



**Finance Committee**  
**1st Floor Conference Room Area 'B'**  
**100 W California Ave.**  
**Ridgecrest, CA 93555**  
**(3<sup>rd</sup> Monday each month)**

**AGENDA**  
**Thursday, January 16, 2020**  
**Meeting – 5:00 p.m.**

Committee Members – Council Member Hayman, Mayor Breedon

**1. CALL TO ORDER**

**2. ROLL CALL**

Present:

Staff:

**3. APPROVAL OF AGENDA**

**4. APPROVAL OF MINUTES** –December 16, 2019

**5. PUBLIC COMMENT (Items Not on the Agenda)**

**6. DISCUSSION AND OTHER ACTION ITEMS**

- A. Compensation Study Update
- B. Kern county sales tax trends

**7. COMMITTEE MEMBER COMMENTS**

**8. SUPPORT STAFF COMMENTS**

**9. FUTURE AGENDA ITEMS**

**10. NEXT MEETING** February 17, 2019- Open for discussion due to Holiday

**11. ADJOURNMENT**



**Finance Committee**  
**1st Floor Conference Room Area 'B'**  
**100 W California Ave.**  
**Ridgecrest, CA 93555**  
**(3<sup>rd</sup> Monday each month)**

**AGENDA**  
**Monday, December 16, 2019**  
**Meeting – 5:00 p.m.**

Committee Members – Council Member Hayman, Mayor Breeden

1. **CALL TO ORDER** @5:00

2. **ROLL CALL**

Present: Mayor Breeden, Council Member Hayman

Staff: Strand, Freese, Alligood

3. **APPROVAL OF AGENDA** So Moved by Mayor Breeden, Second by Council Member Hayman

4. **APPROVAL OF MINUTES** – November 18, 2019 So Moved by Mayor Breeden, Second by Council Member Hayman

5. **PUBLIC COMMENT (Items Not on the Agenda)** No Comment

6. **DISCUSSION AND OTHER ACTION ITEMS**

A. Compensation Study Update Cheri Presented the compensation study report update

7. **COMMITTEE MEMBER COMMENTS**

8. **SUPPORT STAFF COMMENTS** No Comment

9. **FUTURE AGENDA ITEMS** Discuss Draft Cafr - Property tax and Sales tax reports

10. **NEXT MEETING** January 20, 2019

11. **ADJOURNMENT** @6:11pm

## Updated Comparator List

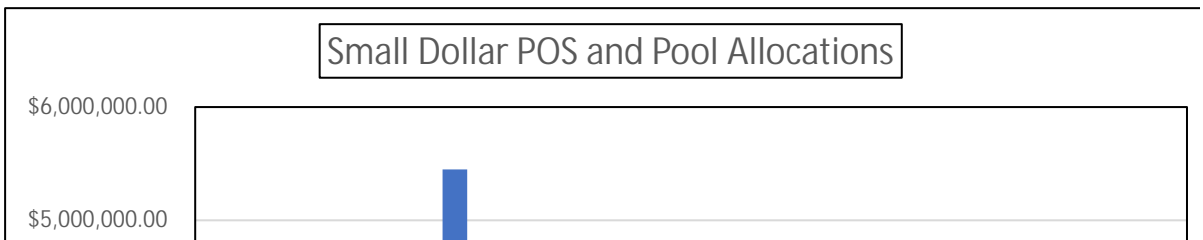
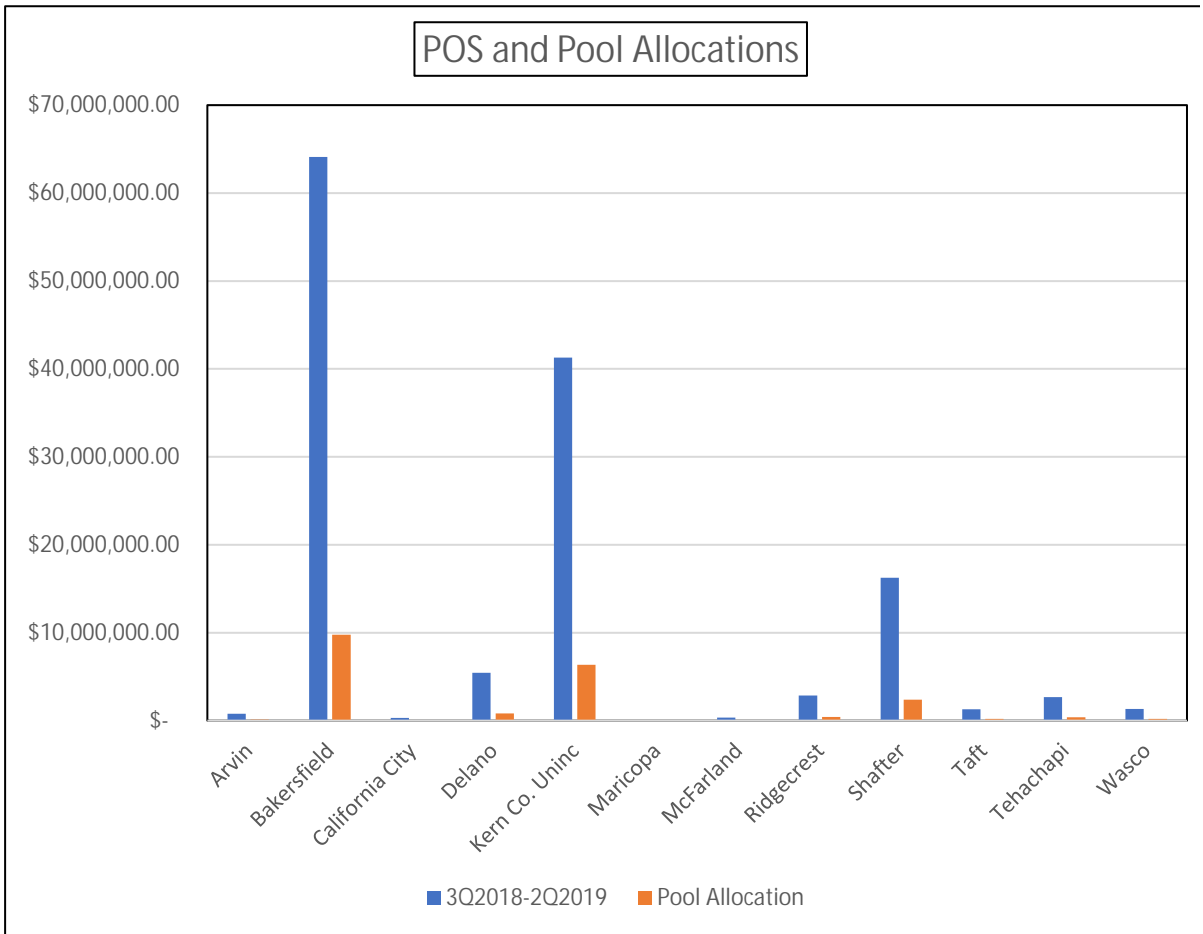
City of Barstow  
City of California City  
City of Delano  
City of Desert Hot Springs  
City of Hesperia  
City of Porterville  
City of Shafter  
City of Tehachapi  
County of Inyo  
County of Kern  
Naval Air Weapons Station China Lake  
Town of Apple Valley

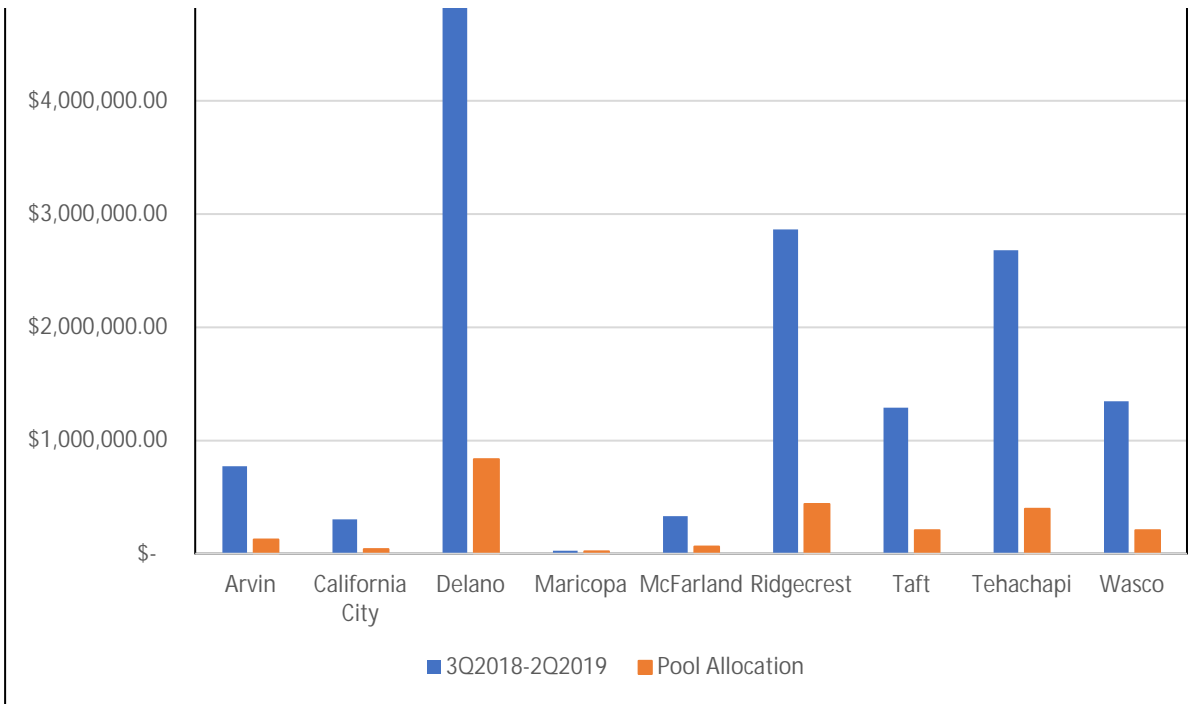
## Other Agencies in Original List

City of Arvin  
City of Bakersfield  
City of Lancaster  
City of Lathrop  
City of McFarland  
City of Palmdale  
City of Taft  
City of Victorville  
City of Wasco

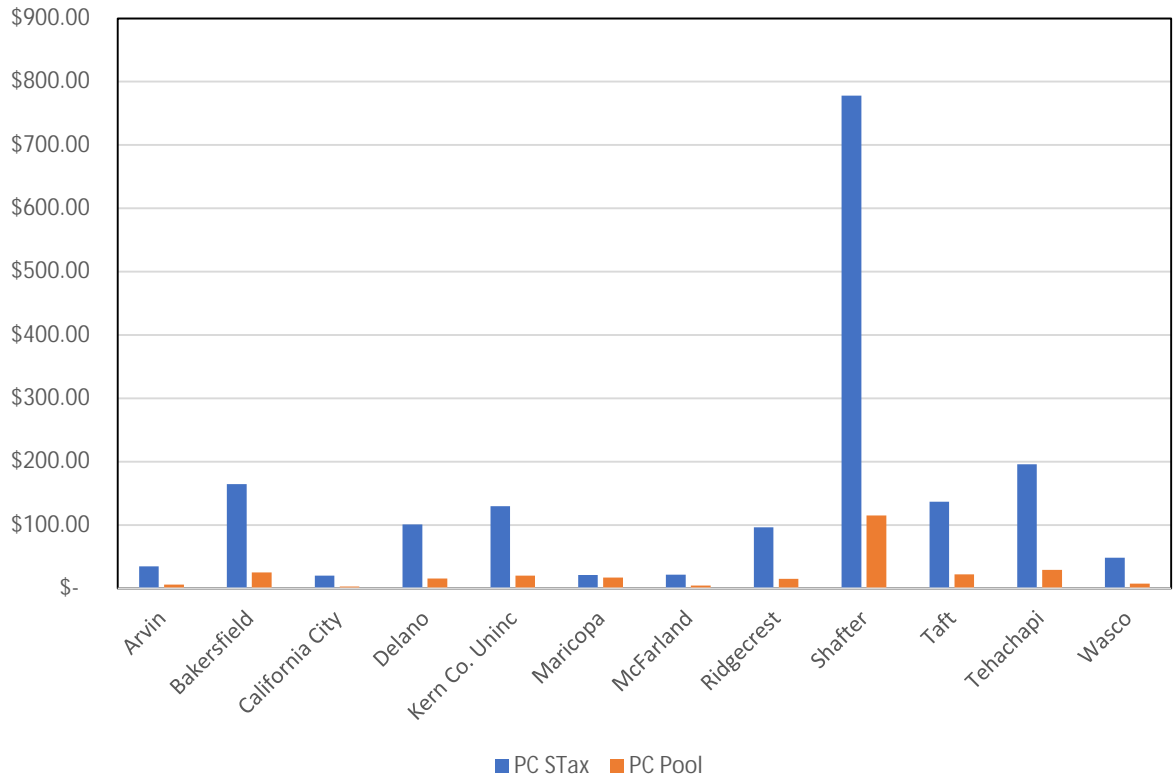
Previous 4 Qtrs					
Agency Name	3Q2018-2Q2019	Pool Allocation	Population	PC STax	PC Pool
Arvin	\$ 773,240.53	\$ 125,201.45	22,178	\$ 34.87	\$ 5.65
Bakersfield	\$ 64,089,446.59	\$ 9,765,713.08	389,211	\$ 164.67	\$ 25.09
California City	\$ 303,446.66	\$ 41,733.82	15,000	\$ 20.23	\$ 2.78
Delano	\$ 5,450,219.19	\$ 834,676.33	53,936	\$ 101.05	\$ 15.48
Kern Co. Uninc	\$ 41,292,148.80	\$ 6,364,407.03	318,006	\$ 129.85	\$ 20.01
Maricopa	\$ 26,039.81	\$ 20,866.91	1,240	\$ 21.00	\$ 16.83
McFarland	\$ 331,580.94	\$ 62,600.72	15,242	\$ 21.75	\$ 4.11
Ridgecrest	\$ 2,863,704.76	\$ 438,205.07	29,712	\$ 96.38	\$ 14.75
Shafter	\$ 16,252,011.68	\$ 2,399,694.45	20,886	\$ 778.13	\$ 114.89
Taft	\$ 1,289,473.90	\$ 208,669.08	9,430	\$ 136.74	\$ 22.13
Tehachapi	\$ 2,680,093.21	\$ 396,471.26	13,668	\$ 196.09	\$ 29.01
Wasco	\$ 1,347,513.04	\$ 208,669.08	27,955	\$ 48.20	\$ 7.46

<b>Totals</b>	<b>\$ 136,702,648.71</b>	<b>\$ 20,866,908.30</b>	<b>916,464</b>	<b>\$ 1,748.95</b>	<b>\$ 278.19</b>
<b>Kern Pool</b>	<b>\$ 20,866,908.30</b>				

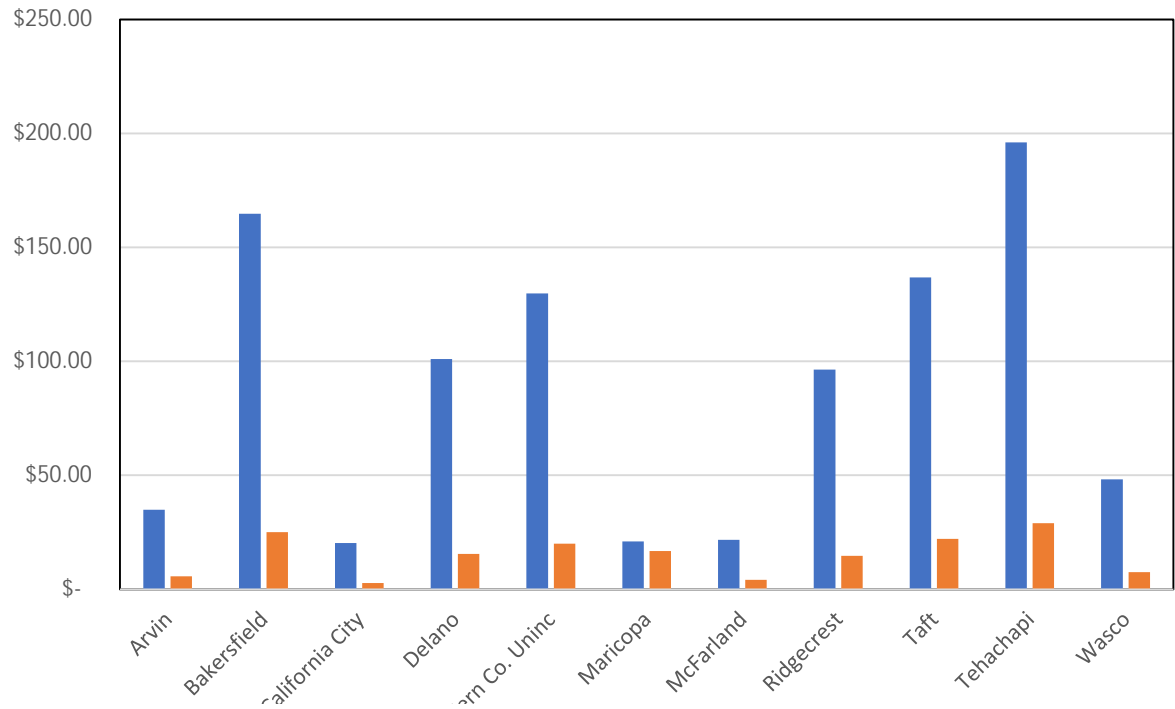




Kern County Jurisdiction  
Per Capita STax v. Per Capita Pool Allocation



Kern County Jurisdiction w/o Shafter  
Per Capita STax v. Per Capita Pool Allocation



$c$

$k_e$

■ PC STax ■ PC Pool

Check	
\$ 898,441.98	\$ 898,441.98
\$ 73,855,159.67	\$ 73,855,159.67
\$ 345,180.48	\$ 345,180.48
\$ 6,284,895.52	\$ 6,284,895.52
\$ 47,656,555.83	\$ 47,656,555.83
\$ 46,906.72	\$ 46,906.72
\$ 394,181.66	\$ 394,181.66
\$ 3,301,909.83	\$ 3,301,909.83
\$ 18,651,706.13	\$ 18,651,706.13
\$ 1,498,142.98	\$ 1,498,142.98
\$ 3,076,564.47	\$ 3,076,564.47
\$ 1,556,182.12	\$ 1,556,182.12





[About the Data](#)

**1: City/County Population Estimates with Annual Percent Change  
January 1, 2018 and 2019**

State/County/City	Total Population		Percent Change
	1/1/2018	1/1/2019	
<b>Kern</b>	906,563	916,464	1.1
Arvin	21,577	22,178	2.8
Bakersfield	384,921	389,211	1.1
California City	14,871	15,000	0.9
Delano	53,664	53,936	0.5
Maricopa	1,237	1,240	0.2
McFarland	15,171	15,242	0.5
Ridgecrest	29,404	29,712	1.0
Shafter	20,093	20,886	3.9
Taft	9,493	9,430	-0.7
Tehachapi	12,976	13,668	5.3
Wasco	27,681	27,955	1.0
Balance of County	315,475	318,006	0.8

Agency Name	Count	4 Qtrs Ending 2Q 2019	4 Qtrs Ending 2Q 2018	Share of County Pool	Pool Allocation	Actual % Change
Tehachapi	484	\$ 2,680,093.21	\$ 2,320,041.62	1.90%	\$ 396,471.26	24.70%
Kern Co. Uninc	7,263	\$ 41,292,148.80	\$ 37,405,981.21	30.50%	\$ 6,364,407.03	25.30%
Arvin	186	\$ 773,240.53	\$ 701,698.35	0.60%	\$ 125,201.45	59.50%
Wasco	280	\$ 1,347,513.04	\$ 1,228,609.61	1.00%	\$ 208,669.08	40.80%
Shafter	321	\$ 16,252,011.68	\$ 14,821,487.25	11.50%	\$ 2,399,694.45	12.60%
Delano	631	\$ 5,450,219.19	\$ 5,153,525.52	4.00%	\$ 834,676.33	16.10%
Taft	264	\$ 1,289,473.90	\$ 1,224,546.59	1.00%	\$ 208,669.08	25.20%
Maricopa	13	\$ 26,039.81	\$ 24,778.16	0.00%	\$ 20,866.91	5.20%
Bakersfield	10,601	\$ 64,089,446.59	\$ 63,209,811.93	46.80%	\$ 9,765,713.08	12.00%
Ridgecrest	735	\$ 2,863,704.76	\$ 2,854,930.29	2.10%	\$ 438,205.07	16.60%
McFarland	117	\$ 331,580.94	\$ 333,006.70	0.30%	\$ 62,600.72	20.50%
California City	240	\$ 303,446.66	\$ 312,938.31	0.20%	\$ 41,733.82	3.40%
Totals	21,134	\$ 136,702,648.71	\$ 129,591,355.54	100%	\$ 20,866,908.30	16.90%
Kern Pool	12,576	\$ 20,866,908.30	\$ 18,071,517.65		\$ 20,866,908.30	31.20%

11/27/2019 11:17 am

Adjusted  
% Change

---

- 15.50%
- 10.40%
- 10.20%
- 9.70%
- 9.70%
- 5.80%
- 5.30%
- 5.10%
- 1.40%
- 0.30%
- 0.40%
- 3.00%
  
- 5.50%
  
- 15.50%



# KERN COUNTY ALL AGENCIES

## SALES TAX TRENDS FOR ALL AGENCIES - BY 4 QUARTER TOTALS

ADJUSTED FOR  
ECONOMIC DATA\*

Agency allocations reflect "point of sale" receipts

Agency Name	Count	4 Qtrs Ending 2Q 2019	4 Qtrs Ending 2Q 2018	Share of County Pool	Actual Receipts % Change
Tehachapi	484	2,680,093	2,320,042	1.9%	+ 24.7%
Kern Co. Uninc	7,263	41,292,149	37,405,981	30.5%	+ 25.3%
Arvin	186	773,241	701,698	0.6%	+ 59.5%
Wasco	280	1,347,513	1,228,610	1.0%	+ 40.8%
Shafter	321	16,252,012	14,821,487	11.5%	+ 12.6%
Delano	631	5,450,219	5,153,526	4.0%	+ 16.1%
Taft	264	1,289,474	1,224,547	1.0%	+ 25.2%
Maricopa	13	26,040	24,778	0.0%	+ 5.2%
Bakersfield	10,601	64,089,447	63,209,812	46.8%	+ 12.0%
Ridgecrest	735	2,863,705	2,854,930	2.1%	+ 16.6%
McFarland	117	331,581	333,007	0.3%	+ 20.5%
California City	240	303,447	312,938	0.2%	+ 3.4%
Kern Co. Adjustments	-1	3,730	0	0.0%	- N/A -
Totals	21,134	136,702,649	129,591,356	100.0%	+ 16.9%
Kern Pool	12,576	20,866,908	18,071,518		+ 31.2%

Adjusted

% Change

+ 15.5%

+ 10.4%

+ 10.2%

+ 9.7%

+ 9.7%

+ 5.8%

+ 5.3%

+ 5.1%

+ 1.4%

+ 0.3%

- 0.4%

- 3.0%

- N/A -

+ 5.5%

+ 15.5%