00 | 167,368.81 | 7.5 |
| <u>OHV Law Enforcemnt Grant-G24</u> | | | | | |
| 16-4252-112 Premium Overtime | .00 | .00 | 9,000.00 | 9,000.00 | .0 |
| 16-4252-132 Medicare | .00 | .00 | 300.00 | 300.00 | .0 |
| 16-4252-134 Retirement | .00 | .00 | 400.00 | 400.00 | .0 |
| 16-4252-135 Unemployment Ins | .00 | .00 | 300.00 | 300.00 | .0 |
| Total OHV Law Enforcemnt Grant- | .00 | .00 | 10,000.00 | 10,000.00 | .0 |

City of California City
Expenditures with Comparison to Budget
For the 9 Months Ending March 31, 2026

OHV GRANTS

| | Period Actual | YTD Actual | Budget | Balance | % |
|---|------------------|------------------|-------------------|-------------------|-------------|
| <u>OHV Ground Operations - G24</u> | | | | | |
| 16-4253-110 Regular Salaries | .00 | 59,772.55 | 142,000.00 | 82,227.45 | 42.1 |
| 16-4253-120 Temporary/Part Time | .00 | 4,232.26 | 24,000.00 | 19,767.74 | 17.6 |
| 16-4253-132 Medicare | .00 | 989.54 | 1,000.00 | 10.46 | 99.0 |
| 16-4253-133 Cafeteria Plan | .00 | 10,675.00 | 22,000.00 | 11,325.00 | 48.5 |
| 16-4253-134 Retirement | .00 | 4,757.89 | 5,000.00 | 242.11 | 95.2 |
| 16-4253-135 Unemployment Ins | .00 | 98.68 | 1,000.00 | 901.32 | 9.9 |
| 16-4253-136 Worker's Comp | .00 | .00 | 4,000.00 | 4,000.00 | .0 |
| 16-4253-150 Vacation/Sick Buy Back | .00 | 1,233.80 | .00 | (1,233.80) | .0 |
| 16-4253-254 Veh Operation/Maint | .00 | .00 | 600.00 | 600.00 | .0 |
| 16-4253-255 RSI Fuel | .00 | 1,657.61 | 8,300.00 | 6,642.39 | 20.0 |
| 16-4253-270 Bldg Operation/Maint | .00 | 7,342.16 | 9,000.00 | 1,657.84 | 81.6 |
| 16-4253-281 Electricity | .00 | 4,980.36 | 5,300.00 | 319.64 | 94.0 |
| 16-4253-286 Communications Maint | .00 | 152.23 | 1,400.00 | 1,247.77 | 10.9 |
| 16-4253-287 Water Service | .00 | 900.00 | 2,400.00 | 1,500.00 | 37.5 |
| 16-4253-450 Special Depart Supp | .00 | .00 | 1,400.00 | 1,400.00 | .0 |
| 16-4253-451 Armory/Safety Equip & Supplies | .00 | .00 | 400.00 | 400.00 | .0 |
| 16-4253-630 Contracts | .00 | 692.97 | 200.00 | (492.97) | 346.5 |
| 16-4253-740 Purchase of Equipment | .00 | .00 | 2,300.00 | 2,300.00 | .0 |
| Total OHV Ground Operations - | .00 | 97,485.05 | 230,300.00 | 132,814.95 | 42.3 |
| <u>OHV Education & Safety - G24</u> | | | | | |
| 16-4254-110 Regular Salaries | .00 | 132.00 | 5,300.00 | 5,168.00 | 2.5 |
| 16-4254-112 Premium Overtime | .00 | 198.00 | 46,000.00 | 45,802.00 | .4 |
| 16-4254-120 Temporary/Part Time | .00 | 2,376.00 | 35,000.00 | 32,624.00 | 6.8 |
| 16-4254-132 Medicare | .00 | 39.24 | .00 | (39.24) | .0 |
| 16-4254-241 Office Supplies | .00 | .00 | 600.00 | 600.00 | .0 |
| 16-4254-254 Veh Operation/Maint | .00 | .00 | 1,500.00 | 1,500.00 | .0 |
| 16-4254-281 Electricity | .00 | .00 | 1,200.00 | 1,200.00 | .0 |
| 16-4254-287 Water Service | .00 | .00 | 600.00 | 600.00 | .0 |
| 16-4254-451 Armory/Safety Equip & Supplies | .00 | .00 | 200.00 | 200.00 | .0 |
| 16-4254-480 Chemicals/EMS Med Supp & Sup | .00 | .00 | 400.00 | 400.00 | .0 |
| 16-4254-630 Contracts | .00 | .00 | 1,200.00 | 1,200.00 | .0 |
| Total OHV Education & Safety - G | .00 | 2,745.24 | 92,000.00 | 89,254.76 | 3.0 |
| <u>OHV Planning Grant - G24</u> | | | | | |
| 16-4255-630 Contracts | 23,535.00 | 26,620.00 | 63,100.00 | 36,480.00 | 42.2 |
| Total OHV Planning Grant - G24 | 23,535.00 | 26,620.00 | 63,100.00 | 36,480.00 | 42.2 |

City of California City
Expenditures with Comparison to Budget
For the 9 Months Ending March 31, 2026

OHV GRANTS

| | Period Actual | YTD Actual | Budget | Balance | % |
|--|------------------|-------------------|-------------------|-------------------|-------------|
| <u>OHV Law Enforcemnt Grant-G25</u> | | | | | |
| 16-4256-112 Premium Overtime | .00 | 2,772.51 | 25,400.00 | 22,627.49 | 10.9 |
| 16-4256-120 Temporary/Part Time | .00 | .00 | 800.00 | 800.00 | .0 |
| 16-4256-132 Medicare | .00 | 38.08 | .00 | (38.08) | .0 |
| 16-4256-241 Office Supplies | .00 | .00 | 100.00 | 100.00 | .0 |
| Total OHV Law Enforcemnt Grant- | .00 | 2,810.59 | 26,300.00 | 23,489.41 | 10.7 |
| <u>OHV Ground Operations - G25</u> | | | | | |
| 16-4257-110 Regular Salaries | 21,692.90 | 152,941.55 | 328,700.00 | 175,758.45 | 46.5 |
| 16-4257-111 Straight Overtime | .00 | 360.48 | .00 | (360.48) | .0 |
| 16-4257-112 Premium Overtime | 85.12 | 19,775.11 | 25,600.00 | 5,824.89 | 77.3 |
| 16-4257-120 Temporary/Part Time | 2,704.00 | 30,992.08 | 62,600.00 | 31,607.92 | 49.5 |
| 16-4257-128 Cash-In-Lieu | .00 | 350.72 | .00 | (350.72) | .0 |
| 16-4257-132 Medicare | 391.40 | 3,254.94 | 23,000.00 | 19,745.06 | 14.2 |
| 16-4257-133 Cafeteria Plan | 4,900.00 | 33,400.00 | 66,000.00 | 32,600.00 | 50.6 |
| 16-4257-134 Retirement | 1,726.76 | 12,105.16 | .00 | (12,105.16) | .0 |
| 16-4257-135 Unemployment Ins | 167.64 | 2,978.61 | 4,000.00 | 1,021.39 | 74.5 |
| 16-4257-136 Worker's Comp | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 16-4257-150 Vacation/Sick Buy Back | .00 | 5,477.44 | .00 | (5,477.44) | .0 |
| 16-4257-244 Janitorial Supplies | 97.02 | 1,965.75 | 1,800.00 | (165.75) | 109.2 |
| 16-4257-254 Veh Operation/Maint | .00 | 1,616.22 | 1,800.00 | 183.78 | 89.8 |
| 16-4257-255 RSI Fuel | 859.79 | 9,354.94 | 16,800.00 | 7,445.06 | 55.7 |
| 16-4257-270 Bldg Operation/Maint | 107.69 | 878.53 | 7,800.00 | 6,921.47 | 11.3 |
| 16-4257-281 Electricity | 439.08 | 2,447.41 | 13,200.00 | 10,752.59 | 18.5 |
| 16-4257-286 Communications Maint | 120.00 | 2,819.10 | 4,400.00 | 1,580.90 | 64.1 |
| 16-4257-287 Water Service | 605.00 | 3,749.00 | 5,200.00 | 1,451.00 | 72.1 |
| 16-4257-450 Special Depart Supp | 7,428.97 | 21,387.81 | 27,600.00 | 6,212.19 | 77.5 |
| 16-4257-451 Armory/Safety Equip & Supplies | .00 | 1,027.59 | 1,000.00 | (27.59) | 102.8 |
| 16-4257-630 Contracts | 185.00 | 1,247.97 | 1,600.00 | 352.03 | 78.0 |
| 16-4257-740 Purchase of Equipment | .00 | 110,000.00 | 110,000.00 | .00 | 100.0 |
| Total OHV Ground Operations - | 41,510.37 | 418,130.41 | 706,100.00 | 287,969.59 | 59.2 |

City of California City
Expenditures with Comparison to Budget
For the 9 Months Ending March 31, 2026

OHV GRANTS

| | Period Actual | YTD Actual | Budget | Balance | % |
|--|---------------|------------|--------------|---------------|-------|
| <u>OHV Education & Safety - G25</u> | | | | | |
| 16-4258-110 Regular Salaries | .00 | 205.20 | .00 | (205.20) | .0 |
| 16-4258-112 Premium Overtime | .00 | 651.93 | 27,000.00 | 26,348.07 | 2.4 |
| 16-4258-120 Temporary/Part Time | .00 | 7,351.05 | 26,500.00 | 19,148.95 | 27.7 |
| 16-4258-132 Medicare | .00 | 117.58 | .00 | (117.58) | .0 |
| 16-4258-134 Retirement | .00 | 22.12 | .00 | (22.12) | .0 |
| 16-4258-135 Unemployment Ins | .00 | 111.81 | .00 | (111.81) | .0 |
| 16-4258-230 Travel/Lodging/Reg | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 16-4258-241 Office Supplies | .00 | .00 | 600.00 | 600.00 | .0 |
| 16-4258-254 Veh Operation/Maint | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 16-4258-281 Electricity | .00 | .00 | 600.00 | 600.00 | .0 |
| 16-4258-287 Water Service | .00 | .00 | 600.00 | 600.00 | .0 |
| 16-4258-451 Armory/Safety Equip & Supplies | .00 | .00 | 1,800.00 | 1,800.00 | .0 |
| 16-4258-480 Chemicals/EMS Med Supp & Sup | .00 | 1,291.72 | 3,000.00 | 1,708.28 | 43.1 |
| 16-4258-630 Contracts | .00 | .00 | 4,000.00 | 4,000.00 | .0 |
| | | | | | |
| Total OHV Education & Safety - G | .00 | 9,751.41 | 66,100.00 | 56,348.59 | 14.8 |
| | | | | | |
| Total OHV GRANTS | 71,058.66 | 579,364.47 | 1,374,750.00 | 795,385.53 | 42.1 |
| | | | | | |
| Total Fund Expenditures | 71,058.66 | 579,364.47 | 1,374,750.00 | 795,385.53 | 42.1 |
| | | | | | |
| Net Revenue Over Expenditures | 577,180.98 | 642,012.32 | 478,400.00 | (163,612.32) | 134.2 |

City of California City
Balance Sheet
March 31, 2026

OHV EMS GRANT

ASSETS

| | | | |
|----------|----------------------|--------|---------------|
| 17-01010 | Cash - OHV Ems Grant | 411.24 | |
| 17-01235 | Interest Receivable | 1.10 | |
| | Total Assets | | <u>412.34</u> |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|----------|------------------------------|--------|---------------|
| 17-03110 | Retained Earnings | 412.34 | |
| | Total Fund Equity | | <u>412.34</u> |
| | Total Liabilities and Equity | | <u>412.34</u> |

City of California City
Balance Sheet
March 31, 2026

POLICE SERVICES

ASSETS

| | | | |
|----------|---------------------------|-----------------|-----------------|
| 18-01010 | Cash - Police Services | (5,352,258.82) | |
| 18-01110 | Petty Cash - PD Admin | 250.00 | |
| 18-01130 | Imprest Cash - PD Records | 100.00 | |
| 18-01210 | State Distributions Due | 36,329.98 | |
| | | | |
| | Total Assets | | (5,315,578.84) |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|----------|--------------------|-----------|-----------|
| 18-02005 | Accounts Payable | 13,382.85 | |
| 18-02091 | Evidence Retention | 2,015.65 | |
| | | | |
| | Total Liabilities | | 15,398.50 |

FUND EQUITY

| | | | |
|----------|---------------------------------|-----------------|-----------------|
| 18-03110 | Retained Earnings | (5,773,452.25) | |
| | Unappropriated Fund Balance: | | |
| | Revenue over Expenditures - YTD | 442,474.91 | |
| | | | |
| | Balance - Current Date | 442,474.91 | |
| | | | |
| | Total Fund Equity | | (5,330,977.34) |
| | Total Liabilities and Equity | | (5,315,578.84) |

City of California City
Revenues with Comparison to Budget
For the 9 Months Ending March 31, 2026

POLICE SERVICES

| | Period Actual | YTD Actual | Budget | Unearned | Pcnt |
|--|---------------|-------------------|------------|----------------------|-----------|
| <u>Taxes</u> | | | | | |
| 18-3110 Measure A (2012) | .00 | 159,398.64 | .00 | (159,398.64) | .0 |
| 18-3112 Measure C (2018) | .00 | 304,324.52 | .00 | (304,324.52) | .0 |
| Total Taxes | .00 | 463,723.16 | .00 | (463,723.16) | .0 |
| <u>Licenses and Permits</u> | | | | | |
| 18-3219 Livescan Fees | .00 | 522.00 | .00 | (522.00) | .0 |
| 18-3225 Animal License Fees | .00 | 2,575.00 | .00 | (2,575.00) | .0 |
| Total Licenses and Permits | .00 | 3,097.00 | .00 | (3,097.00) | .0 |
| <u>Charges for Services</u> | | | | | |
| 18-3432 Animal Shelter Fees | .00 | 615.00 | .00 | (615.00) | .0 |
| 18-3433 Spay/Neuter Fees | .00 | 655.00 | .00 | (655.00) | .0 |
| 18-3434 Rabies Vaccination | .00 | 180.00 | .00 | (180.00) | .0 |
| Total Charges for Services | .00 | 1,450.00 | .00 | (1,450.00) | .0 |
| <u>Miscellaneous Revenue</u> | | | | | |
| 18-3687 Reimb of State Mandated Costs | .00 | 33,130.00 | .00 | (33,130.00) | .0 |
| 18-3691 Miscellaneous Revenue | .00 | 1,300.00 | .00 | (1,300.00) | .0 |
| 18-3694 Animal Shelter Donations | .00 | 655.00 | .00 | (655.00) | .0 |
| 18-3696 Holiday Public Safety Donation | .00 | 100.00 | .00 | (100.00) | .0 |
| Total Miscellaneous Revenue | .00 | 35,185.00 | .00 | (35,185.00) | .0 |
| <u>Other Misc Revenue</u> | | | | | |
| 18-3975 Police Range Rental Fees | .00 | 300.00 | .00 | (300.00) | .0 |
| Total Other Misc Revenue | .00 | 300.00 | .00 | (300.00) | .0 |
| Total Fund Revenue | .00 | 503,755.16 | .00 | (503,755.16) | .0 |

City of California City
Expenditures with Comparison to Budget
For the 9 Months Ending March 31, 2026

POLICE SERVICES

| | Period Actual | YTD Actual | Budget | Balance | % |
|--|---------------------|-------------------|------------|----------------------|-----------|
| <u>POLICE SERVICES</u> | | | | | |
| <u>Police Enforcement</u> | | | | | |
| 18-4212-110 Regular Salaries | 10,744.25 | 18,220.73 | .00 | (18,220.73) | .0 |
| 18-4212-111 Straight Overtime | .00 | 352.00 | .00 | (352.00) | .0 |
| 18-4212-112 Premium Overtime | 1,039.50 | 2,746.96 | .00 | (2,746.96) | .0 |
| 18-4212-128 Cash-In-Lieu | .00 | 1,593.57 | .00 | (1,593.57) | .0 |
| 18-4212-130 Recruiting | .00 | 995.00 | .00 | (995.00) | .0 |
| 18-4212-132 Medicare | 190.52 | 258.76 | .00 | (258.76) | .0 |
| 18-4212-133 Cafeteria Plan | 1,500.00 | 1,500.00 | .00 | (1,500.00) | .0 |
| 18-4212-134 Retirement | 1,443.37 | 2,374.45 | .00 | (2,374.45) | .0 |
| 18-4212-135 Unemployment Ins | 434.00 | 456.14 | .00 | (456.14) | .0 |
| 18-4212-281 Electricity | .00 | 11,675.76 | .00 | (11,675.76) | .0 |
| 18-4212-282 Gas | .00 | 136.01 | .00 | (136.01) | .0 |
| 18-4212-284 Telephone - Land | .00 | 923.14 | .00 | (923.14) | .0 |
| 18-4212-286 Communications Maint | .00 | 6,332.88 | .00 | (6,332.88) | .0 |
| 18-4212-451 Armory/Safety Equip & Supplies | .00 | 149.13 | .00 | (149.13) | .0 |
| 18-4212-630 Contracts | .00 | 10,248.00 | .00 | (10,248.00) | .0 |
| Total Police Enforcement | 15,351.64 | 57,962.53 | .00 | (57,962.53) | .0 |
| <u>Records</u> | | | | | |
| 18-4213-242 Office Equip Lease Expense | .00 | 192.52 | .00 | (192.52) | .0 |
| 18-4213-620 Livescan Fees | .00 | 238.00 | .00 | (238.00) | .0 |
| Total Records | .00 | 430.52 | .00 | (430.52) | .0 |
| <u>Animal Control & Regulation</u> | | | | | |
| 18-4217-281 Electricity | .00 | 2,707.00 | .00 | (2,707.00) | .0 |
| 18-4217-282 Gas | .00 | 29.95 | .00 | (29.95) | .0 |
| 18-4217-284 Telephone - Land | .00 | 40.24 | .00 | (40.24) | .0 |
| 18-4217-286 Communications Maint | .00 | 40.01 | .00 | (40.01) | .0 |
| 18-4217-630 Contracts | .00 | 70.00 | .00 | (70.00) | .0 |
| Total Animal Control & Regulation | .00 | 2,887.20 | .00 | (2,887.20) | .0 |
| Total POLICE SERVICES | 15,351.64 | 61,280.25 | .00 | (61,280.25) | .0 |
| Total Fund Expenditures | 15,351.64 | 61,280.25 | .00 | (61,280.25) | .0 |
| Net Revenue Over Expenditures | (15,351.64) | 442,474.91 | .00 | (442,474.91) | .0 |

City of California City
 Balance Sheet
 March 31, 2026

FIRE SERVICES

ASSETS

| | | | |
|----------|----------------------|-----------------|----------------------|
| 19-01010 | Cash - Fire Services | (981,758.07) | |
| 19-01235 | Interest Receivable | <u>2,249.28</u> | |
| | Total Assets | | <u>(979,508.79)</u> |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|----------|-------------------|------------------|-----------|
| 19-02005 | Accounts Payable | <u>53,677.93</u> | |
| | Total Liabilities | | 53,677.93 |

FUND EQUITY

| | | | |
|----------|---|-------------------|------------------------|
| 19-03110 | Retained Earnings | (1,456,727.21) | |
| | Unappropriated Fund Balance: Revenue over Expenditures - YTD | <u>423,540.49</u> | |
| | Balance - Current Date | <u>423,540.49</u> | |
| | Total Fund Equity | | <u>(1,033,186.72)</u> |
| | Total Liabilities and Equity | | <u>(979,508.79)</u> |

City of California City
 Revenues with Comparison to Budget
 For the 9 Months Ending March 31, 2026

FIRE SERVICES

| | Period Actual | YTD Actual | Budget | Unearned | Pcnt |
|------------------------------------|---------------|-------------------|------------|----------------------|-----------|
| <u>Taxes</u> | | | | | |
| 19-3110 Measure A (2012) | .00 | 130,431.28 | .00 | (130,431.28) | .0 |
| 19-3112 Measure C (2018) | .00 | 304,324.48 | .00 | (304,324.48) | .0 |
| Total Taxes | .00 | 434,755.76 | .00 | (434,755.76) | .0 |
| <u>Fines and Forfeitures</u> | | | | | |
| 19-3523 Code Enforcement Citations | .00 | 3,800.00 | .00 | (3,800.00) | .0 |
| Total Fines and Forfeitures | .00 | 3,800.00 | .00 | (3,800.00) | .0 |
| <u>Miscellaneous Revenue</u> | | | | | |
| 19-3641 Fire Inspection Fees | .00 | 46,177.98 | .00 | (46,177.98) | .0 |
| 19-3691 Miscellaneous Revenue | .00 | 395.00 | .00 | (395.00) | .0 |
| Total Miscellaneous Revenue | .00 | 46,572.98 | .00 | (46,572.98) | .0 |
| Total Fund Revenue | .00 | 485,128.74 | .00 | (485,128.74) | .0 |

City of California City
Expenditures with Comparison to Budget
For the 9 Months Ending March 31, 2026

FIRE SERVICES

| | Period Actual | YTD Actual | Budget | Balance | % |
|--|---------------|------------|--------|---------------|----|
| <u>FIRE SERVICES</u> | | | | | |
| <u>Code Enforcement</u> | | | | | |
| 19-4216-284 Telephone - Land | .00 | 62.88 | .00 | (62.88) | .0 |
| 19-4216-286 Communications Maint | .00 | 169.49 | .00 | (169.49) | .0 |
| 19-4216-310 Professional Services | .00 | 490.48 | .00 | (490.48) | .0 |
| 19-4216-630 Other Contracts | .00 | 4.00 | .00 | (4.00) | .0 |
| Total Code Enforcement | .00 | 726.85 | .00 | (726.85) | .0 |
| <u>Fire Suppression</u> | | | | | |
| 19-4222-133 Cafeteria Plan | .00 | 316.00 | .00 | (316.00) | .0 |
| 19-4222-254 Veh Operation/Maint | .00 | 88.04 | .00 | (88.04) | .0 |
| 19-4222-255 RSI Fuel | .00 | 542.56 | .00 | (542.56) | .0 |
| 19-4222-270 Bldg Operation/Maint | .00 | 351.82 | .00 | (351.82) | .0 |
| 19-4222-281 Electricity | .00 | 4,760.62 | .00 | (4,760.62) | .0 |
| 19-4222-282 Gas | .00 | 99.22 | .00 | (99.22) | .0 |
| 19-4222-284 Telephone - Land | .00 | 273.34 | .00 | (273.34) | .0 |
| 19-4222-286 Communications Maint | .00 | 3,985.16 | .00 | (3,985.16) | .0 |
| 19-4222-310 Professional Services | .00 | 22,774.17 | .00 | (22,774.17) | .0 |
| 19-4222-451 Armory/Safety Equip & Supplies | .00 | 21,779.37 | .00 | (21,779.37) | .0 |
| 19-4222-480 Chemicals/EMS Med Supp & Sup | .00 | 1,671.74 | .00 | (1,671.74) | .0 |
| 19-4222-630 Contracts | .00 | 4,219.36 | .00 | (4,219.36) | .0 |
| Total Fire Suppression | .00 | 60,861.40 | .00 | (60,861.40) | .0 |
| Total FIRE SERVICES | .00 | 61,588.25 | .00 | (61,588.25) | .0 |
| Total Fund Expenditures | .00 | 61,588.25 | .00 | (61,588.25) | .0 |
| Net Revenue Over Expenditures | .00 | 423,540.49 | .00 | (423,540.49) | .0 |

City of California City
Balance Sheet
March 31, 2026

COPS Recovery

ASSETS

20-01010 Cash - General

(150,464.66)

Total Assets

(150,464.66)

LIABILITIES AND EQUITY

FUND EQUITY

20-03110 Retained Earnings

(150,464.66)

Total Fund Equity

(150,464.66)

Total Liabilities and Equity

(150,464.66)

City of California City
Balance Sheet
March 31, 2026

MEASURE C

ASSETS

| | | | |
|----------|---------------------|------|-------------|
| 22-01010 | Cash - Measure C | 4.65 | |
| 22-01235 | Interest Receivable | .01 | |
| | Total Assets | | <u>4.66</u> |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|----------|------------------------------|------|-------------|
| 22-03110 | Retained Earnings | 4.66 | |
| | Total Fund Equity | | <u>4.66</u> |
| | Total Liabilities and Equity | | <u>4.66</u> |

City of California City
Balance Sheet
March 31, 2026

MEASURE L

ASSETS

| | | | |
|----------|---------------------|-----------|------------------|
| 23-01010 | Cash - Measure L | 18,576.61 | |
| 23-01235 | Interest Receivable | 46.44 | |
| | Total Assets | | <u>18,623.05</u> |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|----------|------------------------------|-----------|------------------|
| 23-03110 | Retained Earnings | 18,623.05 | |
| | Total Fund Equity | | <u>18,623.05</u> |
| | Total Liabilities and Equity | | <u>18,623.05</u> |

City of California City
Balance Sheet
March 31, 2026

MEASURE A (Old)

ASSETS

| | | | |
|----------|------------------------|----------|-----------------|
| 24-01010 | Cash - Measure A (Old) | 2,536.59 | |
| 24-01235 | Interest Receivable | 6.81 | |
| | Total Assets | | <u>2,543.40</u> |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|----------|------------------------------|----------|-----------------|
| 24-03110 | Retained Earnings | 2,543.40 | |
| | Total Fund Equity | | <u>2,543.40</u> |
| | Total Liabilities and Equity | | <u>2,543.40</u> |

City of California City
Balance Sheet
March 31, 2026

SUPPLEMENTAL LAW (COPS)

ASSETS

| | | | |
|----------|--------------------------------|------------|------------|
| 25-01010 | Cash - Supplemental Law (COPS) | 724,379.25 | |
| 25-01235 | Interest Receivable | 880.71 | |
| | | | |
| | Total Assets | | 725,259.96 |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|----------|---------------------------------|------------|------------|
| 25-03110 | Retained Earnings | 523,723.35 | |
| | Unappropriated Fund Balance: | | |
| | Revenue over Expenditures - YTD | 201,536.61 | |
| | | | |
| | Balance - Current Date | 201,536.61 | |
| | | | |
| | Total Fund Equity | | 725,259.96 |
| | Total Liabilities and Equity | | 725,259.96 |

City of California City
 Revenues with Comparison to Budget
 For the 9 Months Ending March 31, 2026

SUPPLEMENTAL LAW (COPS)

| | Period Actual | YTD Actual | Budget | Unearned | Pcnt |
|----------------------------------|---------------|------------|------------|--------------|-------|
| <u>Intergovernmental Revenue</u> | | | | | |
| 25-3341 COPS Fast Grant | 101,536.61 | 201,536.61 | 175,000.00 | (26,536.61) | 115.2 |
| Total Intergovernmental Revenue | 101,536.61 | 201,536.61 | 175,000.00 | (26,536.61) | 115.2 |
| <u>Miscellaneous Revenue</u> | | | | | |
| 25-3612 Investment Earnings | .00 | .00 | 8,000.00 | 8,000.00 | .0 |
| Total Miscellaneous Revenue | .00 | .00 | 8,000.00 | 8,000.00 | .0 |
| Total Fund Revenue | 101,536.61 | 201,536.61 | 183,000.00 | (18,536.61) | 110.1 |

City of California City
Expenditures with Comparison to Budget
For the 9 Months Ending March 31, 2026

SUPPLEMENTAL LAW (COPS)

| | Period Actual | YTD Actual | Budget | Balance | % |
|-------------------------------------|---------------|------------|------------|---------------|----|
| <u>SUPPLEMENTAL LAW (COPS)</u> | | | | | |
| <u>Supplemental Law (COPS)</u> | | | | | |
| 25-4213-904 Operating Transfers out | .00 | .00 | 183,000.00 | 183,000.00 | .0 |
| Total Supplemental Law (COPS) | .00 | .00 | 183,000.00 | 183,000.00 | .0 |
| Total SUPPLEMENTAL LAW (CO | .00 | .00 | 183,000.00 | 183,000.00 | .0 |
| Total Fund Expenditures | .00 | .00 | 183,000.00 | 183,000.00 | .0 |
| Net Revenue Over Expenditures | 101,536.61 | 201,536.61 | .00 | (201,536.61) | .0 |

City of California City
Balance Sheet
March 31, 2026

PUBLIC SAFETY (1/2 CENT SALES)

ASSETS

| | | | |
|----------|--------------------------|------------|------------|
| 26-01010 | Cash - Public Safety Aug | 835,491.26 | |
| 26-01235 | Interest Receivable | 973.56 | |
| | | | |
| | Total Assets | | 836,464.82 |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|----------|---------------------------------|------------|------------|
| 26-03110 | Retained Earnings | 617,268.50 | |
| | Unappropriated Fund Balance: | | |
| | Revenue over Expenditures - YTD | 219,196.32 | |
| | | | |
| | Balance - Current Date | 219,196.32 | |
| | | | |
| | Total Fund Equity | | 836,464.82 |
| | Total Liabilities and Equity | | 836,464.82 |

City of California City
 Revenues with Comparison to Budget
 For the 9 Months Ending March 31, 2026

PUBLIC SAFETY (1/2 CENT SALES)

| | | Period Actual | YTD Actual | Budget | Unearned | Pcnt |
|----------------------------------|---------------------------------|---------------|------------|------------|-----------|------|
| <u>Intergovernmental Revenue</u> | | | | | | |
| 26-3354 | 1/2 Cent Sales Tax | 46,779.58 | 219,196.32 | 270,000.00 | 50,803.68 | 81.2 |
| | Total Intergovernmental Revenue | 46,779.58 | 219,196.32 | 270,000.00 | 50,803.68 | 81.2 |
| | Total Fund Revenue | 46,779.58 | 219,196.32 | 270,000.00 | 50,803.68 | 81.2 |

City of California City
Expenditures with Comparison to Budget
For the 9 Months Ending March 31, 2026

PUBLIC SAFETY (1/2 CENT SALES)

| | Period Actual | YTD Actual | Budget | Balance | % |
|-------------------------------------|---------------|------------|------------|---------------|----|
| <u>PUBLIC SAFETY AUGMENTATIO</u> | | | | | |
| <u>Public Safety Augmentation</u> | | | | | |
| 26-4214-904 Operating Transfers out | .00 | .00 | 270,000.00 | 270,000.00 | .0 |
| Total Public Safety Augmentation | .00 | .00 | 270,000.00 | 270,000.00 | .0 |
| Total PUBLIC SAFETY AUGMEN | .00 | .00 | 270,000.00 | 270,000.00 | .0 |
| Total Fund Expenditures | .00 | .00 | 270,000.00 | 270,000.00 | .0 |
| Net Revenue Over Expenditures | 46,779.58 | 219,196.32 | .00 | (219,196.32) | .0 |

City of California City
 Balance Sheet
 March 31, 2026

STREET FUND

ASSETS

| | | | |
|----------|--------------------------|-----------------------------|----------------------|
| 27-01010 | Cash - Streets | 4,834,282.05 | |
| 27-01205 | County Distributions Due | 5,436,012.03 | |
| 27-01210 | State Distributions Due | 36,271.21 | |
| | | <u> </u> | |
| | Total Assets | | <u>10,306,565.29</u> |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|----------|---------------------|-----------------------------|--------------|
| 27-02005 | Accounts Payable | 3,051.09 | |
| 27-02600 | Unavailable Revenue | 5,436,012.03 | |
| | | <u> </u> | |
| | Total Liabilities | | 5,439,063.12 |

FUND EQUITY

| | | | |
|----------|---------------------------------|-----------------------------|----------------------|
| 27-03110 | Retained Earnings | 4,950,392.42 | |
| | Unappropriated Fund Balance: | | |
| | Revenue over Expenditures - YTD | (82,890.25) | |
| | | <u> </u> | |
| | Balance - Current Date | (82,890.25) | |
| | | <u> </u> | |
| | Total Fund Equity | | <u>4,867,502.17</u> |
| | Total Liabilities and Equity | | <u>10,306,565.29</u> |

City of California City
 Revenues with Comparison to Budget
 For the 9 Months Ending March 31, 2026

STREET FUND

| | Period Actual | YTD Actual | Budget | Unearned | Pcnt |
|--|------------------|-------------------|---------------------|---------------------|-------------|
| <u>Gas Tax Revenue</u> | | | | | |
| 27-3352 Gas Tax-2103 | 12,040.52 | 108,631.62 | 130,000.00 | 21,368.38 | 83.6 |
| 27-3353 RMRA State Gas Tax | 31,689.01 | 310,472.57 | 400,000.00 | 89,527.43 | 77.6 |
| 27-3356 Gas Tax-2105 | 7,789.54 | 69,086.53 | 90,000.00 | 20,913.47 | 76.8 |
| 27-3357 Gas Tax-2106 | 3,914.06 | 33,197.69 | 44,000.00 | 10,802.31 | 75.5 |
| 27-3358 Gas Tax-2107 | 8,161.89 | 94,920.83 | 123,000.00 | 28,079.17 | 77.2 |
| 27-3359 Article 8 Funds (LTF) | .00 | .00 | 1,600,000.00 | 1,600,000.00 | .0 |
| Total Gas Tax Revenue | 63,595.02 | 616,309.24 | 2,387,000.00 | 1,770,690.76 | 25.8 |
| <u>Miscellaneous Revenue</u> | | | | | |
| 27-3612 Investment Earnings | .00 | .00 | 500.00 | 500.00 | .0 |
| 27-3691 Miscellaneous Revenue | .00 | .00 | 200.00 | 200.00 | .0 |
| 27-3693 AC Repair Fees | .00 | 4,000.00 | 5,000.00 | 1,000.00 | 80.0 |
| Total Miscellaneous Revenue | .00 | 4,000.00 | 5,700.00 | 1,700.00 | 70.2 |
| <u>Contributions and Transfers</u> | | | | | |
| 27-3814 Special Tax Trfr for Streets | .97 | 757.95 | 1,500.00 | 742.05 | 50.5 |
| Total Contributions and Transfers | .97 | 757.95 | 1,500.00 | 742.05 | 50.5 |
| Total Fund Revenue | 63,595.99 | 621,067.19 | 2,394,200.00 | 1,773,132.81 | 25.9 |

City of California City
Expenditures with Comparison to Budget
For the 9 Months Ending March 31, 2026

STREET FUND

| | Period Actual | YTD Actual | Budget | Balance | % |
|--|------------------|-------------------|-------------------|----------------------|--------------|
| <u>STREET MAINTENANCE</u> | | | | | |
| <u>Street Maintenance</u> | | | | | |
| 27-4411-110 Regular Salaries | 6,230.80 | 59,004.84 | 80,500.00 | 21,495.16 | 73.3 |
| 27-4411-111 Straight Overtime | .00 | .00 | 100.00 | 100.00 | .0 |
| 27-4411-112 Premium Overtime | 1,225.95 | 14,837.33 | 1,000.00 | (13,837.33) | 1483.7 |
| 27-4411-128 Cash-In-Lieu | .00 | .00 | 100.00 | 100.00 | .0 |
| 27-4411-131 Employment Fees | .00 | .00 | 100.00 | 100.00 | .0 |
| 27-4411-132 Medicare | 86.33 | 924.97 | 1,200.00 | 275.03 | 77.1 |
| 27-4411-133 Cafeteria Plan | 1,500.00 | 12,750.00 | 18,000.00 | 5,250.00 | 70.8 |
| 27-4411-134 Retirement | 1,075.00 | 10,111.43 | 14,000.00 | 3,888.57 | 72.2 |
| 27-4411-135 Unemployment Ins | .00 | 314.63 | 300.00 | (14.63) | 104.9 |
| 27-4411-136 Worker's Comp | .00 | .00 | 2,400.00 | 2,400.00 | .0 |
| 27-4411-137 PERS Unfunded Liability | .00 | .00 | 15,000.00 | 15,000.00 | .0 |
| 27-4411-140 Uniforms | .00 | .00 | 200.00 | 200.00 | .0 |
| 27-4411-150 Vacation/Sick Buy Back | .00 | 1,662.86 | .00 | (1,662.86) | .0 |
| 27-4411-210 Subscr/Books/Dues | .00 | 1,100.00 | .00 | (1,100.00) | .0 |
| 27-4411-220 Advertising | .00 | 801.48 | .00 | (801.48) | .0 |
| 27-4411-230 Travel/Lodging/Reg | .00 | 309.00 | 1,000.00 | 691.00 | 30.9 |
| 27-4411-240 Equipment Rental | .00 | 24,924.56 | .00 | (24,924.56) | .0 |
| 27-4411-241 Office Supplies | .00 | 8.55 | .00 | (8.55) | .0 |
| 27-4411-254 Veh Operation/Maint | 15.00 | 5,204.54 | .00 | (5,204.54) | .0 |
| 27-4411-255 RSI Fuel | 1,095.00 | 15,871.01 | .00 | (15,871.01) | .0 |
| 27-4411-256 Equipment Operation/Maint | .00 | 11,452.43 | .00 | (11,452.43) | .0 |
| 27-4411-257 Hand Tools | .00 | 213.43 | .00 | (213.43) | .0 |
| 27-4411-270 Bldg Operation/Maint | .00 | 7,596.68 | .00 | (7,596.68) | .0 |
| 27-4411-281 Electricity | 9,630.06 | 67,428.22 | .00 | (67,428.22) | .0 |
| 27-4411-284 Telephone - Land | 50.81 | 457.17 | .00 | (457.17) | .0 |
| 27-4411-285 Propane | .00 | 668.49 | .00 | (668.49) | .0 |
| 27-4411-287 Water Service | 160.00 | 1,440.00 | .00 | (1,440.00) | .0 |
| 27-4411-315 Engineering | 15,682.50 | 66,809.50 | .00 | (66,809.50) | .0 |
| 27-4411-410 Special Supplies | .00 | 19,880.61 | .00 | (19,880.61) | .0 |
| 27-4411-411 Street Signs | .00 | 11,099.93 | .00 | (11,099.93) | .0 |
| 27-4411-450 Special Depart Supp | 10,720.13 | 24,001.58 | .00 | (24,001.58) | .0 |
| 27-4411-451 Armory/Safety Equip & Supplies | 25.29 | 2,074.56 | 400.00 | (1,674.56) | 518.6 |
| 27-4411-610 Licenses & Permits | .00 | 152.00 | .00 | (152.00) | .0 |
| 27-4411-630 Contracts | 12.00 | 3,871.66 | .00 | (3,871.66) | .0 |
| 27-4411-740 Purchase of Equipment | .00 | 90,584.14 | .00 | (90,584.14) | .0 |
| 27-4411-903 Transfers Expenses In | .00 | .00 | 46,350.00 | 46,350.00 | .0 |
| Total Street Maintenance | 47,508.87 | 455,555.60 | 180,650.00 | (274,905.60) | 252.2 |

City of California City
Expenditures with Comparison to Budget
For the 9 Months Ending March 31, 2026

STREET FUND

| | Period Actual | YTD Actual | Budget | Balance | % |
|--|--------------------|---------------------|---------------------|----------------------|---------------|
| <u>Clean-Up Crew</u> | | | | | |
| 27-4413-110 Regular Salaries | 16,292.55 | 150,173.89 | 218,800.00 | 68,626.11 | 68.6 |
| 27-4413-112 Premium Overtime | 962.17 | 5,794.40 | .00 | (5,794.40) | .0 |
| 27-4413-120 Temporary/Part Time | 653.13 | 5,366.44 | .00 | (5,366.44) | .0 |
| 27-4413-128 Cash-In-Lieu | .00 | .00 | 100.00 | 100.00 | .0 |
| 27-4413-131 Employment Fees | 177.50 | 297.50 | 300.00 | 2.50 | 99.2 |
| 27-4413-132 Medicare | 268.64 | 2,374.48 | 3,200.00 | 825.52 | 74.2 |
| 27-4413-133 Cafeteria Plan | 3,900.00 | 34,100.00 | 46,800.00 | 12,700.00 | 72.9 |
| 27-4413-134 Retirement | 1,452.12 | 12,484.35 | 12,100.00 | (384.35) | 103.2 |
| 27-4413-135 Unemployment Ins | .00 | 1,475.74 | 1,150.00 | (325.74) | 128.3 |
| 27-4413-136 Worker's Comp | .00 | .00 | 9,600.00 | 9,600.00 | .0 |
| 27-4413-137 PERS Unfunded Liability | .00 | .00 | 60,000.00 | 60,000.00 | .0 |
| 27-4413-140 Uniforms/Safety Equip | .00 | .00 | 600.00 | 600.00 | .0 |
| 27-4413-210 Subscr/Books/Dues | .00 | .00 | 1,400.00 | 1,400.00 | .0 |
| 27-4413-220 Advertising | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 27-4413-230 Travel/Lodging/Reg | .00 | .00 | 6,000.00 | 6,000.00 | .0 |
| 27-4413-240 Equipment Rental | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 27-4413-241 Office Supplies | .00 | 26.73 | 200.00 | 173.27 | 13.4 |
| 27-4413-254 Veh Operation/Maint | .00 | 1,864.92 | 15,000.00 | 13,135.08 | 12.4 |
| 27-4413-255 RSI Fuel | 117.12 | 5,574.13 | 40,000.00 | 34,425.87 | 13.9 |
| 27-4413-256 Equipment Operation/Maint | .00 | 15,046.64 | 20,000.00 | 4,953.36 | 75.2 |
| 27-4413-257 Hand Tools | 233.79 | 2,845.58 | 2,500.00 | (345.58) | 113.8 |
| 27-4413-270 Bldg Operation/Maint | 67.08 | 2,186.19 | 4,000.00 | 1,813.81 | 54.7 |
| 27-4413-284 Telephone - Land | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 27-4413-412 Roll Off Charges | .00 | .00 | 30,000.00 | 30,000.00 | .0 |
| 27-4413-450 Special Depart Supp | 174.13 | 4,935.40 | 36,000.00 | 31,064.60 | 13.7 |
| 27-4413-451 Armory/Safety Equip & Supplies | (80.64) | 3,855.45 | 5,000.00 | 1,144.55 | 77.1 |
| 27-4413-740 Purchase of Equipment | .00 | .00 | 250,000.00 | 250,000.00 | .0 |
| 27-4413-745 Vehicle Purchase | .00 | .00 | 85,000.00 | 85,000.00 | .0 |
| 27-4413-905 Operating Transfers In | .00 | .00 | 852,350.00- | (852,350.00) | .0 |
| Total Clean-Up Crew | 24,217.59 | 248,401.84 | 6,400.00 | (242,001.84) | 3881.3 |
| Total STREET MAINTENANCE | 71,726.46 | 703,957.44 | 187,050.00 | (516,907.44) | 376.4 |
| Total Fund Expenditures | 71,726.46 | 703,957.44 | 187,050.00 | (516,907.44) | 376.4 |
| Net Revenue Over Expenditures | (8,130.47) | (82,890.25) | 2,207,150.00 | 2,290,040.25 | (3.8) |

City of California City
 Balance Sheet
 March 31, 2026

AB 109 FUND

ASSETS

| | | | |
|----------|---------------|----------|----------|
| 28-01010 | Cash - AB 109 | 3,311.59 | |
| | Total Assets | | 3,311.59 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|----------|---------------------|----------|----------|
| 28-02600 | Unavailable Revenue | 3,381.27 | |
| | Total Liabilities | | 3,381.27 |

FUND EQUITY

| | | | |
|----------|---|-------------|----------|
| 28-03110 | Retained Earnings | (2,100.66) | |
| | Unappropriated Fund Balance: Revenue over Expenditures - YTD | 2,030.98 | |
| | Balance - Current Date | 2,030.98 | |
| | Total Fund Equity | | (69.68) |
| | Total Liabilities and Equity | | 3,311.59 |

City of California City
 Revenues with Comparison to Budget
 For the 9 Months Ending March 31, 2026

AB 109 FUND

| | <u>Period Actual</u> | <u>YTD Actual</u> | <u>Budget</u> | <u>Unearned</u> | <u>Pcnt</u> |
|----------------------------------|----------------------|-------------------|---------------|--------------------|-------------|
| <u>Intergovernmental Revenue</u> | | | | | |
| 28-3320 AB 109 | .00 | 2,030.98 | .00 | (2,030.98) | .0 |
| Total Intergovernmental Revenue | .00 | 2,030.98 | .00 | (2,030.98) | .0 |
| Total Fund Revenue | .00 | 2,030.98 | .00 | (2,030.98) | .0 |
| Net Revenue Over Expenditures | <u>.00</u> | <u>2,030.98</u> | <u>.00</u> | <u>(2,030.98)</u> | <u>.0</u> |

City of California City
Balance Sheet
March 31, 2026

OHV PERMIT PROGRAM FUND

ASSETS

| | | | |
|----------|---------------------|------------|------------|
| 29-01010 | Cash - General | 186,911.34 | |
| 29-01130 | Imprest Cash - OHV | 1,525.00 | |
| 29-01235 | Interest Receivable | 387.66 | |
| | | | |
| | Total Assets | | 188,824.00 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|----------|-------------------|-------|-------|
| 29-02005 | Accounts Payable | 85.47 | |
| | | | |
| | Total Liabilities | | 85.47 |

FUND EQUITY

| | | | |
|----------|---|------------|------------|
| 29-03110 | Retained Earnings | 165,658.54 | |
| | Unappropriated Fund Balance: Revenue over Expenditures - YTD | 23,079.99 | |
| | | | |
| | Balance - Current Date | 23,079.99 | |
| | | | |
| | Total Fund Equity | | 188,738.53 |
| | Total Liabilities and Equity | | 188,824.00 |

City of California City
 Revenues with Comparison to Budget
 For the 9 Months Ending March 31, 2026

OHV PERMIT PROGRAM FUND

| | Period Actual | YTD Actual | Budget | Unearned | Pcnt |
|------------------------------------|-----------------|-------------------|-------------------|------------------|-------------|
| <u>Miscellaneous Revenue</u> | | | | | |
| 29-3612 Investment Earnings | .00 | .00 | 3,000.00 | 3,000.00 | .0 |
| 29-3691 Miscellaneous Revenue | 439.00 | 11,750.01 | 16,000.00 | 4,249.99 | 73.4 |
| 29-3694 OHV Donations | 38.00 | 371.00 | .00 | (371.00) | .0 |
| Total Miscellaneous Revenue | 477.00 | 12,121.01 | 19,000.00 | 6,878.99 | 63.8 |
| <u>OHV Permit Program</u> | | | | | |
| 29-3992 Yearly RV Pass Fees | 210.00 | 5,340.00 | 8,000.00 | 2,660.00 | 66.8 |
| 29-3993 One Time Water Fees | 100.00 | 1,015.00 | 1,500.00 | 485.00 | 67.7 |
| 29-3994 One Time Dump Fees | 75.00 | 1,190.00 | 1,800.00 | 610.00 | 66.1 |
| 29-3995 Camping Fees | 145.00 | 6,060.00 | 6,000.00 | (60.00) | 101.0 |
| 29-3996 Shower Fees | 253.00 | 2,871.50 | 3,500.00 | 628.50 | 82.0 |
| 29-3997 Special Event Fees | 200.00 | 2,955.00 | 2,500.00 | (455.00) | 118.2 |
| 29-3998 Riding Permits | 4,933.00 | 92,513.29 | 125,000.00 | 32,486.71 | 74.0 |
| Total OHV Permit Program | 5,916.00 | 111,944.79 | 148,300.00 | 36,355.21 | 75.5 |
| Total Fund Revenue | 6,393.00 | 124,065.80 | 167,300.00 | 43,234.20 | 74.2 |

City of California City
Expenditures with Comparison to Budget
For the 9 Months Ending March 31, 2026

OHV PERMIT PROGRAM FUND

| | Period Actual | YTD Actual | Budget | Balance | % |
|--|---------------|------------|------------|-------------|-------|
| <u>OHV Permit Program</u> | | | | | |
| <u>OHV Permit Program</u> | | | | | |
| 29-4219-110 Regular Salaries | 142.00 | 563.04 | .00 | (563.04) | .0 |
| 29-4219-112 Premium Overtime | .00 | 213.00 | 1,000.00 | 787.00 | 21.3 |
| 29-4219-120 Temporary/Part Time | 1,415.56 | 12,983.17 | 18,200.00 | 5,216.83 | 71.3 |
| 29-4219-130 Recruiting | .00 | 1,135.00 | 1,200.00 | 65.00 | 94.6 |
| 29-4219-132 Medicare | 22.58 | 199.49 | 400.00 | 200.51 | 49.9 |
| 29-4219-135 Unemployment Ins | 96.57 | 356.12 | 300.00 | (56.12) | 118.7 |
| 29-4219-136 Worker's Comp | .00 | .00 | 9,500.00 | 9,500.00 | .0 |
| 29-4219-137 PERS Unfunded Liability | .00 | .00 | 300.00 | 300.00 | .0 |
| 29-4219-140 Uniforms | .00 | 1,751.20 | 1,100.00 | (651.20) | 159.2 |
| 29-4219-220 Advertising | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 29-4219-230 Travel/Lodging/Reg | .00 | 2,029.26 | 2,000.00 | (29.26) | 101.5 |
| 29-4219-241 Office Supplies | 81.07 | 2,357.36 | 4,500.00 | 2,142.64 | 52.4 |
| 29-4219-244 Janitorial Supplies | .00 | 1,283.46 | 1,500.00 | 216.54 | 85.6 |
| 29-4219-245 Postage and Shipping | .00 | 23.61 | 100.00 | 76.39 | 23.6 |
| 29-4219-250 Other/Office Equipment | .00 | 837.53 | 500.00 | (337.53) | 167.5 |
| 29-4219-254 Veh Operation/Maint | .00 | 3,221.90 | 3,000.00 | (221.90) | 107.4 |
| 29-4219-255 RSI Fuel | .00 | 2,773.18 | 3,000.00 | 226.82 | 92.4 |
| 29-4219-256 Equipment Operation/Maint | 455.60 | 7,553.22 | 6,000.00 | (1,553.22) | 125.9 |
| 29-4219-270 Bldg Operation/Maint | 176.85 | 2,298.40 | 2,100.00 | (198.40) | 109.5 |
| 29-4219-281 Electricity | 428.10 | 8,365.41 | 16,000.00 | 7,634.59 | 52.3 |
| 29-4219-284 Telephone - Land | 186.59 | 1,861.21 | 3,600.00 | 1,738.79 | 51.7 |
| 29-4219-286 Communications Maint | 120.00 | 1,332.39 | .00 | (1,332.39) | .0 |
| 29-4219-287 Water Service | .00 | 940.00 | 2,600.00 | 1,660.00 | 36.2 |
| 29-4219-288 Sewer Services | 23.04 | 253.44 | 500.00 | 246.56 | 50.7 |
| 29-4219-310 Professional Services | 11.37 | 1,954.24 | 7,000.00 | 5,045.76 | 27.9 |
| 29-4219-440 Special Purchases/Concessions | .00 | 9,411.72 | 10,000.00 | 588.28 | 94.1 |
| 29-4219-450 Special Depart Supp | .00 | 3,407.94 | 4,000.00 | 592.06 | 85.2 |
| 29-4219-451 Armory/Safety Equip & Supplies | 187.67 | 534.09 | 1,000.00 | 465.91 | 53.4 |
| 29-4219-620 Miscellaneous Services | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 29-4219-630 Contracts | 4,420.00 | 10,190.00 | 22,000.00 | 11,810.00 | 46.3 |
| 29-4219-740 Purchase of Equipment | .00 | 23,156.43 | 23,000.00 | (156.43) | 100.7 |
| 29-4219-903 Transfers Expenses In | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| | | | | | |
| Total OHV Permit Program | 7,767.00 | 100,985.81 | 148,400.00 | 47,414.19 | 68.1 |
| | | | | | |
| Total OHV Permit Program | 7,767.00 | 100,985.81 | 148,400.00 | 47,414.19 | 68.1 |
| | | | | | |
| Total Fund Expenditures | 7,767.00 | 100,985.81 | 148,400.00 | 47,414.19 | 68.1 |
| | | | | | |
| Net Revenue Over Expenditures | (1,374.00) | 23,079.99 | 18,900.00 | (4,179.99) | 122.1 |

City of California City
Balance Sheet
March 31, 2026

Police Asset Forfeiture Fund

ASSETS

| | | | |
|----------|------------------------|----------|-----------------|
| 30-01010 | Cash Police Forfeiture | 6,275.52 | |
| 30-01235 | Interest Receivable | 16.84 | |
| | Total Assets | | <u>6,292.36</u> |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|----------|------------------------------|----------|-----------------|
| 30-03110 | Retained Earnings | 6,292.36 | |
| | Total Fund Equity | | <u>6,292.36</u> |
| | Total Liabilities and Equity | | <u>6,292.36</u> |

City of California City
Balance Sheet
March 31, 2026

ACCRUED PAYROLL

ASSETS

| | | | |
|----------|----------------|------------|------------|
| 34-01010 | Cash - Payroll | 522,993.08 | |
| | | | |
| | Total Assets | | 522,993.08 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|----------|------------------------------|---------------|------------|
| 34-02200 | Accrued Payroll | 661,944.84 | |
| 34-02230 | Other Withholdings | (871.75) | |
| 34-02240 | Unemployment Ins | 27,939.44 | |
| 34-02250 | Cal Pers 457 | 274.44 | |
| 34-02260 | Employee PERS | 32,096.32 | |
| 34-02270 | Employer PERS | 38,068.90 | |
| 34-02280 | Survivor Benefits | 56.73 | |
| 34-02290 | Medicare | .90 | |
| 34-02300 | Fire Association | (1,155.00) | |
| 34-02320 | State Disability | 64.79 | |
| 34-02340 | Worker's Comp | (229,717.82) | |
| 34-02350 | Vision | 369.98 | |
| 34-02360 | Cancer | 5.81 | |
| 34-02370 | S/T Disability | 118.44 | |
| 34-02390 | Hartford Dis | (390.43) | |
| 34-02420 | Accident Indemnity | 10.81 | |
| 34-02425 | Spec Health Event | (23.89) | |
| 34-02441 | Dental | (865.95) | |
| 34-02450 | Inten Car Indemnity | 13.70 | |
| 34-02460 | Medical | (4,947.18) | |
| | | | |
| | Total Liabilities | | 522,993.08 |
| | Total Liabilities and Equity | | 522,993.08 |

City of California City
Balance Sheet
March 31, 2026

Fund 39

ASSETS

| | | | |
|----------|---------------------|------------|------------|
| 39-01010 | Cash - Prop 64 | 194,184.49 | |
| 39-01200 | Accounts Receivable | 103,777.00 | |
| | | | |
| | Total Assets | | 297,961.49 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|----------|-------------------|----------|----------|
| 39-02005 | Accounts Payable | 2,500.00 | |
| | | | |
| | Total Liabilities | | 2,500.00 |

FUND EQUITY

| | | | |
|----------|---|------------|------------|
| 39-03110 | Retained Earnings | 48,366.37 | |
| | Unappropriated Fund Balance: Revenue over Expenditures - YTD | 247,095.12 | |
| | | | |
| | Balance - Current Date | 247,095.12 | |
| | | | |
| | Total Fund Equity | | 295,461.49 |
| | Total Liabilities and Equity | | 297,961.49 |

City of California City
 Revenues with Comparison to Budget
 For the 9 Months Ending March 31, 2026

Fund 39

| | | <u>Period Actual</u> | <u>YTD Actual</u> | <u>Budget</u> | <u>Unearned</u> | <u>Pcnt</u> |
|------------------------------|-----------------------------|----------------------|-------------------|---------------|-----------------|-------------|
| <u>Miscellaneous Revenue</u> | | | | | | |
| 39-3610 | Prop 64 Grant Revenue | .00 | 259,750.00 | 455,000.00 | 195,250.00 | 57.1 |
| | Total Miscellaneous Revenue | .00 | 259,750.00 | 455,000.00 | 195,250.00 | 57.1 |
| | Total Fund Revenue | .00 | 259,750.00 | 455,000.00 | 195,250.00 | 57.1 |

City of California City
Expenditures with Comparison to Budget
For the 9 Months Ending March 31, 2026

Fund 39

| | Period Actual | YTD Actual | Budget | Balance | % |
|-------------------------------------|---------------|------------|------------|---------------|------|
| <u>Prop 64 Cannabis Enforcement</u> | | | | | |
| 39-4224-210 Subscr/Books/Dues | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 39-4224-230 Travel/Lodging/Reg | .00 | 5,154.88 | 20,000.00 | 14,845.12 | 25.8 |
| 39-4224-310 Professional Services | 2,500.00 | 7,500.00 | 120,000.00 | 112,500.00 | 6.3 |
| 39-4224-630 Other Contracts | .00 | .00 | 20,000.00 | 20,000.00 | .0 |
| 39-4224-904 Operating Transfers out | .00 | .00 | 293,000.00 | 293,000.00 | .0 |
| | | | | | |
| Total Prop 64 Cannabis Enforcem | 2,500.00 | 12,654.88 | 455,000.00 | 442,345.12 | 2.8 |
| | | | | | |
| Total Department 42 | 2,500.00 | 12,654.88 | 455,000.00 | 442,345.12 | 2.8 |
| | | | | | |
| Total Fund Expenditures | 2,500.00 | 12,654.88 | 455,000.00 | 442,345.12 | 2.8 |
| | | | | | |
| Net Revenue Over Expenditures | (2,500.00) | 247,095.12 | .00 | (247,095.12) | .0 |

City of California City
 Balance Sheet
 March 31, 2026

TDS Golf Course

ASSETS

| | | | |
|----------|-----------------------|-----------------|------------------------|
| 40-01010 | Cash -TDS Golf Course | (3,513,746.88) | |
| 40-01135 | Imprest Cash - TDS | 300.00 | |
| | Total Assets | | <u>(3,513,446.88)</u> |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|----------|-------------------|----------|----------|
| 40-02005 | Accounts Payable | 1,793.53 | |
| | Total Liabilities | | 1,793.53 |

FUND EQUITY

| | | | |
|----------|---|-----------------|------------------------|
| 40-03110 | Retained Earnings | (3,301,932.53) | |
| | Unappropriated Fund Balance: Revenue over Expenditures - YTD | (213,307.88) | |
| | Balance - Current Date | (213,307.88) | |
| | Total Fund Equity | | <u>(3,515,240.41)</u> |
| | Total Liabilities and Equity | | <u>(3,513,446.88)</u> |

City of California City
 Revenues with Comparison to Budget
 For the 9 Months Ending March 31, 2026

TDS Golf Course

| | Period Actual | YTD Actual | Budget | Unearned | Pcnt |
|------------------------------------|-----------------|------------------|-------------------|------------------|-------------|
| <u>Charges for Services</u> | | | | | |
| 40-3460 TDS Green Fees | 1,185.00 | 9,340.00 | 25,000.00 | 15,660.00 | 37.4 |
| 40-3461 TDS Cart Fees | 2,545.00 | 16,970.00 | 50,000.00 | 33,030.00 | 33.9 |
| 40-3462 TDS Membership Fees | 525.00 | 5,460.00 | 17,000.00 | 11,540.00 | 32.1 |
| Total Charges for Services | 4,255.00 | 31,770.00 | 92,000.00 | 60,230.00 | 34.5 |
| <u>Miscellaneous Revenue</u> | | | | | |
| 40-3621 Concessions | 220.00 | 1,858.00 | 20,000.00 | 18,142.00 | 9.3 |
| 40-3691 Miscellaneous Revenue | .00 | .00 | 100.00 | 100.00 | .0 |
| Total Miscellaneous Revenue | 220.00 | 1,858.00 | 20,100.00 | 18,242.00 | 9.2 |
| Total Fund Revenue | 4,475.00 | 33,628.00 | 112,100.00 | 78,472.00 | 30.0 |

City of California City
Expenditures with Comparison to Budget
For the 9 Months Ending March 31, 2026

TDS Golf Course

| | Period Actual | YTD Actual | Budget | Balance | % |
|--|---------------|---------------|-------------|--------------|---------|
| <u>TDS Golf Course</u> | | | | | |
| 40-4566-120 Temporary/Part Time | 5,868.53 | 57,316.49 | 82,500.00 | 25,183.51 | 69.5 |
| 40-4566-132 Medicare | 85.09 | 831.09 | 1,200.00 | 368.91 | 69.3 |
| 40-4566-135 Unemployment Ins | 363.85 | 1,200.79 | 1,400.00 | 199.21 | 85.8 |
| 40-4566-136 Worker's Comp | .00 | .00 | 5,750.00 | 5,750.00 | .0 |
| 40-4566-137 PERS Unfunded Liability | .00 | .00 | 17,000.00 | 17,000.00 | .0 |
| 40-4566-240 Equipment Rental | 2,863.00 | 25,767.00 | 35,000.00 | 9,233.00 | 73.6 |
| 40-4566-241 Office Supplies | 147.97 | 314.84 | 800.00 | 485.16 | 39.4 |
| 40-4566-255 RSI Fuel | .00 | 2,806.36 | 10,000.00 | 7,193.64 | 28.1 |
| 40-4566-256 Equipment Operation/Maint | 661.92 | 5,332.17 | 20,000.00 | 14,667.83 | 26.7 |
| 40-4566-257 Hand Tools | .00 | .00 | 200.00 | 200.00 | .0 |
| 40-4566-270 Bldg Operation/Maint | .00 | 1,078.44 | 1,200.00 | 121.56 | 89.9 |
| 40-4566-281 Electricity | 225.03 | 4,201.27 | 10,000.00 | 5,798.73 | 42.0 |
| 40-4566-282 Gas | 201.12 | 1,078.55 | 500.00 | (578.55) | 215.7 |
| 40-4566-284 Telephone - Land | 497.54 | 2,887.23 | 6,000.00 | 3,112.77 | 48.1 |
| 40-4566-286 Communications Maint | 40.13 | 729.31 | 1,500.00 | 770.69 | 48.6 |
| 40-4566-287 Water Service | 13,664.28 | 130,347.66 | 175,000.00 | 44,652.34 | 74.5 |
| 40-4566-288 Sewer Services | 17.28 | 642.24 | 2,000.00 | 1,357.76 | 32.1 |
| 40-4566-310 Professional Services | .00 | 220.01 | 3,000.00 | 2,779.99 | 7.3 |
| 40-4566-408 Grounds | .00 | 2,678.07 | 10,000.00 | 7,321.93 | 26.8 |
| 40-4566-440 Special Purchases/Concessions | 412.63 | 989.36 | 7,000.00 | 6,010.64 | 14.1 |
| 40-4566-451 Armory/Safety Equip & Supplies | .00 | .00 | 500.00 | 500.00 | .0 |
| 40-4566-630 Contracts | 50.00 | 8,515.00 | 19,000.00 | 10,485.00 | 44.8 |
| | | | | | |
| Total TDS Golf Course | 25,098.37 | 246,935.88 | 409,550.00 | 162,614.12 | 60.3 |
| | | | | | |
| Total Department 45 | 25,098.37 | 246,935.88 | 409,550.00 | 162,614.12 | 60.3 |
| | | | | | |
| Total Fund Expenditures | 25,098.37 | 246,935.88 | 409,550.00 | 162,614.12 | 60.3 |
| | | | | | |
| Net Revenue Over Expenditures | (20,623.37) | (213,307.88) | 297,450.00- | (84,142.12) | (71.7) |

City of California City
Balance Sheet
March 31, 2026

WATER FUND

ASSETS

| | | | |
|----------|--------------------------------|------------------|-----------------------------|
| 51-01010 | Cash - Water | 2,605,179.63 | |
| 51-01130 | Imprest Cash - CH Utility #1 | 300.00 | |
| 51-01135 | Imprest Cash - CH Utility #2 | 300.00 | |
| 51-01140 | Imprest Cash - CH Building | 125.00 | |
| 51-01230 | A/R-Utilities | 1,735,780.13 | |
| 51-01231 | A/R-Utilities Contract | 236,235.75 | |
| 51-01235 | Interest Receivable | 17,522.85 | |
| 51-01240 | Allowance-Uncollectable Accts | (840,119.00) | |
| 51-01300 | Deferred Outflows of Resources | 1,409,614.00 | |
| 51-01800 | Construction in Progress | 104,546.00 | |
| 51-01810 | Land | 228,253.00 | |
| 51-01811 | Land (68) | 36,732.00 | |
| 51-01820 | Water Rights | 239,472.00 | |
| 51-01830 | Source of Supply | 2,522,268.00 | |
| 51-01831 | Source of Supply (68) | 315,809.00 | |
| 51-01840 | Pumping Plant | 121,544.00 | |
| 51-01850 | Water Treatment | 8,395.00 | |
| 51-01851 | Water Treatment (68) | 8,228.00 | |
| 51-01860 | Transmission & Distr | 9,492,607.00 | |
| 51-01861 | Transmission & Distr (68) | 272,255.00 | |
| 51-01871 | Buildings | 52,278.00 | |
| 51-01872 | Other Improvements | 12,906,365.00 | |
| 51-01874 | Autos & Trucks | 369,310.00 | |
| 51-01875 | Other Equipment | 1,490,155.00 | |
| 51-01876 | Other Equipment (68) | 21,249.00 | |
| 51-01890 | Depreciation Allowance | (18,597,876.00) | |
| 51-01891 | Depreciation Allowance (68) | (1,044.00) | |
| | Total Assets | | <u><u>14,755,484.36</u></u> |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|----------|-------------------------------|---------------|--------------|
| 51-02005 | Accounts Payable | 29,939.86 | |
| 51-02090 | Customer Deposits | 295,107.30 | |
| 51-02120 | AVEK Fees Payable | (307,059.00) | |
| 51-02300 | Net Pension Liability | 3,483,773.00 | |
| 51-02400 | Deferred Inflows of Resources | 179,963.00 | |
| 51-02510 | Accr Employee Ben-L/T | 144,598.08 | |
| | Total Liabilities | | 3,826,322.24 |

FUND EQUITY

| | | | |
|----------|---------------------------------|-------------------|------------|
| 51-03110 | Retained Earnings | 10,007,939.15 | |
| | Unappropriated Fund Balance: | | |
| | Revenue over Expenditures - YTD | <u>921,222.97</u> | |
| | Balance - Current Date | | 921,222.97 |

City of California City
Balance Sheet
March 31, 2026

WATER FUND

| | |
|------------------------------|----------------------|
| Total Fund Equity | 10,929,162.12 |
| Total Liabilities and Equity | <u>14,755,484.36</u> |

City of California City
 Revenues with Comparison to Budget
 For the 9 Months Ending March 31, 2026

WATER FUND

| | Period Actual | YTD Actual | Budget | Unearned | Pcnt |
|--|-------------------|---------------------|---------------------|----------------------|-------------|
| <u>Miscellaneous Revenue</u> | | | | | |
| 51-3612 Investment Earnings | .00 | .00 | 147,000.00 | 147,000.00 | .0 |
| 51-3691 Miscellaneous Revenue | 25.00 | 5,112.62 | 1,000.00 | (4,112.62) | 511.3 |
| Total Miscellaneous Revenue | 25.00 | 5,112.62 | 148,000.00 | 142,887.38 | 3.5 |
| <u>Operating Revenue</u> | | | | | |
| 51-3711 Residential Sales | 219,540.47 | 2,056,833.39 | 2,900,000.00 | 843,166.61 | 70.9 |
| 51-3714 Commercial Sales | 69,125.28 | 688,336.73 | 1,100,000.00 | 411,663.27 | 62.6 |
| 51-3715 Turn On Fees | 3,710.00 | 28,080.00 | 52,000.00 | 23,920.00 | 54.0 |
| 51-3716 Meter Installation | 551.00 | 43,282.00 | 65,000.00 | 21,718.00 | 66.6 |
| 51-3717 Penalties | 5.00 | 71,687.85 | 125,000.00 | 53,312.15 | 57.4 |
| Total Operating Revenue | 292,931.75 | 2,888,219.97 | 4,242,000.00 | 1,353,780.03 | 68.1 |
| <u>Contributions and Transfers</u> | | | | | |
| 51-3871 Insurance Proceeds | 500,000.00 | 500,000.00 | .00 | (500,000.00) | .0 |
| Total Contributions and Transfers | 500,000.00 | 500,000.00 | .00 | (500,000.00) | .0 |
| Total Fund Revenue | 792,956.75 | 3,393,332.59 | 4,390,000.00 | 996,667.41 | 77.3 |

City of California City
Expenditures with Comparison to Budget
For the 9 Months Ending March 31, 2026

WATER FUND

| | Period Actual | YTD Actual | Budget | Balance | % |
|--|-------------------|---------------------|---------------------|---------------------|-------------|
| <u>Transmission & Distribution</u> | | | | | |
| <u>Transmission & Distribution</u> | | | | | |
| 51-5115-110 Regular Salaries | 47,812.24 | 440,535.37 | 663,100.00 | 222,564.63 | 66.4 |
| 51-5115-111 Straight Overtime | 1,842.38 | 34,904.49 | 50,000.00 | 15,095.51 | 69.8 |
| 51-5115-112 Premium Overtime | 6,250.61 | 135,755.14 | 200,000.00 | 64,244.86 | 67.9 |
| 51-5115-128 Cash-In-Lieu | .00 | .00 | 3,000.00 | 3,000.00 | .0 |
| 51-5115-130 Recruiting | .00 | .00 | 200.00 | 200.00 | .0 |
| 51-5115-131 Employment Fees | .00 | 350.00 | 200.00 | (150.00) | 175.0 |
| 51-5115-132 Medicare | 729.03 | 8,187.25 | 9,700.00 | 1,512.75 | 84.4 |
| 51-5115-133 Cafeteria Plan | 10,350.00 | 90,425.00 | 133,200.00 | 42,775.00 | 67.9 |
| 51-5115-134 Retirement | 5,473.08 | 51,434.00 | 77,300.00 | 25,866.00 | 66.5 |
| 51-5115-135 Unemployment Ins | .00 | 2,644.25 | 2,600.00 | (44.25) | 101.7 |
| 51-5115-136 Worker's Comp | .00 | .00 | 50,000.00 | 50,000.00 | .0 |
| 51-5115-137 PERS Unfunded Liability | .00 | .00 | 395,000.00 | 395,000.00 | .0 |
| 51-5115-140 Uniforms | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 51-5115-210 Subscr/Books/Dues | .00 | 14,860.82 | 15,000.00 | 139.18 | 99.1 |
| 51-5115-220 Advertising | .00 | 798.98 | 500.00 | (298.98) | 159.8 |
| 51-5115-230 Travel/Lodging/Reg | .00 | 1,773.04 | 4,500.00 | 2,726.96 | 39.4 |
| 51-5115-240 Equipment Rental | 2,890.52 | 6,652.87 | 30,000.00 | 23,347.13 | 22.2 |
| 51-5115-241 Office Supplies | 38.00 | 2,874.95 | 4,000.00 | 1,125.05 | 71.9 |
| 51-5115-242 Office Equip Lease Expense | .00 | 1,432.97 | 3,200.00 | 1,767.03 | 44.8 |
| 51-5115-245 Postage and Shipping | 325.86 | 2,368.49 | 5,000.00 | 2,631.51 | 47.4 |
| 51-5115-254 Veh Operation/Maint | 55.00 | 14,646.10 | 27,000.00 | 12,353.90 | 54.2 |
| 51-5115-255 RSI Fuel | 2,362.57 | 28,774.55 | 80,000.00 | 51,225.45 | 36.0 |
| 51-5115-256 Equipment Operation/Maint | 4,674.80 | 169,042.98 | 75,000.00 | (94,042.98) | 225.4 |
| 51-5115-257 Hand Tools | 623.48 | 3,022.04 | 4,000.00 | 977.96 | 75.6 |
| 51-5115-269 Inventory | 39,291.70 | 205,969.69 | 260,000.00 | 54,030.31 | 79.2 |
| 51-5115-270 Bldg Operation/Maint | 4,231.44 | 87,484.63 | 15,000.00 | (72,484.63) | 583.2 |
| 51-5115-281 Electricity | 70,534.84 | 642,698.19 | 650,000.00 | 7,301.81 | 98.9 |
| 51-5115-282 Gas | 29.58 | 271.18 | 900.00 | 628.82 | 30.1 |
| 51-5115-284 Telephone - Land | 1,108.21 | 12,314.15 | 15,000.00 | 2,685.85 | 82.1 |
| 51-5115-285 Propane | .00 | 1,680.80 | 1,000.00 | (680.80) | 168.1 |
| 51-5115-286 Communications Maint | 204.80 | 204.80 | .00 | (204.80) | .0 |
| 51-5115-287 Water Service | 90.00 | 810.00 | 1,300.00 | 490.00 | 62.3 |
| 51-5115-310 Professional Services | 20,864.09 | 122,750.06 | 125,000.00 | 2,249.94 | 98.2 |
| 51-5115-314 Lab Sampling | 3,034.00 | 19,601.82 | 45,000.00 | 25,398.18 | 43.6 |
| 51-5115-315 Engineering | 26,632.50 | 123,664.02 | 150,000.00 | 26,335.98 | 82.4 |
| 51-5115-450 Special Depart Supp | 1,040.31 | 7,948.66 | 11,000.00 | 3,051.34 | 72.3 |
| 51-5115-451 Armory/Safety Equip & Supplies | 147.68 | 8,396.02 | 10,000.00 | 1,603.98 | 84.0 |
| 51-5115-480 Chemicals/EMS Med Supp & Sup | 2,052.77 | 21,112.93 | 30,000.00 | 8,887.07 | 70.4 |
| 51-5115-481 Meters | .00 | 22,610.52 | 45,000.00 | 22,389.48 | 50.3 |
| 51-5115-604 Purchase Water | .00 | 27,896.96 | 60,000.00 | 32,103.04 | 46.5 |
| 51-5115-610 Licenses & Permits | 744.70 | 38,697.04 | 40,000.00 | 1,302.96 | 96.7 |
| 51-5115-621 Claims | .00 | .00 | 2,500.00 | 2,500.00 | .0 |
| 51-5115-630 Contracts | 4,415.50 | 117,513.54 | 400,000.00 | 282,486.46 | 29.4 |
| 51-5115-745 Vehicle Purchase | .00 | .00 | 72,000.00 | 72,000.00 | .0 |
| 51-5115-903 Transfers Expenses In | .00 | .00 | 575,000.00 | 575,000.00 | .0 |
| 51-5115-999 Miscellaneous Expense | .00 | 1.32 | .00 | (1.32) | .0 |
| Total Transmission & Distribution | 257,849.69 | 2,472,109.62 | 4,343,200.00 | 1,871,090.38 | 56.9 |

City of California City
Expenditures with Comparison to Budget
For the 9 Months Ending March 31, 2026

WATER FUND

| | Period Actual | YTD Actual | Budget | Balance | % |
|-----------------------------------|---------------|--------------|--------------|---------------|--------|
| Total Transmission & Distribution | 257,849.69 | 2,472,109.62 | 4,343,200.00 | 1,871,090.38 | 56.9 |
| Total Fund Expenditures | 257,849.69 | 2,472,109.62 | 4,343,200.00 | 1,871,090.38 | 56.9 |
| Net Revenue Over Expenditures | 535,107.06 | 921,222.97 | 46,800.00 | (874,422.97) | 1968.4 |

City of California City
 Balance Sheet
 March 31, 2026

SEWER FUND

ASSETS

| | | | |
|----------|--------------------------------|------------------|---------------------|
| 52-01010 | Cash - Sewer | 3,792,938.39 | |
| 52-01230 | A/R - Utilities | 451,018.26 | |
| 52-01231 | A/R-Utilities Contracts | 67,884.25 | |
| 52-01235 | Interest Receivable | 11,006.56 | |
| 52-01240 | Allowance-Uncollectable Accts | (258,983.00) | |
| 52-01300 | Deferred Outflows of Resources | 435,067.00 | |
| 52-01810 | Land | 448,801.00 | |
| 52-01871 | Buildings | 45,768.00 | |
| 52-01872 | Other Improvements | 12,908,865.00 | |
| 52-01874 | Autos & Trucks | 188,866.00 | |
| 52-01875 | Other Equipment | 1,260,215.00 | |
| 52-01890 | Depreciation Allowance | (13,138,963.00) | |
| | Total Assets | | <u>6,212,483.46</u> |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|----------|-------------------------------|--------------|--------------|
| 52-02005 | Accounts Payable | 6,934.11 | |
| 52-02029 | Interest Payable | 5,961.00 | |
| 52-02300 | Net Pension Liability | 1,076,460.00 | |
| 52-02400 | Deferred Inflows of Resources | 50,154.00 | |
| 52-02510 | Accr Employee Ben-L/T | 40,860.12 | |
| 52-02511 | Long Term Bonds | 990,822.02 | |
| | Total Liabilities | | 2,171,191.25 |

FUND EQUITY

| | | | |
|----------|---------------------------------|-------------------|---------------------|
| 52-03110 | Retained Earnings | 3,848,550.02 | |
| | Unappropriated Fund Balance: | | |
| | Revenue over Expenditures - YTD | <u>192,742.19</u> | |
| | Balance - Current Date | <u>192,742.19</u> | |
| | Total Fund Equity | | <u>4,041,292.21</u> |
| | Total Liabilities and Equity | | <u>6,212,483.46</u> |

City of California City
 Revenues with Comparison to Budget
 For the 9 Months Ending March 31, 2026

SEWER FUND

| | Period Actual | YTD Actual | Budget | Unearned | Pcnt |
|------------------------------|---------------|------------|--------------|--------------|-------|
| <u>Miscellaneous Revenue</u> | | | | | |
| 52-3612 Investment Earnings | .00 | .00 | 85,000.00 | 85,000.00 | .0 |
| Total Miscellaneous Revenue | .00 | .00 | 85,000.00 | 85,000.00 | .0 |
| <u>Operating Revenue</u> | | | | | |
| 52-3731 Residential Sewer | 54,114.65 | 489,085.38 | 650,000.00 | 160,914.62 | 75.2 |
| 52-3733 Sewer Connections | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 52-3734 Commercial Sewer | 61,962.20 | 483,652.30 | 432,000.00 | (51,652.30) | 112.0 |
| Total Operating Revenue | 116,076.85 | 972,737.68 | 1,084,000.00 | 111,262.32 | 89.7 |
| Total Fund Revenue | 116,076.85 | 972,737.68 | 1,169,000.00 | 196,262.32 | 83.2 |

City of California City
Expenditures with Comparison to Budget
For the 9 Months Ending March 31, 2026

SEWER FUND

| | Period Actual | YTD Actual | Budget | Balance | % |
|--|------------------|-------------------|---------------------|----------------------|---------------|
| <u>SEWER DEPARTMENT</u> | | | | | |
| <u>Treatment & Disposal</u> | | | | | |
| 52-5213-110 Regular Salaries | 14,207.52 | 133,655.36 | 178,600.00 | 44,944.64 | 74.8 |
| 52-5213-111 Straight Overtime | 4,814.88 | 45,397.38 | 59,000.00 | 13,602.62 | 76.9 |
| 52-5213-112 Premium Overtime | 3,509.08 | 39,290.24 | 50,000.00 | 10,709.76 | 78.6 |
| 52-5213-128 Cash-In-Lieu | .00 | 124.75 | 100.00 | (24.75) | 124.8 |
| 52-5213-132 Medicare | 292.07 | 2,866.76 | 2,600.00 | (266.76) | 110.3 |
| 52-5213-133 Cafeteria Plan | 3,000.00 | 26,448.00 | 36,000.00 | 9,552.00 | 73.5 |
| 52-5213-134 Retirement | 2,009.88 | 18,897.08 | 26,000.00 | 7,102.92 | 72.7 |
| 52-5213-135 Unemployment Ins | .00 | 618.34 | 600.00 | (18.34) | 103.1 |
| 52-5213-136 Worker's Comp | .00 | .00 | 18,500.00 | 18,500.00 | .0 |
| 52-5213-137 PERS Unfunded Liability | .00 | .00 | 115,800.00 | 115,800.00 | .0 |
| 52-5213-140 Uniforms | .00 | 155.00 | .00 | (155.00) | .0 |
| 52-5213-230 Travel/Lodging/Reg | .00 | 309.00 | .00 | (309.00) | .0 |
| 52-5213-241 Office Supplies | 46.99 | 801.08 | 800.00 | (1.08) | 100.1 |
| 52-5213-245 Postage and Shipping | 428.30 | 2,781.12 | 3,700.00 | 918.88 | 75.2 |
| 52-5213-254 Veh Operation/Maint | .00 | 2,600.58 | 3,000.00 | 399.42 | 86.7 |
| 52-5213-255 RSI Fuel | 262.19 | 25,819.66 | 12,000.00 | (13,819.66) | 215.2 |
| 52-5213-256 Equipment Operation/Maint | .00 | 3,694.99 | 1,500.00 | (2,194.99) | 246.3 |
| 52-5213-270 Bldg Operation/Maint | .00 | 54.55 | 600.00 | 545.45 | 9.1 |
| 52-5213-281 Electricity | 21,234.60 | 151,418.11 | 160,000.00 | 8,581.89 | 94.6 |
| 52-5213-284 Telephone - Land | 379.54 | 3,255.37 | 5,000.00 | 1,744.63 | 65.1 |
| 52-5213-286 Communications Maint | 79.20 | 1,056.94 | 1,000.00 | (56.94) | 105.7 |
| 52-5213-287 Water Service | 5,306.00 | 49,702.00 | 65,000.00 | 15,298.00 | 76.5 |
| 52-5213-314 Lab Sampling | 1,092.55 | 25,066.30 | 60,000.00 | 34,933.70 | 41.8 |
| 52-5213-315 Engineering | 3,860.00 | 3,860.00 | .00 | (3,860.00) | .0 |
| 52-5213-415 Repair Subcontractors | .00 | .00 | 12,000.00 | 12,000.00 | .0 |
| 52-5213-450 Special Depart Supp | .00 | 4,747.00 | 2,000.00 | (2,747.00) | 237.4 |
| 52-5213-451 Armory/Safety Equip & Supplies | 16.86 | 1,138.40 | 2,000.00 | 861.60 | 56.9 |
| 52-5213-480 Chemicals/EMS Med Supp & Sup | .00 | 13,062.58 | 35,000.00 | 21,937.42 | 37.3 |
| 52-5213-610 Licenses & Permits | .00 | 49,989.50 | 65,000.00 | 15,010.50 | 76.9 |
| 52-5213-630 Contracts | 76.00 | 1,494.00 | 3,000.00 | 1,506.00 | 49.8 |
| 52-5213-745 Vehicle Purchase | .00 | 71,287.62 | .00 | (71,287.62) | .0 |
| 52-5213-810 Loan Payment | .00 | 83,962.00 | 79,000.00 | (4,962.00) | 106.3 |
| 52-5213-820 Interest Expense | .00 | 16,441.78 | 33,000.00 | 16,558.22 | 49.8 |
| 52-5213-903 Transfer Expenses In | .00 | .00 | 150,000.00 | 150,000.00 | .0 |
| Total Treatment & Disposal | 60,615.66 | 779,995.49 | 1,180,800.00 | 400,804.51 | 66.1 |
| Total SEWER DEPARTMENT | 60,615.66 | 779,995.49 | 1,180,800.00 | 400,804.51 | 66.1 |
| Total Fund Expenditures | 60,615.66 | 779,995.49 | 1,180,800.00 | 400,804.51 | 66.1 |
| Net Revenue Over Expenditures | 55,461.19 | 192,742.19 | 11,800.00- | (204,542.19) | 1633.4 |

City of California City
 Balance Sheet
 March 31, 2026

AIRPORT FUND

ASSETS

| | | | |
|----------|--------------------------------|-----------------|-------------------|
| 53-01010 | Cash - Airport | (2,677,646.70) | |
| 53-01200 | Accounts Receivable | 75,851.51 | |
| 53-01300 | Deferred Outflows of Resources | 38,792.00 | |
| 53-01810 | Land | 233,217.00 | |
| 53-01871 | Buildings | 930,800.00 | |
| 53-01872 | Other Improvements | 8,601,033.00 | |
| 53-01874 | Autos & Trucks | 29,769.00 | |
| 53-01875 | Other Equipment | 291,821.00 | |
| 53-01877 | Construction in Progress | 99,068.00 | |
| 53-01890 | Depreciation Allowance | (6,997,572.00) | |
| | Total Assets | | <u>625,132.81</u> |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|----------|-------------------------------|-----------|------------|
| 53-02005 | Accounts Payable | 11,218.03 | |
| 53-02300 | Net Pension Liability | 95,447.00 | |
| 53-02400 | Deferred Inflows of Resources | 7,495.00 | |
| | Total Liabilities | | 114,160.03 |

FUND EQUITY

| | | | |
|----------|---------------------------------|--------------|-------------------|
| 53-03110 | Retained Earnings | 600,495.78 | |
| | Unappropriated Fund Balance: | | |
| | Revenue over Expenditures - YTD | (89,523.00) | |
| | Balance - Current Date | (89,523.00) | |
| | Total Fund Equity | | <u>510,972.78</u> |
| | Total Liabilities and Equity | | <u>625,132.81</u> |

City of California City
 Revenues with Comparison to Budget
 For the 9 Months Ending March 31, 2026

AIRPORT FUND

| | Period Actual | YTD Actual | Budget | Unearned | Pcnt |
|----------------------------------|---------------|------------|-----------|-------------|-------|
| <u>Intergovernmental Revenue</u> | | | | | |
| 53-3345 CAAP State Grant | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| Total Intergovernmental Revenue | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| <u>Miscellaneous Revenue</u> | | | | | |
| 53-3691 Miscellaneous Revenue | 1,509.96 | 14,496.22 | 9,000.00 | (5,496.22) | 161.1 |
| Total Miscellaneous Revenue | 1,509.96 | 14,496.22 | 9,000.00 | (5,496.22) | 161.1 |
| <u>Operating Revenue</u> | | | | | |
| 53-3784 Tie Down Fees | .00 | .00 | 300.00 | 300.00 | .0 |
| 53-3785 T-Hangar Rent | .00 | .00 | 1,500.00 | 1,500.00 | .0 |
| 53-3787 Office Rent | .00 | .00 | 2,400.00 | 2,400.00 | .0 |
| 53-3791 Land/Property Lease | .00 | .00 | 16,200.00 | 16,200.00 | .0 |
| 53-3798 RV Park Rents | .00 | 850.00 | .00 | (850.00) | .0 |
| Total Operating Revenue | .00 | 850.00 | 20,400.00 | 19,550.00 | 4.2 |
| Total Fund Revenue | 1,509.96 | 15,346.22 | 39,400.00 | 24,053.78 | 39.0 |

City of California City
Expenditures with Comparison to Budget
For the 9 Months Ending March 31, 2026

AIRPORT FUND

| | Period Actual | YTD Actual | Budget | Balance | % |
|--|--------------------|---------------------|--------------------|---------------------|----------------|
| <u>AIRPORT OPERATIONS</u> | | | | | |
| <u>Airport</u> | | | | | |
| 53-5310-210 Subscr/Books/Dues | .00 | .00 | 400.00 | 400.00 | .0 |
| 53-5310-241 Office Supplies | .00 | 29.22 | .00 | (29.22) | .0 |
| 53-5310-252 Fuel Island Testing Maintenane | .00 | 900.00 | 1,200.00 | 300.00 | 75.0 |
| 53-5310-270 Bldg Operation/Maint | 483.18 | 2,706.85 | .00 | (2,706.85) | .0 |
| 53-5310-281 Electricity | 300.12 | 5,703.16 | 17,000.00 | 11,296.84 | 33.6 |
| 53-5310-282 Gas | 14.79 | 135.59 | 400.00 | 264.41 | 33.9 |
| 53-5310-284 Telephone - Land | 952.19 | 7,648.86 | 12,000.00 | 4,351.14 | 63.7 |
| 53-5310-286 Communications Maint | 40.01 | 360.09 | 600.00 | 239.91 | 60.0 |
| 53-5310-287 Water Service | 230.00 | 2,096.00 | 3,200.00 | 1,104.00 | 65.5 |
| 53-5310-288 Sewer Services | .00 | 164.16 | 100.00 | (64.16) | 164.2 |
| 53-5310-310 Professional Services | .00 | 44,009.12 | 120,000.00 | 75,990.88 | 36.7 |
| 53-5310-315 Engineering | 8,240.00 | 26,245.00 | 10,000.00 | (16,245.00) | 262.5 |
| 53-5310-510 Liability Insurance | .00 | 10,614.00 | 11,000.00 | 386.00 | 96.5 |
| 53-5310-610 Licenses & Permits | .00 | 2,673.96 | 3,200.00 | 526.04 | 83.6 |
| 53-5310-630 Contracts | 72.00 | 1,583.21 | 1,500.00 | (83.21) | 105.6 |
| Total Airport | 10,332.29 | 104,869.22 | 180,600.00 | 75,730.78 | 58.1 |
| Total AIRPORT OPERATIONS | 10,332.29 | 104,869.22 | 180,600.00 | 75,730.78 | 58.1 |
| Total Fund Expenditures | 10,332.29 | 104,869.22 | 180,600.00 | 75,730.78 | 58.1 |
| Net Revenue Over Expenditures | (8,822.33) | (89,523.00) | 141,200.00- | (51,677.00) | (63.4) |

City of California City
Balance Sheet
March 31, 2026

DIAL-A-RIDE FUND

ASSETS

| | | | |
|----------|--------------------------------|---------------|--------------|
| 54-01010 | Cash - Dial-A-Ride | (574,374.05) | |
| 54-01110 | Petty Cash - DAR | 100.00 | |
| 54-01200 | Accounts Receivable | 16.00 | |
| 54-01205 | County Distributions Due | 1,319,711.73 | |
| 54-01210 | State Distributions Due | 99,431.00 | |
| 54-01300 | Deferred Outflows of Resources | 121,172.00 | |
| 54-01872 | Other Improvements | 53,537.00 | |
| 54-01874 | Autos & Trucks | 441,792.00 | |
| 54-01875 | Other Equipment | (109,473.00) | |
| 54-01890 | Depreciation Allowance | (316,695.00) | |
| | | | |
| | Total Assets | | 1,035,217.68 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|----------|-------------------------------|------------|------------|
| 54-02005 | Accounts Payable | 8,027.85 | |
| 54-02300 | Net Pension Liability | 299,862.00 | |
| 54-02400 | Deferred Inflows of Resources | 14,993.00 | |
| 54-02510 | Accr Employee Ben-L/T | 11,312.71 | |
| | | | |
| | Total Liabilities | | 334,195.56 |

FUND EQUITY

| | | | |
|----------|---------------------------------|---------------|--------------|
| 54-03110 | Retained Earnings | 838,121.89 | |
| | Unappropriated Fund Balance: | | |
| | Revenue over Expenditures - YTD | (137,099.77) | |
| | | | |
| | Balance - Current Date | (137,099.77) | |
| | | | |
| | Total Fund Equity | | 701,022.12 |
| | Total Liabilities and Equity | | 1,035,217.68 |

City of California City
 Revenues with Comparison to Budget
 For the 9 Months Ending March 31, 2026

DIAL-A-RIDE FUND

| | Period Actual | YTD Actual | Budget | Unearned | Pcnt |
|--|---------------|------------------|-------------------|-------------------|------------|
| <u>Intergovernmental Revenue</u> | | | | | |
| 54-3363 Section 5311 Operating | .00 | .00 | 81,114.00 | 81,114.00 | .0 |
| 54-3364 Transit Article 6.5 | .00 | .00 | 275,000.00 | 275,000.00 | .0 |
| 54-3370 Low Carbon Transit Op.Program | .00 | 34,300.00 | 57,100.00 | 22,800.00 | 60.1 |
| Total Intergovernmental Revenue | .00 | 34,300.00 | 413,214.00 | 378,914.00 | 8.3 |
| <u>Operating Revenue</u> | | | | | |
| 54-3766 Miscellaneous Revenue | .00 | .00 | 100.00 | 100.00 | .0 |
| Total Operating Revenue | .00 | .00 | 100.00 | 100.00 | .0 |
| Total Fund Revenue | .00 | 34,300.00 | 413,314.00 | 379,014.00 | 8.3 |

City of California City
Expenditures with Comparison to Budget
For the 9 Months Ending March 31, 2026

DIAL-A-RIDE FUND

| | Period Actual | YTD Actual | Budget | Balance | % |
|--|---------------|---------------|------------|-------------|---------|
| <u>DIAL-A-RIDE</u> | | | | | |
| <u>Dial-a-Ride</u> | | | | | |
| 54-5410-110 Regular Salaries | 4,961.08 | 96,640.47 | 152,700.00 | 56,059.53 | 63.3 |
| 54-5410-112 Premium Overtime | 12.50 | 2,480.53 | 4,500.00 | 2,019.47 | 55.1 |
| 54-5410-128 Cash-In-Lieu | .00 | 42.01 | .00 | (42.01) | .0 |
| 54-5410-131 Employment Fees | .00 | 100.00 | 200.00 | 100.00 | 50.0 |
| 54-5410-132 Medicare | 81.58 | 1,623.31 | 2,300.00 | 676.69 | 70.6 |
| 54-5410-133 Cafeteria Plan | 3,000.00 | 34,350.00 | 54,000.00 | 19,650.00 | 63.6 |
| 54-5410-134 Retirement | 394.90 | 7,692.54 | 12,100.00 | 4,407.46 | 63.6 |
| 54-5410-135 Unemployment Ins | .00 | 1,054.71 | 900.00 | (154.71) | 117.2 |
| 54-5410-136 Worker's Comp | .00 | .00 | 850.00 | 850.00 | .0 |
| 54-5410-137 PERS Unfunded Liability | .00 | .00 | 200.00 | 200.00 | .0 |
| 54-5410-210 Subscr/Books/Dues | .00 | .00 | 100.00 | 100.00 | .0 |
| 54-5410-230 Travel/Lodging/Reg | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 54-5410-241 Office Supplies | 26.61 | 608.58 | 600.00 | (8.58) | 101.4 |
| 54-5410-254 Veh Operation/Maint | 1,525.86 | 4,253.96 | 5,000.00 | 746.04 | 85.1 |
| 54-5410-255 RSI Fuel | 222.55 | 12,735.10 | 32,000.00 | 19,264.90 | 39.8 |
| 54-5410-270 Bldg Operation/Maint | .00 | 7,452.05 | 2,200.00 | (5,252.05) | 338.7 |
| 54-5410-284 Telephone - Land | 92.92 | 287.56 | 1,600.00 | 1,312.44 | 18.0 |
| 54-5410-310 Professional Services | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 54-5410-451 Armory/Safety Equip & Supplies | 4.59 | 1,449.45 | 1,000.00 | (449.45) | 145.0 |
| 54-5410-610 Licenses & Permits | .00 | 17.50 | 300.00 | 282.50 | 5.8 |
| 54-5410-630 Other Contracts | 68.00 | 612.00 | 1,000.00 | 388.00 | 61.2 |
| 54-5410-903 Transfers Expenses In | .00 | .00 | 42,000.00 | 42,000.00 | .0 |
| | | | | | |
| Total Dial-a-Ride | 10,390.59 | 171,399.77 | 319,550.00 | 148,150.23 | 53.6 |
| | | | | | |
| Total DIAL-A-RIDE | 10,390.59 | 171,399.77 | 319,550.00 | 148,150.23 | 53.6 |
| | | | | | |
| Total Fund Expenditures | 10,390.59 | 171,399.77 | 319,550.00 | 148,150.23 | 53.6 |
| | | | | | |
| Net Revenue Over Expenditures | (10,390.59) | (137,099.77) | 93,764.00 | 230,863.77 | (146.2) |

City of California City
Balance Sheet
March 31, 2026

RESTRICTED FUNDING

ASSETS

| | | | |
|----------|---------------------------|--------------|--------------|
| 60-01010 | Cash - Restricted Funding | 5,638,162.92 | |
| 60-01235 | Interest Receivable | 9,001.84 | |
| | | | |
| | Total Assets | | 5,647,164.76 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|----------|-------------------|------------|------------|
| 60-02500 | Deferred Revenue | 685,444.09 | |
| | | | |
| | Total Liabilities | | 685,444.09 |

FUND EQUITY

| | | | |
|----------|---|--------------|--------------|
| 60-03110 | Retained Earnings | 4,793,020.68 | |
| | Unappropriated Fund Balance: Revenue over Expenditures - YTD | 168,699.99 | |
| | | | |
| | Balance - Current Date | 168,699.99 | |
| | | | |
| | Total Fund Equity | | 4,961,720.67 |
| | Total Liabilities and Equity | | 5,647,164.76 |

City of California City
 Revenues with Comparison to Budget
 For the 9 Months Ending March 31, 2026

RESTRICTED FUNDING

| | Period Actual | YTD Actual | Budget | Unearned | Pcnt |
|-----------------------------|---------------|------------|------------|------------|------|
| 60-3310 Clean up Crew Grant | .00 | 195,948.17 | 375,000.00 | 179,051.83 | 52.3 |
| Total Source 33 | .00 | 195,948.17 | 375,000.00 | 179,051.83 | 52.3 |
| Total Fund Revenue | .00 | 195,948.17 | 375,000.00 | 179,051.83 | 52.3 |

City of California City
Expenditures with Comparison to Budget
For the 9 Months Ending March 31, 2026

RESTRICTED FUNDING

| | Period Actual | YTD Actual | Budget | Balance | % |
|--------------------------------------|--------------------|-------------------|----------------------|------------------------|------------|
| 60-6000-752 Community Benefit Fund | 7,720.00 | 27,248.18 | 1,700,000.00 | 1,672,751.82 | 1.6 |
| 60-6000-904 Operating Transfers out | .00 | .00 | 2,612,186.00 | 2,612,186.00 | .0 |
| Total Class 00 | 7,720.00 | 27,248.18 | 4,312,186.00 | 4,284,937.82 | .6 |
| Total Department 60 | 7,720.00 | 27,248.18 | 4,312,186.00 | 4,284,937.82 | .6 |
| Total Fund Expenditures | 7,720.00 | 27,248.18 | 4,312,186.00 | 4,284,937.82 | .6 |
| Net Revenue Over Expenditures | (7,720.00) | 168,699.99 | 3,937,186.00- | (4,105,885.99) | 4.3 |

City of California City
 Balance Sheet
 March 31, 2026

AMMDA FUND

ASSETS

| | | | |
|----------|---------------------|-----------------------------|--------------------------|
| 71-01010 | Cash - AMMDA | 162,805.54 | |
| 71-01235 | Interest Receivable | 512.20 | |
| | | <u> </u> | |
| | Total Assets | | <u><u>163,317.74</u></u> |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|----------|-------------------|-----------------------------|------------|
| 71-02005 | Accounts Payable | 174,849.55 | |
| | | <u> </u> | |
| | Total Liabilities | | 174,849.55 |

FUND EQUITY

| | | | |
|----------|---------------------------------|-----------------------------|------------------------------------|
| 71-03110 | Retained Earnings | 14,481.70 | |
| | Unappropriated Fund Balance: | | |
| | Revenue over Expenditures - YTD | (26,013.51) | |
| | | <u> </u> | |
| | Balance - Current Date | (26,013.51) | |
| | | <u> </u> | |
| | Total Fund Equity | | (11,531.81) |
| | | | <u><u> </u></u> |
| | Total Liabilities and Equity | | <u><u>163,317.74</u></u> |

City of California City
 Revenues with Comparison to Budget
 For the 9 Months Ending March 31, 2026

AMMDA FUND

| | Period Actual | YTD Actual | Budget | Unearned | Pcnt |
|------------------------------|---------------|------------|-----------|-----------|------|
| <u>Charges for Services</u> | | | | | |
| 71-3445 Assessments | 1,443.74 | 15,342.61 | 32,000.00 | 16,657.39 | 48.0 |
| Total Charges for Services | 1,443.74 | 15,342.61 | 32,000.00 | 16,657.39 | 48.0 |
| <u>Miscellaneous Revenue</u> | | | | | |
| 71-3612 Investment Earnings | .00 | .00 | 3,000.00 | 3,000.00 | .0 |
| Total Miscellaneous Revenue | .00 | .00 | 3,000.00 | 3,000.00 | .0 |
| Total Fund Revenue | 1,443.74 | 15,342.61 | 35,000.00 | 19,657.39 | 43.8 |

City of California City
Expenditures with Comparison to Budget
For the 9 Months Ending March 31, 2026

AMMDA FUND

| | Period Actual | YTD Actual | Budget | Balance | % |
|-----------------------------------|--------------------|---------------------|------------------|---------------------|----------------|
| <u>AMMDA</u> | | | | | |
| <u>AMMDA</u> | | | | | |
| 71-7111-270 Bldg Operation/Maint | .00 | 1,741.49 | .00 | (1,741.49) | .0 |
| 71-7111-281 Electricity | 2,592.01 | 18,483.23 | 17,000.00 | (1,483.23) | 108.7 |
| 71-7111-287 Water Service | 270.00 | 2,430.00 | 3,200.00 | 770.00 | 75.9 |
| 71-7111-630 Contracts | .00 | 18,701.40 | 5,400.00 | (13,301.40) | 346.3 |
| 71-7111-903 Transfers Expenses In | .00 | .00 | 5,650.00 | 5,650.00 | .0 |
| Total AMMDA | <u>2,862.01</u> | <u>41,356.12</u> | <u>31,250.00</u> | <u>(10,106.12)</u> | <u>132.3</u> |
| Total AMMDA | <u>2,862.01</u> | <u>41,356.12</u> | <u>31,250.00</u> | <u>(10,106.12)</u> | <u>132.3</u> |
| Total Fund Expenditures | <u>2,862.01</u> | <u>41,356.12</u> | <u>31,250.00</u> | <u>(10,106.12)</u> | <u>132.3</u> |
| Net Revenue Over Expenditures | <u>(1,418.27)</u> | <u>(26,013.51)</u> | <u>3,750.00</u> | <u>29,763.51</u> | <u>(693.7)</u> |

City of California City
Balance Sheet
March 31, 2026

SDI FUND

ASSETS

| | | | |
|----------|----------------------------|---------------|----------------|
| 72-01010 | Cash - Sdi | (113,642.65) | |
| 72-01030 | Cash - SDI | 134,367.13 | |
| 72-01046 | US Bank Investments | 85,453,093.61 | |
| 72-01047 | Market Value Adjustments | (551,172.68) | |
| 72-01048 | Bank of the Sierra CD -SDI | 254,956.51 | |
| 72-01151 | Advance to RDA | 20,684,223.50 | |
| 72-01237 | Interest Receivable | 767,696.00 | |
| | | | |
| | Total Assets | | 106,629,521.42 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|----------|----------------------|---------------|---------------|
| 72-02005 | Accounts Payable | (63.08) | |
| 72-02505 | Def Notes Receivable | 20,684,223.50 | |
| | | | |
| | Total Liabilities | | 20,684,160.42 |

FUND EQUITY

| | | | |
|----------|---------------------------------|---------------|----------------|
| 72-03110 | Retained Earnings | 86,290,215.49 | |
| | Unappropriated Fund Balance: | | |
| | Revenue over Expenditures - YTD | (344,854.49) | |
| | | | |
| | Balance - Current Date | (344,854.49) | |
| | | | |
| | Total Fund Equity | | 85,945,361.00 |
| | Total Liabilities and Equity | | 106,629,521.42 |

City of California City
Expenditures with Comparison to Budget
For the 9 Months Ending March 31, 2026

SDI FUND

| | | Period Actual | YTD Actual | Budget | Balance | % |
|-------------|-------------------------------|---------------|---------------|------------|---------------|--------|
| <u>SDI</u> | | | | | | |
| <u>SDI</u> | | | | | | |
| 72-7211-284 | Telephone - Land | 62.91 | 566.07 | 800.00 | 233.93 | 70.8 |
| 72-7211-630 | Contracts | .00 | 344,288.42 | 32,000.00 | (312,288.42) | 1075.9 |
| | Total SDI | 62.91 | 344,854.49 | 32,800.00 | (312,054.49) | 1051.4 |
| | Total SDI | 62.91 | 344,854.49 | 32,800.00 | (312,054.49) | 1051.4 |
| | Total Fund Expenditures | 62.91 | 344,854.49 | 32,800.00 | (312,054.49) | 1051.4 |
| | Net Revenue Over Expenditures | (62.91) | (344,854.49) | 32,800.00- | 312,054.49 | (1051. |

City of California City
Balance Sheet
March 31, 2026

SUCCESSOR AGENCY

ASSETS

| | | | |
|----------|-------------------------|---------------|---------------|
| 73-01010 | Cash - Successor Agency | (182,320.77) | |
| | Total Assets | | (182,320.77) |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|----------|------------------------------|---------------|---------------|
| 73-03110 | Retained Earnings | (182,320.77) | |
| | Total Fund Equity | | (182,320.77) |
| | Total Liabilities and Equity | | (182,320.77) |

City of California City
Expenditures with Comparison to Budget
For the 9 Months Ending March 31, 2026

SUCCESSOR AGENCY

| | Period Actual | YTD Actual | Budget | Balance | % |
|-----------------------------------|---------------|------------|------------|--------------|----|
| <u>Successor Agency</u> | | | | | |
| <u>Successor Agency Admin</u> | | | | | |
| 73-4631-903 Transfers Expenses In | .00 | .00 | 25,000.00 | 25,000.00 | .0 |
| Total Successor Agency Admin | .00 | .00 | 25,000.00 | 25,000.00 | .0 |
| Total Successor Agency | .00 | .00 | 25,000.00 | 25,000.00 | .0 |
| Total Fund Expenditures | .00 | .00 | 25,000.00 | 25,000.00 | .0 |
| Net Revenue Over Expenditures | .00 | .00 | 25,000.00- | (25,000.00) | .0 |

City of California City
Balance Sheet
March 31, 2026

Housing Corporation Fund

ASSETS

| | | | |
|----------|----------------------------|-----------------|------------|
| 74-01010 | Cash - Housing Corporation | (1,118,792.95) | |
| 74-01030 | Cash - Housing Corp | 1,302,511.88 | |
| 74-01135 | Petty Cash - Housing | 50.00 | |
| 74-01300 | Other Current Assets | 745,423.53 | |
| | Total Assets | | 929,192.46 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|----------|--------------------------|-----------|-----------|
| 74-02005 | Accounts Payable | 48.84 | |
| 74-02085 | Security Deposits | 66,444.95 | |
| | Total Liabilities | | 66,493.79 |

FUND EQUITY

| | | | |
|----------|-------------------------------------|--------------|------------|
| 74-03110 | Retained Earnings | 905,207.55 | |
| | Unappropriated Fund Balance: | | |
| | Revenue over Expenditures - YTD | (42,508.88) | |
| | Balance - Current Date | (42,508.88) | |
| | Total Fund Equity | | 862,698.67 |
| | Total Liabilities and Equity | | 929,192.46 |

City of California City
 Revenues with Comparison to Budget
 For the 9 Months Ending March 31, 2026

Housing Corporation Fund

| | Period Actual | YTD Actual | Budget | Unearned | Pcnt |
|------------------------------------|------------------|-------------------|-------------------|-------------------|-------------|
| <u>Housing Corp Revenues</u> | | | | | |
| 74-3612 Investment Earnings | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| 74-3624 Rental Income | 23,971.94 | 289,979.07 | 433,000.00 | 143,020.93 | 67.0 |
| 74-3625 Storage/Utilities Income | 1,180.00 | 15,285.00 | 24,000.00 | 8,715.00 | 63.7 |
| 74-3628 Internet Program Income | 2,265.00 | 30,485.00 | 48,000.00 | 17,515.00 | 63.5 |
| 74-3691 Miscellaneous Revenue | 290.00 | 1,511.77 | 1,000.00 | (511.77) | 151.2 |
| Total Housing Corp Revenues | 27,706.94 | 337,260.84 | 516,000.00 | 178,739.16 | 65.4 |
| | | | | | |
| Total Fund Revenue | 27,706.94 | 337,260.84 | 516,000.00 | 178,739.16 | 65.4 |

City of California City
Expenditures with Comparison to Budget
For the 9 Months Ending March 31, 2026

Housing Corporation Fund

| | Period Actual | YTD Actual | Budget | Balance | % |
|--|--------------------|---------------------|-------------------|-------------------|----------------|
| <u>Housing Corporation</u> | | | | | |
| <u>Housing Corp Op Expenses</u> | | | | | |
| 74-4632-110 Regular Salaries | 6,689.56 | 62,591.21 | 87,000.00 | 24,408.79 | 71.9 |
| 74-4632-112 Premium Overtime | .00 | .00 | 300.00 | 300.00 | .0 |
| 74-4632-120 Temporary/Part Time | 1,759.14 | 15,169.62 | 21,050.00 | 5,880.38 | 72.1 |
| 74-4632-132 Medicare | 120.50 | 1,108.30 | 1,600.00 | 491.70 | 69.3 |
| 74-4632-133 Cafeteria Plan | 1,500.00 | 13,500.00 | 18,000.00 | 4,500.00 | 75.0 |
| 74-4632-134 Retirement | 532.48 | 4,926.95 | 6,950.00 | 2,023.05 | 70.9 |
| 74-4632-135 Unemployment Ins | 109.07 | 757.13 | 600.00 | (157.13) | 126.2 |
| 74-4632-136 Worker's Comp | .00 | .00 | 150.00 | 150.00 | .0 |
| 74-4632-137 PERS Unfunded Liability | .00 | .00 | 500.00 | 500.00 | .0 |
| 74-4632-140 Uniforms | .00 | .00 | 200.00 | 200.00 | .0 |
| 74-4632-230 Travel/Lodging/Reg | .00 | .00 | 500.00 | 500.00 | .0 |
| 74-4632-235 Entertainment/Special Events | .00 | .00 | 600.00 | 600.00 | .0 |
| 74-4632-241 Office Supplies | 24.98 | 2,060.46 | 2,000.00 | (60.46) | 103.0 |
| 74-4632-254 Veh Operation/Maint | .00 | 11.90 | 1,500.00 | 1,488.10 | .8 |
| 74-4632-255 RSI Fuel | 74.17 | 971.65 | 1,000.00 | 28.35 | 97.2 |
| 74-4632-256 Equipment Operation/Maint | 34.31 | 1,133.32 | 7,000.00 | 5,866.68 | 16.2 |
| 74-4632-270 Bldg Operation/Maint | 2,357.57 | 33,909.84 | 35,000.00 | 1,090.16 | 96.9 |
| 74-4632-281 Electricity | 1,076.79 | 10,395.79 | 14,000.00 | 3,604.21 | 74.3 |
| 74-4632-282 Gas | 613.28 | 2,723.93 | 4,000.00 | 1,276.07 | 68.1 |
| 74-4632-284 Telephone - Land | 6,107.18 | 18,667.46 | 2,500.00 | (16,167.46) | 746.7 |
| 74-4632-286 Communications Maint | 40.03 | 35,161.63 | 65,000.00 | 29,838.37 | 54.1 |
| 74-4632-287 Water Service | 1,387.00 | 12,970.80 | 19,000.00 | 6,029.20 | 68.3 |
| 74-4632-288 Sewer Services | 1,120.00 | 10,090.00 | 13,000.00 | 2,910.00 | 77.6 |
| 74-4632-310 Professional Services | 5,167.00 | 72,464.26 | 62,000.00 | (10,464.26) | 116.9 |
| 74-4632-451 Armory/Safety Equip & Supplies | .00 | 200.00 | 200.00 | .00 | 100.0 |
| 74-4632-614 Licenses & Permits | .00 | 17,632.14 | 21,000.00 | 3,367.86 | 84.0 |
| 74-4632-620 Miscellaneous Services | 40.00 | 6,364.94 | .00 | (6,364.94) | .0 |
| 74-4632-630 Contracts | 2,805.51 | 26,167.46 | 50,000.00 | 23,832.54 | 52.3 |
| 74-4632-634 Tenant Reimbursement - Service | .00 | (300.00) | 1,000.00 | 1,300.00 | (30.0) |
| 74-4632-730 Improvements | 4,606.29 | 31,090.93 | 40,000.00 | 8,909.07 | 77.7 |
| 74-4632-903 Transfers Expenses In | .00 | .00 | 9,500.00 | 9,500.00 | .0 |
| Total Housing Corp Op Expenses | 36,164.86 | 379,769.72 | 485,150.00 | 105,380.28 | 78.3 |
| Total Housing Corporation | 36,164.86 | 379,769.72 | 485,150.00 | 105,380.28 | 78.3 |
| Total Fund Expenditures | 36,164.86 | 379,769.72 | 485,150.00 | 105,380.28 | 78.3 |
| Net Revenue Over Expenditures | (8,457.92) | (42,508.88) | 30,850.00 | 73,358.88 | (137.8) |

City of California City
Balance Sheet
March 31, 2026

Successor Agency Trust Fund

ASSETS

| | | | |
|----------|--------------------------------|---------------|--------------|
| 75-01010 | Cash - Successor Agency | .19 | |
| 75-01233 | Phase I Note Receivable | 173,000.00 | |
| 75-01240 | Allowance For Doubtful Account | (173,000.00) | |
| 75-01360 | Land Held For Resale | 6,245,414.00 | |
| | | 6,245,414.19 | |
| | Total Assets | | 6,245,414.19 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|----------|--------------------------------|---------------|---------------|
| 75-02028 | SDI Fund City Loans - Principa | 9,877,142.00 | |
| 75-02029 | SDI Fund City Loans - Interest | 10,807,082.00 | |
| | | 20,684,224.00 | |
| | Total Liabilities | | 20,684,224.00 |

FUND EQUITY

| | | | |
|----------|------------------------------|------------------|------------------|
| 75-03110 | Reserved Fund Equity | (14,438,809.81) | |
| | | (14,438,809.81) | |
| | Total Fund Equity | | (14,438,809.81) |
| | Total Liabilities and Equity | | 6,245,414.19 |

City of California City
Balance Sheet
March 31, 2026

RDA Successor Agency

ASSETS

| | | | |
|----------|-----------------------------|------------|------------|
| 76-01030 | Cash - RDA Successor Agency | 539,734.27 | |
| 76-01035 | Cash with Fiscal Agents | 1.78 | |
| 76-01245 | Deferred Loss on Refunding | 130,793.98 | |
| | | | |
| | Total Assets | | 670,530.03 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|----------|-------------------------------|--------------|--------------|
| 76-02029 | Interest Payable | 71,787.83 | |
| 76-02107 | 2014 Tax All. Refund. Bond LT | 5,665,000.00 | |
| 76-02108 | Premium 2014 TARB - LT | 257,546.00 | |
| 76-02350 | Due to the General Fund | 75,000.00 | |
| | | | |
| | Total Liabilities | | 6,069,333.83 |

FUND EQUITY

| | | | |
|----------|------------------------------|-----------------|-----------------|
| 76-03110 | Net Position | (5,398,803.80) | |
| | | | |
| | Total Fund Equity | | (5,398,803.80) |
| | Total Liabilities and Equity | | 670,530.03 |

City of California City
Balance Sheet
March 31, 2026

GENERAL FIXED ASSETS

| <u>ASSETS</u> | | |
|-----------------------------------|------------------------------|-----------------------------|
| 90-01810 | Land | 1,994,511.72 |
| 90-01871 | Buildings | 13,300,114.28 |
| 90-01872 | Other Improvements | 22,388,814.58 |
| 90-01873 | Furniture & Fixtures | 29,156.76 |
| 90-01874 | Autos & Trucks | 2,422,649.10 |
| 90-01875 | Other Equipment | 3,000,651.60 |
| 90-01877 | Construction In Progress | <u>281,703.92</u> |
| | Total Assets | <u><u>43,417,601.96</u></u> |
| <u>LIABILITIES AND EQUITY</u> | | |
| <u>LIABILITIES</u> | | |
| 90-02560 | Fixed Assets Invest | <u>43,417,601.96</u> |
| | Total Liabilities | <u>43,417,601.96</u> |
| | Total Liabilities and Equity | <u><u>43,417,601.96</u></u> |

City of California City
Balance Sheet
March 31, 2026

Governmental Accr LT Benefits

| <u>ASSETS</u> | | |
|-----------------------------------|------------------------------|-------------------|
| 91-01750 | Amt Prov-Accr Ben | 746,226.14 |
| | | <u>746,226.14</u> |
| | Total Assets | <u>746,226.14</u> |
| <u>LIABILITIES AND EQUITY</u> | | |
| <u>LIABILITIES</u> | | |
| 91-02510 | Accr Employee Ben-L/T | 746,226.14 |
| | | <u>746,226.14</u> |
| | Total Liabilities | <u>746,226.14</u> |
| | Total Liabilities and Equity | <u>746,226.14</u> |

City of California City
Balance Sheet
March 31, 2026

Wastewater Cap.Proj.Fund

ASSETS

| | | | |
|----------|--------------|---------------|---------------|
| 92-01010 | Cash | (181,688.55) | |
| | Total Assets | | (181,688.55) |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|----------|------------------------------|---------------|---------------|
| 92-03110 | Retained Earnings | (181,688.55) | |
| | Total Fund Equity | | (181,688.55) |
| | Total Liabilities and Equity | | (181,688.55) |

City of California City
Balance Sheet
March 31, 2026

Airport Capital Projects Fund

| <u>ASSETS</u> | | | |
|-----------------------------------|------------------------------|---------------------|----------------------------|
| 93-01010 | Cash | <u>1,342,908.91</u> | |
| | Total Assets | | <u><u>1,342,908.91</u></u> |
| <u>LIABILITIES AND EQUITY</u> | | | |
| <u>FUND EQUITY</u> | | | |
| 93-03110 | Retained Earnings | <u>1,342,908.91</u> | |
| | Total Fund Equity | | <u><u>1,342,908.91</u></u> |
| | Total Liabilities and Equity | | <u><u>1,342,908.91</u></u> |

City of California City
Balance Sheet
March 31, 2026

Street Capital Projects Fund

ASSETS

| | | | |
|----------|-------------------------|-----------------|-----------------|
| 94-01010 | Cash | (4,411,905.37) | |
| 94-01210 | State Distributions Due | 2,081,781.92 | |
| | | | |
| | Total Assets | | (2,330,123.45) |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|----------|-------------------|------------|------------|
| 94-02004 | Accounts Payable | 27,949.18 | |
| 94-02005 | Accounts Payable | 176,416.27 | |
| | | | |
| | Total Liabilities | | 204,365.45 |

FUND EQUITY

| | | | |
|----------|---|-----------------|-----------------|
| 94-03110 | Retained Earnings | (2,912,081.48) | |
| | Unappropriated Fund Balance: Revenue over Expenditures - YTD | 377,592.58 | |
| | | | |
| | Balance - Current Date | 377,592.58 | |
| | Total Fund Equity | | (2,534,488.90) |
| | Total Liabilities and Equity | | (2,330,123.45) |

City of California City
 Revenues with Comparison to Budget
 For the 9 Months Ending March 31, 2026

Street Capital Projects Fund

| | Period Actual | YTD Actual | Budget | Unearned | Pcnt |
|---------------------------------------|---------------|------------|--------------|--------------|------|
| <u>Capital Project Funding</u> | | | | | |
| 94-3350 20407 CMAQ Mendiburu Rd | 143,408.30 | 143,408.30 | 393,200.00 | 249,791.70 | 36.5 |
| 94-3351 19410 CMAQ Redwood Blvd | 496,347.22 | 496,347.22 | 847,000.00 | 350,652.78 | 58.6 |
| 94-3352 21420 HSIP Upgrade Ped Cross | .00 | 62,333.31 | 62,400.00 | 66.69 | 99.9 |
| 94-3353 23401 RSTP Hacienda Blvd Reha | .00 | 55,110.71 | 434,200.00 | 379,089.29 | 12.7 |
| 94-3354 24411 CMAQ - CCB Shoulders | .00 | 54,112.90 | 2,741,300.00 | 2,687,187.10 | 2.0 |
| 94-3355 #25401 RSTP CCB - Hac to 94th | 6,564.05 | 6,564.05 | 402,000.00 | 395,435.95 | 1.6 |
| | | | | | |
| Total Capital Project Funding | 646,319.57 | 817,876.49 | 4,880,100.00 | 4,062,223.51 | 16.8 |
| | | | | | |
| Total Fund Revenue | 646,319.57 | 817,876.49 | 4,880,100.00 | 4,062,223.51 | 16.8 |

City of California City
Expenditures with Comparison to Budget
For the 9 Months Ending March 31, 2026

Street Capital Projects Fund

| | Period Actual | YTD Actual | Budget | Balance | % |
|---|-------------------|-------------------|---------------------|---------------------|-------------|
| <u>Capital Outlay</u> | | | | | |
| <u>Capital Projects</u> | | | | | |
| 94-7000-734 #20407 CMAQ Mend - Hac to Ne | 1,615.00 | 7,745.00 | 68,900.00 | 61,155.00 | 11.2 |
| 94-7000-754 #23401 RSTP Hac - Manz to Red | .00 | 68,486.90 | .00 | (68,486.90) | .0 |
| 94-7000-757 #19410 CMAQ Redwd - Hac & 98 | 507.50 | 2,184.00 | .00 | (2,184.00) | .0 |
| 94-7000-758 #24411 CMAQ CCB - Baron to Ma | 16,268.50 | 56,797.65 | 3,096,400.00 | 3,039,602.35 | 1.8 |
| 94-7000-759 #25401 RSTP CCB - Hac to 94th | .00 | .00 | 466,900.00 | 466,900.00 | .0 |
| 94-7000-761 #25413 Kenniston Street Rehab | 274,880.36 | 305,070.36 | 585,700.00 | 280,629.64 | 52.1 |
| Total Capital Projects | 293,271.36 | 440,283.91 | 4,217,900.00 | 3,777,616.09 | 10.4 |
| Total Capital Outlay | 293,271.36 | 440,283.91 | 4,217,900.00 | 3,777,616.09 | 10.4 |
| Total Fund Expenditures | 293,271.36 | 440,283.91 | 4,217,900.00 | 3,777,616.09 | 10.4 |
| Net Revenue Over Expenditures | 353,048.21 | 377,592.58 | 662,200.00 | 284,607.42 | 57.0 |

City of California City
Balance Sheet
March 31, 2026

Water Capital Projects Fund

ASSETS

| | | | |
|----------|-------------------------|--------------|--------------|
| 95-01010 | Cash | 4,773,806.70 | |
| 95-01210 | State Distributions Due | .05 | |
| | | | |
| | Total Assets | | 4,773,806.75 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|----------|-------------------|-------|-------|
| 95-02005 | Accounts Payable | 30.00 | |
| | | | |
| | Total Liabilities | | 30.00 |

FUND EQUITY

| | | | |
|----------|---|--------------|--------------|
| 95-03110 | Retained Earnings | 4,623,558.16 | |
| | Unappropriated Fund Balance: Revenue over Expenditures - YTD | 150,218.59 | |
| | | | |
| | Balance - Current Date | 150,218.59 | |
| | | | |
| | Total Fund Equity | | 4,773,776.75 |
| | Total Liabilities and Equity | | 4,773,806.75 |

City of California City
 Revenues with Comparison to Budget
 For the 9 Months Ending March 31, 2026

Water Capital Projects Fund

| | Period Actual | YTD Actual | Budget | Unearned | Pcnt |
|---------------------------------------|---------------|------------|--------------|--------------|------|
| 95-3351 #24413 Rancho Tracts Projects | .00 | .00 | 1,000,000.00 | 1,000,000.00 | .0 |
| 95-3352 Isabella from CCB to Moss | .00 | .00 | 1,923,000.00 | 1,923,000.00 | .0 |
| Total Source 33 | .00 | .00 | 2,923,000.00 | 2,923,000.00 | .0 |
| <u>Water Standby</u> | | | | | |
| 95-3726 Water Standby Charges | 6,829.13 | 168,603.59 | 375,000.00 | 206,396.41 | 45.0 |
| Total Water Standby | 6,829.13 | 168,603.59 | 375,000.00 | 206,396.41 | 45.0 |
| Total Fund Revenue | 6,829.13 | 168,603.59 | 3,298,000.00 | 3,129,396.41 | 5.1 |

City of California City
Expenditures with Comparison to Budget
For the 9 Months Ending March 31, 2026

Water Capital Projects Fund

| | | Period Actual | YTD Actual | Budget | Balance | % |
|-------------------------------|--------------------------------|---------------|------------|--------------|--------------|------|
| <u>Capital Outlay</u> | | | | | | |
| <u>Capital Improvements</u> | | | | | | |
| 95-7005-753 | #24413 Rancho Tracts Waterline | .00 | 8,535.00 | 984,000.00 | 975,465.00 | .9 |
| 95-7005-754 | Isabella from CCB to Moss | .00 | 9,850.00 | 1,923,000.00 | 1,913,150.00 | .5 |
| Total Capital Improvements | | .00 | 18,385.00 | 2,907,000.00 | 2,888,615.00 | .6 |
| Total Capital Outlay | | .00 | 18,385.00 | 2,907,000.00 | 2,888,615.00 | .6 |
| Total Fund Expenditures | | .00 | 18,385.00 | 2,907,000.00 | 2,888,615.00 | .6 |
| Net Revenue Over Expenditures | | 6,829.13 | 150,218.59 | 391,000.00 | 240,781.41 | 38.4 |

City of California City
Balance Sheet
March 31, 2026

General Fund Capital Projects

ASSETS

| | | | |
|----------|-------------------------|---------------|--------------|
| 97-01010 | Cash | (138,041.56) | |
| 97-01210 | State Distributions Due | 75,631.49 | |
| | | | |
| | Total Assets | | (62,410.07) |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|----------|-------------------|--------|--------|
| 97-02005 | Accounts Payable | 840.00 | |
| | | | |
| | Total Liabilities | | 840.00 |

FUND EQUITY

| | | | |
|----------|---------------------------------|--------------|--------------|
| 97-03110 | Retained Earnings | (46,826.92) | |
| | Unappropriated Fund Balance: | | |
| | Revenue over Expenditures - YTD | (16,423.15) | |
| | | | |
| | Balance - Current Date | (16,423.15) | |
| | | | |
| | Total Fund Equity | | (63,250.07) |
| | | | |
| | Total Liabilities and Equity | | (62,410.07) |

City of California City
 Revenues with Comparison to Budget
 For the 9 Months Ending March 31, 2026

General Fund Capital Projects

| | Period Actual | YTD Actual | Budget | Unearned | Pcnt |
|--|---------------|------------|-----------|-----------|------|
| <u>Capital Project Funding</u> | | | | | |
| 97-3994 EV Charging Station - Aspen MI | .00 | .00 | 99,000.00 | 99,000.00 | .0 |
| Total Capital Project Funding | .00 | .00 | 99,000.00 | 99,000.00 | .0 |
| Total Fund Revenue | .00 | .00 | 99,000.00 | 99,000.00 | .0 |

City of California City
Expenditures with Comparison to Budget
For the 9 Months Ending March 31, 2026

General Fund Capital Projects

| | Period Actual | YTD Actual | Budget | Balance | % |
|--|---------------|--------------|-----------|--------------|---------|
| <u>Capital Outlay</u> | | | | | |
| <u>Capital Projects</u> | | | | | |
| 97-7001-753 CDBG - Balsitis Park | .00 | 16,423.15 | .00 | (16,423.15) | .0 |
| Total Capital Projects | .00 | 16,423.15 | .00 | (16,423.15) | .0 |
| <u>Class 02</u> | | | | | |
| 97-7002-800 EV Charging Station - Aspen MI | .00 | .00 | 21,700.00 | 21,700.00 | .0 |
| Total Class 02 | .00 | .00 | 21,700.00 | 21,700.00 | .0 |
| Total Capital Outlay | .00 | 16,423.15 | 21,700.00 | 5,276.85 | 75.7 |
| Total Fund Expenditures | .00 | 16,423.15 | 21,700.00 | 5,276.85 | 75.7 |
| Net Revenue Over Expenditures | .00 | (16,423.15) | 77,300.00 | 93,723.15 | (21.3) |

City of California City
Balance Sheet
March 31, 2026

Fire Capital Projects Fund

ASSETS

| | | | |
|----------|--------------|-------------|-------------|
| 98-01010 | Cash | (2,013.00) | |
| | Total Assets | | (2,013.00) |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|----------|------------------------------|-------------|-------------|
| 98-03110 | Retained Earnings | (2,013.00) | |
| | Total Fund Equity | | (2,013.00) |
| | Total Liabilities and Equity | | (2,013.00) |

City of California City
 Balance Sheet
 March 31, 2026

Housing Authority

ASSETS

| | | | |
|----------|--------------------------|------------|-------------------|
| 99-01010 | Cash | 197,000.00 | |
| 99-01030 | Cash - Housing Authority | 788,000.00 | |
| | Total Assets | | <u>985,000.00</u> |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|----------|---------------------------------|---------------|-------------------|
| 99-03110 | Retained Earnings | 985,000.00 | |
| | Unappropriated Fund Balance: | | |
| | Revenue over Expenditures - YTD | (197,000.00) | |
| | Balance - Current Date | (197,000.00) | |
| | Total Fund Equity | | <u>788,000.00</u> |
| | Total Liabilities and Equity | | <u>788,000.00</u> |



COUNCIL AGENDA ITEM

May 4, 2026

TO: Mayor and City Council

FROM: Sean Grayson, City Manager
Shannon Hayes, Acting Public Safety Director

SUBJECT: 1) Approval of an Updated Job Description for the Position of Community Service Officer II (CSO II); and 2) Authorization to Recruit for and Fill the Current CSO II Vacancy

BACKGROUND/ DISCUSSION:

Law Enforcement agencies across the country have been challenged to recruit and retain qualified personnel. The California City Police Department has experienced challenges in all ranks both sworn and non-sworn. With the recent retirement of the City's only Community Service Officer (CSO II) an opportunity to redevelop the job description to match the contemporary needs of the department was available. The attached CSO II job description meets these needs. ,

The City Manager and Acting Director of Public Safety have coordinated the development of this position which is represented by the California City Police Officers Association (CCPOA).

The Police Department has one CSO II vacancy. As part of the fiscal distress plan the City initiated a soft freeze of positions and indicating that filling positions after the fiscal distress resolution would require City Council approval. In this action the City Council is requested to authorize recruitment to fill the vacant CSO II position.

FISCAL IMPACT:

None with this action. Funding for the CSO II position is within the Police Department budget for the current fiscal year. There will be slight salary savings for the time between retirement and filling of the position and additional savings from the cost of the retiree to the new incumbent.

RECOMMENDATION:

It is recommended that the City Council approve the job description and authorize the filling of the CSO II vacancy.

ATTACHMENTS:

CSO II Job Description

CITY OF CALIFORNIA CITY

JOB DESCRIPTION**Community Service Officer II
2026**

EMPLOYMENT CLASSIFICATION: Classified

DEPARTMENT: Police Department

REPORTS TO: Sworn Police Supervisor on duty

PURPOSE/OBJECTIVE OF JOB: To perform a variety of routine technical and administrative work in support of law enforcement activities.

LEVEL OF SUPERVISION REQUIRED: Moderate to limited

SUPERVISORY RESPONSIBILITIES: None

ESSENTIAL DUTIES AND RESPONSIBILITIES:

(NOTE: All duties are considered essential because there is only one person in this position.)

1. Enters and retrieves data from governmental computer systems; monitors and maintains the security of law enforcement databases. Preparation and maintenance of criminal records and reports; verifies and approves all records management system entries. Proofreads, edits, and updates a variety of documents; updates and maintains policies and procedures.
2. Receives and examines crime, incident, arrest, missing/runaway person, property, vehicle, citations, and other officer-written reports for completeness, accuracy, and compliance with legal requirements, and contacts appropriate personnel for corrections.
3. Maintains current knowledge of laws regarding records information, cases, laws, and regulations that may impact work.
4. Processes a wide variety of departmental paperwork; ensures all documents are complete, accurate, and in compliance with local, state, and federal mandates and guidelines.
5. Serves as custodian of records for the California City Police Department and supervises the public release of criminal justice information to ensure compliance with applicable laws, regulations, and policies, safeguarding the confidentiality of records.
6. Serves as liaison with other departments, organizations, agencies, outside vendors, and the public in answering questions, explaining records maintenance systems, and responding to requests for information.
7. Coordinates audits conducted by the California Department of Justice, Federal Bureau of Investigation, and other monitoring agencies.
8. Controls maintenance, retention, and dissemination of criminal records pursuant to the State and Federal laws, mandates, and policies, and maintains confidentiality of records.
9. Perform front desk duties, including receiving visitors to the Police Department, answering, and directing phone calls.
10. Typing, filing, answering phones, scheduling appointments, making copies, and assisting with special projects.
11. Assist the public with gathering information where needed, directing it to proper personnel, answering and returning phone calls (where applicable), customer service at the front counter.

12. Assist citizens and employees of the City by fingerprinting citizens and employees of the City and accurately recording the same for non-criminal purposes.
13. Process documents and property for submission to labs, courts, and the District Attorney
14. Organize and maintain departmental records and files, evidence, and property.
15. Ability to work with (or learn quickly) computers (word processor, Internet, e-mail, at minimum), copy machine, fax, scanner, typewriter, calculator, and other office equipment, where applicable.
16. Ability to work on special projects with minimal supervision.
17. Must have a valid California driver's license to drive Department vehicles while transporting paperwork and property.
18. Serve as an alternate Dispatcher as necessary.

MARGINAL JOB DUTIES AND RESPONSIBILITIES:

1. Run miscellaneous errands to assist administration and operations in the performance of duties.
2. Transport department vehicles from locations within the city to and from the Police Department
3. Other duties as assigned.

MARGINAL POSITION REQUIREMENTS:

1. Valid California driver's license and good driving record.
2. Ability to operate equipment such as police radios, computers, a calculator, and other necessary equipment as needed.

MINIMUM QUALIFICATIONS:

Knowledge of:

1. Police Department practices and procedures, including filing and operation of standard office equipment.
2. Correct business English usage.
3. Police verbiage and terms.
4. Police confidentiality rules and regulations.

Ability to:

1. Interact with the public and other departments and agencies effectively.
2. Organize and maintain files, property, and evidence.
3. Use initiative and sound independent judgement with those contacted in the course of work.
4. Operate standard office equipment, including computers.
5. Establish and maintain effective working relationships with those contacted in the course of work
6. Understand and carry out oral and written directions
7. Work under pressure and/or frequent interruptions, work well with angry or difficult customers

Education and experience:

1. Graduation from an accredited high school, or GED equivalent
2. Specialized course work and/or experience in general police practices, general office practices, such as typing, filing, and data processing, is desirable.

ESSENTIAL PHYSICAL REQUIREMENTS:

Strength: Exert force to 20 pounds occasionally, or a negligible amount of force frequently to lift, carry, push, pull, or move objects.

Ability to: Reach, turn, and move from one location to another. Speak clearly and correctly, sit, hear, and handle. Visual acuity (near-under 20 inches, far-over 20 feet), ability to adjust focus. Perform one or more of the following functions simultaneously: reach, turn, move from one location to another, handle, read, write, speak, sit, and hear.

MARGINAL PHYSICAL REQUIREMENTS:

Ability to stand, walk, kneel, crouch, and stoop.

ENVIRONMENTAL CONDITIONS TO WHICH EXPOSED:

Low to moderate noise intensity level

Low to moderate chemical exposure level in the Evidence Room.



SUCCESSOR AGENCY AGENDA ITEM

May 4, 2026

TO: Members of the Successor Agency Board (City Council)

FROM: Sean Grayson, City Manager

SUBJECT: 1) Adoption of a Successor Agency Resolution Declaring Certain Property Owned by the Successor Agency to be Exempt Surplus Land Pursuant to the Surplus Land Act Because it is not Necessary for the Successor Agency’s Agency Use and the Successor Agency Desires to Transfer Such Property to the County of Kern as a Local Agency to Agency Transfer Pursuant to Government Code Section 54221(f)(1)(D) and Section 103(c)(5) of the California Department of Housing and Community Development’s Updated Surplus Land Act Guidelines; Finding that Such Declaration is Exempt from Environmental Review under California Environmental Quality Act; and Taking Related Actions

BACKGROUND/ DISCUSSION:

The City Council of the City of California City serves as the governing board of the Successor Agency to the City of California City Redevelopment Agency. The Successor Agency owns a property with Assessor’s Parcel No. 205-330-04-00-1 and located at 20890 Hacienda Blvd, California City, CA 93505 (“Property”). The Property was utilized by the City of California City as a fire station for its Fire Department. However, the City has and/or is in the process of transitioning the Fire Department into the Kern County Fire Department so that fire protection services for the City will be provided by the Kern County Fire Department.

Because of this transition, the Successor Agency no longer requires the use of the Property and desires to transfer the Property to Kern County for the County’s continued use thereof as a fire station. However, the Surplus Land Act requires the Successor Agency to declare the Property as surplus and to follow certain procedures prior to disposition, such as offering the Property to residential developers. However, the Successor Agency would not be required to follow those procedures if the Property is also declared “exempt surplus”.

One exemption that is applicable is a local agency to agency transfer where a property is transferred from one public agency to another public agency for the latter agency’s use pursuant to Government Code Section 54221(f)(1)(D) and Section 103(c)(5) of Department of Housing and Community Development’s Surplus Land Act Guidelines.

In order to utilize this exemption, the Successor Agency would have to declare the Property as “exempt surplus” at a public meeting as supported by facts. The attached Resolution, if adopted, would accomplish this result. After making this declaration, the Resolution and supporting documentation will need to be submitted to the Department of Housing and Community Development (“HCD”) at least 30 days prior to transferring the Property to the County. If HCD does not object to this declaration, then the Property may be transferred to the County for fire station purposes.

This item was differed for approval on April 14, 2026 and April 28, 2026 by the City Council who directed that the topic be discussed with the SDI Committee along with other considerations. A meeting with the Committee is being scheduled. By virtual of approval of the Fire Services Contract with Kern County the City is obligated to transfer the property to the County as its value was included in the consideration of the cost of the initial and future years of the agreement. This action has been modified from the previous presentations to omit authorization to execute the deed and transfer the property. The action now only authorizes the declaration of surplus and transmittal to HCD. Further action of the City Council would be required to transfer the property.

FISCAL IMPACT:

None with this action. The value of the fire station and property was integrated in the fire services contract with Kern County resulting in reduce costs to the City during the initial years of the agreement.

RECOMMENDATION:

Staff recommends that the City Council, acting as the Successor Agency Board, adopt the Resolution No. 26-3226.

ATTACHMENTS:

1. Resolution 26-3226
2. Grant Deed

RESOLUTION NO. 3226

A RESOLUTION OF THE SUCCESSOR AGENCY TO THE CALIFORNIA CITY REDEVELOPMENT AGENCY DECLARING CERTAIN PROPERTY OWNED BY THE SUCCESSOR AGENCY TO BE EXEMPT SURPLUS LAND PURSUANT TO THE SURPLUS LAND ACT BECAUSE IT IS NOT NECESSARY FOR THE SUCCESSOR AGENCY'S AGENCY USE AND THE SUCCESSOR AGENCY DESIRES TO TRANSFER SUCH PROPERTY TO THE COUNTY OF KERN AS A LOCAL AGENCY TO AGENCY TRANSFER PURSUANT TO GOVERNMENT CODE SECTION 54221(F)(1)(D) AND SECTION 103(C)(5) OF THE CALIFORNIA DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT'S UPDATED SURPLUS LAND ACT GUIDELINES; FINDING THAT SUCH DECLARATION IS EXEMPT FROM ENVIRONMENTAL REVIEW UNDER CALIFORNIA ENVIRONMENTAL QUALITY ACT; AND TAKING RELATED ACTIONS

WHEREAS, the City Council of the City of California City serves as the governing board of the Successor Agency to the City of California City Redevelopment Agency ("**Agency**"); and

WHEREAS, the Agency owns that certain property with Assessor's Parcel No. 205-330-04-00-1 and located at 20890 Hacienda Blvd, California City, CA 93505, as described further in Exhibit A and depicted in Exhibit B, which are attached hereto and incorporated herein by this reference ("**Property**"); and

WHEREAS, under the Surplus Land Act, Government Code Sections 54220-54233 ("**Act**"), surplus land is land owned by the Agency for which the Agency Board takes formal action in a regular public meeting declaring the land is surplus and not necessary for the Agency's use; and

WHEREAS, the Act provides that such land shall be declared either surplus land or exempt surplus land before the Agency may take action to dispose of it consistent with the Agency's policies or procedures; and

WHEREAS, pursuant to the Act, land is necessary for the Agency's "agency use" if the land is being used, or is planned to be used pursuant to a written plan adopted by the Agency Board, for Agency work or operations; and

WHEREAS, under the Act, land is exempt surplus property if it is surplus land that is to be transferred pursuant to Government Code Section 54221(f)(1)(D) and Section 103(c)(5) of the California Department of Housing and Community Development's Updated Surplus Land Act Guidelines ("**SLA Guidelines**"); and

WHEREAS, Section 104(a) of the SLA Guidelines further provide that "agency's use" includes, but is not limited to, "land that is being used for agency work or operations, land that a local agency plans to use for agency work or operations

pursuant to a written plan adopted by the local agency's governing board, or land that is disposed of for agency work or operations"; and

WHEREAS, the Property is designated as governmental use and was previously used as a fire station for the City of California City's Fire Department; and

WHEREAS, the City of California City has transitioned its Fire Department to the County of Kern such that the County of Kern will provide fire protection services to the City and the County of Kern desires to continue using the Property as a fire station; and

WHEREAS, based upon the forgoing, the Property is no longer necessary for the Agency's agency use; and

WHEREAS, the Agency desires to transfer the Property to the County of Kern pursuant to Government Code Section 54221(f)(1)(D) and Section 103(c)(5) of the SLA Guidelines such that the County of Kern may continue utilizing the Property as a fire station; and

WHEREAS, because the County of Kern will be providing fire protection services to the City, County of Kern desires to accept the Property for the purposes of a fire station; and

WHEREAS, in declaring the Property as exempt surplus land as described above, the Agency considered all oral and written testimony presented at the April 14, 2026, Agency meeting, including, but not limited to, oral and written staff reports and oral and written testimony from members of the public.

NOW THEREFORE, THE SUCCESSOR AGENCY TO THE CALIFORNIA CITY REDEVELOPMENT AGENCY DOES HEREBY FINDS, DETERMINES, RESOLVES, AND ORDER AS FOLLOWS:

SECTION 1. The recitals set forth above are true and correct, and incorporated herein by this reference.

SECTION 2. Designation of the Property as exempt surplus does not have the potential for creating a significant effect on the environment and is therefore exempt from further review under the California Environmental Quality Act ("**CEQA**") pursuant to State CEQA Guidelines Section 15060(c)(3) because it is not a project as defined by the CEQA Guidelines Section 15378. Adoption of the Resolution does not have the potential for resulting in either a direct physical change in the environment or a reasonably foreseeable indirect physical change in the environment. If and when the Property is sold to a purchaser and that purchaser proposes a use for the Property that requires a discretionary permit and CEQA review, that future use and project will be analyzed at the appropriate time in accordance with CEQA.

SECTION 3. The City Council makes the following findings:

- (a) None of the characteristics listed under Government Code Section

54221(f)(2), apply to the Property. The Property is not:

- (i) Within a coastal zone.
- (ii) Adjacent to a historical unit of the State Parks System.
- (iii) Listed on, or determined by the State Office of Historic Preservation to be eligible for, the National Register of Historic Places.
- (iv) Within the Lake Tahoe region as defined in Government Code Section 66905.5.

(b) The Property is no longer necessary for the Agency's use within the meaning of the term "agency's use" as defined by the Act.

(c) The Agency desires to transfer the Property to the County of Kern and the County of Kern desires to accept the Property for the County of Kern's agency use of a fire station because the County of Kern is or will be providing fire protection services to the City of California City.

SECTION 4. Based upon the forgoing, the Agency hereby declares that the Property, as described and depicted in Exhibits A and B, is exempt surplus land for the purposes of the Act, because the Property is no longer necessary for the Agency's "agency's use" as defined by the Act and the Agency desires to transfer the Property to Kern County for its "agency's use" of a fire station pursuant to and in compliance with Government Code Section 54221(f)(1)(D) and Section 103(c)(5) of SLA Guidelines.

SECTION 5. The City Manager, acting as the Agency's Executive Director, and his or her designee, is hereby authorized to do all things which they may deem necessary or proper to effectuate the purposes of this Resolution in a manner consistent with the Act, and any such actions previously taken are hereby ratified and confirmed.

SECTION 6. The Agency Secretary shall certify the adoption of this Resolution and enter it into the Book of Resolutions.

PASSED AND ADOPTED this 28th day of April, 2026 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Marquette E. Hawkins
Chair

ATTEST:

John Paul Maier, MBA, MMC
Successor Agency Secretary

EXHIBIT A**LEGAL DESCRIPTION**

THE LAND REFERRED TO HEREIN BELOW IS SITUATED IN THE CITY OF CALIFORNIA CITY, COUNTY OF KERN, STATE OF CALIFORNIA AND IS DESCRIBED AS FOLLOWS:

LOT 6 OF TRACT 5634 IN THE CITY OF CALIFORNIA CITY, COUNTY OF KERN, STATE OF CALIFORNIA, AS PER MAP RECORDED JUNE 25, 1993 IN BOOK 40, PAGES 128 AND 129 OF MAPS, IN THE OFFICE OF THE COUNTY RECORDER OF SAID COUNTY.

EXCEPTING THEREFROM AN UNDIVIDED 1/2 OF ALL OIL, GAS AND OTHER MINERALS CONTAINED WITHIN SAID PROPERTY, WHETHER NOW KNOWN TO EXIST OR HEREAFTER DISCOVERED, AS RESERVED BY M & R SHEEP COMPANY, A CO PARTNERSHIP COMPOSED OF G. MENDIBURU AND OSCAR RUDNICK, IN DEED RECORDED DECEMBER 27, 1956 IN BOOK 2707, PAGE 540 OF OFFICIAL RECORDS, WHICH DEED PROVIDES AS FOLLOWS:

"TOGETHER WITH THE RIGHT TO PRODUCE, MINE, EXTRACT AND REMOVE OIL, GAS AND OTHER MINERALS UPON, FROM AND THROUGH SAID PROPERTY, BUT UNLESS FREMONT VALLEY LAND, INC., A CORPORATION, ITS SUCCESSORS AND ASSIGNS, SHALL GIVE WRITTEN CONSENT TO THE DRILLING OF WELLS UPON THE SURFACE OF SAID LAND, ALL OF THE FOREGOING RIGHTS SHALL BE EXERCISED ONLY BY THE DRILLING OF WELLS OR CONDUCTING OPERATIONS IN, TO AND THROUGH SAID PROPERTY AT DEPTHS BELOW 500 FEET FROM THE SURFACE AND FROM LOCATIONS ON ADJACENT OR NEIGHBORING LANDS, AND IN SUCH MANNER AS TO NOT DISTURB THE SURFACE OF THE FIRST 500 FEET OF THE SUBSURFACE OF SAID PROPERTY OR ANY OF THE IMPROVEMENTS LOCATED ON THE SURFACE THEREOF."

ALSO EXCEPTING THEREFROM AN UNDIVIDED 1/2 OF ALL OIL, GAS AND OTHER MINERALS CONTAINED WITHIN SAID PROPERTY, WHETHER NOW KNOWN TO EXIST OR HEREAFTER DISCOVERED, TOGETHER WITH THE RIGHT TO PRODUCE, MINE, EXTRACT AND REMOVE OIL, GAS AND OTHER MINERALS UPON, FROM AND THROUGH SAID PROPERTY, AS EXCEPTED AND RESERVED IN THE DEED FROM PAUL S. THOMAS AND ESTHER MAY THOMAS, HUSBAND AND WIFE; HAROLD E. THOMAS AND BLANCHE EVELYN THOMAS, HUSBAND AND WIFE; AND LOIS M. RALLS, A MARRIED WOMAN, RECORDED MARCH 25, 1957 IN BOOK 2753, PAGE 33 OF OFFICIAL RECORDS, WHICH DEED PROVIDES THAT UNLESS GRANTEE, ITS SUCCESSORS AND ASSIGNS, SHALL GIVE WRITTEN CONSENT TO THE DRILLING OF WELLS UPON THE SURFACE OF SAID LAND, ALL OF THE FOREGOING RIGHTS SHALL BE EXERCISED ONLY BY THE DRILLING OF WELLS OR CONDUCTING OPERATIONS INTO AND THROUGH SAID PROPERTY AT DEPTHS BELOW 500 FEET FROM LOCATIONS ON ADJACENT OR

NEIGHBORING LANDS, IN SUCH MANNER AS NOT TO DISTURB THE SURFACE (OR THE FIRST 500 FEET OF THE SUB-SURFACE) OF SAID PROPERTY OR ANY IMPROVEMENTS LOCATED UPON THE SURFACE THEREOF.

ALSO EXCEPTING THEREFROM 1/4 OF ALL OIL, GAS AND OTHER MINERALS BUT WITHOUT THE RIGHT TO ENTER ANY PORTIONS OF SAID LAND LYING ABOVE A DEPTH OF 500 FEET BELOW THE SURFACE THEREOF, IN AND UNDER SAID LAND, AS GRANTED TO CALIFORNIA CITY DEVELOPMENT COMPANY, A CALIFORNIA CORPORATION, TRUSTEE, IN DEED RECORDED AUGUST 26, 1959 IN BOOK 3183, PAGE 296 OF OFFICIAL RECORDS.

Tax Account No(s): 205-330-04-00-1

EXHIBIT B

PROPERTY DEPICTION



COUNCIL AGENDA ITEM

May 4, 2026

TO: Mayor and City Council

FROM: Joe Barragan, Public Works Director

SUBJECT: 1) Adopt Resolution 2026-3239 to Award a Contract to Willdan in an Amount of \$68,785 Accepting Their Proposal to the Request for Proposal (RFP) for a Water and Wastewater Rate Study; and 2) Authorize the City Manager to Execute the Contract and any Related Documents

BACKGROUND/ DISCUSSION:

On February 10, 2026, at the City Council meeting, staff was given directions to create and advertise a Request for Proposals (RFP) for a new Water and Wastewater Rate Study. Two companies responded to the RFP and provided proposals to the City. An evaluation committee evaluated the proposals, and Willdan Financial Services was determined to be the best proposer for the City in addition to being the lowest responsive bidder.

| Company | Rating | Cost |
|---------------------------|---------------|-------------|
| Wildan Financial Services | 90% | \$68,785 |
| Raftelis Rating | 78% Cost - | \$128,275 |

FISCAL IMPACT:

The cost will be split equally between the water fund and wastewater fund as below:

| | |
|---------------------------------|-------------|
| Water Fund GL# 51-5115-630 | \$34,392.50 |
| Wastewater Fund GL# 52-5213-630 | \$34,392.50 |

ENVIRONMENTAL ACTION:

The proposed action is exempt from CEQA under the commonsense exemption because it can be seen with certainty that award of a contract, by itself, would not have a significant effect on the environment.

RECOMMENDATION:

Staff recommends that the City Council approve the resolution to have the City enter into an agreement with Willdan Financial Services to do the Water and Wastewater Rate Study for an amount not to exceed \$68,785 and authorize the City Manager to execute any needed documents.

ATTACHMENTS:

1. Resolution 2026-3239
2. Willdan's Proposal
3. Template Agreement

RESOLUTION NO. 2026-3239**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CALIFORNIA CITY APPROVING THE FIRM TO SET THE NEW WATER AND WASTEWATER DIVISION RATES**

The City Council of the City of California City (hereafter referred to as the "City") does resolve as follows:

WHEREAS, on October 21, 2014, the City Council approved water rates and sewer rates by adopting Resolution No. 10-14-2584 ("2014 Resolution"); and

WHEREAS, on February 10, 2026, at the City Council meeting, staff was given directions to create and advertise an RFP for a new Water Rate Study; and

WHEREAS, the City has determined a need to appropriately and compliantly set rates for both the Water and Wastewater Divisions; and

WHEREAS, the City desires to have the rates set and in compliance with Proposition 218, begin the notification and public hearing process; and

WHEREAS, the evaluation committee recommends that the City hire Wildan Financial Services to perform the Water and Wastewater Rate Study.

NOW, THEREFORE BE IT RESOLVED, DETERMINED, AND ORDERED BY THE CITY COUNCIL OF THE CITY OF CALIFORNIA CITY, CALIFORNIA, AS FOLLOWS:

SECTION 1: The City hereby approves Wildan Financial Services to perform the Water and Wastewater Rate Study for an amount not to exceed \$68,785

SECTION 2: City Clerk shall certify to the passage and adoption of this Resolution, and the minutes of this meeting shall so reflect the presentation of the letter.

PASSED, APPROVED, AND ADOPTED by the City Council of the City of California City, this ___ day of _____ 2026.

Marquette Hawkins
Mayor

ATTEST:

APPROVED AS TO FORM:

John Paul Maier
Deputy City Manager/ City Clerk

Victor M. Ponto,
City Attorney

CERTIFICATION

I, Leandrea Weible, Interim City Clerk of the City of California City, California, hereby certify that the foregoing resolution was duly adopted at a meeting of the City Council of said City at its meeting held on the ____ of _____ 2026, by the following vote, to wit:

AYES:

NOES:

ABSENT:

ABSTAIN:

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the City of California City, California, this ____ day of _____, 2026.

John Paul Maier
Deputy City Manager / City Clerk

City of California City, CA

Proposal

Water & Wastewater Rate & Capacity Fee and Wage and Salary Study



March 24, 2026

Mr. Joe Barragan, MBA, CBO
Public Works Director
City of California City
21000 Hacienda Boulevard
California City, CA 93505

Re: *Proposal to Conduct a Water and Wastewater Rate and Capacity Fee Study and a Wage and Salary Study for the City of California City*

Dear Joe:

Willdan Financial Services (“Willdan”) is pleased to submit the following proposal to conduct a Water and Wastewater Rate and Capacity Fee Study and a Wage and Salary Study on behalf of the City of California City (“City”).

Willdan’s interactive approach will result in a customized Excel financial model, that the City will retain, and a focused and tailored analysis of the City’s current rates, revenues, capital project and operational expenditures, debt commitments, reserve funding, and other financial data. The culmination of our analysis will be a comprehensive financial management plan that develops projected system operating results for the next ten (10) fiscal years, and suggested rates for up to five (5) years. We will employ our proven interactive approach, supported with advanced financial modeling techniques, to develop a sophisticated and flexible financial model to help us guide the City through operating and financial scenarios, evaluate the impact of policy assumptions, and perform sensitivity analysis on utility rates and financial strategies.

Our ability to focus on the financial aspects of operating publicly owned utility systems is coupled with recognized leadership in strategic planning and operations and enables us to bring unmatched value to our clients. Our team brings a set of nationally recognized qualifications and experts that sets us apart. These qualifications include:

Direct Experience working with California City — Willdan has worked with the City of California City for more than twenty years, providing consulting services for the ongoing administration of assessments, affording us an understanding of the City and local community, and allowing us to benefit from relationships with staff. We will bring the same level of professionalism and consulting expertise to this engagement that the City has come to expect from Willdan.

Unique Approach — Our approach to the development of utility rates has been carefully honed over the years. We will ***work collaboratively with City staff to carefully assess and understand the City’s unique utility system concerns and issues, clarify goals and objectives for the study, and develop a tailored approach that will best serve your needs.*** We do not use a “cookie-cutter” approach but rather bring a combination of planning and financial expertise providing a thorough understanding of utility operations and management.

A key to our approach is the ***use of a sophisticated and dynamic model and dashboard that allows us to quickly present, discuss and evaluate financial plan and rate structure alternatives resulting from changes in assumptions and input variables, to address different policy and financial objectives and ensure final recommendations are thoroughly vetted.*** This allows us to work collaboratively and transparently, to provide comprehensive business solutions. Our objective is to educate and inform throughout the process, not just at the completion of the project.

Recent Experience with Cities and Projects with Same Objectives as California City — Willdan has recently worked with numerous cities, including many smaller rural communities, on utility rate studies with objectives that closely mirror those outlined by the City and discussed above – analyzing the current financial plan for the utility, understanding the impact of capital projects and changing operations, and ensuring sufficient and stable funding for ongoing and projected needs.

We have **recently completed successful studies for the Cities of Arvin, McFarland, Farmersville, Dinuba, La Palma, Stanton, Buellton, Vacaville, Lone, Hemet, Hercules, Dinuba, and Lakeport, , and are currently working with the Cities of Port Hueneme, Livingston, San Jacinto, and the Monterey One Water District with objectives and experience that relate closely to the goals of the City’s proposed study.**

Unmatched Experience Developing and Implementing Utility Rates — Willdan is nationally recognized for its expertise in developing and implementing utility system financial planning, rate, and impact fee studies, and has extensive experience in California implementing **Proposition 218** compliant rate structures.

Communicating the Results — Sound technical analysis is only one element of this process. It will be equally important to effectively communicate results and implications of the proposed rate structure to City staff, City Council, key stakeholders, and **ultimately to those that will be subject to new rates.**

Most of our projects incorporate significant community and/or stakeholder involvement and education efforts, and our experienced consultants are able to communicate complicated technical analysis in a manner that is easy to follow and understand.

The intuitive setup of our financial models allows Willdan to discuss and present critical information in a way that maximizes engagement and facilitates outreach. Our reports and presentations provide a solid understanding of the project and the rationale behind the development of the rates.

To meet the needs of the City’s request for a Wage and Salary Study we are partnering with Public Sector Personnel Consultants, a professional firm with fifty-four years of experience working with local government. Recent studies include the **Cities of Loma Linda, Redlands, Riverside, Avalon, Palos Verdes Estates, Pismo Beach, Arroyo Grande, South Pasadena, Westlake Village, and several others.**

I, Chris Fisher, will serve as the primary contact person for this proposal; as an officer of the firm, I am authorized to negotiate and bind Willdan Financial Services. Provided in the table below is my contact information.

| |
|--|
| Willdan Financial Services |
| Principal-in-Charge / Project Manager |
| Chris Fisher |
| Vice President / Director |
| 27368 Via Industria, Suite 200 Temecula, CA 92590 |
| Tel#: (951) 587-3500 Email: CFisher@Willdan.com |

Willdan maintains exceptional experience in utility cost of service and rate design and is excited about this opportunity to use our skills and expertise to serve the City of California City.

Sincerely,

WILLDAN FINANCIAL SERVICES



Chris Fisher
Vice President / Director

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B. Project Understanding

The following project approach and scope of services is based on Willdan's current understanding of the City of California City's ("City") needs and objectives for a Water and Wastewater Rate Study, Capacity Fee Study and a Wage and Salary Study. ***While this approach and scope is informed by our understanding of the RFP and our initial research outlined below, we will begin this project by working with the City to enhance our understanding of the City's current financial situation and objectives through further research and data gathering and detailed discussions regarding your goals and priorities for this study.***

The City is seeking proposals to perform a Comprehensive Water and Wastewater Rate and Capacity Fee Study to assess existing rates and revenues for the utilities, and recommend rate structures to adequately fund utility operations, capital project costs, accumulation of appropriate reserve funds, and existing debt service obligations while ensuring a safe and resilient level of service to the City's customers. The study will consist of:

- Preparation of a cost-of-service analysis, including functional cost allocations to customer classes based on usage and demand characteristics;
- Development of a comprehensive five-year financial plan, including demand projections, revenue requirements and cash flow projections;
- Development and analysis of alternative financial and rate structures with sensitivity analysis;
- Developing a comprehensive financial plan and calculation of revenue requirements for each utility, ensuring funding of operations and maintenance, repayment of any existing and/or proposed debt, funding of reserves and capital project needs;
- Determining water and sewer rates necessary to meet the City's revenue requirements and infrastructure improvement goals;
- Comparison survey of proposed California City rates with appropriate neighboring municipal utility providers;
- Preparation of report and coordination of Prop 218 notice and public hearing processes;
- Participation in presentations and meetings.

We have also included a separate scope of services and cost estimate for a wage and salary survey should the City elect to undertake that study to help inform the results of this rate study and provide guidance for future staffing decisions.

We will create a five-year plan of recommended rates, based on a ten (10) year comprehensive financial plan, which will allow the City to proceed with the Proposition 218 process for adoption.

Willdan will conduct the work necessary to support the City's goals by analyzing the current rates, evaluating their ability to provide funding for the above-mentioned needs, ensuring rates are aligned with future demands and goals, and that they remain fair, legally defensible and Proposition 218 compliant.

The City of California City is located in Kern County and provides water and sewer utility service to a population of about 15,000. The City owns and maintains water and wastewater systems, with contracts in place for operations. Water service charges include a fixed charge based on meter size and a volumetric charge for metered water use. Wastewater charges are a combination of fixed and volumetric charges, depending on customer type. Rates for 2021 were not implemented due to questions related to uncompleted master plans and the Urban Water Management Plan, and due to political concerns, so rate increases have not been approved since 2014.

Following are key City of California water and wastewater financial highlights gathered through our initial research:

- Based on information presented in the most recent available Annual Comprehensive Financial Report (ACFR), for the Fiscal Year (FY) Ending June 30, 2024 (2025 was not available yet), water operating revenue was \$4.67M, compared to operating expenses of \$5.04M, for a negative operating result of \$363K. This result was less favorable than the negative operating result for FY ending 2023, which was \$181K, and reflects a decline in operating revenue from that Fiscal Year;

- Per the same ACFR, wastewater operating revenue was \$1.443M, compared to operating expenses of \$1.419M, for a positive operating result of \$24K. This represents a decline in the operating result for FY ending 2023, which was \$492K, but still positive. Operating revenues for FY 2024 declined from FY 2023, and operating expenses increased;
- For the Water utility, the FY 2025/26 Adopted Budget projects an increase in operating revenue and includes intergovernmental revenues related to the Rancho Tracts and Isabella projects. When factoring in personnel, operating, maintenance, and capital costs, including those related to the Rancho Tracts, the utility is projected to operate on a positive basis for FY 2025/26;
- For the Wastewater utility, the FY 2025/26 Adopted Budget projects an increase in operating revenue to \$1.169M, compared to total expenditures of \$1.18, for a slight operating deficit;

The points mentioned above necessitate a comprehensive study and analysis of the financial needs of the City's utilities to ensure they have adequate financial resources to address needs in an environment of increasing costs. The intent of the study is to independently evaluate the City's current rates and develop a comprehensive financial plan and updated schedule of rates that are simple, equitable, and structured to meet the City's future financial needs.

We will develop a comprehensive and detailed analysis of the utilities to ensure the rates are able to generate sufficient revenue to meet increasing operating and maintenance needs, account for future capital needs, replacement of aging infrastructure, repayment of debt, and funding of appropriate reserves, while ensuring compliance with regulatory requirements. Our approach and model incorporate a robust Capital Plan Analysis to ensure the utility will be best equipped to address upcoming projects and their funding over the next five years, while maintaining required debt service coverage and appropriate reserve fund balances.

Our objective is to provide Staff and the City Council with the information it needs to understand utility current and projected financial conditions, understand key drivers behind recommendations, evaluate options for moving forward, and make informed decisions based on this process.

We will develop a ten-year financial plan and rate model, with a five-year schedule of recommended rates and fees. Extending the financial model out to 10 years will provide long-term visibility of financial needs. We will also work with the City to provide a model for their use that can estimate revenue and costs, as well as resulting rate increases, over a longer time horizon, to the best extent possible given limitations in these types of projections.

The purpose of the financial plan is to arrive at the required revenue for each utility, which serves as the basis for recommendations going forward, and the development of updated rates, if necessary. Then, once the results of the financial plan are reviewed with City staff, we will proceed with the cost-of-service analysis and development of rates, and preparation of a report.

C. Project Approach

Project Approach

The following project approach and scope of services is based on Willdan's current understanding of the City of California City's needs and objectives for a Water and Wastewater Rate and Capacity Fees Study and a Wage and Salary Study. **While this approach and scope is informed by our initial research, we will begin this project by working with the City to complete this research and understanding of the City's current financial situation and conducting meaningful discussions to more fully understand your objectives and priorities for this study.**

Our objective is to provide Staff and the City Council with the information it needs to fully understand the utilities current and projected financial condition, evaluate options for moving forward, and make informed decisions based on this process.

The intent of the study is to independently evaluate the City's current utility rates and develop an updated schedule of rates that are simple, equitable, and most importantly, structured to meet the future financial needs of the utilities. The proposed rate structure must adequately fund the ongoing operating, maintenance, and capital improvement needs of the utilities.

For this project it will be critical to take a deeper look at the financial performance of the previous five years and project results forward, taking into account capital projects and anticipated debt, to evaluate the ability of current rates to provide sufficient revenue. We will create a comprehensive financial plan and model that allows us to work with the City to evaluate and test alternatives and demonstrate the impact of capital and reserve funding scenarios and their associated impacts on overall financial performance.

The City wishes to undertake this study to review Water and Wastewater rates from both a policy and analytical standpoint. Willdan will prepare a comprehensive ten (10) year financial plan and analyses of rate alternatives; evaluate the current rate structure; and determine whether adjustments in the rates are necessary going forward. This analysis will include development of the financial plan and cost of service analysis necessary to arrive at informed recommendations and defensible Prop 218 compliant rates. We will also identify potential challenges and issues associated with implementing new rates, and work with the City to develop strategies to address these.




Project Methodology

As described herein, and detailed in our work plan, our approach to this study is **built around three primary objectives:**

| Div | Description |
|------|--|
| | GENERAL MANAGER DIVISION |
| 2010 | GENERAL MANAGER □ |
| 2020 | COMMUNICATIONS AND PUBLIC AFFAIRS □ |
| 2030 | HUMAN RESOURCES □ |
| | ADMINISTRATIVE SERVICES DIVISION |
| 3010 | ADMINISTRATIVE SERVICES □ |
| 3020 | FINANCE & ACCOUNTING □ |
| 3030 | CUSTOMER SERVICE □ |
| 3040 | OFFICE SUPPORT □ |
| 3050 | PURCHASING □ |
| 3060 | METER OPERATIONS □ |
| 3070 | INFORMATION TECHNOLOGY □ |
| | ENGINEERING & ENVIRONMENTAL SERVICES DIVISION |
| 5010 | ENVIRONMENTAL & ENGINEERING SERVICES ADMINISTRATION □ |
| 5020 | SAFETY |
| 5110 | ENGINEERING DESIGN & CONSTRUCTION SUPERVISION □ |
| 5120 | CIVIL & STRUCTURAL DESIGN □ |
| 5140 | CONSTRUCTION MANAGEMENT □ |
| 5210 | OPS SUPERVISION |
| 5220 | ENGINEERING PLANNING |
| 5250 | WATER SYSTEM OPERATIONS □ |
| 5310 | ENGINEERING SUPPORT SUPERVISION □ |

Incorporates City's data and account structure creating transparency

Primary Objectives

| | | |
|---|--|--|
|  |  |  |
| <p>Working collaboratively with the City of California City to develop the comprehensive financial plan and model for the utilities</p> | <p>Using the model to develop and evaluate various rate, financial and capital funding scenarios</p> | <p>Arriving at a final plan and set of recommended rates that have a clear and transparent rationale and basis</p> |

We propose to conduct this process in a way in which staff and stakeholders gain understanding throughout the process of how the plan is developed, and how policy and financial decisions affect it, so that we can clearly communicate the process and results to the City Council and the community. The communication part of the process is critical in gaining acceptance and understanding of the broader community.

The culmination of the revenue requirements analysis, which will include a capital project financing plan, and cost of service allocations, will be alternative rate plans which will provide sufficient revenue to meet the ongoing funding needs of the system, while recovering costs from customers in a manner which is fair, equitable and within reasonable customer impact parameters.

We will develop a robust 10-year pro forma financial model to demonstrate the results of various analyses and aid detailed policy and education discussions with City staff and City Council. It will serve as the basis for developing rate structures that provide for long-term financial stability, reflect levels of service demand for different customer classes, and comply with the requirements of Proposition 218.

During this project, we will utilize our Microsoft Excel-based model, with its interactive dashboard, as a comprehensive financial tool to allow planning and evaluation of variable inputs and assumptions, thereby creating a thorough analysis of revenue requirements to address the City’s goal of ensuring predictable and stable revenue. This analysis is then seamlessly integrated with the rate development component of the model to demonstrate and project various rate design alternatives, and the effects they would have on the City’s financial outlook.

The model is used in meetings, in order to efficiently cycle through rate scenarios and establish the most viable rate plans for the City. During these interactive meetings, we invite City staff to participate in scenario planning / “what-if” sessions, where we use the dashboard to demonstrate and evaluate the financial/rate impact of alternative data (CIP, operating costs, etc.) and assumptions (interest rates, customer growth, cost escalation, etc.) in real-time to focus on the most critical drivers of the analysis. This ensures the resulting rate plan alternatives are viable from a financial, operational, managerial, and political perspective. To the extent revenues are not projected to be sufficient to meet requirements including operating expenses, debt service payments and coverage requirements, planned capital expenditures and targeted operating reserves, the model can be used to evaluate variable outcomes and alternatives, providing basis for meaningful discussions with elected officials and stakeholders well in advance of the actual rate increase process.

Real-Time Financial Modeling

The goal of financial forecasting is to provide clear vision regarding the potential financial outcomes of current management decisions, or just as importantly, potential decisions. Willdan’s approach helps the City staff mold the existing knowledge base into a viable financial management and capital financing plan.

Any model is only as effective as the expertise of those who develop it; our state-of-the-art financial modeling techniques allow us to incorporate our considerable experience by asking the correct questions, evaluating, and incorporating appropriate data, providing interactive consulting services, and evaluating multiple scenarios with the City in a real-time setting.

Because our interactive model will be populated with specific data from the City (i.e., division and account structure), each alternative reviewed in real-time during interactive meetings with the City can be done with a complete understanding of specific customer impacts. Further, our experience ensures that the data loaded into the model is vetted and validated, and that the baseline results from which forecasts are developed are fully understood from the beginning, so that more time is spent on evaluation of potential solutions, rather than questioning whether the underlying data and assumptions are correct.

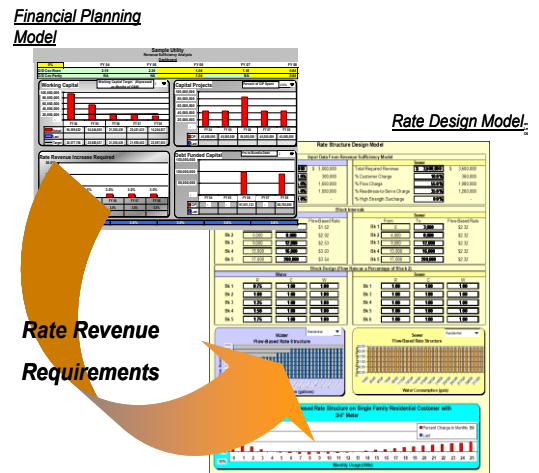
Model Development as Part of the Consulting Process

The financial planning model will be designed with the following elements:

- Graphical dashboard to clearly show the results of various scenarios to the user;
- Easily reviewed and modified assumptions;
- Validated data tables generated from the City’s financial and operational information; and
- A powerful calculation engine.

The model will be “baselined” after an initial meeting with staff to ensure that we have the correct data and a basic understanding of the financial dynamics of your system. We will then conduct interactive financial planning sessions with the City staff.

After validating our data, calculation approach, and baseline assumptions, we will explore alternative scenarios, varying a number of assumptions and financial planning techniques including:



- Rate increase magnitude and timing;
- Alternative timing of capital projects;
- Alternative financing options (alternative combinations of pay-as-you-go, revenue bond debt and other debt, for example);
- Alternative growth/demand forecasts and other “what if” analyses such as the impact of a loss of one or more service areas or significant customers; and
- Effect of increases in other sources of funds.

Given any combination of cost requirements (both operating and capital), non-rate sources of funds, and forecast assumptions, the Willdan team will work with the City to develop a financial plan that:

- Meets specified reserve targets;
- Addresses identified benchmarks or key performance indicators;
- Fully funds capital expenditures using specified financing techniques; and
- Meets legal, policy and contractual requirements that are financially measurable, such as debt service coverage on revenue bonds.

Subsequent to careful development and validation of the baseline forecast, a series of alternative forecasts will be prepared illustrating various results in the following general categories:

- **What if things turn out differently?** These alternatives will demonstrate the sensitivity of the forecast to the significant assumptions used. This results in a sound understanding of areas where a conservative forecast approach is warranted;
- **What happens when we try this?** This series of alternatives focuses on different financial management approaches. For example, the use of different financing techniques such as capitalized interest, interim short-term financing, and capital appreciation bonds may be explored;
- **What can we do to make it better?** This approach to forecasting identifies the factors that may be causing significant rate increases in a given year and explores alternatives. For example, if a large capital project in a single year is the culprit, we would work with staff and the consulting engineers to determine whether this project could be phased or delayed; and
- **How will any adjustments affect our customers?** In examining rate structure alternatives, we will demonstrate and discuss how users in various categories or classifications will be impacted. Our consultants will use our rate design model to explore the impact of various rate structures on bills for each customer class over the relevant consumption range.

Communication as Part of the Consulting Process

Willdan’s experienced professionals are accustomed to communicating with a variety of stakeholder groups, from management and staff, boards, and commissions, as well as the community. Our analytical and modeling approach will be customized to the City’s specific needs. As mentioned, the custom graphical interfaces imbedded in our models allow our consultants to easily track key performance metrics and work through alternative scenarios with the City staff and management. Features of the Excel-based analysis model include the ability to incorporate line-item data and assumptions that are then summarized in a graphic dashboard to show key financial indicators for the utility systems.

The sample dashboard below illustrates how we can summarize data, assumptions, and calculations into an easy-to-understand graphical interface that updates with each alternative scenario evaluated. A copy of the final dashboard model will be provided to the City upon completion of the project.



Rate Study Objectives

The overarching rate study objectives are outlined below.

Key Objectives

Revenue Sufficiency

Effectively fund costs of providing sustainable utility services, while minimizing customer impact

Equitability

Rates must fairly apportion expenses to those users incurring the cost

Logical

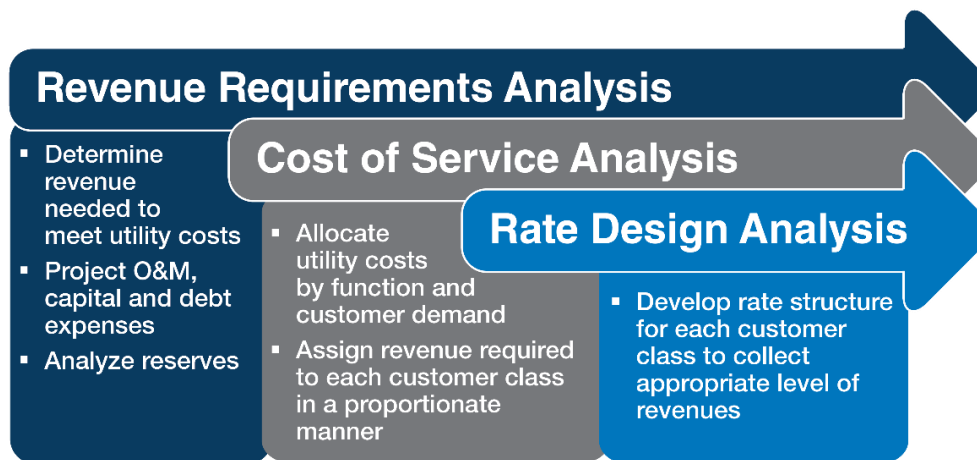
To ensure stakeholder buy-in, recommendations must be easy to understand and feasible to implement

Defensibility

Recommendations must meet applicable requirements of the law, most notably Proposition 218

Rate Setting Process

The graphic below summarizes the standard approach commonly employed to develop utility rates. Willdan's rate-setting process and model has been developed through the completion of many successful studies over the course of time and continues to be the basis for developing proven, well-balanced financial plans that are supported by equitable rate structures. Willdan's combination of consulting experience and technical expertise helps distill the complex decisions into a clear and easy-to-understand process. As there are often competing objectives, for a successful rate study it is necessary to understand not only the technical details and corresponding rates, but also the social and political corollaries that can often jeopardize the implementation of a technically sound rate structure. Our rate experience goes beyond simply "running the numbers" by creating numerous scenarios and considering stakeholder considerations, such as customer impact (ability to pay) to ensure a complete and unimpeded rate analysis.



Each step of the three-step approach is typically performed in tandem. Although presented sequentially, the overall analysis is circular – as variables in one analysis may influence another. Thus, it is imperative to constantly review assumptions to determine if variables are fixed (i.e., debt service) or flexible (i.e., consumption or treatment) and monitor how changes in certain variables affect the overall analysis.

Scope of Work

The following proposed scope of work is intended to capture the goals and objectives of the City, and for brevity outlines the steps and work plans for the water and wastewater utilities. Willdan is confident the following will effectively meet the stated project objectives. A final scope and schedule will be determined following the selection of a consultant and based on further discussions with staff. Willdan's work plan will culminate in the successful development of water and wastewater projections and rates for five years, an extended ten-year financial plan, and the education of staff and key stakeholders.

Project Initiation

Task 1.1 – Data Collection and Review

Task 1.1.1 – Data Collection. The City will be provided with an initial list of basic data needed to conduct the study. The data request may include, but will not be limited to:

- Financial and operating data (budgets, audits, financial statements, cash balances, etc.);
- Customer account and billing data;
- Related reports prepared by others (i.e., Master Plans, UWMP);
- System operating data for the utilities;
- Capital improvement programs, fixed asset records;
- Bond statements, debt service schedules;
- Ordinances, previous rate studies, City codes; and
- City financial, debt and reserve policies.

Task 1.1.2 – Data Review. We propose to conduct initial data collection and review prior to the kick-off meeting to allow for a more meaningful discussion to occur. This will allow for our review of data in advance of the meeting so that we can request clarifications or follow-up information, as necessary. However, if the City's preference is to conduct the kick-off prior to collecting data, we will accommodate that request. The data will be reviewed for completeness and to ensure a sufficient understanding of historical utility operations. The data collection and review process will be ongoing throughout the process as the need for additional information arises.

Task 1.2 – Kick-off Meeting and Planning Discussion

Task 1.2.1 – Project Kick-off. Following initial data collection and review, Willdan will conduct a kick-off meeting with City Staff. During this meeting we will discuss goals and objectives of the study, the schedule, constraints, or challenges that may be encountered, stakeholder considerations and objectives, and political concerns.

Discussions may center around the following:

- Review of previous rate studies and existing rate structure and areas where existing rates have been successful and/or specific areas of focus;
- Review of recent financial performance for the utilities;
- Recent developments in tiered rates and effects of legal actions;
- Discussion of anticipated significant events (i.e., loss or gain of any major customers);
- Components to incorporate into the updated revenue requirements; such as capital improvements, debt repayment, reserves, annual repair and replacement, ongoing maintenance, cost of imported water, etc.;
- Conduct a detailed review of the data used in the baseline financial forecast; and
- Review and resolve (or develop a plan for resolving) data issues and questions.

For further efficiency and collaboration, the kick-off meeting will include a financial policy discussion. This will serve to address and document the City's financial policies for the utilities to be studied.

Topics of discussion may include:

- Rate design approaches and alternatives;
- Rate policy objectives;
- City financial policies;
- Reserve options and target levels (operating, debt services, rate stabilization, repair, and replacement);
- Conservation objectives and rate options;
- Capital Improvement Plan (CIP) financing options – i.e., PAYGO vs. debt vs. grants;
- Customer characteristics and classifications; and
- Cost of service factors and Proposition 218.

Water and Wastewater Rate Study

Task 2.1 – Development of Financial Model and Plan, Revenue Requirements and Rate Determinants

The following sub tasks encompass the development of detailed historical customer and system analysis, creation of the comprehensive financial and cost-of-service rate model, formulation of cash flow projections of revenues and expenditures over five- and ten-year periods, and the calculation of the required revenue for the water and wastewater utilities, all of which will serve as the basis for recommendations for updated rates. The financial and rate model will provide detailed and comprehensive projections that will be used in the development of rates over the initial five-year period, and projections extended out to ten years for internal City planning.

Task 2.1.1 – Historical Billing Data Analysis. The data request document will provide instructions for the development of historical customer billing information. It is anticipated that the billing information will be provided in a format necessary to summarize the water and wastewater system accounts and billable flows by customer class for a recent historical period for which audited revenues exist. The customers and flows provide the basis on which operating revenues are derived and are therefore the primary factors utilized in reviewing the user rates and charges. As such, the historical billing data provides an important basis for analyses that will be used to develop assumptions for projecting revenues under existing and/or proposed rates.

Task 2.1.2 – Customer and Flow Projections. The water and wastewater accounts and billable flows will be forecasted for a five-year planning period. Such projections will be developed by considering historical growth trends, peak demands, local economic conditions, potential for adding/losing major utility customers, changes in customer class usage patterns over time, and experienced judgment. The billable flow projections will be based on the projected number of utility accounts and a usage per account analysis to differentiate the historical effects of account growth and increased (decreased) average usage by customer class.

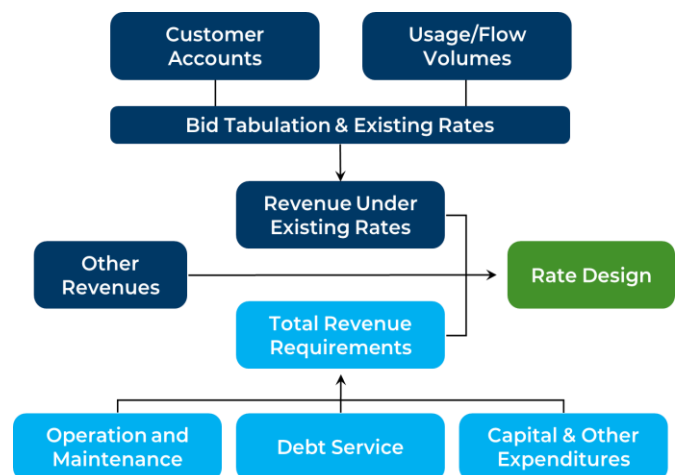
Task 2.1.3 – Projected Revenues Under Existing Rates. Projections of utility system revenues under existing rates for the five-year planning period will be developed for water and wastewater, recognizing projected accounts, flow volumes, and usage patterns by customer class (as determined in the billing analysis under the previous tasks).

Task 2.1.4 – Projected Revenue Requirements. Revenue requirements (i.e., system expenditures) will be developed for the utility systems based on an analysis of historical, currently budgeted, and anticipated operating and capital expenditures, with appropriate escalation factors applied. The revenue requirements will be projected on a fiscal year cash flow basis, considering expected operational changes, changes in staffing or operating expenditures for new facilities, system growth occurring from new development, anticipated extraordinary expenses, and allowances for inflation. The projections will include, but not be limited to, the following:

- Operation and maintenance expenses;
- Direct and indirect costs utilizing the cost allocation model currently in process for the City;
- Outlay for annual capital additions and replacements;
- Debt service payments and coverage requirements for existing and anticipated debt;
- Funding of adequate and appropriate reserves; and
- Other expenditures and transfers.

Task 2.1.5 – Projected Operating Results Based on Existing Rates. The projected revenues and revenue requirements will be summarized into a five- and ten-year cash flow statement providing the projected operating results of the water and wastewater systems under the existing rates.

The cash flow statement will be used to estimate annual adjustments in utility revenues necessary to fund operating and capital expenditure requirements, meet existing bond covenant requirements, and maintain prudent utility management practices. The estimated timing and magnitude of future debt issues required, if any, to finance proposed capital improvements will also be shown.



Concurrent with the development of the projected operating results, the study will review the general financial health of the utility operations and, as necessary, make recommendations for changes in fund balances, reserves, and debt service coverage ratios to maintain financial integrity and a stable bond rating. The graphic demonstrates the general rate study methodology and major components of the rate process.

Task 2.2 – Capital Plan Analysis

Task 2.2.1 – Review Capital Improvement Program (CIP) and Asset Replacement Schedules. The City’s existing utility system five-year CIP, master plans, and asset replacement schedules will be reviewed in conjunction with conversations with City Staff. The objective of such a review is to gain an understanding of the types of projects scheduled; the timing associated with such projects, associated expenditure requirements, and the sources of funding each project. Examining the impacts on the financial objectives of the water and wastewater utilities, as well as capital projects associated with rehabilitation and replacement of existing facilities, will be a key objective of not only this task but the entire project. The results of the financial plan will also help the City to prioritize projects identified within the CIP.

Task 2.2.2 – Develop Capital Needs Plan. Based on the findings made in the previous task and the Projected Operating Results described in Task 2.1.5, a plan will be developed to provide for the anticipated capital expenditure activities, including debt issuances, relative to the CIP. Such a plan will include consideration for the use of restricted and unrestricted funds, surplus operating reserves, capital recovery fees, and future rate adjustments. The analysis will also develop a projection of reserve fund balances and level of liquidity.

Task 2.2.3 – Capital Projects Model. The CIP will drive the future funding options and will directly impact rates. Therefore, the rate analysis will incorporate the City’s current five-year CIP. The rate model will have the ability to run various CIP funding scenarios and quickly show the estimated impact on utility rates.

Since we are not serving as the financial/municipal advisor to the City for this project, we will rely on information relative to proposed debt or financing structures provided by the City or its designated financial/municipal advisor.

Task 2.3 – Cost-of-Service Allocations

Allocation of Revenue Requirements
Water System



Task 2.3.1 – Functional Cost Allocations. The analysis will allocate the Test Year revenue requirement (i.e., costs of providing service) to the various cost/rate components that constitute functional classifications of the types of service provided. The functional cost allocations will evaluate such aspects as fixed costs, customer-related costs and volumetric/usage related costs.

Allocation of Revenue Requirements
Wastewater System



The evaluation of allocation factors associated with applicable costs will be based on existing rate structures applied by the City, meter size, rate structures applied by other comparable utility systems in the region, common industry practice, and standard rate-making principals.

Task 2.3.2 – Determination of Revenue Adequacy. Comparisons of revenues under the existing water and wastewater rates with the allocated costs of service will be evaluated in order to determine the degree of cost recovery by the various cost components, and to identify areas that may possibly require adjustments to align the revenues from each rate component with the allocated costs.

Task 2.4 – Rate Analysis and Design

Task 2.4.1 – Evaluation of Existing Rate Structures. The existing rate structures will be further evaluated for their effectiveness in equitably recovering costs of utility service from each customer class. The City’s current rate structure will be evaluated, and recommendations will be made for potential modifications to the current rates. We will develop up to three (3) alternative rate structures, including potentially tiered rates for water.

As part of the rate design process, Willdan will discuss with departmental staff the current trends and philosophies in utility ratemaking. Based on these discussions, the analysis will develop and recommend a rate design and philosophy that best meets the objectives of the City. The analysis model will be developed in a dynamic manner allowing the City to compare alternative annual incremental/phasing adjustments to achieve funding goals.

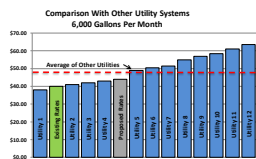
Basic standards for rate design accepted by the industry are:

- **Full Cost Recovery** – rate revenue should provide sufficient income so that, when combined with other sources of funds, funding requirements for the system are covered including, all current long-term liabilities, debt obligations and future expansion-related and R&R-related capital needed to replace aging and infrastructure.
- **Fairness and Equity** – based on cost responsibility as reflected in cost-of-service allocations, in accordance with industry standards.
- **Technically Defensible** – apply industry proven standards and methodologies to help shield the City from potential legal challenges associated with the proposed utility rates.
- **Resource Conservation** – under conditions of scarcity, the pricing of water as a commodity should promote voluntary conservation, discourage unnecessary service use and extend the availability of supply.
- **Administrative Efficiency** – rates should be understandable to customers and efficiently administered by staff.
- **Customer Acceptance** – customers understand the rates, view them as fair, and consider them to be reasonable compared to other costs and other utilities.
- **Public Health and Welfare** – rates are structured so that essential service usage is encouraged through affordability.

Task 2.4.2 – Rate Structure Alternatives. The rate model will be developed in a dynamic manner such that the Willdan Team and City Staff will be able to analyze “what if” scenarios detailing the financial impacts under each scenario utilizing an iterative dashboard view.

Baseline rate structures will be recommended as required to fund the utility systems and consider annual inflationary indexed adjustments to rates as needed to maintain each utility. We will coordinate with City Staff to ensure suggested rate structures are compatible with the City’s utility billing software.

We will develop and assist the City in evaluating options for drought surcharges for the water utility. These surcharges could be implemented based on requirements of the City’s drought ordinances, to ensure the water utility is still able to generate sufficient revenue to cover its obligations under water restrictions that would likely reduce water sales.



Task 2.4.3 – Projected Operating Results Based on Proposed Rates. The proposed user rates and/or rate structures will be applied to the projected customers and flows in order to estimate the revenues to be generated from the proposed rates for the Test Year and the subsequent years of the projection period. The projected revenues will consider possible elasticity effects associated with changes in usage characteristics that may occur from revising the rate structure.

In addition, similar to the process described in Task 2.1, the five-year forecast will identify annual adjustments in utility system revenues necessary to meet existing bond covenant requirements, prudent management practices, and/or sound capital financing considerations.

Task 2.4.4 – Typical Bill Comparison. Comparisons of typical utility bills under the existing and proposed rates will be developed for each customer class under various levels of usage. The selected customer class usage levels will reflect the results of the billing analysis to better demonstrate rate impacts on typical customer accounts in each class.

Task 2.4.5 – Neighboring Utility Comparison. A comparison will be prepared to assess the difference between existing and proposed rates of the City with those of other comparable municipal utility systems in Kern County, or reasonable proximity.

Capacity/Connection Fee Study

Task 3.1 – Data Collection

The City will be provided with an initial list of basic data needed to conduct the study. The data request may include, but not be limited to, items such as financial data, customer account and billing data, reports prepared by others, capital improvement programs, fixed asset records, official bond statements, debt service schedules and master plans.

Task 3.2 – Data Review

The data will be reviewed for completeness and to ensure a sufficient understanding of historical utility operations. The data collection and review process will be ongoing throughout the process as the need for additional information arises.

Development of Land Use Assumptions

Task 3.3 – Land Use Assumptions

Land use assumptions (LUA) and City growth projections will need to either be developed by the City using information provided by the census, county association, or a combination of historical information through the City's building records.

This information should include a ten-year projection of residential, multi-family and non-residential land use types included in the City's General Plan. The projections will include:

1. Single family by year with specific consideration to:
 - a. Land use forecast will be provided by planning area or any sub regions that has been designated by the City.
 - b. Compare and identify differences between land use assumptions and the General Plan for the projection period.

Development of Capital Improvement Plan and Review Land Use Assumptions

Task 3.4 – Develop Capital Improvement Plan (CIP)

Below are the activities associated with the development of the CIP incorporating the results of the above-related task.

1. Upon completion of the population projections and the land use analysis, we will:
 - a. Discuss potential service area designations determined by City staff to be served by current and new facilities based on land use assumptions.
 - b. Review capital projects for a ten-year period based on population projections and land use assumptions.
2. Land use assumptions and City growth projections will be provided by the City and will be for the next ten years for residential, multi-family, and non-residential land use types included in the City's most recent General Plan. If available, the projections will include:
 - a. Single family housing units.
3. Once requested data is provided and evaluated in previous tasks, we will meet with City staff to discuss future projects that are proposed to be funded by connection fees; we will discuss the following:
 - a. Guidance within California State Statutes affecting facilities eligible for connection fee recovery.
 - b. Existing service level information provided in previous tasks.

Based on the review of key data, discussion with City staff and subsequent evaluations, the Willdan Team will recommend the development impact fee methodology and approach as the basis for calculations.

Calculation of Capacity/Connection Fees

Task 3.5 – Calculate Capacity/Connection Fees

To calculate the Capacity/Connection fees for the City, we will:

1. Review the current capacity of the system (for example gallons per capita per).
2. Identify offsets for growth-related revenue to be used toward available capacity will be taken into consideration for the calculations for the study period.
3. Develop fees by services area based on level of service standards per housing as determined in the above task.

Once preliminary fee calculations are complete, we will review the results with City staff to apply modifications to the underlying analysis and prepare recommended fee schedules.

Preparation of Reports and Proposition 218 Notices

Task 4.1 – Reports, Model and Deliverables

Task 4.1.1 – Preliminary Draft Report. A draft report will be developed to address study findings and proposed recommendations. Contents will also include assumptions relied upon for the projection of customers and usage characteristics, revenue requirements, revenues, operating results, the cost recovery profile for each class, the results of the fully allocated cost of service analyses and any proposed adjustments to the utility rates. Upon completion, an electronic PDF copy and ten copies of the draft report will be provided to staff for review. The report and presentations will also include a comparison of the City's current and proposed water and wastewater rates with five other public agencies.

Task 4.1.2 – Final Report. Based on comments received from staff and other participants during the presentation of the Preliminary Draft Report, the Final Report will be revised to incorporate the agreed upon changes. Upon completion, an electronic PDF copy and two (2) copies of the Final Rate Study Report will be provided to the City.

Task 4.1.3 – Rate Model. The financial rate model developed through the course of this study of the utilities, including the interactive dashboard, will be provided to the City for its unrestricted use. Our model is developed using Excel and will not contain any proprietary components.

We will provide guidance and education on the use of the model, including how to incorporate updated financial information and data, such as budgets, fund balances, capital plans and cost escalators, and see the results and impacts on projected future rates. To the best extent possible and feasible, given limitations in long-term projections and the ability to effectively model them, we will work with the City to evaluate which factors to incorporate into the model, to allow the ability to develop projections over an extended 30 year timeline.

Task 4.2 – Proposition 218 Notice Preparation and Mailing

Task 5.2.1 – Proposition 218 Notices. Based on our over 27-year history with Proposition 218 compliance, we will assist with the drafting of the notices in English and Spanish that will explain:

- The purpose of the rates;
- The date, time, and place of the public hearing; and
- The reason for the increases;
- Details on what constitutes the existence of a majority protest, as it relates to the implementation of a new/increased utility rate structure.
- How the rates are structured;

Task 4.2.2 – Proposition 218 Notice Processing. We will develop the materials, create a parcel database of properties subject to the new proposed rates, and coordinate the printing and mailing of the materials in conjunction with a mailing house that we typically work with on these types of projects. The additional cost for these services is estimated at \$1.25 per parcel and includes direct costs associated with the mailing. ***Based on the City's estimate of 30,000 mailed pieces, the estimated direct costs for printing, processing, and postage would be \$37,500.***

Communicating Results - Presentations & Meetings

Task 5.1 – Meetings and Presentations

Task 5.1.1 – Project Kick-Off. As detailed in Task 1.2, a kick-off meeting will be scheduled with City Staff at the start of the project to discuss project requirements, finalize project scheduling/milestones and reporting requirements, and receive overall project direction. This discussion will provide the opportunity to review current utility rates, fees, charges, issues, and deficiencies with staff.

Task 5.1.2 – Project Progress Web Conferences. During the project, and prior to meetings with the City Council, team web conferences will be scheduled to present the progression of the analysis to staff in order to obtain input and feedback associated with any rate adjustments that may be presented. These web meetings will assist in the completion of rate design for the utility systems and guide the development of the draft report.

Task 5.1.3 – Draft Financial Plan Meeting. The results of the Preliminary Financial Plan and Revenue Requirements will be presented to staff for comment, feedback, and direction. We have also included a provision for five (5) public meetings, if necessary, prior to the presentation of the Final Report and setting of the Public Hearing date, and virtual 1 by 1 or 2 by 2 meetings with the Council if needed.

Task 5.1.4 – Draft Study/Final Report Meeting/Public Hearing. The draft report will be reviewed with City Staff to discuss findings and recommendations, gather feedback and address questions, then presented to the City Council. The results of the Final Report will be presented to the City Council during two (2) public City Council meetings, including the Public Hearing required by Proposition 218. Willdan’s project manager will be present to address any questions or concerns raised during the public hearings.

Classification and Compensation Study

Public Sector Personnel Consultants (PSPC) proposes the following program of consulting services and implementation support to conduct a classification and compensation study.

A. Objectives of the Project

The recommended plans, programs, systems, and administrative procedures will meet these ten most important criteria.

- Internally equitable
- Externally competitive
- Reflective of prevailing “best practices”
- Financially responsible
- Efficiently administered
- Inclusive of employee input
- Reflective of City's values
- Easily updated & maintained
- Legally compliant & defensible
- Readily understood

B. Scope of the Project

The project could include: a management and employee communication plan; partnership with the City’s Public Works Director, Human Resources or similar stakeholders, and project designee(s); occupational, organizational, and operational familiarization; Position Analysis Questionnaire (PAQ) and job classification; external competitiveness evaluation; total compensation survey and competitiveness analysis; salary range recommendations; fiscal impact estimates and multiple implementation scenarios; updated classification and compensation plan and classification and compensation plan implementation support for all included employees in all job classifications.

C. Project Methodology

1. Quality Assurance

To ensure a high-quality project, we have built in several layers of procedural and statistical controls, in addition to those already in EZ COMP™. Internally, we follow a prescribed series of steps in each project phase, which are reviewed by our Project Director. We request that the Human Resources and City’s Project Manager(s) review our work to minimize the chance of errors and to ensure that it reflects the City's organizational values.

2. Project Planning Meetings and Communication Plan Development

We will consult with the Public Works Director and City Officials or representatives on a communication strategy, plan, and materials, beginning prior to the project and extending to the post-project information meetings. We can conduct group pre-project meetings for all City officials and employees where we will discuss the project’s scope, answer questions, and distribute and explain a Position Analysis Questionnaire.

D. Position Classification Analysis

1. Review of Essential Tasks – Position Analysis Questionnaire

We will review and analyze the current essential tasks, duties and responsibilities, and minimum qualifications of each included position through the Position Analysis Questionnaire (PAQ) to be completed by each employee (or group of employees with identical jobs) in print or electronic format. If the information on the PAQ does not clearly delineate the position’s scope of responsibilities, we may return the PAQ to the position’s incumbent for additional information or focus on the data gap during a worksite job information interview.

2. Employee Worksite Job Information Interviews (optional)

We can conduct a worksite job information interview with a representative incumbent of every requested job classification or for those we propose to change. The purpose of these interviews is to verify the data on the PAQ, obtain additional insight into the scope and complexity of the job duties, observe technical processes and working conditions, and to provide employees with an additional method of participation in the project. This process also ensures that we make all internal and external comparisons on the basis of actual job content and not merely job title.

3. FLSA Status Interpretation

We will review the essential tasks and minimum qualifications of each of the City's job classifications and subject them to the Fair Labor Standards Act tests to determine their exempt or non-exempt status.

4. Position Classification

Each of the City's positions will be analyzed and evaluated to determine their primary characteristics, including:

- Is there a current City occupational job group comprised of job classes with essential functions similar to the subject position; if so:
- To which of the group's job classes, and at what level, are the subject position's essential functions similar to the subject position, and if so:
- Are they sufficiently comparable (+/- 20% guideline) to be allocated to that job class, utilize the same job title, require the same minimum qualifications, and be assigned to the same salary range.
- If the City does not currently have a sufficiently comparable job class, what should be the subject position's occupational job class and title, and:
- What should the recommended occupational classification action be, No Change (N), Title Change (T), Merge With Other Job Class (M), New Job Class (J).
- We may find that a job class is overly broad and encompasses several job activities which are regarded with significant salary difference in the marketplace. In such an instance, we will recommend "splitting" the job class into the current job class and a new job class which encompasses the different job activities.

Updated Class Specifications (optional)

We can prepare an updated classification specification in the City's standard or other selected format for each occupational job class. Focus will be on the Essential Functions and Minimum Qualifications.

The specifications or descriptions may include (not limited to) the following components:

| Job Title – Definition | Education, Training and Experience | Physical Requirements |
|--------------------------------|------------------------------------|-------------------------|
| Distinguishing Characteristics | Licenses and Certifications | Non-Essential Functions |
| Essential Functions | FLSA Exempt/Non-Exempt Status | Mental Requirements |
| Desired Knowledge and Skills | Supervision Exercise/Received | Working Conditions |

Draft Classification Plan Review with Human Resources and Department Heads

We will conduct a review of our initial position classification recommendations and draft class specifications with the City's Project Team and respective department heads to identify possible errors, obtain feedback, and solicit suggestions for clarification.

E. Compensation Survey and Analysis

1. City Involvement in Compensation Plan Development

We will obtain policy direction from the City Council, Human Resources staff, and/or City Officials on the following key components of the salary plan development process:

- Comparator Employer Selection
- Compensation Competitiveness Policy
- Salary Structure Selection
- Draft Compensation Plan Review / Critique
- Total Compensation Points for Analysis
- Project Implementation Plan

2. Comprehensive Compensation Survey

We will collect the complete pay plans from each of the City's comparators and build a custom survey database to ensure accuracy and completeness, unique to the City's job classifications.

- a. **Data Collection Protocol** will be developed in consultation with the City's project leaders to determine which salary data elements to include, such as:
 - o Total Compensation Information (to be finalized with City Project Team / for approval)
 - o Salary grade/step or open range salary plan structure

- o Salary range structure Minimum, Midpoint, and Maximum
 - o City-supported benefits such as health insurance premiums and pension contributions
 - o Paid time off, add pay, certification pay, longevity pay
- b. **Benchmark Job Selection** will be made by identifying City job classes common to its employment-competitive public and private employers in the immediate area and throughout the region or State, clearly identifiable, and representative of standard occupational job groups.
- c. **Comparator Employers Identification or Confirmation** will be made in partnership with City staff, or per agreed upon lists from bargaining, and/or by research and input from PSPC.
- d. **Compensation Data Collection** will be made by one or more of the following methods.
- o Pre-survey contact with the selected comparator employers to solicit participation in the City's compensation survey(s)
 - o Extraction from the pay plans of designated public employers.
 - o Customized salary and total compensation and benefits survey requests for local governments and other public employers, distributed by mail and e-mail.
 - o As desired, additional data extraction from established salary surveys and commercial survey sources such as Economic Research Institute's Salary Assessor for the immediate region.
- e. **Data Quality Control** includes editing data for accuracy and proper matching to the City's survey benchmark jobs, and phone/e-mail follow-ups for data clarification and to obtain comparators' benchmark job descriptions.

3. Prevailing Rates Calculation

We will consolidate the compensation data from all sources, enter the information into the EZ COMP™ program, and compute the prevailing rates, inclusive of cost-of-living differentials, as the statistical mean of the survey data for each benchmark job class. Data will be projected forward from the date of collection to a common date relating to the City's salary plan year by the annual Prevailing Rate Increase Factor (PRI) applicable at that time.

4. Compensation Competitiveness Comparison

We will provide the City with charts comparing its current salary structures to those of the selected public and private comparator employers. We will calculate the extent that the City's offerings vary from the prevailing rates and practices of other relevant employers.

F. Compensation Plan Development

1. Compensation Competitiveness Policy

We will assist the City to select a compensation competitiveness policy which best fits its compensation strategy and financial resources, by providing fiscal impact estimates at various percentage relationships to the prevailing rates.

2. Salary Plan Structure Development

We will review the City's current wage plans and 1) utilize the City's current wage plan structures to identify externally competitive salary ranges for each City job class or 2) prepare alternative salary range structures and schedules for the City to select the best fit for its competitiveness strategy, with these optional criteria:

- | | |
|---|--|
| <ul style="list-style-type: none"> ▪ Method of administration, i.e.: measured job performance, longevity, or skill ▪ If steps within the salary ranges, number of steps, percentage separation ▪ Percentage of separation between salary ranges, grades or broad bands | <ul style="list-style-type: none"> ▪ Width of the salary ranges, grades, or broad bands, from Minimum to Maximum ▪ Number of salary ranges, grades, or broad bands in the salary schedule ▪ Recognition for longevity, unique assignments, and special skill requirements |
|---|--|

3. Salary Range Assignment Development

We will assign each job classification to a salary range in the City's current or selected new salary structure on the basis of a combination of factors, including:

- The prevailing rates for the benchmark job classes
- Example 15% guideline for salary range separation between sequential job classes
- Its current relationship to similar or occupationally related job classes
- Example 25% guideline for salary separation of a department head job class

4. Implementation Plan Development

We will consult with the Human Resources and Project Team on a plan for transition to the recommended plan, including a timetable for the principal activities, employee communication, impact on budget processes, and estimates of required financial resources.

G. Extensive Employee Inclusion and Communication

Very important factors for successful implementation of new or updated classification and compensation plans are **1) extensive employee inclusion**, and **2) extensive employee communication**. City officials and employees will participate in one or more of the following activities:

- Attending pre-project briefings and question and answer sessions
- Completing a Position Analysis Questionnaire (PAQ) describing their position
- Elaborating on their jobs in individual or group job information interviews (option)

H. Minimal City Support Required

We are completely self-sufficient in projects of this nature and do not require any substantive staff support from the City other than payroll data, and arrangements for group and individual meetings and interviews. We appreciate, but do not require, any office space, telephone, clerical assistance, computers, or office equipment. We will provide all data entry, data processing, duplicating, and report preparation functions.

I. Reports and Presentations

1. Draft and Final Report Preparation

We will provide the City's project leader(s) with a draft of our report for review and critique. We will incorporate their critique into the development of a final report summarizing the project's findings and recommendations.

2. Final Report Presentations

We can conduct a workshop or formal presentation of our final report and recommendations to the Human Resources staff, City Officials, and employees.

City Staff Support / Responsibilities

Willdan recommends that the City of California City assign a key individual as a project manager. As our analyses are developed, the City's appointed project manager will: Coordinate responses to informational requests;

- 1) Coordinate review of work products; and
- 2) Identify appropriate staff members for participation in meetings and
- 3) Facilitate in scheduling.

We will ask for responses to initial information, follow-up requests and comments on reports within five business days or otherwise agreed upon timetable. If there are delays, the project manager will follow up with the parties involved to establish an estimated date for the delivery of information and/or feedback. To ensure continued progression, the project manager will reconvene with the rest of the team to identify tasks that can be started while waiting for requested data.

Project Disclaimer

Willdan is a registered municipal advisory firm with the U.S. Securities and Exchange Commission (“SEC”), as such the City of California City represents, acknowledges, and agrees that Willdan is not acting as a “municipal advisor” (as defined by the SEC), to the City, in any capacity as it relates to the project proposed in this Utility Rate Study RFP.

- (i) The City uses, or may use, the services of one or more municipal advisors registered with the SEC to advise it in connection with municipal financial products and the issuance of municipal securities;
- (ii) The City is not looking to Willdan to provide, and the City shall not otherwise request or require Willdan to provide any advice or recommendations with respect to municipal financial products or the issuance of municipal securities (including any advice or recommendations with respect to the structure, timing, terms, and other similar matters concerning such financial products or issues);
- (iii) The provisions of this proposal and the services to be provided hereunder as outlined in the scope of services are not intended (and shall not be construed) to constitute or include any municipal advisory services within the meaning of Section 15B of the U.S. Securities Exchange Act of 1934, as amended (the “Exchange Act”), and the rules and regulations adopted thereunder;
- (iv) For the avoidance of doubt and without limiting the foregoing, in connection with any revenue projections, cash-flow analyses, feasibility studies and/or other analyses Willdan may provide the City with respect to financial, economic or other matters relating to a prospective, new or existing issuance of municipal securities of the City, (A) any such projections, studies and analyses shall be based upon assumptions, opinions or views (including, without limitation, any assumptions related to revenue growth) established by the City, in conjunction with such of its municipal, financial, legal and other advisers as it deems appropriate; and (B) under no circumstances shall Willdan be asked to provide, nor shall it provide, any advice or recommendations or subjective assumptions, opinions or views with respect to the actual or proposed structure, terms, timing, pricing or other similar matters with respect to any municipal financial products or municipal securities issuances, including any revisions or amendments thereto; and
- (v) Notwithstanding all of the foregoing, the City recognizes that interpretive guidance regarding municipal advisory activities is currently quite limited and is likely to evolve and develop during the term of the potential engagement and, to that end, the City will work with Willdan throughout the term of the potential Agreement to ensure that the Agreement and the services to be provided by Willdan hereunder, is interpreted by the parties, and if necessary amended, in a manner intended to ensure that the City is not asking Willdan to provide, and Willdan is not in fact providing or required to provide, any municipal advisory services.

D. Organization Chart

Project Team

Our management and supervision of the project team is very simple: fill every position with experienced, capable personnel in sufficient numbers to deliver a superior product to the City, on time and on budget. With that philosophy in mind, we have selected the following professionals for this engagement. We are confident that our team possesses the depth of experience that will successfully fulfill your desired work performance.

| City of California City Project Team | | | | |
|---|---------------------------------------|-------------------------------------|--|--|
| Key Team Member | Project Role | Firm | Address | Responsibility to the Engagement |
| Chris Fisher Vice President / Director | Principal-in-Charge / Project Manager | Willdan Financial Services | 27368 Via Industria Suite 200 Temecula, CA 92590 | <ul style="list-style-type: none"> Project and task oversight; Produce key elements of the analysis; Responsible for project deliverables; Model development; Stakeholder outreach; and Meeting and presentation attendance. |
| Michael Cronan Senior Project Manager | Lead Consultant | Willdan Financial Services | Remote | <ul style="list-style-type: none"> Collect, interpret, and analyze key data; Produce key elements of the analysis; Lead for model development and analysis; Report preparation; and Meeting and presentation attendance. |
| Alice Bou Project Manager | Consultant | Willdan Financial Services | 27368 Via Industria Suite 200 Temecula, CA 92590 | <ul style="list-style-type: none"> Collect, interpret, and analyze key data; Produce key elements of the analysis; Lead for model development and analysis; Report preparation; and Meeting and presentation attendance. |
| Tiffany Sturms Senior Financial Analyst | Project Analyst | Willdan Financial Services | Remote | <ul style="list-style-type: none"> Collect, coordinate, interpret, and analyze key data; Assistance with model development; and Report preparation. |
| Matthew E. Weatherly President | Project Leader | Public Sector Personnel Consultants | 2824 N. Power Road #113-486 Mesa, AZ 85215 | <ul style="list-style-type: none"> Overall Project Communication; Compensation Survey; and QC and Review; Presentations |

Resumes

Resumes for Willdan’s project team are included in the appendices.

Extensive Public Sector Experience

Willdan has delivered industry-leading financial, energy and engineering solutions that have transformed government and commerce for over 60 years. Willdan Financial Services advises governments throughout the United States and abroad about financial and economic consulting.

It is important to note that Mr. Fisher has been with Willdan for over 26 years, ensuring the City of California City of continuity and dedication in staffing during the completion of the project

F. Fee Schedule

Water and Wastewater Rate and Capacity Fee Study

Based on our Water and Wastewater Rate and Capacity Fee Study work plan provided in the scope of services, we propose a total **fixed fee of \$68,785**. The table below provides a breakdown of these fees by task and project team member.

In addition to the fixed fee below for the Water and Wastewater Rate and Capacity Fee Study, direct costs attributable to the printing, processing, mailing and postage for the **Proposition 218 public hearing notices are estimated at \$37,500**. Actual costs will be calculated and provided to the City at the time of the mailing, based on an estimate provided by the mailing house Willdan works with on large-scale mailing such as this.

| City of California City | | | | | | | |
|--|---------------------|------------------------------|----------------------|------------------------------|--------------|-----------|---------------|
| Water, Wastewater, and Capacity Fee Study | | | | | | | |
| Fee Proposal | | | | | | | |
| | C. Fisher PIC/PM | M. Cronan Lead Consultant | A. Bou Consultant | T. Sturms Project Analyst | Total | | |
| | \$310 | \$250 | \$210 | \$150 | Hours | Cost | |
| Scope of Work | | | | | | | |
| Project Initiation | | | | | | | |
| Task 1.1 - Data Collection, Review & Verification | 0.5 | 2.0 | 6.0 | 8.0 | 16.5 | \$ | 3,115 |
| Task 1.2 - Kick-off Meeting & Planning Discussion | 1.0 | 1.0 | 1.0 | - | 3.0 | | 770 |
| Water & Wastewater Rate Study | | | | | | | |
| Task 2.1 - Financial Plan, Requirements & Determinants | 6.0 | 20.0 | 32.0 | 40.0 | 98.0 | | 19,580 |
| Task 2.2 - Capital Plan Analysis | 2.0 | 4.0 | 4.0 | 4.0 | 14.0 | | 3,060 |
| Task 2.3 - Cost-of-Service Allocations | 2.0 | 3.0 | 3.0 | 2.0 | 10.0 | | 2,300 |
| Task 2.4 - Rate Analysis & Design | 3.0 | 6.0 | 6.0 | 6.0 | 21.0 | | 4,590 |
| Capacity Fee Study | | | | | | | |
| Task 3.1 Data Collection | 0.5 | 2.0 | 1.0 | 3.0 | 6.5 | | 1,315 |
| Task 3.2 Data Review | 0.5 | 2.0 | 2.0 | 2.0 | 6.5 | | 1,375 |
| Task 3.3 Land Use Assumptions | 1.0 | 4.0 | 2.0 | 2.0 | 9.0 | | 2,030 |
| Task 3.4 Develop CIP | 2.0 | 4.0 | 4.0 | 3.0 | 13.0 | | 2,910 |
| Task 3.5 Calculation of Connection Fees | 2.0 | 8.0 | 8.0 | 6.0 | 24.0 | | 5,200 |
| Preparation of Reports and Proposition 218 Notices | | | | | | | |
| Task 4.1 - Reports, Model & Deliverables | 4.0 | 4.0 | 8.0 | 12.0 | 28.0 | | 5,720 |
| Task 4.2 - Proposition 218 Notice Preparation and Mailing | 4.0 | 2.0 | 6.0 | 8.0 | 20.0 | | 4,200 |
| Communicating Results - Presentations & Meetings | | | | | | | |
| Task 5.1 - Meetings & Presentations (5 public meetings, 2 CC meetings) | 20.0 | 12.0 | 12.0 | 6.0 | 50.0 | | 12,620 |
| Total Labor Cost Proposal | 48.5 | 74.0 | 95.0 | 102.0 | 319.5 | \$ | 68,785 |

Proposition 218 Fees

IMPORTANT NOTE - The fixed fee **does not** include direct costs associated with the printing, processing, postage, and mailing of Proposition 218 notices. We will bill the City for these at our cost, plus 15 percent (15%), based on actual quotes provided by our mailing house at the time the mailing materials are developed and delivered to them.

These costs are estimated at \$1.25 per mailed piece, or \$37,500 based on the estimate of 30,000 mailed notices provided by the City.

Wage and Salary Study

Based on the work plan provided in the scope of services, we propose a total **fixed fee of \$8,000**. The table below provides a breakdown of these fees. We estimate that the project's total cost, including all fees for professional services and reimbursement for out-of-pocket expenses, will not exceed the indicated amounts. Our work plan is flexible and total project cost negotiable, and we will discuss, modify, add, or delete, any work task to increase the project's responsiveness to the City's needs and financial resources. We will provide the City with monthly invoices for the professional services provided and out-of-pocket expenses incurred during the month.

| City of California City Wage and Salary Study | |
|---|-----------------|
| Major Project Components | |
| - Project Planning, Stakeholder Meetings, Project Briefing Meetings for Employees | \$ 2,000 |
| - Position Classification, Titling, Job Families | \$ 500 |
| - Total Compensation Survey – Up to 12 Comparators | \$ 3,000 |
| - Reserve – Employee Communication, Stakeholder Meetings | \$ 1,500 |
| - From Surveys, Compensation Plan, Draft Reviews | <u>\$ 1,000</u> |
| Not To Exceed Cost: \$ 8,000 | |
| Optional Services | |
| On-Site Meetings or Presentations (each day) | \$ 2,000 |
| Desk Audit Interviews (virtual / or a day in-person) | \$ 50 / \$2,000 |
| Job Description Editing (each) | \$90-\$120 |

Notes

- If the City wishes for Willdan to attend additional in-person meetings, the fee is \$2,150 per meeting.
- The City will be invoiced on a monthly percentage-completion basis.
- Invoices will include a description of services, as well as a summary of costs to date by task.
- Willdan will rely on the validity and accuracy of the City's data and documentation to complete our analysis. Willdan will rely on the data as being accurate without performing an independent verification of accuracy, and that we will not be responsible for any errors that result from inaccurate data provided by the client or a third party.
- The City shall reimburse Willdan for any costs Willdan incurs, including without limitation, copying costs, digitizing costs, travel expenses, employee time and attorneys' fees, to respond to the legal process of any agency relating to the City or relating to this project. Reimbursement shall be at Willdan's rates in effect at the time of such response.

G. Other Relevant Information

Qualifications and Related Experience

Willdan Firm Profile

Willdan Group, Inc. (WGI), was founded in 1964 as an engineering firm working with local governments. Today, WGI is a publicly traded company (WLDN). WGI, through its divisions, provides professional technical and consulting services that ensure the quality, value and security of our nation’s infrastructure, systems, facilities, and environment. The firm has pursued two primary service objectives since its inception—ensuring the success of its clients and enhancing its communities.

A financially stable company, Willdan has over 1,800 employees working in more than 50 offices across the U.S. Our employees include a number of nationally recognized Subject Matter Experts for all areas related to the broadest definition of connected communities—*four of whom are committed to contributing their expertise throughout the duration of the City of California City’s Utility Rate Study engagement.*

We have solved economic, engineering and energy challenges for local communities and delivered industry-leading solutions that have transformed government and commerce. Today, Willdan is leading our clients into a future accelerated by a change in resources, infrastructure, technology, regulations, and industry trends.

Willdan Financial Services

Established on June 24, 1988, Willdan Financial Services, is a national firm and is one of the largest public sector economic and financial analysis consulting firms in the United States. Since that time, we have helped over 800 public agencies successfully address a broad range of infrastructure challenges.

Our team is focused on actively supporting our clients by ensuring they stay informed about the latest advancements in our areas of expertise. We believe that by sharing this knowledge, we can empower our clients to make informed decisions and achieve their objectives. Willdan assists local public agencies by providing the following services:

| Willdan Financial Services | |
|---|---|
| Services Provided | |
| <ul style="list-style-type: none"> Utility rate and cost of service studies; User fee studies; Cost allocation plan studies; Real estate economic analysis; Municipal advisory services; District administration services; Property tax audits; Economic development strategic plans; | <ul style="list-style-type: none"> Development impact fee establishment and analysis; Tax increment finance district formation and amendment; Feasibility studies; Housing development and implementation strategies; Arbitrage and continuing disclosure services; Debt issuance support; and Long-term financial plans and cash flow modeling. |

Public Sector Personnel Consultants Firm Profile

History Of Our Firm

Public Sector Personnel Consultants (PSPC) originated in 1972 with the Public Sector Group of the international human resources consulting firm of Hay Associates. *PSPC* was established as an independent firm in 1982. We are a single-owner, debt-free subchapter-S corporation.

Regional Staff

We have regional offices or affiliates in Los Angeles, CA, Sacramento, CA, Austin, TX, Dallas, TX, Chicago, IL, St. Paul, MN, and Phoenix (Mesa), AZ.

Specialized In Compensation Services

We are "super-specialists" in compensation, providing services in job analysis, position classification, job content evaluation, compensation, and directly related services. **Over 98% of our classification and compensation studies have been successfully implemented by our clients.**

Specialized In Public Sector Clients

We provide services exclusively to public sector employers including municipalities, counties, utility districts, library districts, special districts, state governments, housing and redevelopment agencies, airport authorities, school districts, higher education, and tribal governments.

Specialized Compensation Staff

Our staff is comprised of eight (8) full-time and an additional five (5) part-time senior human resources professionals with very extensive experience as compensation managers and consultants for public employers. Our staff has more than 100 years of combined experience working for and consulting to public sector employers.

Over 1,400 Public Employers Served

Our staff members have provided compensation, human resources, training and related consulting services to more than 1,400 public and 200 private employers throughout the U.S.

American Compensation Association Participation (Aca) (Now WORLDATEWORK)

Our consultants are active members of ACA, including serving as instructors for the ACA certification courses.

Specialized Compensation And Related Resources

We utilize our **EZ COMP™** salary survey and plan program, modified **FES** point-factor job evaluation system, **AEP™** performance evaluation plan, and **SNAP™** staffing needs analysis program.

First Year Implementation Warranty

We provide our clients with extensive implementation support during the first year, and we will analyze, evaluate, classify, and provide a salary range recommendation for any new or changed position or entire job class, at no additional cost.

Resumes

Chris Fisher

Principal-in-Charge/Project Manager

Education

*Bachelor of
Science, Finance;
San Francisco
State University*

Areas of Expertise

*Multi-disciplinary Team
Management*

Special District Formations

Cost of Service Studies

Proposition 218

Utility Rate Studies

Affiliations

*California Society of
Municipal Finance Officers*

*Municipal Management
Association of
Northern California*

*California Municipal
Treasurers Association*

**26 Years'
Experience**

Mr. Chris Fisher has been selected to serve as the principal-in-charge and project manager of the City's engagement, due to his experience managing multi-disciplinary teams. He also possesses extensive knowledge specific to Proposition 218 compliance.

Mr. Fisher is a Willdan Financial Services Vice President and the Financial Consulting Services Director. With 26 years at Willdan, he has managed an array of financial consulting projects for public agencies throughout California, Arizona, Texas, Colorado, and Florida; coordinating the activities of resources within Willdan, as well as those from other firms working on these projects.

Select Relevant Experience

City of Lakeport, CA — Water and Sewer Rate Study: Mr. Fisher led the engagement for Lakeport in the role of the principal-in-charge. The project included the completion of a comprehensive financial model, with multiple iterations and alternatives to address a situation where the City had not increased rates in several years. He led discussions with staff to outline the options and make adjustments, as necessary. He also worked closely with the City and its legal counsel to update rates and to incorporate tiers while ensuring compliance with Proposition 218 and the San Juan Capistrano Court decision.

City of Hemet, CA — Water and Wastewater Utility Rate Study: Mr. Fisher was the principal-in-charge and project manager for this City of Hemet engagement. As project lead, he oversaw the development of the comprehensive financial model and preparation of alternative funding and rate scenarios. He collaborated closely with the City to develop the financial plan and recommended appropriate revenue adjustments. Upon completion, Mr. Fisher presented the findings on multiple occasions to City staff, the Planning Commission/Infrastructure Committee, and the City Council.

City of Farmersville, CA — Water and Wastewater Utility Rate Study: Mr. Fisher was the principal-in-charge and project manager for the City of Farmersville engagement, leading his team in developing the financial plan, cost-of-service analysis, calculated new rates, prepared the rate study report, and Prop 218 notice, presented the results to the City Council, and coordinated the mailing of the notice.

City of Buellton, CA — Water & Sewer Utility Rate Study: Mr. Fisher is serving in the role of principal-in-charge for the City's comprehensive water and sewer rate study. The study is essentially complete, with all analytical work completed, reports and presentations delivered, and only the public hearing remaining. He oversaw the creation and refinement of the financial plan and rate model and presented the results to City Staff and the City Council. Two-by-two sessions were conducted with the Council members to educate them on the rate study process and results, since they didn't have previous experience in this area. Responsibilities also included review of work progress, documents and deliverables throughout the project, creation of the Prop 218 public hearing notice, and quality control in all aspects of Willdan's work for the City.

City of Vacaville, CA — Water & Sewer Utility Rate Study: Mr. Fisher served as the principal in charge of developing the comprehensive financial and rate model, along with several alternative financial plans, for a Water and Sewer Rate Study for the City of Vacaville. The City hadn't increased rates in more than eight years and was faced with significant costs for capital projects to address Hexavalent Chromium regulatory compliance. The recommended financial plan and proposed rates were presented to the City Council and were adopted at a public hearing in June 2025.

City of La Palma, CA — Water and Wastewater Utility Rate Study: Mr. Fisher served as the Project Manager for the City of La Palma's last two water and wastewater utility rate studies. Both studies included a five-year model and financial plan that included a proposed five-year schedule of adjusted rates to ensure continued revenue sufficiency and stability.

City of Hercules, CA — Sewer Rate Study: Mr. Fisher led a multi-year effort with the City of Hercules to complete a comprehensive sewer rate study. The year prior to the actual rate study we prepared detailed projections and alternatives to discuss in advance with the City Council, to prepare them for the rate study that would follow. In 2024/2025 we completed the actual rate study which included preparation of a detailed financial and sewer rate model and cost-of-service analysis. Rates had remained static for several years through the pandemic and the City was facing increased operating costs and the need to fund several significant capital projects. Multiple scenarios were developed and discussed and ultimately presented to the City Council. Rates were successfully adopted in July 2025.

City of Lomita, CA — Water Rate Study: Mr. Fisher was the assigned principal-in-charge for the City's Water Rate Study. The study included detailed capital plan analysis, reserve analysis, and live evaluation of alternatives to mitigate necessary revenue and rate adjustments with a rate sub-committee as well as the City Council.

City of Grover Beach, CA – Water and Wastewater Rate Study: In the role of principal-in-charge, Mr. Fisher led the City's utility rate study, which included the preparation of a comprehensive financial plan, along with cost-of-service analysis and development of updated rates. The financial plan prepared contained various options and scenarios for City Staff's consideration, including shifting from a uniform water rate structure to either a two- or three-tiered structure. The City's utilities were in relatively good health, so major increases were not recommended.

City of Calexico, CA — Water & Sewer Utility Rate Study: Mr. Fisher served in the role of principal-in-charge of the City's comprehensive water and sewer rate study. He led the development of the financial plan and model, and the rate analysis, and participated in the presentation of results to City Staff and the City Council. His responsibilities also included the scheduling of key meetings and deliverables, review of progress throughout the development of the project, and quality control.

City of McFarland, CA — Water, Sewer, and Solid Waste Rate Study and Cost Allocation Plan: In the role of principal-in-charge, Mr. Fisher led the City's Water, Sewer, and Solid Waste Rate Study and Cost Allocation Plan. Mr. Fisher oversaw the development of a comprehensive model and five year financial plan, required reports and documents, recommended rate updates, and presented results to the City management team and the City Council.

City of Claremont, CA — Sewer Rate Study: Mr. Fisher was the principal-in-charge for the City's sewer rate study. The team generated multiple alternative rate structures for the City in preparation of updating their sewer utility rates and presented them to staff for their consideration.

City of Guadalupe, CA — Water and Sewer Utility Rate Study: Mr. Fisher served as the principal-in-charge for the City's recent water and sewer rate study, providing technical assistance throughout the project, conducting working discussions with City Staff to evaluate financial and rate options, and coordinating the project. He oversaw the development of the comprehensive financial plan, and preparation of rate alternatives and analysis. This engagement included the development of a comprehensive financial model and updated water and sewer rates, including identification of the rates of comparable jurisdictions and a comparative rate and cost analysis.

McKinleyville Community Services District, CA — Water and Wastewater Capacity Fee Study: Mr. Fisher served as principal-in-charge of this project. The prior connection fees had not been updated for a number of years and were relatively low in comparison to similar agencies. In addition, there were several new local development projects in the planning stages requiring the District to provide utility services; placing even greater demand upon existing facilities and possibly requiring expansion of existing facilities, or construction of new ones. Willdan worked with staff to compile a list of proposed capital improvements and their estimated cost and conducted an analysis of existing and proposed development within the District's service boundaries.

Michael Cronan

Lead Consultant

Education

Bachelor of Arts and Science; University of Central Florida

Areas of Expertise

Utility Rate Studies

User Fee Studies

Financial Forecast Modeling

8 Years' Experience

Mr. Michael Cronan is a senior project manager with eight years of experience in Willdan's Financial Consulting Services group. He specializes in rate study engagements that encompass water, wastewater, reuse, and stormwater systems, employing innovative utility financial planning tools to ensure optimal outcomes.

His expertise focuses on developing both short-term and long-term financial plans for utilities of all sizes. Throughout his career, he has built a robust track record, working closely with diverse clients across the country to deliver practical solutions.

Select Relevant Experience

City of Lakeport, CA — Water and Sewer Rate Study: Mr. Cronan provided analytical support to the senior project team members and led the development of the financial model as the project analyst for the City's ongoing utility rate study. He worked directly with staff at the City to evaluate financial plan alternatives, particularly for sewer where years of deferred rate increases, and a significant capital plan required careful consideration. He also led the revamp of the City's cost-of-service approach, working closely with a leading Prop 218 attorney, to ensure rates were compliant with State law.

City of Hemet, CA — Water and Wastewater Utility Rate Study: Mr. Cronan served as the lead consultant for the Hemet utility rate study, working closely with Mr. Fisher to develop the comprehensive financial model for the water and sewer utilities, and evaluate alternative funding and rate scenarios to balance the financial objectives of the two utilities with the impact on customers. He oversaw the collection and validation of financial data, budgets, and capital plans, and ensured their effective incorporation into the rate and financial model. He also prepared the rate report and presentations.

City of Farmersville, CA — Water and Wastewater Utility Rate Study: Mr. Cronan served as the lead consultant for the City of Farmersville engagement, collecting and verifying financial data, debt service schedules, debt covenants, and financial policy documents; he also played a central role in model development and assisted with the Proposition 218 noticing process.

City of Buellton, CA — Water & Sewer Utility Rate Study: Mr. Cronan was the project manager and lead technical consultant for the City's comprehensive water and sewer rate study. He led the collection and verification of data, creation of the model and financial analysis, development of alternative scenarios for evaluation by City staff and elected officials and completed the report and other critical documents. He also was responsible for creation of comprehensive customer and mailing databases.

City of Vacaville, CA — Water & Sewer Utility Rate Study: Mr. Cronan was the project manager and directed the technical work and development of a comprehensive financial and rate model and multiple alternative financial plans for a Water and Sewer Rate Study for the City of Vacaville. He collected and verified all data, led the development of the financial plan and model, including multiple scenarios to address different potential approaches to the City's capital plan, prepared the report and participated in all meetings.

City of Hercules, CA — Sewer Rate Study: Mr. Cronan was the lead consultant for a multi-year effort with the City of Hercules to complete a comprehensive sewer rate study. He worked with the City in advance of the actual rate study to study the utility's financial situation, prepare projections that would educate the City Council and guide the actual rate study the following year. For the rate study, he led the gathering and validation of data, development of the financial/cost-of-service/rate model and preparation of the report and presentations. Multiple scenarios were developed and discussed to address increasing operating and maintenance costs and funding for capital projects. Rates were successfully adopted in July 2025.

City of La Palma, CA — Water and Wastewater Utility Rate Study: Mr. Cronan was assigned to the La Palma engagement as the lead financial analyst. He worked directly with staff at the City to conduct financial analysis, which included the evaluation of alternatives for rate adjustments that incorporated different capital funding scenarios and operating budget assumptions, as well as the preparation of reports and Prop 218 documents. He was also instrumental in the development of the financial model.

City of Guadalupe, CA — Water and Wastewater Rate Study: Mr. Cronan provided analytical support for the City's utility rate study. He was responsible for gathering and verifying data, as well as assisting with the development of the model.

McKinleyville Community Services District, CA — Water and Sewer Utility Rate Study: Willdan was retained to update the models, develop the CSD's water and sewer rates and assist with the required Proposition 218 noticing process. Mr. Cronan provided analytical support to the project's senior team and is providing the same support for the ongoing update to the previous study.

City and County of Denver, CO — Sanitary Sewer and Storm Drainage Benchmarking and Storm Drainage Impact Fee Study: Mr. Cronan served as the lead analyst on a benchmarking study to review and compare the City's current rate structures to those of other front range and national utilities. The intent of the study was to identify potential areas for refinement to the City's current rate structures. Mr. Cronan also served as the lead analyst for developing and implementing first time storm drainage impact fees for the City.

City of Claremont, CA — Sewer Rate Study: Mr. Cronan provided analytical support for the City's sewer rate study. He gathered and verified data for the project manager and principal consultant.

City of Twentynine Palms, CA — Sewer Treatment Facility Fair Share and Sewer Rate Analysis: Mr. Cronan provided analytical support in the development of the model to support to the project's senior team on the City of Twentynine Palms' sewer treatment facility fair share analysis. This study also included a sewer rate study, specific to the new treatment plant and its customers.

Alice Bou

Consultant

Education

*Bachelor of Arts;
University
of California,
San Diego*

Areas of Expertise

Utility Rate Studies

Proposition 218

Strategic Planning

Cost of Service Studies

Feasibility Analyses

*Financial Forecast
Modeling*

*Development Impact Fee
Studies*

User Fee Studies

Affiliations

*California Society of
Municipal Finance
Officers*

*Municipal Management
Association of
Southern California*

*American Water Works
Association*

20 Years' Experience

Ms. Alice Bou recently joined Willdan Financial Services' Financial Consulting Group as a Project Manager. She brought more than 20 years of professional finance and accounting experience to the Financial Consulting Group. Throughout her career, she has worked with a diverse range of firms in the public and private sectors in a financial oversight capacity. For the last 7 years, she has specialized as a Utility Rate Consultant, leading the development and implementation of water, wastewater, recycled water, and stormwater rates and fee studies for various municipalities across California.

Ms. Bou has developed long-term financial strategies and comprehensive business plans to support utility rates ensuring financial sustainability and adherence to industry standards and current legal statutes, such as Proposition 218. As part of the rate study process, she has established strategic frameworks that integrate cost-of-service principles, meet revenue requirements, and incorporate customer equity considerations, providing a clear roadmap for rate adjustments, operational efficiency improvements, and alignment with organizational objectives and goals. Ms. Bou has also designed methodologies for calculating capacity fees that accurately reflect the proportional cost of new connections to existing infrastructure; these methodologies integrate factors, such as system demand, capacity needs, and planned capital improvements.

Additionally, she has also conducted user fee studies and cost allocation plans, as well as detailed analyses to establish development impact fees that comply with the California Mitigation Fee Act.

Select Relevant Experience

City of Hemet, CA — Water and Wastewater Utility Rate Study: Ms. Bou served on the project team for the City of Hemet engagement, working closely with Mr. Fisher and Mr. Cronan on financial model development and rate scenario analysis. She supported the collection and validation of financial data, budgets, and capital plans and assisted in incorporating this information into the rate and financial model. She also assisted in the preparation of the rate report, Prop 218 notice and several presentations.

City of Turlock, CA — Sewer Rate Study: The City had not conducted a rate or rate update study in many years. Consequently, the City's primary objectives included a comprehensive review of existing sewer rates, the development of final recommendations, and the clear communication of results to customers. Ms. Bou worked collaboratively with City staff to evaluate the capital improvement program, estimated at \$131.8 million over the next five years, for the City's Wastewater Treatment Facility and Sanitary Sewer Service Collection System. She recommended viable financing options to support the planned capital projects including the issuance of new revenue bonds. Additionally, a review of the current sewer rates and rate design structure was conducted.

City of Rio Vista, CA — Water & Wastewater Rate Study and Capacity Fee Study: The City was in need of a comprehensive review and update current water and wastewater rates along with updated capacity fees; the City had not undergone a rate study in an extended period time. The City manages two wastewater treatment facilities, with plans underway to consolidate operations into the Northwest Sewer System. This consolidation initiative included financing necessary capital expenditures to decommission the Beach Plant and enhance capacity at the Northwest Plant. Ms. Bou, as the lead consultant, directed two distinct wastewater rate studies covering a 5-year period, designed to eventually merge into a unified plan by Year 6. Her role involved assessing operational and maintenance cost reductions achievable through plant consolidation. Collaborating closely with City personnel, she ensured the development of a sound financial plan encompassing O&M expenses, capital project outlays, and debt service obligations, accurately reflecting the implications of plant consolidation on the City's fiscal health.

Tiffany Sturms, MSA

Project Analyst

Education

*Master of Science
Accounting,
Indiana Wesleyan University*

*Bachelor of Science,
Accounting,
Indiana Wesleyan University*

Areas of Expertise

Utility Rate Studies

Revenue Bonds

Capital & Financial Planning

*Impact/Connection
Fee Studies*

Utility Valuations

Assessment Programs

Utility Optimization Services

7 Years' Experience

Ms. Sturms is a Senior Project Analyst within Willdan's Financial Consulting Services group. Her focal purpose is to assist principal consultants with utility rate and user fee studies, assessments/non-ad valorem studies, and other financial analyses. She is proficient with Microsoft Excel and has implemented vigorous analyses for a diversity of entities, including cities, counties, public service districts and investor-owned utilities.

Ms. Sturms has conducted an eclectic assortment of financial engagements, including credit default swaps (COVID-19 Pandemic, Sovereign Debt Crisis), mutual funds and hedge fund performance and style evaluations, investment strategies, leveraged portfolios, efficient frontier of optimal portfolios, constrained optimization, strategic analysis and recommendations, commercial banks ratio, liabilities/deposits, lending portfolio, non-interest income/expense, risk management, financing, and valuation analyses. Outlined below is Ms. Sturms' relevant and recent project experience.

Select Relevant Experience

Utility Rate Study Experience

- City of Calexico, CA — Water & Sewer Rate Study
- City of Vacaville, CA — Water & Sewer Utility Rate Study
- City of Hercules, CA — Sewer Rate Study
- City of Hemet, CA — Water & Sewer Rate Study
- City of Buellton, CA — Water & Sewer Rate Study
- City of Guadalupe, CA — Water & Sewer Rate Study
- Bay Laurel Center CDD, FL — Water, Sewer & Reclaimed Rate Study and Misc. Charges
- City of Oviedo, FL — Water, Sewer & Reclaimed Rate Study
- City of Orange Beach, FL — Water & Sewer Rate Study
- City of Ormond Beach, FL — Water & Sewer Rate Study
- Bella Collina CDD, FL — Water & Sewer Rate Study
- City of South Daytona, FL — Water, Sewer & Stormwater Rate Study
- City of DeLand, FL — Stormwater Rate Study
- Starr-Iva Water & Sewer District, SC — Water Rate Study
- City of West Columbia, SC — Water & Sewer Rate Study
- City of Aiken, SC — Water, Sewer & Stormwater Rate Study
- City of Fort Mills, SC — Water & Sewer Rate Study
- City of Brentwood, TN — Water & Sewer Rate Study
- Town of Vienna, VA — Water & Sewer Rate Study

Impact/Capacity Fee Studies

- Town of Lake Hamilton, FL — Police, Transportation, Parks, and Municipal Facilities
- City of Gastonia, NC — Water and Sewer System Development
- City of Woodruff, SC — Sewer System Development

Assessments

- City of North Port, FL — Roads and Drainage
- City of Oviedo, FL — Streetlights
- City of Oviedo, FL — Fire

Matthew E. Weatherly

President, Project Leader

Overall Project Communication, Compensation Survey QC and Review; Presentations. Mr. Weatherly has over 20 years of experience as a human resources management professional and consultant, specializing in position classification, compensation, recruitment and selection. He has served as a Human Resources Manager with Employee Solutions, Inc. and Staffing Consultant with Initial Staffing Services.

He has completed projects in staff development, recruitment, selection, job descriptions, salary survey, and salary plan development. Among his current and recently completed consulting projects are those for:

| | | |
|----------------------------|----------------------------|--------------------------------|
| Auburn, City of, WA | Monterey, City of, CA | Salinas, City of, CA |
| Big Bear Lake, City of, CA | North County Fire, CA | San Clemente, City of, CA |
| Commerce, City of, CA | Port Townsend, City of, WA | Scottsdale, City of, AZ |
| Everett, City of, WA | Rialto, City of, CA | Whidbey Island Parks & Rec, WA |

Mr. Weatherly holds a BS degree in Human Resources Management from Arizona State University's WP Carey School of Business. He has been a featured speaker at City Manager and HR meetings throughout the US.

Elizabeth J. Locurto, CCP

Vice President, Position Classification; Compensation Survey QC and Review

Ms. LoCurto has over 30 years of experience as a compensation manager and consultant for public and private employers, specializing in job analysis, salary surveys, and salary plan development. She has served as Compensation Research Associate for Hayes/Hill, Inc., Senior Compensation Analyst for AON Corporation, Compensation Manager for Loyola University, and Project Manager for the American Compensation Association.

She has conducted projects in job audits, job descriptions, salary surveys, compensation database management, compensation plan development, compensation training course development, and compensation trend research. Among her consulting projects are:

| | | |
|----------------------------------|-----------------------|-------------------------|
| Apple Valley, Town of, CA | Highland, City of, CA | Sacramento, City of, CA |
| California Family Health Council | Midland, City of, TX | Seaside, City of, CA |
| El Paso, City of, TX | Oakland, City of, CA | State Bar of Texas |
| Fresno, City of, CA | Pomona, City of, CA | Stockton, City of, CA |

Ms. LoCurto holds a BS degree in Business Administration from Arizona State University. She holds the Certified Compensation Professional (CCP) designation from the American Compensation Association.

Katherine Tilzer, SPHR

Vice President, Position Classification; Job Description Writing Supervision; Career Ladders and Job Families

Ms. Tilzer has more than 25 years of experience as a human resources manager and consultant, specializing in employee relations, compensation, and recruitment. She has served as Personnel Manager for Laboratory Corporation of America, Director of Human Resources for Plaza Healthcare, Inc., and Director of Human Resources for American Baptist Homes.

| | | |
|----------------------------------|----------------------------|--------------------------------|
| Agoura Hills, City of, CA | Indian Wells, City of, CA | Sacramento City Schools, CA |
| Azusa, City of, CA | Lake Havasu City, AZ | Thousand Oaks, City of, CA |
| Castro Valley Sanitary Dist., CA | Monterey Transit Dist., CA | Victorville, City of, CA |
| Culver City, City of, CA | Pacific Grove, City of, CA | Water Facilities Authority, CA |

She holds a BS degree in Management from the University of Phoenix, and certification as Senior Professional in Human Resources from the Society for Human Resources Management.

Bob Longmire, PMP

Project Leader, Total Compensation Survey; Data Integrity; Project Communication

Mr. Longmire has more than 15 years of project management experience and consulting for public employers, specializing in employee development, classification, and compensation. He has served as National Sales Director for Connexion Technologies and Brand Marketing Manager for Plink.

He has completed projects in job analysis, position classification, compensation surveys and plan development. Among his consulting projects are those for:

| | | |
|-------------------------|---------------------------------|-----------------------------|
| Franklin County PUD, WA | Grant County PUD, WA | Pitkin County, CO |
| El Monte, City of, CA | South Pasadena, City of CA | Riverside, City of, CA |
| La Verne, City of, CA | Greater Orlando Airport, FL | San Bernardino, City of, CA |
| Loma Linda, City of, CA | King County Library Systems, WA | Santa Ana, City of, CA |

Mr. Longmire holds a BS degree in Administration from Colorado Christian University and designation as Project Management Professional from the Project Management Institute.

Samuel Heinz, MPA, PHR

Position Classification; Job Description Writing Supervision; Career Ladders and Job Families

Mr. Heinz has conducted projects in job analysis, position classification, job evaluation, compensation surveys, and compensation plan development. Among his recent client projects are those for:

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|------------------------------|------------------------|-------------------------|
| Addison, Town of, TX | DeSoto, City of, TX | Prosper, Town of, TX |
| Apache Junction, City of, AZ | Galveston, City of, TX | Teton County, WY |
| Bismarck, City of, ND | Midland, City of, TX | The Colony, City of, TX |
| Carrollton, City of, TX | Odessa, City of, TX | Williston, City of, ND |

Mr. Heinz holds an MA degree in Public Administration from Texas Tech.

Willdan Financial Services Utility Rate Study Experience

For over two decades, Willdan team members have provided professional consulting services, which entail financial planning; rate and cost-of-service studies including wholesale analysis; alternative and feasibility analyses; and operational and management studies for water, reclaimed water, sewer, solid waste, and stormwater utility clients across the United States.

Willdan team members are involved with the development of the rate-setting methodologies set forth in the American Water Works Association (AWWA) M1 manual “Principles of Water Rates, Fees and Charges,” and the AWWA M29 manual, “Water Utility Capital Financing.” Willdan is nationally recognized for its expertise with team members frequently being called upon to speak or instruct on utility financial matters, as subject matter experts, including at the AWWA Utility Management conference.

At present Mr. Kevin Burnett, a Willdan Principal Consultant, is involved in the current update to the M1 manual.

We are also deeply familiar with the procedural and substantive requirements of Proposition 218. Willdan staff (including Mr. Fisher, proposed as the principal-in-charge/project manager for this engagement) speak regularly to California industry groups such as the California Special Districts Association (CSDA) and the California Society of Municipal Finance Offices (CSMFO). Further, we recently completed a water and wastewater study for the City of Lakeport where ***two proposed team members proposed for this engagement worked closely with a leading Proposition 218 law firm in the state to update their tiered water rate structure to be compliant with the requirements of Proposition 218 and the City of San Juan Capistrano decision. We will bring this recent experience and insight to the City of California City.***

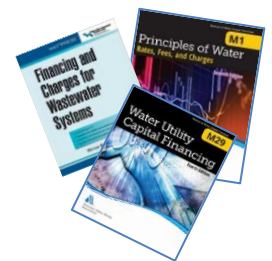
Willdan team members are experienced in a broad range of utility planning services and therefore understand the importance of an approach that integrates elements of utility planning, engineering, and finance. Willdan team members possess considerable experience in utility rate and cost-of-service studies and have performed these services for hundreds of utilities throughout the country. Our team includes staff with public sector experience spanning 30 years, and staff on the forefront of utility ratemaking and rate-modeling. In addition, team members have held positions as finance directors, deputy city managers, and auditors, and therefore understand the financial, operational, and political realities faced by governmental staff and management; we develop solutions that take these realities into account.

Willdan Financial Services

Utility Experience and Expertise

- Retail and wholesale rate studies
- Revenue sufficiency analyses
- Utility management and policy assistance
- Connection fee / tap fee studies
- Miscellaneous fee and charge studies
- Renewal and replacement sufficiency analyses
- Comprehensive alternatives analyses
- Capital project funding studies
- Interactive rate model development with dashboards showing key performance indicators
- CIP financial scenario planning
- Rate ordinance drafting
- Billing system validation/rate testing
- Bond feasibility reports
- Valuation/divestiture studies
- Life Cycle Costs Analyses

Willdan will work with the City to identify and prioritize operational and fiscal objectives, and match these to specific rate attributes; and use this information throughout the engagement to develop a comprehensive financial plan and design utility rates that effectively meet these goals. The culmination of our analyses will be rate policies that guide the rate setting process, and a financial management plan that develops projected system operating results for the utility for the forecasted period. Willdan will employ its proven interactive approach, coupled with advanced financial modeling techniques to design rates and a financial plan that meet established goals and performance criteria. These modeling techniques serve as a powerful decision-making tool and provide the City with genuine business solutions and recommendations as to the strategic direction of its utilities.



During rate and financial planning projects we employ tools and techniques which focus on consensus building among stakeholders to ensure the team understands the future financial implications of current management decisions. Our extensive project expertise is bolstered by our unique interactive financial planning process and model.

Willdan Financial Services References

Provided below are recent project descriptions and client contact information for similar engagements.

City of Farmersville, CA | Water and Wastewater Utility Rate Study

Willdan completed a comprehensive water and wastewater study for the City of Farmersville. Our team worked with City Staff to develop an interactive model with financial plans and projections for both utilities and prepare and present scenarios to evaluate budget and financial scenarios. We also worked with the City's financial advisor and legal counsel to implement a rate stabilization reserve to allow more flexibility in the financial plan and mitigate rate increases. We developed capital funding scenarios and rate structure options and presented them to staff for discussion and evaluation. Once the final financial plan was approved, we completed the cost-of-service analysis and calculated new rates, prepared the rate study report and Prop 218 notice, presented the results to the City Council, and coordinated the mailing of the notice.

Willdan gathered and validated financial data for the project, including budget, fund balances, capital plans, historical financial results, debt service schedules and debt covenants, and financial policy documents. The study also included the cost-of-service analysis, as required under Prop 218, and changes were made to the rate structure as a result.

Client Contact: Steve Huntley, Director of Finance and Administration *(Now with Chandler Asset Management)*
Tel #: (800) 317-4747 | Email: shuntley@chandlerasset.com

City of Buellton, CA | Water, Sewer Rate and Connection Fee Study

Willdan completed a comprehensive water and wastewater rate study and connection fee study for the City of Buellton. We completed all technical work and analysis, prepared required reports, presentations and documents and completed the mailing of the Prop 218 public hearing notices. We conducted study sessions with City Council members, attended a public workshop, as well as two City Council meetings, including the public hearing. The scope of services included development of the financial plan, model, and reports, including the adjustment of the existing rate structure to ensure better compliance with Prop 218. We created several alternative scenarios for evaluation by City staff and the Council and conducted 2-by-2 meetings with Council members to ensure their understanding of the process and the results.

Because of the time that had passed since their prior rate increases, the City needed significant rate increases to keep pace with rising costs, so we worked collaboratively with them to evaluate options for the financial plan to address the needs of the utilities, while balancing the impact on ratepayers.

Client Contact: Rose Hess, Public Works Director
Tel #: (805) 686-0137 | Email: RoseH@cityofbuellton.com

City of Vacaville, CA | Water and Wastewater Utility Rate Study

Willdan completed a two-year effort with the City of Vacaville to complete a comprehensive water and wastewater rate study. The City hadn't increased rates for several years and sought guidance and development of alternatives to address a number of financial objectives, including completion of numerous capital projects, and ensuring funding for increasing costs of operation and maintenance for each system and designated reserve funds. The study included the development of the above-mentioned alternatives that incorporated capital plan and reserve funding analysis for presentation, discussion and evaluation with City staff, and ultimately presentation to elected officials in small workshop sessions to solicit feedback and questions.

Finally, the recommended financial plan and proposed rate adjustments were presented to the City Council and adopted at a Public Hearing in June 2025. Our work also included the development of all documents and reports, including the creation and executing the mailing of the required Proposition 218 notice.

Client Contact: Justen Cole, Director of Utilities
Tel #: (707) 469-6404 x124 | Email: Justen.Cole@cityofvacaville.com

City of Hemet, CA | Water and Wastewater Utility Rate Study

Willdan worked with the City of Hemet over an extended period to complete a comprehensive water and wastewater study. Entering the study, the City wished to evaluate rate structure options, given recent legal challenges in the Prop 218 arena, and incorporate drought water rates as part of their program. We gathered and validated financial data, budgets and capital plans, and incorporated it all into the rate and financial model. We worked extensively with the City to evaluate and analyze customer billing data, resulting in several clean-up changes on the City's end to address data gaps. We developed the comprehensive model and created alternative funding and rate scenarios for evaluation and discussion. Once the financial plan and recommended revenue adjustments were finalized, we presented preliminary results to the City's Planning Commission/Infrastructure Committee for feedback.

Finally, we completed a cost-of-service analysis and development of updated water and sewer rates. Final recommendations were presented to the City Council, Willdan prepared and distributed the Prop 218 Public Hearing notice, presented final results to the City Council, and rates were successfully adopted in January 2026.

Client Contact: Noah Rau, P.E., Public Works Director/City Engineer
Tel #: (951) 765-2360 | Email: nrau@hemetca.gov

City of Lakeport, CA | Water and Sewer Rate Study

Willdan assisted the City of Lakeport with the development of a water and wastewater utility rate study. The scope of services included development of the financial plan, model, and reports, including the adjustment of the tiered rate structure. The City was in the position of needing potentially significant rate increases, so we worked collaboratively with them throughout the process to evaluate options for the financial plan to address the needs of the utilities, while balancing the impact on ratepayers.

Willdan team members worked closely with the City's Proposition 218 legal counsel to update the City's water rate structure while ensuring compliance with the applicable provisions of the California Constitution, as well as the San Juan Capistrano court decision.

Client Contact: Nick Walker, Assistant City Manager *(Now Administrative Services Director at Town of Windsor)*
Tel #: (707) 838-5003 | Email: nwalker@townofwindsor.ca.gov

Willdan Financial Services Recent Similar Engagements

The abbreviated table of experience below outlines projects that are similar in nature to those requested conducted from the Temecula office in the previous five years.

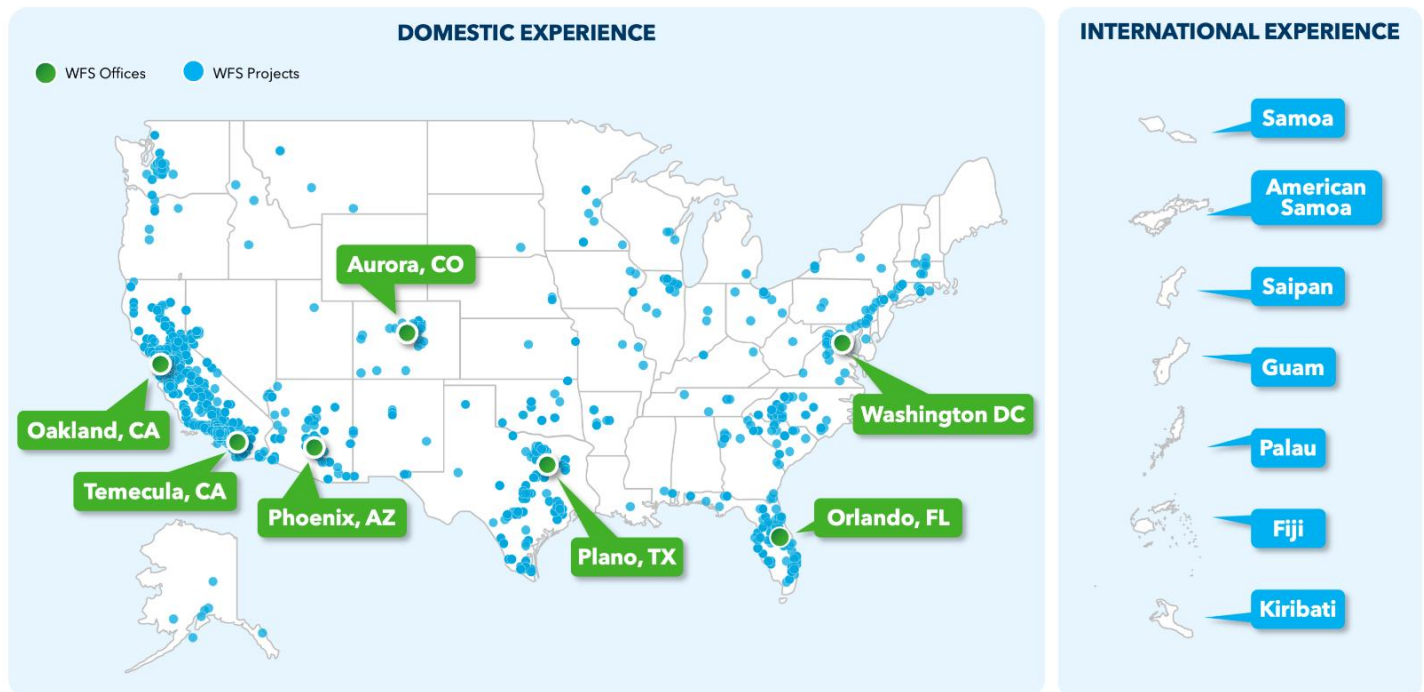
| Willdan Financial Services Temecula Office Utility Related Experience | |
|--|--|
| Agency | Project |
| City of Arvin, CA | Sewer Rate Study and Cost Allocation Plan |
| City of Atwater, CA | Solid Waste Rate Study |
| City of Avenal, CA | Water and Sewer Rate Study |
| City of Barstow, CA | Sewer Rate Study |
| City of Bell, CA | Sewer Rate Study |
| City of Blythe, CA | Water and Sewer Rate Study |
| City of Brighton, CO | Water Rate Study |
| City of Buellton, CA | Water and Sewer Rate and Connection Fee Study |
| City of Calexico, CA | Water and Sewer Rate and Connection Fee Study |
| City of Ceres, CA | Water and Wastewater Rate Study |
| City of Claremont, CA | Sewer Rate Study and Solid Waste Rate Study |
| City of Coachella, CA | Proposition 218 Sewer Mailing |
| City of Crescent City, CA | Sewer Rate Study |
| City of Delano, CA | Water, Sanitary Sewer, Solid Waste Utility Rate Study |
| City & County of Denver, CO | Sanitary Sewer & Storm Drainage Benchmarking and Storm Drainage Impact Fee Study |
| City of Dinuba, CA | Water, Sewer, & Solid Waste Rate Study |
| City of Durango, CO | Water and Wastewater Rate Study |
| City of East Palo Alto, CA | Sewer Impact Fee Study |
| City of Farmersville, CA | Water and Wastewater Utility Rate Study |
| City of Fillmore, CA | Water and Sewer Rate Study |
| City of Grover Beach, CA | Water, Wastewater, and Stormwater Financial Plan & Utility Rate Study |
| City of Guadalupe, CA | Water and Sewer Rate Study |
| City of Hemet, CA | Water and Sewer Rate Study |
| City of Hercules, CA | Wastewater Financial Plan and Connection Fee Study |
| City of Lone, CA | Sewer Rate Study |
| City of Kingman, AZ | Water and Sewer Rate Study |
| City of La Palma, CA | Water and Sewer Rate Study |
| City of Lakeport, CA | Water and Sewer Rate Study, and Connection Fee Study |
| City of Livingston, CA | Water, Wastewater and Solid Waste Rate Study |
| City of Lomita, CA | Water Rate Study |
| City of McFarland, CA | Water, Sewer, and Solid Waste Rate Study and Cost Allocation Plan |
| City of Norwalk, CA | Water Rate Study |
| City of Patterson, CA | Sewer Rate Study |
| City of Pinole, CA | Wastewater Rate and Fee Study |
| City of Port Hueneme, CA | Water, Wastewater and Solid Waste Rate Study |

**Willdan Financial Services
Temecula Office | Utility Related Experience**

| Agency | Project |
|--|---|
| City of Richmond, CA | Wastewater Rate Study |
| City of San Jacinto, CA | Water and Wastewater Rate Study |
| City of Seaside, CA | Water Rate and Capacity Fee Study |
| City of Soledad, CA | Water and Sewer Rate Study |
| City of Stanton, CA | Sewer Rate and Connection Fee Study |
| City of Twentynine Palms, CA | Sewer Treatment Facility Fair Share and Sewer Rate Analysis |
| City of Vacaville, CA | Water and Wastewater Rate Study |
| County of San Diego, CA | Sewer Rate and Standby Charge Study |
| McKinleyville CSD, CA | Water and Wastewater Rate and Capacity Fee Study |
| Monterey One Water, CA | Wastewater Rate and Capacity Fee Study & Cost Allocation Plan |
| San Antonio Water Company, CA | Water Rate Study |
| Santa Ynez Community Services District | Wastewater Rate and Capacity Fee Study |
| Town of Apple Valley, CA | Sewer Rate and Nexus Study |

Experience Map

A graphical representation of Willdan’s geographical client presence is depicted below of recent utility rate and financial projects completed within the last few years.



Public Sector Personnel Consultants References

| Public Sector Personnel Consultants Representative Project References | |
|--|--|
| Client | Project |
| <p>Riverside, City of, CA Ms. Miriana Gonzalez, Deputy HR Director 3900 Main Street Riverside, CA 92522 (951) 826-5808 mgonzalez@riversideca.gov</p> | <p>FY 2023 POA Survey FY 2020 SEIU, POA Compensation Study</p> |
| <p>Santa Fe Springs, City of, CA Mr. Nicholas Razo, Assistant City Manager 11710 Telegraph Road Santa Fe Springs, CA 90670 (562) 868-0511 NicholasRazo@santafesprings.org</p> | <p>FY 2024 Classification and Compensation Study (Also a Client at Bell Gardens, CA)</p> |
| <p>Loma Linda, City of, CA T. Jarb Thaipejr, City Manager 25541 Barton Road Loma Linda, CA 92354 (909) 799-2811 jthaipejr@lomalinda-ca.gov</p> | <p>FY 2025 Class and Comp Study</p> |
| <p>Fontana, City of, CA Ms. Rakesha Voss, HR Director 8353 Sierra Avenue Fontana, CA 92335 (909) 350-7648 rvoss@fontanaca.gov</p> | <p>FY 2024 Classification and Compensation Study</p> |
| <p>Scottsdale, City of, AZ Ms. Monica Boyd, HR Director 9191 E. San Salvador Drive Scottsdale, AZ 85258 (480) 312-2491 mboyd@scottsdaleaz.gov</p> | <p>FY 2025 Class and Comp Study FY 2022 Compensation Study Update FY 2018 Class and Compensation Study</p> |

Addendum 1

Addendum #1

Here are some questions and clarifications to include in your RFP. Please sign, date, and include this addendum in your proposal.

1. Capacity Fee vs Impact Fee:
 - a. For this RFP, these two words are interchangeable.
2. We hope the new rates will start on January 1, 2027.
3. Account for five Public Meetings and include an amount that would be charged for any meeting after the fifth one.
4. Include the cost of sending 30,000 letters for the Public Meeting.
5. The Salary Study will be for current employees and new positions.
6. There is no page limit for the proposal.
7. The salary study would need to include total compensation.
8. What is the total number of jobs and employees to be included in survey comparisons?
 - a. Please include ten job titles for the water department and three job titles for the sewer department in the analysis of the salary study.
9. Please include the time and the optional expense for employees to complete job questionnaires.

Sign:  _____

Date: **March 24, 2026** _____



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Temecula, CA 92590
800.755.6864 | Fax: 888.326.6864
www.willdan.com

CITY OF CALIFORNIA CITY

PROFESSIONAL CONSULTANT SERVICES AGREEMENT

1. PARTIES AND DATE.

This Professional Services Agreement (“Agreement”) is made and entered into this ____ day of _____, 20__, by and between the City of California City, a municipal corporation, organized under the laws of the State of California, with its principal place of business at 21000 Hacienda Blvd., California City, CA 93505 ("City") and **[INSERT NAME OF COMPANY]**, a **[INSERT TYPE OF BUSINESS; I.E., CORPORATION (INCLUDE STATE OF INCORPORATION), LIMITED LIABILITY COMPANY, SOLE PROPRIETORSHIP, ETC.]**, with its principal place of business at **[INSERT ADDRESS]** ("Consultant"). City and Consultant are sometimes individually referred to herein as "Party" and collectively as "Parties."

2. RECITALS.

2.1 Consultant.

Consultant desires to perform and assume responsibility for the provision of certain professional **[INSERT TYPE]** consulting services required by the City on the terms and conditions set forth in this Agreement. Consultant represents that it is experienced in providing professional **[INSERT TYPE]** consulting services to public clients, is licensed in the State of California, and is familiar with the plans of City.

2.2 Project.

City desires to engage Consultant to render such professional **[INSERT TYPE]** consulting services for the **[INSERT NAME OF PROJECT, AND CONTRACT NUMBER, IF APPLICABLE]** project ("Project") as set forth in this Agreement.

3. TERMS.

3.1 Scope of Services and Time of Performance.

3.1.1 General Scope of Services. Consultant promises and agrees to furnish to the City all labor, materials, tools, equipment, services, and incidental and customary work necessary to fully and adequately supply the professional **[INSERT TYPE]** consulting services necessary for the Project ("Services"). The Services are more particularly described in Exhibit "A" attached hereto and incorporated herein by reference. All Services shall be subject to, and performed in accordance with, this Agreement, the exhibits attached hereto and incorporated herein by reference, and all applicable local, state and federal laws, rules and regulations. **[INSERT IF FEDERAL FUNDS WILL BE USED; OTHERWISE ALWAYS DELETE: Additionally, Consultant shall comply with all Federal requirements applicable to the Services as set forth in Exhibit “A-I.”]**

3.1.2 Time of Performance. Consultant shall perform its services in a prompt and timely manner and shall commence performance immediately following execution of this

Agreement by the Parties. Consultant shall complete the services required hereunder on or before **[Insert date by which performance of the services must be completed – if more detail is required attach “Activity Schedule” as Exhibit D, otherwise delete Exhibit D.]**

3.2 Responsibilities of Consultant.

3.2.1 Independent Contractor; Control and Payment of Subordinates. The Services shall be performed by Consultant or under its supervision. Consultant will determine the means, methods and details of performing the Services subject to the requirements of this Agreement. City retains Consultant on an independent contractor basis and not as an employee. Consultant retains the right to perform similar or different services for others during the term of this Agreement. Any additional personnel performing the Services under this Agreement on behalf of Consultant shall also not be employees of City and shall at all times be under Consultant's exclusive direction and control. Neither City, nor any of its officials, officers, directors, employees or agents shall have control over the conduct of Consultant or any of Consultant's officers, employees, or agents, except as set forth in this Agreement. Consultant shall pay all wages, salaries, and other amounts due such personnel in connection with their performance of Services under this Agreement and as required by law. Consultant shall be responsible for all reports and obligations respecting such additional personnel, including, but not limited to: social security taxes, income tax withholding, unemployment insurance, disability insurance, and workers' compensation insurance.

3.2.2 Schedule of Services. Consultant shall perform the Services expeditiously, within the term of this Agreement, and in accordance with the Schedule of Services set forth in Exhibit "B" attached hereto and incorporated herein by reference. Consultant represents that it has the professional and technical personnel required to perform the Services in conformance with such conditions. In order to facilitate Consultant's conformance with the Schedule, City shall respond to Consultant's submittals in a timely manner. Upon request of City, Consultant shall provide a more detailed schedule of anticipated performance to meet the Schedule of Services.

3.2.3 Conformance to Applicable Requirements. All work prepared by Consultant shall be subject to the approval of City.

3.2.4 Substitution of Key Personnel. Consultant has represented to City that certain key personnel will perform and coordinate the Services under this Agreement. Should one or more of such personnel become unavailable, Consultant may substitute other personnel of at least equal competence upon written approval of City. In the event that City and Consultant cannot agree as to the substitution of key personnel, City shall be entitled to terminate this Agreement for cause. As discussed below, any personnel who fail or refuse to perform the Services in a manner acceptable to the City, or who are determined by the City to be uncooperative, incompetent, a threat to the adequate or timely completion of the Project or a threat to the safety of persons or property, shall be promptly removed from the Project by the Consultant at the request of the City. The key personnel for performance of this Agreement are as follows: **[INSERT NAME AND TITLE]**.

3.2.5 City's Representative. The City hereby designates **[INSERT NAME AND TITLE]**, or his/her designee, to act as its representative in all matters pertaining to the

administration and performance of this Agreement ("City's Representative"). City's Representative shall have the power to act on behalf of the City for review and approval of all products submitted by Consultant but not the authority to enlarge the Scope of Work or change the total compensation due to Consultant under this Agreement. The City Manager shall be authorized to act on City's behalf and to execute all necessary documents which enlarge the Scope of Work or change the Consultant's total compensation subject to the provisions contained in Section 3.3 of this Agreement. Consultant shall not accept direction or orders from any person other than the City Manager, City's Representative or his/her designee.

3.2.6 Consultant's Representative. Consultant hereby designates **[INSERT NAME AND TITLE]**, or his/her designee, to act as its representative for the performance of this Agreement ("Consultant's Representative"). Consultant's Representative shall have full authority to represent and act on behalf of the Consultant for all purposes under this Agreement. The Consultant's Representative shall supervise and direct the Services, using his/her best skill and attention, and shall be responsible for all means, methods, techniques, sequences, and procedures and for the satisfactory coordination of all portions of the Services under this Agreement.

3.2.7 Coordination of Services. Consultant agrees to work closely with City staff in the performance of Services and shall be available to City's staff, consultants and other staff at all reasonable times.

3.2.8 Standard of Care; Performance of Employees. Consultant shall perform all Services under this Agreement in a skillful and competent manner, consistent with the standards generally recognized as being employed by professionals in the same discipline in the State of California. Consultant represents and maintains that it is skilled in the professional calling necessary to perform the Services. Consultant warrants that all employees and subconsultants shall have sufficient skill and experience to perform the Services assigned to them. Finally, Consultant represents that it, its employees and subconsultants have all licenses, permits, qualifications and approvals of whatever nature that are legally required to perform the Services, and that such licenses and approvals shall be maintained throughout the term of this Agreement. As provided for in the indemnification provisions of this Agreement, Consultant shall perform, at its own cost and expense and without reimbursement from the City, any services necessary to correct errors or omissions which are caused by the Consultant's failure to comply with the standard of care provided for herein. Any employee of the Consultant or its sub-consultants who is determined by the City to be uncooperative, incompetent, a threat to the adequate or timely completion of the Project, a threat to the safety of persons or property, or any employee who fails or refuses to perform the Services in a manner acceptable to the City, shall be promptly removed from the Project by the Consultant and shall not be re-employed to perform any of the Services or to work on the Project.

3.2.9 Laws and Regulations. Consultant shall keep itself fully informed of and in compliance with all local, state and federal laws, rules and regulations in any manner affecting the performance of the Project or the Services, including all Cal/OSHA requirements, and shall give all notices required by law. Consultant shall be liable for all violations of such laws and regulations in connection with Services. If Consultant performs any work knowing it to be contrary to such laws, rules and regulations, Consultant shall be solely responsible for all costs arising therefrom. Consultant shall defend, indemnify and hold City, its officials, directors, officers, employees, agents, and volunteers free and harmless, pursuant to the indemnification

provisions of this Agreement, from any claim or liability arising out of any failure or alleged failure to comply with such laws, rules or regulations.

3.2.10 Insurance. [CONFER WITH XXXX PRIOR TO MAKING ANY DEVIATIONS TO THE FOLLOWING INSURANCE PROVISIONS]

3.2.10.1 Time for Compliance. Consultant shall not commence work under this Agreement until it has provided evidence satisfactory to the City that it has secured all insurance required under this section. In addition, Consultant shall not allow any subconsultant to commence work on any subcontract until it has provided evidence satisfactory to the City that the subconsultant has secured all insurance required under this section.

3.2.10.2 Types of Insurance Required. As a condition precedent to the effectiveness of this Agreement for work to be performed hereunder, and without limiting the indemnity provisions of the Agreement, the Consultant, in partial performance of its obligations under such Agreement, shall procure and maintain in full force and effect during the term of the Agreement the following policies of insurance. If the existing policies do not meet the insurance requirements set forth herein, Consultant agrees to amend, supplement or endorse the policies to do so.

(A) Commercial General Liability: Commercial General Liability Insurance which affords coverage at least as broad as Insurance Services Office "occurrence" form CG 0001, or the exact equivalent, with limits of not less than \$1,000,000 per occurrence and no less than \$2,000,000 in the general aggregate. Defense costs shall be paid in addition to the limits. The policy shall contain no endorsements or provisions (1) limiting coverage for contractual liability; (2) excluding coverage for claims or suits by one insured against another (cross-liability); or (3) containing any other exclusion(s) contrary to the terms or purposes of this Agreement.

(B) Automobile Liability Insurance: Automobile Liability Insurance with coverage at least as broad as Insurance Services Office Form CA 0001 covering "Any Auto" (Code 1), or if Consultant has no owned autos, "Hired Auto" (Code 8) and "Non-Owned Auto" (Code 9), or the exact equivalent, covering bodily injury and property damage for all activities with limits of not less than \$1,000,000 combined limit for each occurrence. **[***NOTE: If Consultant does not own any company vehicles or may not be able to purchase a Business Automobile Insurance Policy, the requirement may be satisfied by providing either of the following:** (1) a Personal Automobile Liability policy for the Consultant's own vehicle stipulating "Automobile Liability Insurance with a limit of not less than \$1,000,000 each accident"; or (2) a non-owned auto endorsement to the Commercial General Liability policy if Consultant uses vehicles of others (e.g., vehicles of employees). **ALWAYS DELETE THIS SECTION IF NOT USED.***]**

(C) Workers' Compensation/Employer's Liability: Workers' Compensation Insurance, as required by the State of California and Employer's Liability Insurance with a limit of not less than \$1,000,000 per accident for bodily injury and disease. If Consultant has no employees or agents, Consultant shall not be required to maintain Workers' Compensation Insurance. However, in the event that Consultant hires employees or agents

during the term of this Agreement, Consultant shall obtain and maintain Workers' Compensation/Employer's Liability Insurance in accordance with this section.

[OPTIONAL: include the following provision if services are with a professional where Errors & Omissions Coverage is required/ needed; otherwise, always delete.]

(D) Professional Liability (Errors & Omissions) *****NOTE: City to determine whether coverage limit is sufficient on a case by case basis. If in doubt, consult with your risk management or insurance advisors*****: Professional Liability insurance or Errors & Omissions insurance appropriate to Consultant's profession with limits of not less than \$1,000,000. Covered professional services shall specifically include all work to be performed under the Agreement and delete any exclusions that may potentially affect the work to be performed (for example, any exclusions relating to lead, asbestos, pollution, testing, underground storage tanks, laboratory analysis, soil work, etc.). If coverage is written on a claims-made basis, the retroactive date shall precede the effective date of the initial Agreement and continuous coverage will be maintained or an extended reporting period will be exercised for a period of at least three (3) years from termination or expiration of this Agreement.

[OPTIONAL: Include the following provision if there is a pollution liability exposure; otherwise, always delete.]

(E) Pollution Liability *****NOTE: City to determine whether coverage limit is sufficient on a case by case basis. If in doubt, consult with your risk management or insurance advisors*****: Pollution Liability Insurance covering all of the consultant's operations to include onsite and offsite coverage for bodily injury (including death and mental anguish), property damage, defense costs and cleanup costs with limits of not less than \$5,000,000 per loss and \$10,000,000 total all losses. The policy shall contain no endorsements or provisions limiting contractual liability or coverage for cross liability of claims or suits by one insured against another. If coverage is written on a claims-made basis, the retroactive date shall precede the effective date of the initial Agreement and continuous coverage will be maintained or an extended reporting period will be exercised for a period of at least three (3) years from termination or expiration of this Agreement. **[ALWAYS DELETE IF NOT USED]**

3.2.10.3 Insurance Endorsements. Required insurance policies shall contain the following provisions, or Consultant shall provide endorsements on forms approved by the City to add the following provisions to the insurance policies:

(A) Commercial General Liability **[INSERT "and Pollution Liability"; OTHERWISE, ALWAYS DELETE]**:

(1) Additional Insured: The City, its officials, officers, employees, agents, and volunteers shall be additional insureds with regard to liability and defense of suits or claims arising out of the performance of the Agreement.

Additional Insured Endorsements shall not (1) be restricted to "ongoing operations"; (2) exclude "contractual liability"; (3) restrict coverage to "sole" liability of Consultant; or (4) contain any other exclusions contrary to the terms or purposes of this Agreement. For all policies of Commercial General Liability insurance, Consultant shall provide endorsements in the form of

ISO CG 20 10 10 01 and 20 37 10 01 (or endorsements providing the exact same coverage) to effectuate this requirement.

(2) Cancellation: Required insurance policies shall not be canceled or the coverage reduced until a thirty (30) day written notice of cancellation has been served upon the City except ten (10) days shall be allowed for non-payment of premium.

(B) Automobile Liability:

(1) Cancellation: Required insurance policies shall not be canceled or the coverage reduced until a thirty (30) day written notice of cancellation has been served upon the City except ten (10) days shall be allowed for non-payment of premium.

(C) Workers' Compensation:

(1) Cancellation: Required insurance policies shall not be canceled or the coverage reduced until a thirty (30) day written notice of cancellation has been served upon the City except ten (10) days shall be allowed for non-payment of premium.

(2) Waiver of Subrogation: A waiver of subrogation stating that the insurer waives all rights of subrogation against the City, its officials, officers, employees, agents, and volunteers.

[OPTIONAL: include the following provision if services are with a professional where Errors & Omissions Coverage is required/ needed; otherwise, always delete.]

(D) Professional Liability (Errors & Omissions):

(1) Cancellation: Required insurance policies shall not be canceled or the coverage reduced until a thirty (30) day written notice of cancellation has been served upon the City except ten (10) days shall be allowed for non-payment of premium.

(2) Contractual Liability Exclusion Deleted: This insurance shall include contractual liability applicable to this Agreement. The policy must “pay on behalf of” the insured and include a provision establishing the insurer’s duty to defend.

3.2.10.4 Primary and Non-Contributing Insurance. All policies of Commercial General Liability and Automobile Liability insurance shall be primary and any other insurance, deductible, or self-insurance maintained by the City, its officials, officers, employees, agents, or volunteers shall not contribute with this primary insurance. Policies shall contain or be endorsed to contain such provisions.

3.2.10.5 Waiver of Subrogation. All policies of Commercial General Liability and Automobile Liability insurance shall contain or be endorsed to waive subrogation against the City, its officials, officers, employees, agents, and volunteers or shall specifically allow Consultant or others providing insurance evidence in compliance with these specifications to waive their right of recovery prior to a loss. Consultant hereby grants to City a waiver of any right to subrogation which any insurer of said Consultant may acquire against the City by virtue of the payment of any loss under such insurance. Consultant agrees to obtain any endorsement that may be necessary to effect this waiver of subrogation, but this provision applies regardless of whether or not the City has received a waiver of subrogation endorsement from the insurer. Consultant shall require similar written express waivers and insurance clauses from each of its subconsultants.

3.2.10.6 Deductibles and Self-Insured Retentions. Any deductible or self-insured retention must be approved in writing by the City and shall protect the City, its officials, officers, employees, agents, and volunteers in the same manner and to the same extent as they would have been protected had the policy or policies not contained a deductible or self-insured retention.

3.2.10.7 Evidence of Insurance. The Consultant, concurrently with the execution of the Agreement, and as a condition precedent to the effectiveness thereof, shall deliver either certified copies of the required policies, or original certificates on forms approved by the City, together with all endorsements affecting each policy. Required insurance policies shall not be in compliance if they include any limiting provision or endorsement that has not been submitted to the City for approval. The certificates and endorsements for each insurance policy shall be signed by a person authorized by that insurer to bind coverage on its behalf. At least fifteen (15 days) prior to the expiration of any such policy, evidence of insurance showing that such insurance coverage has been renewed or extended shall be filed with the City. If such coverage is cancelled or reduced and not replaced immediately so as to avoid a lapse in the required coverage, Consultant shall, within ten (10) days after receipt of written notice of such cancellation or reduction of coverage, file with the City evidence of insurance showing that the required insurance has been reinstated or has been provided through another insurance company or companies.

3.2.10.8 Failure to Maintain Coverage. In the event any policy of insurance required under this Agreement does not comply with these specifications or is canceled and not replaced immediately so as to avoid a lapse in the required coverage, City has the right but not the duty to obtain the insurance it deems necessary and any premium paid by City will be promptly reimbursed by Consultant or City will withhold amounts sufficient to pay premium from Consultant payments. In the alternative, City may cancel this Agreement effective upon notice.

3.2.10.9 Acceptability of Insurers. Each such policy shall be from a company or companies with a current A.M. Best's rating of no less than A:VII and authorized to transact business of insurance in the State of California, or otherwise allowed to place insurance through surplus line brokers under applicable provisions of the California Insurance Code or any federal law.

3.2.10.10 Enforcement of Agreement Provisions (non estoppel). Consultant acknowledges and agrees that actual or alleged failure on the part of the City to inform Consultant of non-compliance with any requirement imposes no additional obligation on the City nor does it waive any rights hereunder.

3.2.10.11 Requirements Not Limiting. Requirement of specific coverage or minimum limits contained herein are not intended as a limitation on coverage, limits, or other requirement, or a waiver of any coverage normally provided by any insurance. If the Consultant maintains higher limits than the minimums contained herein, the City requires and shall be entitled to coverage for the higher limits maintained by the Consultant. Any available insurance proceeds in excess of the specified minimum limits of insurance and coverage shall be available to the City.

3.2.10.12 Claims Made Policies. If any of the required policies provide coverage on a claims-made basis:

(A) The Retroactive Date must be shown and must be before the effective date of the Agreement or the beginning of work under this Agreement.

(B) Such insurance must be maintained and evidence of insurance must be provided for at least five (5) years after completion of all services under this Agreement.

(C) If coverage is canceled or non-renewed, and not replaced with another claims-made policy form with a Retroactive Date prior to the effective date of the Agreement, the Consultant must purchase “extended reporting” coverage for a minimum of five (5) years after completion of all services under this Agreement.

3.2.10.13 Special Risks or Circumstances. City reserves the right to modify these requirements, including limits, based on the nature of the risk, prior experience, insurer, coverage, or other special circumstances.

3.2.10.14 Insurance for Subconsultants. Consultant shall include all subconsultants engaged in any work for Consultant relating to this Agreement as additional insureds under the Consultant's policies, or the Consultant shall be responsible for causing subconsultants to purchase the appropriate insurance in compliance with the terms of these Insurance Requirements, including adding the City, its officials, officers, employees, agents, and volunteers as additional insureds to the subconsultant's policies. All policies of Commercial General Liability insurance provided by Consultant’s subconsultants performing work relating to this Agreement shall be endorsed to name the City, its officials, officers, employees, agents and volunteers as additional insureds using endorsement form ISO CG 20 38 04 13 or an endorsement providing equivalent coverage. Consultant shall not allow any subconsultant to commence work on any subcontract relating to this Agreement until it has received satisfactory evidence of subconsultant’s compliance with all insurance requirements under this Agreement, to the extent applicable. The Consultant shall provide satisfactory evidence of compliance with this section upon request of the City.

3.2.11 Safety. Consultant shall execute and maintain its work so as to avoid injury or damage to any person or property. In carrying out its Services, the Consultant shall at all times be in compliance with all applicable local, state and federal laws, rules and regulations, and shall exercise all necessary precautions for the safety of employees appropriate to the nature of the work and the conditions under which the work is to be performed. Safety precautions, where applicable, shall include, but shall not be limited to: (A) adequate life protection and lifesaving equipment and procedures; (B) instructions in accident prevention for all employees and subconsultants, such as safe walkways, scaffolds, fall protection ladders, bridges, gang planks, confined space procedures, trenching and shoring, equipment and other safety devices, equipment and wearing apparel as are necessary or lawfully required to prevent accidents or injuries; and (C) adequate facilities for the proper inspection and maintenance of all safety measures.

3.2.12 Water Quality Management and Compliance.

3.2.12.1 Storm Water Management. Storm, surface, nuisance, or other waters may be encountered at various times during the Services. Consultant hereby acknowledges that it has investigated the risk arising from such waters, and assumes any and all risks and liabilities arising therefrom.

3.2.12.2 Compliance with Water Quality Laws, Ordinances and Regulations. Consultant shall keep itself and all subcontractors, staff, and employees fully informed of and in compliance with all local, state and federal laws, rules and regulations that may impact, or be implicated by the performance of the Services including, without limitation, all applicable provisions of the City's ordinances regulating water quality and storm water; the Federal Water Pollution Control Act (33 U.S.C. § 1251, *et seq.*); the California Porter-Cologne Water Quality Control Act (Water Code § 13000 *et seq.*); and any and all regulations, policies, or permits issued pursuant to any such authority. Consultant shall additionally comply with the lawful requirements of the City, and any other water district, municipality, drainage district, or other local agency with jurisdiction over the location where the Services are to be conducted, regulating water quality and storm water discharges.

3.2.12.3 Standard of Care. Consultant warrants that all employees and subcontractors shall have sufficient skill and experience to perform the work assigned to them without impacting water quality in violation of the laws, regulations and policies described in Section 3.2.12.2 of this Agreement. Consultant further warrants that it, its employees and subcontractors have or will receive adequate training, as determined by the City, regarding these requirements as they may relate to the Services.

3.2.12.4 Liability for Non-compliance.

(A) Indemnity: Failure to comply with laws, regulations, and ordinances listed in Section 3.2.12.2 of this Agreement is a violation of federal and state law. Notwithstanding any other indemnity contained in this Agreement, Consultant agrees to indemnify and hold harmless the City, its officials, officers, agents, employees and authorized volunteers from and against any and all claims, demands, losses or liabilities of any kind or nature which the City, its officials, officers, agents, employees and authorized volunteers may sustain or incur for noncompliance with the laws, regulations, and ordinances listed above,

arising out of or in connection with the Services, except for liability resulting from the sole established negligence, willful misconduct or active negligence of the City, its officials, officers, agents, employees or authorized volunteers.

(B) **Defense:** City reserves the right to defend any enforcement action or civil action brought against the City for Consultant's failure to comply with any applicable water quality law, regulation, or policy. Consultant hereby agrees to be bound by, and to reimburse the City for the costs associated with, any settlement reached between the City and the relevant enforcement entity.

(C) **Damages:** City may seek damages from Consultant for delay in completing the Services caused by Consultant's failure to comply with the laws, regulations and policies described in Section 3.2.12.2 of this Agreement, or any other relevant water quality law, regulation, or policy.

3.3 Fees and Payments.

3.3.1 **Compensation.** Consultant shall receive compensation, including authorized reimbursements, for all Services rendered under this Agreement at the rates set forth in Exhibit "C" attached hereto and incorporated herein by reference. The total compensation shall not exceed **[INSERT AMOUNT WRITTEN OUT]** (**[\$[INSERT NUMBER]**) without written approval of the City Council or City Manager as applicable. Extra Work may be authorized, as described below, and if authorized, will be compensated at the rates and manner set forth in this Agreement.

3.3.2 **Payment of Compensation.** Consultant shall submit to City a monthly invoice which indicates work completed and hours of Services rendered by Consultant. The invoice shall describe the amount of Services provided since the initial commencement date, or since the start of the subsequent billing periods, as appropriate, through the date of the invoice. City shall, within 30 days of receiving such invoice, review the invoice and pay all non-disputed and approved charges thereon. If the City disputes any of Consultant's fees, the City shall give written notice to Consultant within thirty (30) days of receipt of an invoice of any disputed fees set forth therein.

3.3.3 **Reimbursement for Expenses.** Consultant shall not be reimbursed for any expenses unless authorized in writing by City, or included in Exhibit "C" of this Agreement.

3.3.4 **Extra Work.** At any time during the term of this Agreement, City may request that Consultant perform Extra Work. As used herein, "Extra Work" means any work which is determined by City to be necessary for the proper completion of the Project, but which the Parties did not reasonably anticipate would be necessary at the execution of this Agreement. Consultant shall not perform, nor be compensated for, Extra Work without written authorization from the City.

3.3.5 **Rate Increases.** In the event that this Agreement is renewed pursuant to Section 3.1.2, the rate set forth in Exhibit "C" may be adjusted each year at the time of renewal as set forth in Exhibit "C."

3.4 California Labor Code Provisions.

3.4.1 Prevailing Wage Law. Consultant is aware of the requirements of California Labor Code Section 1720, et seq., and 1770, et seq., as well as California Code of Regulations, Title 8, Section 16000, et seq., ("Prevailing Wage Laws"), which require the payment of prevailing wage rates and the performance of other requirements on "public works" and "maintenance" projects. If the Services are being performed as part of an applicable "public works" or "maintenance" project, as defined by the Prevailing Wage Laws, and if the total compensation is \$1,000 or more, Consultant agrees to fully comply with such Prevailing Wage Laws. Consultant shall obtain a copy of the prevailing rates of per diem wages in effect at the commencement of this Agreement from the website of the Division of Labor Statistics and Research of the Department of Industrial Relations located at www.dir.ca.gov/dlsr/. In the alternative, Consultant may view a copy of the prevailing rates of per diem wages at the City. Consultant shall make copies of the prevailing rates of per diem wages for each craft, classification or type of worker needed to execute the Services available to interested parties upon request, and shall post copies at the Consultant's principal place of business and at the project site. Consultant shall defend, indemnify and hold the City, its officials, officers, employees, agents, and volunteers free and harmless from any claim or liability arising out of any failure or alleged failure to comply with the Prevailing Wage Laws.

3.4.2 Registration. If the services are being performed as part of an applicable "public works" or "maintenance" project, then pursuant to Labor Code Sections 1725.5 and 1771.1, the Consultant and all subconsultants must be registered with the Department of Industrial Relations. Consultant shall maintain registration for the duration of the project and require the same of any subconsultants. This project may also be subject to compliance monitoring and enforcement by the Department of Industrial Relations. It shall be Consultant's sole responsibility to comply with all applicable registration and labor compliance requirements.

3.5 Accounting Records.

3.5.1 Maintenance and Inspection. Consultant shall maintain complete and accurate records with respect to all costs and expenses incurred under this Agreement. All such records shall be clearly identifiable. Consultant shall allow a representative of City during normal business hours to examine, audit, and make transcripts or copies of such records and any other documents created pursuant to this Agreement. Consultant shall allow inspection of all work, data, documents, proceedings, and activities related to the Agreement for a period of three (3) years from the date of final payment under this Agreement.

3.6 General Provisions.

3.6.1 Termination of Agreement.

3.6.1.1 Grounds for Termination. City may, by written notice to Consultant, terminate the whole or any part of this Agreement at any time and without cause by giving written notice to Consultant of such termination, and specifying the effective date thereof, at least seven (7) days before the effective date of such termination. Upon termination, Consultant shall be compensated only for those services which have been adequately rendered to City, and Consultant shall be entitled to no further compensation. Consultant may not terminate this Agreement except for cause.

3.6.1.2 Effect of Termination. If this Agreement is terminated as provided herein, City may require Consultant to provide all finished or unfinished Documents and Data and other information of any kind prepared by Consultant in connection with the performance of Services under this Agreement. Consultant shall be required to provide such document and other information within fifteen (15) days of the request.

3.6.1.3 Additional Services. In the event this Agreement is terminated in whole or in part as provided herein, City may procure, upon such terms and in such manner as it may determine appropriate, services similar to those terminated.

3.6.1.4 Delivery of Notices. All notices permitted or required under this Agreement shall be given to the respective parties at the following address, or at such other address as the respective parties may provide in writing for this purpose:

Consultant: **[INSERT BUSINESS NAME]
[INSERT STREET ADDRESS]
[INSERT CITY STATE ZIP]
ATTN: [INSERT NAME AND TITLE]**

City: City of California City
21000 Hacienda Blvd.
California City, California 93505
ATTN: **[INSERT NAME AND TITLE]**

Such notice shall be deemed made when personally delivered or when mailed, forty-eight (48) hours after deposit in the U.S. Mail, first class postage prepaid and addressed to the party at its applicable address. Actual notice shall be deemed adequate notice on the date actual notice occurred, regardless of the method of service.

3.6.2 Ownership of Materials and Confidentiality.

3.6.2.1 Documents & Data; Licensing of Intellectual Property. This Agreement creates a non-exclusive and perpetual license for City to copy, use, modify, reuse, or sublicense any and all copyrights, designs, and other intellectual property embodied in plans, specifications, studies, drawings, estimates, and other documents or works of authorship fixed in any tangible medium of expression, including but not limited to, physical drawings or data magnetically or otherwise recorded on computer diskettes, which are prepared or caused to be prepared by Consultant under this Agreement ("Documents & Data"). Consultant shall require all subconsultants to agree in writing that City is granted a non-exclusive and perpetual license for any Documents & Data the subconsultant prepares under this Agreement. Consultant represents and warrants that Consultant has the legal right to license any and all Documents & Data. Consultant makes no such representation and warranty in regard to Documents & Data which were prepared by design professionals other than Consultant or provided to Consultant by the City. City shall not be limited in any way in its use of the Documents & Data at any time, provided that any such use not within the purposes intended by this Agreement shall be at City's sole risk.

3.6.2.2 Confidentiality. All ideas, memoranda, specifications, plans, procedures, drawings, descriptions, computer program data, input record data, written information, and other Documents & Data either created by or provided to Consultant in connection with the performance of this Agreement shall be held confidential by Consultant. Such materials shall not, without the prior written consent of City, be used by Consultant for any purposes other than the performance of the Services. Nor shall such materials be disclosed to any person or entity not connected with the performance of the Services or the Project. Nothing furnished to Consultant which is otherwise known to Consultant or is generally known, or has become known, to the related industry shall be deemed confidential. Consultant shall not use City's name or insignia, photographs of the Project, or any publicity pertaining to the Services or the Project in any magazine, trade paper, newspaper, television or radio production or other similar medium without the prior written consent of City.

3.6.2.3 Confidential Information. The City shall refrain from releasing Consultant's proprietary information ("Proprietary Information") unless the City's legal counsel determines that the release of the Proprietary Information is required by the California Public Records Act or other applicable state or federal law, or order of a court of competent jurisdiction, in which case the City shall notify Consultant of its intention to release Proprietary Information. Consultant shall have five (5) working days after receipt of the Release Notice to give City written notice of Consultant's objection to the City's release of Proprietary Information. Consultant shall indemnify, defend and hold harmless the City, and its officers, directors, employees, and agents from and against all liability, loss, cost or expense (including attorney's fees) arising out of a legal action brought to compel the release of Proprietary Information. City shall not release the Proprietary Information after receipt of the Objection Notice unless either: (1) Consultant fails to fully indemnify, defend (with City's choice of legal counsel), and hold City harmless from any legal action brought to compel such release; and/or (2) a final and non-appealable order by a court of competent jurisdiction requires that City release such information.

3.6.3 Cooperation; Further Acts. The Parties shall fully cooperate with one another, and shall take any additional acts or sign any additional documents as may be necessary, appropriate or convenient to attain the purposes of this Agreement.

3.6.4 Attorney's Fees. If either party commences an action against the other party, either legal, administrative or otherwise, arising out of or in connection with this Agreement, the prevailing party in such litigation shall be entitled to have and recover from the losing party reasonable attorney's fees and all other costs of such action.

3.6.5 Indemnification.

3.6.5.1 Scope of Indemnity. To the fullest extent permitted by law, Consultant shall defend (with counsel reasonably approved by the City), indemnify and hold the City, its officials, officers, employees, agents and volunteers free and harmless from any and all claims, demands, causes of action, suits, actions, proceedings, costs, expenses, liability, judgments, awards, decrees, settlements, loss, damage or injury of any kind, in law or equity, to property or persons, including wrongful death, (collectively, "Claims") in any manner arising out of, pertaining to, or incident to any alleged acts, errors or omissions, or willful misconduct of Consultant, its officials, officers, employees, subcontractors, consultants or agents in connection with the performance of the Consultant's services, the Project or this Agreement, including without limitation the payment of all consequential damages, expert witness fees and attorneys' fees and other related costs and expenses. Notwithstanding the foregoing, to the extent Consultant's services are subject to Civil Code Section 2782.8, the above indemnity shall be limited, to the extent required by Civil Code Section 2782.8, to Claims that arise out of, pertain to, or relate to the negligence, recklessness, or willful misconduct of the Consultant. Consultant's obligation to indemnify shall not be restricted to insurance proceeds, if any, received by the City, its officials, officers, employees, agents or volunteers.

3.6.5.2 Additional Indemnity Obligations. To the fullest extent permitted by law, Consultant shall defend, with counsel of City's choosing and at Consultant's own cost, expense and risk, any and all claims, suits, actions or other proceedings of every kind covered by Section 3.6.5.1 that may be brought or instituted against City or its directors, officials, officers, employees, volunteers and agents. Consultant shall pay and satisfy any judgment, award or decree that may be rendered against City or its directors, officials, officers, employees, volunteers and agents as part of any such claim, suit, action or other proceeding. Consultant shall also reimburse City for the cost of any settlement paid by City or its directors, officials, officers, employees, agents or volunteers as part of any such claim, suit, action or other proceeding. Such reimbursement shall include payment for City's attorney's fees and costs, including expert witness fees. Consultant shall reimburse City and its directors, officials, officers, employees, agents, and/or volunteers, for any and all legal expenses and costs incurred by each of them in connection therewith or in enforcing the indemnity herein provided. Consultant's obligation to indemnify shall not be restricted to insurance proceeds, if any, received by the City, its directors, officials officers, employees, agents, or volunteers.

3.6.6 Entire Agreement. This Agreement contains the entire Agreement of the parties with respect to the subject matter hereof, and supersedes all prior negotiations, understandings or agreements. This Agreement may only be modified by a writing signed by both parties.

3.6.7 Governing Law. This Agreement shall be governed by the laws of the State of California. Venue shall be in Kern County.

3.6.8 Time of Essence. Time is of the essence for each and every provision of this Agreement.

3.6.9 City's Right to Employ Other Consultants. City reserves right to employ other consultants in connection with this Project.

3.6.10 Successors and Assigns. This Agreement shall be binding on the successors and assigns of the parties.

3.6.11 Assignment or Transfer. Consultant shall not assign, hypothecate, or transfer, either directly or by operation of law, this Agreement or any interest herein without the prior written consent of the City. Any attempt to do so shall be null and void, and any assignees, hypothecates or transferees shall acquire no right or interest by reason of such attempted assignment, hypothecation or transfer.

3.6.12 Construction; References; Captions. Since the Parties or their agents have participated fully in the preparation of this Agreement, the language of this Agreement shall be construed simply, according to its fair meaning, and not strictly for or against any Party. Any term referencing time, days or period for performance shall be deemed calendar days and not work days. All references to Consultant include all personnel, employees, agents, and subconsultants of Consultant, except as otherwise specified in this Agreement. All references to City include its elected officials, officers, employees, agents, and volunteers except as otherwise specified in this Agreement. The captions of the various articles and paragraphs are for convenience and ease of reference only, and do not define, limit, augment, or describe the scope, content, or intent of this Agreement.

3.6.13 Amendment; Modification. No supplement, modification, or amendment of this Agreement shall be binding unless executed in writing and signed by both Parties.

3.6.14 Waiver. No waiver of any default shall constitute a waiver of any other default or breach, whether of the same or other covenant or condition. No waiver, benefit, privilege, or service voluntarily given or performed by a Party shall give the other Party any contractual rights by custom, estoppel, or otherwise.

3.6.15 No Third-Party Beneficiaries. There are no intended third party beneficiaries of any right or obligation assumed by the Parties.

3.6.16 Invalidity; Severability. If any portion of this Agreement is declared invalid, illegal, or otherwise unenforceable by a court of competent jurisdiction, the remaining provisions shall continue in full force and effect.

3.6.17 Prohibited Interests. Consultant maintains and warrants that it has not employed nor retained any company or person, other than a bona fide employee working solely for Consultant, to solicit or secure this Agreement. Further, Consultant warrants that it has not paid nor has it agreed to pay any company or person, other than a bona fide employee working solely for Consultant, any fee, commission, percentage, brokerage fee, gift or other consideration contingent upon or resulting from the award or making of this Agreement. For breach or violation of this warranty, City shall have the right to rescind this Agreement without liability.

For the term of this Agreement, no member, officer or employee of City, during the term of his or her service with City, shall have any direct interest in this Agreement, or obtain any present or anticipated material benefit arising therefrom.

3.6.18 Equal Opportunity Employment. Consultant represents that it is an equal opportunity employer and it shall not discriminate against any subconsultant, employee or applicant for employment because of race, religion, color, national origin, handicap, ancestry, sex or age. Such non-discrimination shall include, but not be limited to, all activities related to initial employment, upgrading, demotion, transfer, recruitment or recruitment advertising, layoff or termination. Consultant shall also comply with all relevant provisions of City's Minority Business Enterprise program, Affirmative Action Plan or other related programs or guidelines currently in effect or hereinafter enacted.

3.6.19 Labor Certification. By its signature hereunder, Consultant certifies that it is aware of the provisions of Section 3700 of the California Labor Code which require every employer to be insured against liability for Worker's Compensation or to undertake self-insurance in accordance with the provisions of that Code, and agrees to comply with such provisions before commencing the performance of the Services.

3.6.20 Authority to Enter Agreement. Consultant has all requisite power and authority to conduct its business and to execute, deliver, and perform the Agreement. Each Party warrants that the individuals who have signed this Agreement have the legal power, right, and authority to make this Agreement and bind each respective Party.

3.6.21 Counterparts. This Agreement may be signed in counterparts, each of which shall constitute an original.

3.7 Subcontracting.

3.7.1 Prior Approval Required. Consultant shall not subcontract any portion of the work required by this Agreement, except as expressly stated herein, without prior written approval of City. Subcontracts, if any, shall contain a provision making them subject to all provisions stipulated in this Agreement.

[SIGNATURE PAGE TO FOLLOW]

CITY OF CALIFORNIA CITY

[INSERT NAME]

By: _____
Sean Grayson
Interim City Manager

By: _____
[INSERT NAME AND TITLE]
[If Corporation, TWO SIGNATURES,
President **OR** Vice President **AND**

ATTEST:

Secretary **OR** Treasurer **REQUIRED]**

By: _____
[INSERT NAME AND TITLE

By: _____
City Clerk

APPROVED AS TO FORM:

By: _____
Victor Ponto
City Attorney

EXHIBIT "A"
SCOPE OF SERVICES

EXHIBIT "A-I"

FEDERALLY REQUIRED PROVISIONS FOR SERVICES

**[INSERT FEDERALLY REQUIRED PROVISIONS TRIGGERED BY RECEIPT OF
FEDERAL FUNDS FOR THE SERVICES; OTHERWISE
ALWAYS DELETE ENTIRE EXHIBIT "A-I"]**

EXHIBIT "B"
SCHEDULE OF SERVICES

EXHIBIT "C"
COMPENSATION

[INSERT THE FOLLOWING PROVISION IF THE AGREEMENT WILL AUTOMATICALLY RENEW: In the event that this Agreement is renewed pursuant to Section 3.1.2, the rates set forth above may be increased or reduced each year at the time of renewal, but any increase shall not exceed the Consumer Price Index, All Urban Consumers, Los Angeles-Riverside-San Bernardino Counties.]

EXHIBIT “D”



COUNCIL AGENDA ITEM

May 4, 2026

TO: Mayor and City Council

FROM: Joe Barragan, Public Works Director

SUBJECT: Well 15A Rehabilitation Project Update

BACKGROUND/ DISCUSSION:

On August 14, 2028, the City Council adopted Resolutions 2026-3234 and 2026-3235 for a BHT Task Order in the amount of \$53,950; and an agreement with BWP for \$124,98. For the tie-in of Well 16 to the Transmission Line and the Rehabilitation of Well 15A. In its approval of Resolution 2026-3235 the City Council directed that additional bids be sought for the project but that if additional bids could not be secured to move forward as approved. Staff indicated that an item would come back to the City Council to provide the Council and the public an update on the actions relative to the Rehabilitation of Well 15A.

Staff was able to get multiple vendors to respond and two anticipate providing quotes the week of April 27th. There are considerations on the original scope that may need to be adjusted. Delays beyond the week of April 27th will likely necessitate the use of the City Council's previous authorization. Staff will provide an update on the project status and quotes received at the meeting.

FISCAL IMPACT:

None with this action. Staff will return to the City Council to approve the cost and agreement with the selected vendor.

RECOMMENDATION:

It is recommended that the City Council receive the report and provide any direction on the topic.

ATTACHMENTS:

None.



COUNCIL AGENDA ITEM

May 4, 2026

TO: Mayor and City Council

FROM: Sean Grayson, City Manager
Joe Barragan, Public Works Director

SUBJECT: 1) Receive the City Engineer's List of Proposed SDI Improvements for Fiscal year 2026/27; 2) Receive any SDI Lot Owner Proposed SDI Improvement; 3) Direct the City Manager to Transmit the City's List and any Property Owner Proposed Project to the SDI Committee; and 4) Request the SDI Committee and City Manager Meet and Make any Recommendations to the City Council Concerning the Construction of SDI Improvements

BACKGROUND/ DISCUSSION:

City Engineer's List of Proposed SDI Improvements for Fiscal year 2026/27

Section 9-6.302(b) of the California City Municipal Code states:

On or before May 1st of each year, the City Engineer shall submit a list of proposed SDI Improvements to the SDI Advisory Committee and City Manager. A SDI Lot Owner may also propose an SDI Improvement by submitting a description of the project.

The contracted City Engineer, in coordination with the City Manager and Public Works Director proposes one SDI Improvement for consideration in fiscal year 2026/27. The project is the design, engineering, and repair of the section of Chrysler Road damaged in 2025 storms. Specifically, the fund request would serve as the local match to pending California Disaster Assistance Act funds made available through the California Office of Emergency Services.

An SDI Committee member provided a recommendation separately that the City use the funds, if possible and available, to fund document digitizing to make the SDI historical record more fulsome and accessible.

Receive any SDI Lot Owner Proposed SDI Improvement

As of April 24, 2026, the City had received one SDI Lot Owner proposed project from JCE Poppy, LLC in relation to 11 lots within Tract 2898. The proposal has been transmitted to the SDI Committee. Any proposals provided at the meeting will be transmitted to the SDI Committee as well.

Request the SDI Committee and City Manager Meet and Make any Recommendations to the City Council Concerning the Construction of SDI Improvements

The SDI committee will be requested to convene with the City Manager to make recommendations on submitted projects or other SDI improvements. The submission of proposed improvements by

the City and/or lot owners does not require the approval of the projects. There are minimum conditions within the Municipal Code that would allow for the application of SDI funds to projects and even when funding is available the SDI Committee may decide whether to recommend or not recommend projects.

FISCAL IMPACT:

None with this action.

RECOMMENDATION:

It is recommended that the City Council receive the City' Engineer's list of proposed SDI Improvements and any lot owner proposals and request the SDI Committee meet with the City Manager to make any needed recommendations to the City Council.

ATTACHMENTS:

None.