

FISCAL YEAR
2024-2025

MCFARLANDCITY.ORG

CITY OF MCFARLAND



ADOPTED ANNUAL OPERATING BUDGET &
CAPITAL IMPROVEMENT PROGRAM

Fiscal Year 2024-2025

CITY OF MCFARLAND

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MISSION

"Advance a model of professionalism that ensures the delivery of high quality products and services, continuously improves efficiency and removes barriers for future development."

CORE VALUES

McFarland - Tradition, Unity, & Excellence

McFarland's History



The City of McFarland, California, is a small yet vibrant community with a rich history. Located in Kern County, McFarland is approximately 25 miles north of Bakersfield and spans an area of 2.67 square miles. The history of the city can be traced back to its founding in 1908, marked by key milestones that have shaped its identity over the years.

Present day

Today, McFarland remains a tight-knit community with a diverse population. The city continues to focus on its agricultural roots while embracing new opportunities for economic development, education, and infrastructure improvements. As McFarland moves forward, it remains dedicated to preserving its rich history and fostering a bright future for its residents.

2015

National attention garnered by the release of the film "McFarland, USA," highlighting local community spirit.

1990's-2000's

Significant investments in infrastructure and public services to accommodate diversifying population.

1970's-1980's

Expansion of residential areas, schools, parks, and industrial growth.

1957

McFarland officially incorporated as a city, establishing formal governance.

1940's -1950's

Population surge due to influx of migrant workers, increasing housing and infrastructure needs.

1920's

Agricultural industry flourishes, boosting economy and infrastructure.

1908

Town of McFarland founded by James Boyd McFarland, supported by the Southern Pacific Railroad.



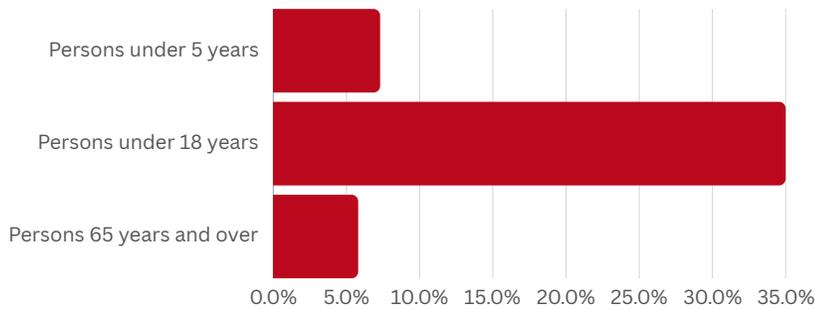
CITY OVERVIEW

McFarland is an agriculture-based City located within the San Joaquin Valley and Kern County along State Route (SR) 99. It's a fast-growing community with so many possibilities for the future. McFarland is known as the Heart of Agriculture for its rich farming community and its fame in the Disney McFarland USA Movie.

LOCATION



AGE DISTRIBUTION



JOB FORCE



STATISTICS & DEMOGRAPHICS

2023 Population - 14,049

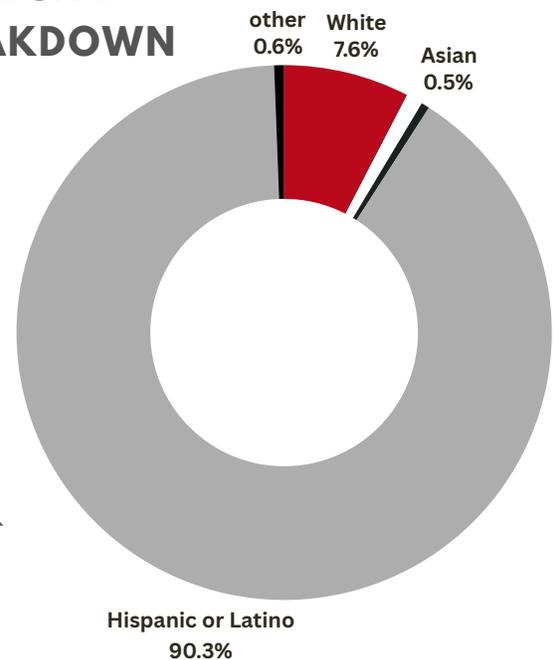


Average Household Size for 2023 in McFarland was 3.99



Occupied Housing Units
3,323

ETHNICITY BREAKDOWN





CITY COUNCIL

Saul Ayon

MAYOR

Ricardo Cano

VICE MAYOR

Maria T. Perez

COUNCIL MEMBER

Amador Ayon

COUNCIL MEMBER

Anita Gonzalez

COUNCIL MEMBER

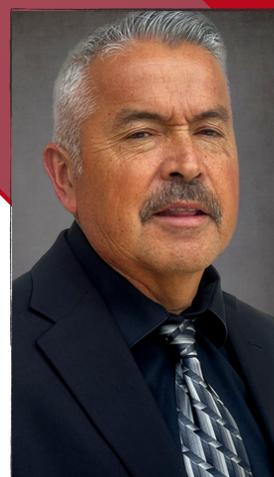
COUNCIL APPOINTED CITY OFFICIALS

Diego Viramontes

CITY MANAGER

Nathan Hodges

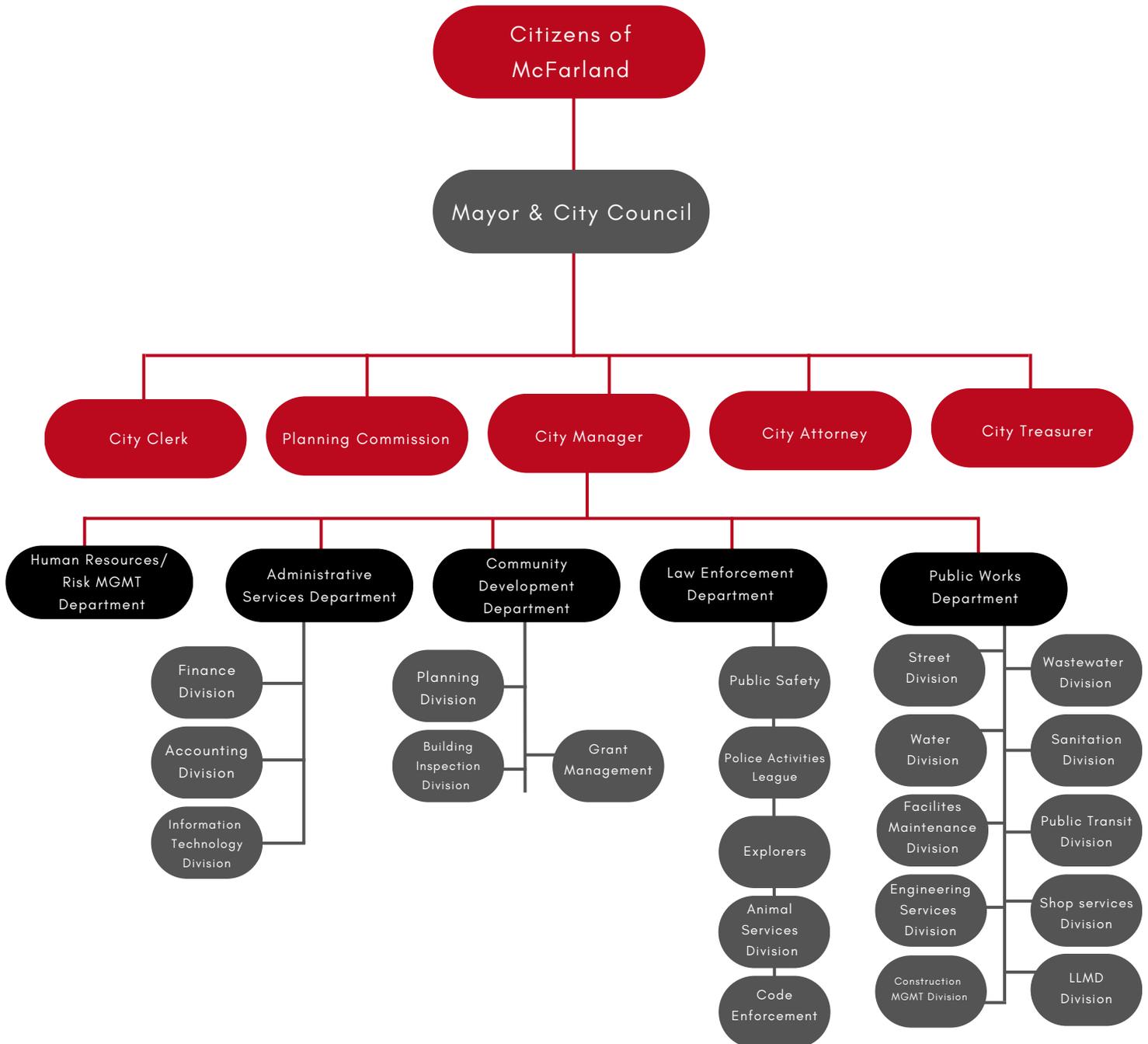
CITY ATTORNEY





CITY OF MCFARLAND

Organizational Chart





June 27, 2024

Honorable Mayor and City Council Members

I am pleased to present to you the proposed Annual Operating Budget and Capital Improvement Program (CIP) for Fiscal Year 2024-2025. The Fiscal Year 2024-2025 budget of the City of McFarland is a testament to our unwavering commitment to fiscal responsibility, addressing the major needs of our community, and progressing towards a sustainable future.

This commitment was amply demonstrated during the challenging Fiscal Year 2023-24 when we navigated the aftermath of past administrative issues. We managed to file all outstanding audits on time, including the fiscal year 2022-23 audit by the March 31st deadline for the first time since 2016. We adopted budgets in a timely manner and saw improvements in our General Fund's financial standing, bolstered by the passage of Measure M and O tax measures. We also reviewed our organizational structure, bringing revenue in-house and focusing on training and development of existing staff. However, we still face challenges, particularly with the significant increases in our Fire Services Contract with the County and overall increases in our public safety costs.

The FY 2024-25 budget has been developed with a strategic focus on four key priorities established by the City Council:

1. Stabilize City Finances
2. Sustainable Infrastructure
3. Neighborly and Safe Community
4. Efficient and Effective Government

These priorities guide our financial planning and resource allocation to ensure that we meet the current needs of our community while laying the foundation for future growth and prosperity.

Stabilize City Finances

We have made significant strides in fiscal management by catching up on all outstanding audits and adopting timely budgets. The passage of Measure M and O tax measures has been pivotal, enabling us to bring revenue in-house, reduce reliance on contractors, and invest in staff training and development. Despite these achievements, rising costs in our Fire Services Contract and public safety remain pressing challenges.

Looking forward, our focus is on promoting commercial and industrial development, particularly through the development of Annexation 18. We aim to integrate commercial projects with new residential developments and explore potential revenue sources to mitigate the financial impact on residents. This

includes updating the Transient Occupancy Tax and Utility Users Tax, targeting commercial and industrial users. We are also evaluating various options to optimize our fire services and stretch our limited tax dollars.

Sustainable Infrastructure

We have secured significant funding for water and sewer infrastructure projects and completed major road rehabilitations throughout the City. However, challenges such as the nitrate contamination at the Browning Road well and Poso Creek flooding persist. We are actively addressing these issues with temporary and permanent solutions, including installing a temporary Reverse Osmosis system and securing funding for a new well. Collaborating with local landowners and securing additional funding for flood mitigation efforts remain priorities.

Moving ahead, we aim to execute critical infrastructure projects, expand water and wastewater systems, and hire certified in-house engineers. Our ongoing flood protection efforts will involve collaboration with local landowners and securing additional funding for effective flood mitigation.

Neighborly and Safe Community

Public safety improvements have been transformative, with the implementation of body-worn cameras, acquisition of new patrol vehicles, and the introduction of a drone program and K-9 unit. We have also upgraded Tasers, implemented the Flock camera system, and secured funding for a new police building. However, additional funding is needed to complete its construction. We are committed to moving forward with the construction of our new police facility and securing the additional funding required to complete this project. The need for an Emergency Operations Center remains critical for effective emergency response and evacuation, particularly during floods affecting our vulnerable community members. We are actively seeking funding to meet this need.

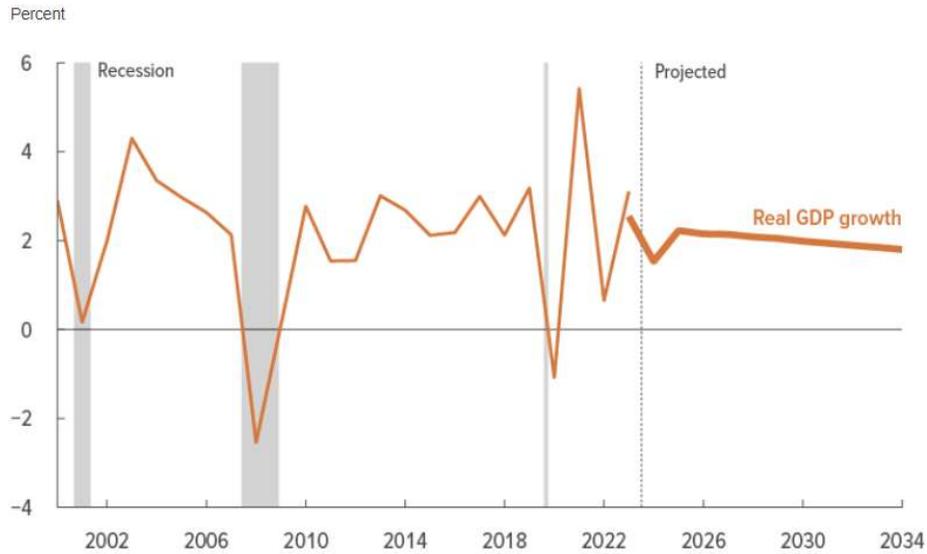
Efficient and Effective Government

We have made significant strides towards an efficient and effective government by introducing online utility billing and improving development services processing. Our mayor's active involvement in regional leadership roles, such as the transportation sales tax measure and LAFCO, highlights our commitment to regional advocacy. We believe in professional development and encourage staff to pursue education, training, and certification opportunities. Our new internship program aims to build a first-class government organization by nurturing future leaders.

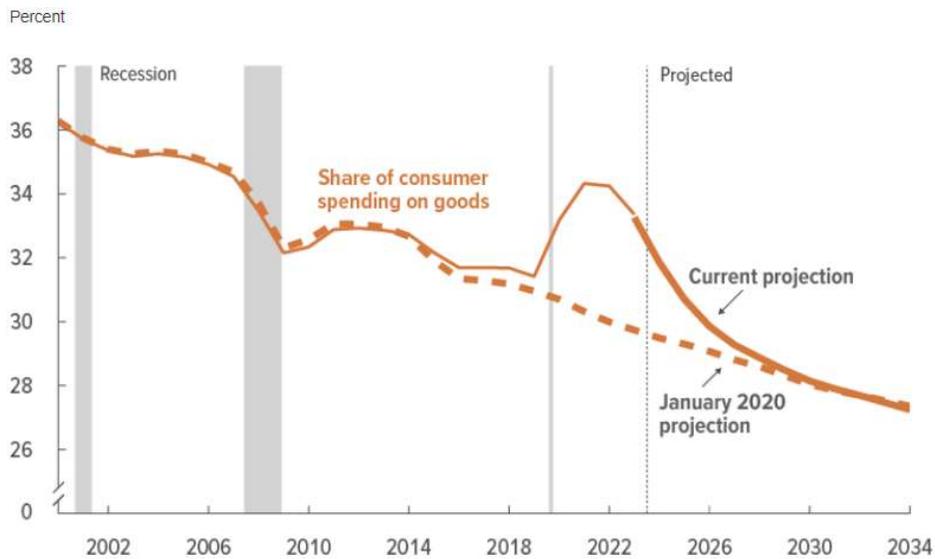
ECONOMIC OUTLOOK

The City of McFarland is deeply interconnected with the broader economic landscape. As such, recent economic projections by the Congressional Budget Office (CBO) for 2024-2034 bear significant implications for our city's economic outlook.

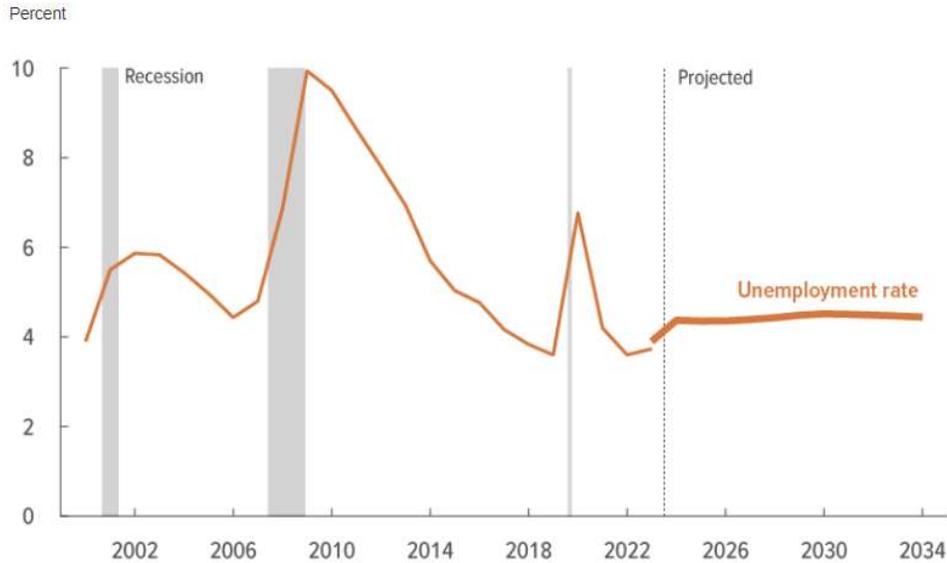
According to the CBO, U.S. economic activity is projected to slow in 2024 due to weaker growth in consumer spending and a decline in business investment in non-residential structures. Growth of real (inflation-adjusted) GDP is projected to increase in 2025 after the Federal Reserve responds to weaker economic conditions in 2024 by lowering interest rates. Real GDP growth is expected to average 2.2 percent annually from 2025 to 2028. For McFarland, these national trends will likely impact local economic growth rates, employment, and investment.



Consumer spending, which shifted sharply toward goods and away from services during the pandemic, is expected to return to prepandemic patterns. By 2030, the share of consumer spending devoted to goods will return to its prepandemic trend of a gradual decline. This shift in consumer behavior will likely influence local businesses and economic activities in McFarland.



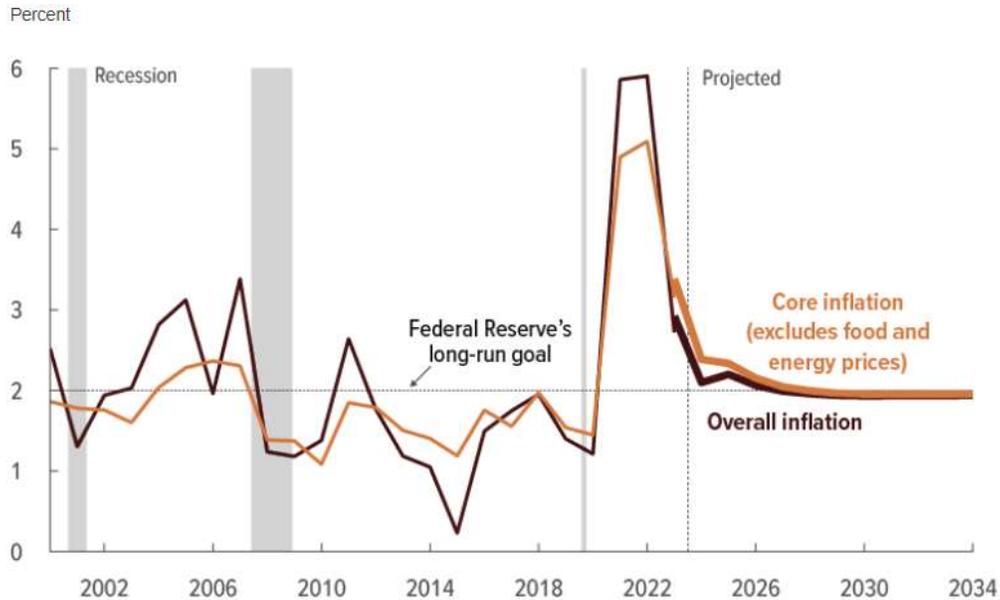
In the CBO’s projections, the unemployment rate is expected to rise to 4.4 percent by the fourth quarter of 2024, reflecting the slowdown in economic growth. In later years, the unemployment rate is projected to range from 4.3 percent to 4.5 percent. These fluctuations are mainly attributable to changes in economic growth and the size and composition of the labor force. For McFarland, this means a potential short-term increase in unemployment rates, with a more stable employment landscape in the long term.



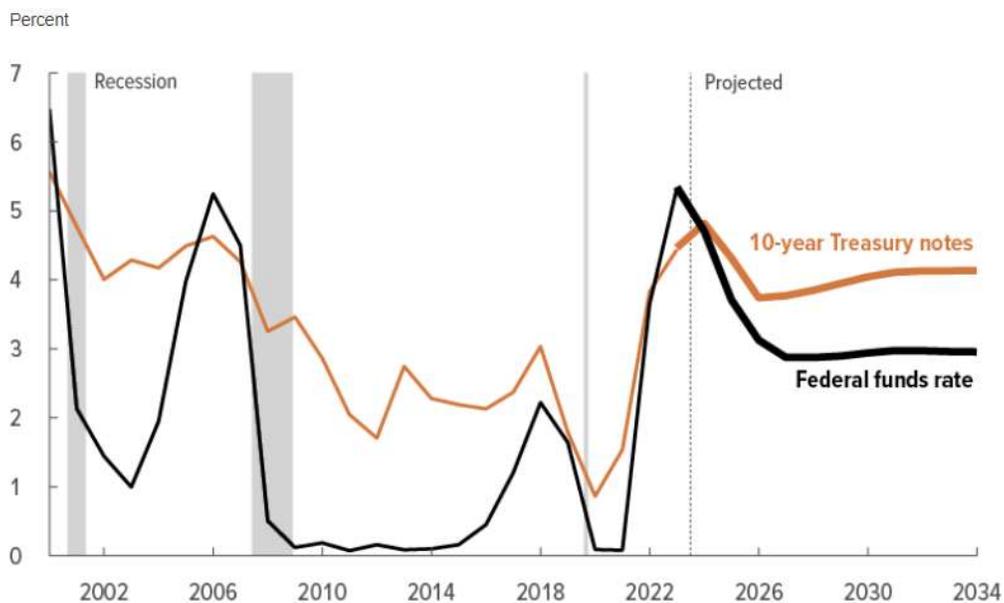
The labor force is projected to expand moderately over the next few years. Higher population growth, mainly from increased immigration, is expected to more than offset a decline in labor force participation due to slowing demand for workers and the rising average age of the population. Many of these immigrants are expected to be adults in their prime working years (25 to 54 years old), which could positively impact McFarland’s labor market.



Inflation is projected to fall further over the next few years, dropping to 2.0 percent or less after 2026. Lower inflation rates will help maintain the purchasing power of McFarland’s funds, allowing the city to better meet residents’ needs.



Interest rates are also expected to decline over the next few years and then stabilize. The Federal Reserve is projected to lower the federal funds rate in response to slowing inflation and rising unemployment in 2024, which will affect interest rates throughout the economy. Lower interest rates in the long run may make debt financing for necessary infrastructure projects more affordable for McFarland.



The national economic outlook for 2024-2034 presents a mix of challenges and opportunities for McFarland. As we look to the future, we remain committed to adjusting our strategies in response to

these broader economic trends, continuously striving to create a resilient and prosperous community for all our residents.

GENERAL FUND OVERVIEW

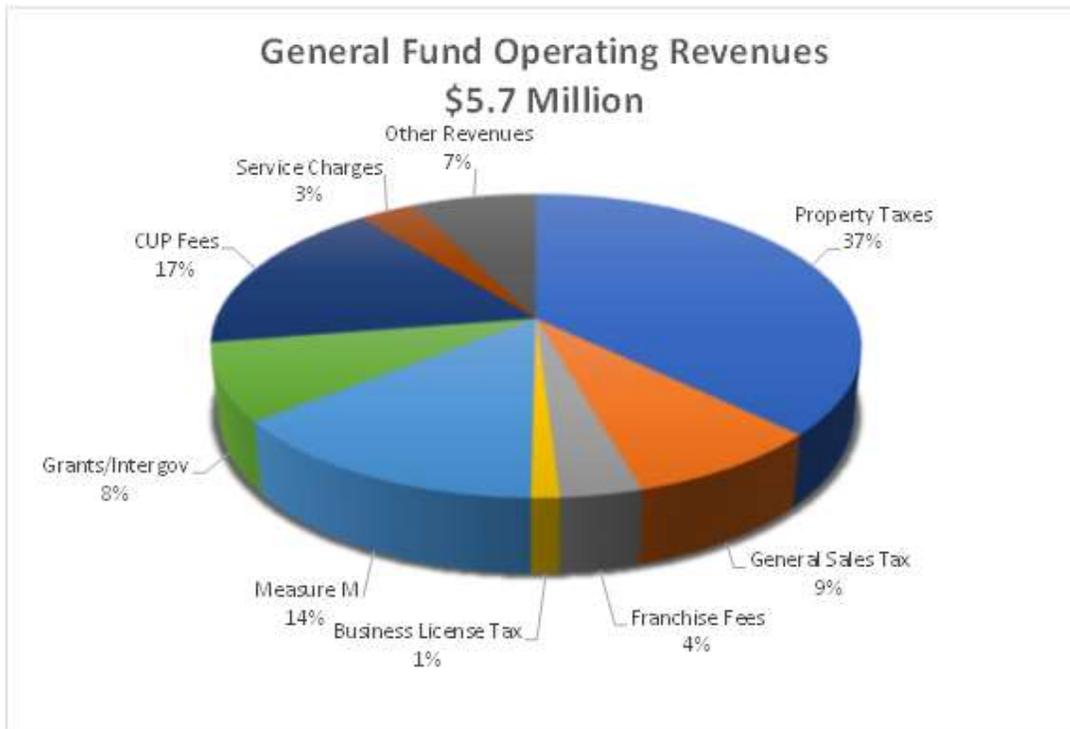
The General Fund is the cornerstone of McFarland’s financial health, funding essential services such as public safety, public works, parks, and community services. This year, maintaining a balanced General Fund has been particularly challenging due to the reliance on one-time funding from the American Rescue Plan Act. To ensure long-term financial stability, we must adopt more aggressive revenue generation strategies and enhance operational efficiencies.

The upcoming November election will be critical for our financial future, as we seek voter approval for updates to the Transient Occupancy Tax and Utility Users Tax. These measures are designed to target commercial and industrial users, thereby minimizing the financial burden on residents while generating necessary revenue to sustain the General Fund.

Our community’s support for Measures M and O has been instrumental in stabilizing our finances, but we must look beyond these measures. Strategic commercial, residential, and industrial development are vital for sustainable revenue growth.

Addressing our significant infrastructure needs is also paramount. Upgrading, replacing, and expanding our roads are essential to support anticipated growth. The dire need for a new police station and an emergency operations center to respond to natural disasters, such as flooding, given our location in a flood zone, cannot be overemphasized. Our City staff and Council are committed to relentlessly pursuing all avenues to secure the necessary funding for these critical projects.

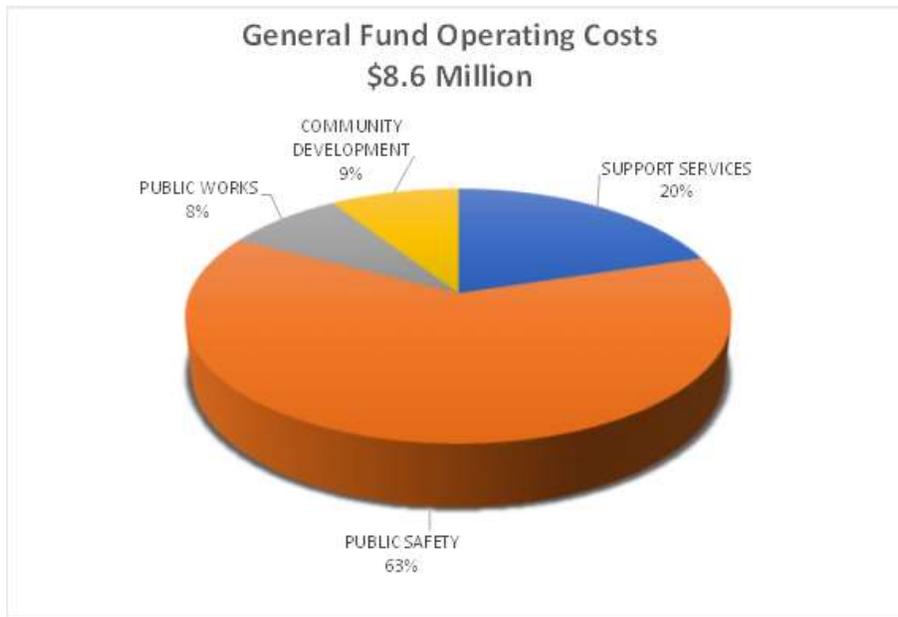
General Fund Revenue



Sources used in developing General Fund revenue projections include:

- Long and short-term trends in key City revenues and expenditures.
- Economic trends as reported in the national media.
- State and regional economic forecasts prepared by the University of California, Los Angeles; California Economic Forecast; and Beacon Economics.
- Economic and fiscal information developed by the State Legislative Analyst’s Office (LAO), State Department of Finance and State Controller.
- Fiscal and legislative analysis by the League of California Cities.
- Analysis by the City’s sales tax advisor (HdL).

General Fund Operating Expenditures



Except for limited circumstances where new funding is required in preserving essential services, departments have “held the line” in their requests, with budgets in some cases at current levels or lower.

ENTERPRISE FUNDS OVERVIEW

Enterprise funds are established for operations that offer services to the public on a user charge basis, much like private business enterprises. These include our water, sewer, refuse, and transit services, which are critical for the daily functioning and health of our city. Ensuring that the costs of providing these services can be recovered through user charges is key to maintaining the balance and effectiveness of these funds.

Our major enterprise funds – the sewer and water funds – are facing significant fiscal challenges in aligning revenues with the necessary operating and capital costs in providing these essential services. Addressing these fiscal challenges requires strategic action, and our staff and City Council are doing precisely that.

We have been actively pursuing all possible avenues of funding for these crucial areas. Efforts include requesting financial assistance from the State Water Resources Control Board and actively engaging with our local, state, and federal representatives to solicit their support. Our determined and persistent advocacy for our city's needs demonstrates our commitment to ensuring the continued delivery of these essential services to our residents.

CAPITAL IMPROVEMENT PROGRAM (CIP)

The Capital Improvement Program represents our city's strategic blueprint for infrastructure enhancement and development. This ambitious program outlines our priorities for improvements not only for Fiscal Year 2024-2025 but also for the following four years.

Several significant projects outlined in our CIP reflect the comprehensive approach we are taking to improve the city's infrastructure. These include the construction of a new police station, major road reconstruction projects, and significant improvements to our water and sewer systems.

- 1. New Police Station (\$14 Million):** A new, modern facility is essential for our law enforcement to effectively meet the evolving needs of our city. This project is a priority, given the importance of public safety in our community.
- 2. Road Reconstruction (\$18.6 Million):** Several key road reconstruction projects are part of our commitment to improving and maintaining the city's infrastructure. These projects, in conjunction with our innovative pavement management system featuring maltene replacement technology, will enhance the safety, efficiency, and lifespan of our roads.
- 3. Water and Sewer System Improvements (\$63.6 Million):** Essential for the daily life and health of our city, upgrades to our water and sewer systems are a critical component of our infrastructure efforts. Through strong advocacy for state and federal assistance, we aim to secure funding to meet these needs.

These capital projects are not just improvements; they are investments in the future of McFarland. They aim to enhance the wellbeing of our residents, contribute to our city's growth, and ensure the long-term sustainability of our community.

CIP SUMMARY BY FUNDING SOURCE AND CATEGORY BY YEAR

	2024-25	2025-26	2026-27	2027-28	2028-29
CIP Projects By Funding Source					
Capital Outlay Fund					
General Fund	23,100	9,066,771	5,500,000	-	-
Grants	12,710,821	17,691,200	-	-	-
Gas Tax/SB1	76,300	480,647	780,600	100,500	110,400
Transportation Development Act (TDA)	1,958,900	156,000	-	-	-
Development Impact Fee Fund	108,500	-	-	-	-
Total Capital Outlay Fund	14,877,621	27,394,618	6,280,600	100,500	110,400
Enterprise Funds					
Sewer	1,647,800	9,475,060	12,834,060	-	-
Water	640,000	20,782,347	12,250,000	6,000,000	-
Refuse	-	-	-	-	-
Transit	-	1,220,000	-	-	-
Total Enterprise Funds	2,287,800	31,477,407	25,084,060	6,000,000	-
TOTAL	17,165,421	58,872,025	31,364,660	6,100,500	110,400

CIP Projects By Category	2024-25	2025-26	2026-27	2027-28	2028-29
City Buildings and Facilities	850,600	13,726,771	5,500,000	-	-
Park Improvements	600,000	9,400,000	-	-	-
Streets & Transportation	13,427,021	4,267,847	780,600	100,500	110,400
Sewer System	1,647,800	9,475,060	12,834,060	-	-
Water System	640,000	20,782,347	12,250,000	6,000,000	-
Refuse System	-	-	-	-	-
Transit	-	1,220,000	-	-	-
TOTAL	17,165,421	58,872,025	31,364,660	6,100,500	110,400

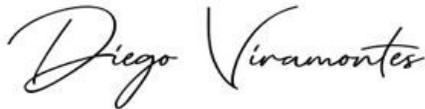
Summary

The Fiscal Year 2024-2025 budget reflects the dedicated efforts of our City Council, staff, and community to address McFarland’s most pressing needs while planning for a sustainable future. We have faced numerous challenges, but our collective resolve has enabled us to craft a budget that prioritizes fiscal responsibility, community services, and strategic growth.

This budget underscores our proactive approach to ensuring the city's long-term financial health by proposing necessary tax measures and focusing on sustainable development. Our initiatives in public safety, infrastructure, and government efficiency are designed to improve the quality of life for all residents.

We are grateful for your continued trust and support as we navigate these challenges and opportunities. Together, we will ensure that McFarland remains a thriving, resilient community for generations to come. We look forward to the year ahead and the opportunity to continue serving our community.

Respectfully submitted,



Diego Viramontes, CPA
 City Manager/Finance Director



BUDGET PURPOSE AND ORGANIZATION

A. **Balanced Budget.** The City will maintain a balanced budget. This means that:

1. Operating revenues should fully cover operating expenditures, including debt service.
2. Ending fund balance/working capital must meet minimum policy levels or other target levels established by the Council for the fiscal year.

Under this policy, it is allowable for total expenditures to exceed revenues in a given year; however, in this situation, beginning fund balance should only be used to fund capital improvement plan projects or other “one-time,” non-recurring expenditures. (See Fund Balance and Reserves policy for other circumstances when it would be appropriate to use beginning fund balance.)

B. **Budget Objectives.** Through its Budget, the City will link resources with goals and results by:

1. Identifying community needs for essential services.
2. Organizing the programs required to provide these essential services.
3. Describing programs and activities performed in delivering services.
4. Proposing objectives for improving the delivery of program services.
5. Identifying and appropriating the resources required to perform program activities and accomplish program objectives.

Budgetary emphasis will focus on providing high quality municipal services, recognizing the fundamental importance to the citizens of public safety and properly maintained infrastructure.

C. **Measurable Objectives.** The Budget will establish measurable program objectives and allow reasonable time to accomplish those objectives.

D. **Goal Status Reports.** The status of major program objectives will be formally reported to the Council on an ongoing, periodic basis.

E. **Adequate Maintenance of Existing Assets.** The budget will provide sufficient funding for adequate maintenance and orderly replacement of capital plant and equipment. Future maintenance needs for all new capital facilities will be fully costed out and added costs will be recognized and included in future year budget projections.

F. **Five-Year Capital Improvement Program.** The City will maintain a long-range fiscal perspective through the use of a five-year Capital Improvement Plan.

G. **Continued Commitment to Customer Service and Productivity Improvements.** Strong customer service and productivity improvements, with a focus on value added services, remain important budgetary goals. Consistent with this goal, the City will strive to pay competitive market level compensation to its employees.

H. **Mid-Year Budget Reviews.** The Council will formally review the City’s fiscal condition, and amend appropriations if necessary, six months after the beginning of each fiscal year.



REVENUE MANAGEMENT

- A. **Current Revenues for Current Uses; One-Time Revenues for One-Time Purposes.** The City will make all current expenditures with current revenues, avoiding procedures that balance current budgets by postponing needed expenditures, accruing future revenues or rolling over short-term debt. The City will avoid using one-time revenues to fund ongoing program costs.
- B. **Revenue Distribution.** The Council recognizes that generally accepted accounting principles for state and local governments discourage the “earmarking” of General Fund revenues, and accordingly, the practice of designating General Fund revenues for specific programs should be minimized in the City’s management of its fiscal affairs. In those cases where it does occur, the basis and methodology for earmarking should be clearly articulated in the City’s Budget and Fiscal Policies.
- C. **Grant Management.** Intergovernmental assistance in the form of grants and loans will be used to finance only:
1. Capital improvements that are consistent with the Five-Year Capital Improvement Program (CIP) priorities and can be maintained and operated over time.
 2. Technological upgrades or enhancements.
 3. Capital acquisition items.
 4. Operating programs which either can be sustained over time or have a limited horizon.
 5. Other areas as determined by the Council to be in the best interest of the City.
- D. **Enterprise Fund Fees and Rates.** All fees and charges for each enterprise fund (such as Water, Sewer and Refuse) will be set at a level that fully supports the direct and indirect costs of the enterprise, including operations, maintenance, capital improvements and debt service, as well as meet any debt service coverage requirements set forth in related bond covenants.
- E. **Internal Service Funds.** All internal service funds will have revenues (intra-City user charges, interest earnings and other income) sufficient to meet all operating and capital expenses. Such revenues shall also be sufficient to maintain minimum reserve targets.

MINIMUM FUND BALANCE AND RESERVES

Section 1: Policy

A. **Policy Overview.** This policy accomplishes two main goals. First, it sets forth specific levels of minimum unassigned fund balance to be maintained for the City's General Fund and a minimum level of available working capital for the City's Water, Sewer and Refuse enterprise funds. Secondly, this policy establishes a framework and process for the City to follow if these reserve levels fall below the established minimum. This Policy provides guidelines for fiscal sustainability through maintaining adequate operational liquidity and should be used in preparing the City's Annual Operating Budget, Capital Improvement Program, and general financial management of the City. It recognizes the need for exceptions in extraordinary conditions and unforeseeable events while maintaining a goal and path to regain fiscal sustainability when necessary. This policy is also intended to follow best practices and industry standards, including those issued by the Governmental Finance Officers Association of the United States and Canada (GFOA) in setting reserve levels that adequately address risks such as:



1. Economic uncertainties, local disasters, public health crises and other financial hardships or downturns in the local or national economy.
2. Contingencies for unseen operating or capital needs.
3. Unfunded liabilities such as pensions.
4. Institutional changes, such as State budget takeaways and unfunded mandates.
5. Cash flow requirements.

B. **Objectives.** The purpose of this policy is to assist the City in the pursuit of the following equally important objectives:

1. Maintain long-term fiscal sustainability of the General, Water, Sewer and Refuse Funds.
2. Meet the short-term liquidity needs of the General, Water, Sewer and Refuse Funds.
3. Cultivate a fiscally responsible internal control environment.
4. Help achieve the highest possible credit ratings and lowest possible financing costs when borrowing funds.

C. **Budget Integration and Financial Management.** The City's Annual Operating Budget and Capital Improvement Plan should be developed to comply and implement the various aspects of this policy. This includes but is not limited to both the budgeted use of excess unassigned fund balance or available working capital and the rebuilding of the same as needed to maintain compliance with the minimum reserve levels established herein.

Any areas of shortfall or otherwise non-compliance with the minimum reserve levels contained within this policy should be disclosed in the City Annual Operating Budget document and Comprehensive Annual Financial Report, including a response from management on what actions are being taken to bring the City back into compliance with the policy.

Section 2: Minimum Balances

The following amounts are established as the minimum unassigned fund balance for the City's General Fund and

minimum available working capital for the City's major utility enterprise funds.

A. **General Fund.** At the end of each fiscal year, the General Fund should have a minimum unassigned fund balance of at least 35% of operating and debt service expenditures. This represents about 120 days of General Fund operating cash flow and is conservatively based on the risk assessment methodology for setting reserve levels developed by the GFOA.

B. **Water, Sewer and Refuse Funds.** The City operates three major utility enterprise funds: water, sewer and refuse, which provide essential public services that are paid for by users of these services. Maintaining adequate liquidity in these funds is an essential factor in the City's ability to provide these services without interruption. Accordingly, at the end of each fiscal year the City should have a minimum available working capital balance (current assets less current liabilities, minus amounts designated for funding capital projects or other purposes) in each of these enterprise funds at equal or more than 35% of operating and debt service expenditures for that fund. This represents about 120 days of working capital. This minimum available working capital balance should be factored into all future user rate studies used to establish utility user rates for these three funds.



C. **Internal Service Funds.** The City's internal service funds shall maintain working capital of at least 60 days of operating expenditures.

D. **Taking Reserves Below Minimum Policy Levels.** There are circumstances where intentionally taking reserves below the established policy levels would be appropriate in responding to the risks that reserves are intended to mitigate and are not considered a violation of this policy. These include one-time uses such as:

1. Making investments in human resources, technology, economic development, productivity improvements and other strategies that will reduce future costs or increase future revenue sources.
2. Reducing ongoing expenditures through the partial or full refinancing of unfunded long-term liabilities.
3. Closing short-term revenue/expenditure gaps.
4. Responding to unexpected expenditure requirements or revenue shortfalls.
5. Meeting one-time cash flow needs as well as normal cash flow needs during the year.
6. Where a forecast shows an ongoing structural gap, providing a strategic bridge to the future.

Any intentional use of reserves that reduces reserve levels below the minimum policy levels shall be specifically approved by the City Council.

Section 3: Other Assignments/Commitments

A. **Future Capital Project or Other Long-Term Goal Assignments or Commitments.** The Council may also commit or assign specific General Fund balance levels above the reserve target for future development of capital projects, unfunded liabilities or other long-term goals that it determines to be in the best interests of the City.

B. **Other Commitments and Assignments.** In addition to the 35% target noted above, unrestricted fund balance levels will be sufficient to meet funding requirements for programs or projects approved in prior years which are carried forward into the new year; debt service reserve requirements; commitments for encumbrances; and other restrictions, commitments or assignments required by contractual obligations, state law or generally accepted accounting principles.

Section 4: Correcting Balances Below the Minimum Balance

Whenever the City's Funds with established minimum balances per this policy fall below these minimal levels, the City will strive to restore these balances to the minimum level within five-years. Some actions that may be considered to rectify this situation include the following:

A. General Fund

1. Strategically reducing general fund operating budgets.
2. Updating and improving the City's economic development strategy.
3. Assessing workload and staffing levels to ensure appropriate staffing of General Fund operations, redeploy staffing if necessary.
4. Conduct a revenue study to update General Fund revenue sources that may have fallen behind



5. Conduct an analysis of General Fund cost allocation to plan to ensure other City funds are paying the appropriate fees for the General Fund services they receive.
6. Identify special revenues or other funds that can help support the General Fund.

B. Water, Sewer and Refuse Funds

1. Strategically reduce operations budgets.
2. Initiate a user rate analysis and implement rate changes as needed.
3. Analyze existing debt and possible refinancing options to reduce existing debt service cost.
4. Defer non-essential capital improvement projects until adequate funding can be secured through rate increases, grants or debt issuance.

As revenues versus expenditures improve, the City will allocate at least half to reserve restoration, with the balance available to fund asset replacements, unfunded liabilities, capital improvement projects, service level restorations or new operating programs.

Section 5: Use of Balances Exceeding the Minimum Balance

At times, the City may find itself with unassigned General Fund balances and/or available working capital in the Water, Sewer and Refuse funds that exceed the minimums established by this policy. This policy does not require or recommend that those additional reserve funds be spent down but it does establish the following guidelines regarding the potential use of those funds.

- A. Excess reserve funds are not to be used for new or existing recurring expenses except on a short-term basis.
- B. Investment of these funds on a longer-term basis, in compliance with the City's Investment Policy, should be considered to provide an ongoing source of recurring investment income for the City.
- C. Assignment or use of these funds should be considered for early partial or full retirement of existing debt or other unfunded long-term liabilities.
- D. A review of the one-time capital improvements needed within the City should be considered to identify and prioritize potential capital projects. Once potential projects have been identified, assignment or use of these funds should be considered for these one-time capital improvement projects.

FINANCIAL REPORTING AND BUDGET ADMINISTRATION

- A. Annual Reporting. The City will prepare annual financial statements as follows:
 1. In accordance with best practices and industry standards, the City will contract for an annual audit by a qualified independent certified public accountant. The City will strive for an unqualified auditors' opinion.
 2. The City will use generally accepted accounting principles in preparing its annual financial statements and will strive to meet the requirements of the GFOA's Award for Excellence in Financial Reporting program.
 3. The City will issue audited financial statements within 180 days after year-end.



B. **Interim Reporting.** The City will prepare and issue timely interim reports on the City's fiscal status to the Council and staff. This includes on-line access to the City's financial management system; monthly reports to program managers; more formal quarterly reports to the Council and Department Heads; mid-year budget reviews; and interim annual reports.

C. **Budget Administration.** The Council may amend or supplement the budget at any time after its adoption by majority vote of the Council members. Council approval is required for all new appropriations from fund balance/working capital. The City Manager has the authority to make administrative adjustments to the budget as long as those changes will not have a significant policy impact nor affect budgeted year-end fund balances.

D. **Agenda Report Review.** A Fiscal Impact Statement will be provided with each staff report submitted to the Council as part of the agenda packet.

CAPITAL FINANCING AND DEBT MANAGEMENT

A. Capital Financing

1. The City will consider the use of debt financing only for one-time capital improvement projects and only

under the following circumstances:

- a. When the project's useful life will exceed the term of the financing.
- b. When project revenues or specific resources will be sufficient to service the long-term debt.

2. Debt financing will not be considered appropriate for any recurring purpose such as current operating and maintenance expenditures. The issuance of short-term instruments such as revenue, tax or bond anticipation notes is excluded from this limitation.

3. Capital improvements will be financed primarily through user fees, service charges, assessments, special taxes or developer agreements when benefits can be specifically attributed to users of the facility. Accordingly, development impact fees should be created and implemented at levels sufficient to ensure that new development pays its fair share of the cost of constructing necessary community facilities.

4. While development impact fees can be a major funding source in financing capital project improvements, revenues from these fees are subject to significant fluctuation based on the rate of new development. Accordingly, the following guidelines will be followed in designing and building projects funded with development impact fees:

- a. The availability of impact fees in funding a specific project will be analyzed on a case-by-case basis as bid specifications or contract awards are submitted for approval.
- b. If adequate funds are not available at that time, the Council will make one of two determinations:
 - Defer the project until funds are available.
 - Based on the high-priority of the project, advance funds from the General Fund or appropriate enterprise fund, which will be reimbursed as soon as funds become available. Repayment of advances should be the first use of development impact fee funds when they become available.

5. The City will use the following criteria to evaluate pay-as-you-go versus long-term financing in funding capital improvements:



Factors Favoring Pay-As-You-Go Financing

- a. Current revenues and adequate fund balances are available or project phasing can be accomplished.
- b. Existing debt levels adversely affect the City's credit rating.
- c. Market conditions are unstable or present difficulties in marketing.

Factors Favoring Long Term Financing

- d. Revenues available for debt service are deemed sufficient and reliable so that long-term financings can be marketed with investment grade credit ratings.
- e. The project securing the financing is of the type that will support an investment grade credit rating.
- f. Market conditions present favorable interest rates and demand for City financings.
- g. A project is mandated by state or federal requirements, and resources are insufficient or unavailable.
- h. It is a high-priority that is immediately required to meet or relieve service or capacity needs and current resources are insufficient or unavailable.

B. Budget Integration and Policy Links

The decision to incur new indebtedness should be integrated with the adopted Operating Budget and Capital Improvement Plan (CIP). While CIP projects may surface independently from the budget process, they will typically be an integral of the adopted CIP. Moreover, projects in the CIP typically have strong policy links to the General Plan, Special Plans, adopted facility or infrastructure plans and other policy documents. Annual debt service requirements will be included in the Operating Budget.

C. Sources of Capital Financing

- 1. **Cash Funding.** The City funds a significant portion of its CIP on a “pay-as-you-go” basis. As part of a “pay as you go” strategy, the City will first look for grant funding for capital projects.
- 2. **Interfund Borrowing.** The City may borrow internally from other funds with surplus cash instead of issuing bonded debt. The purpose of interfund borrowing is to finance high priority needs and reduce costs of interest, debt issuance and/or administration. Purposes warranting the use of this type of borrowing could include short-term cash flow imbalances due to grant terms, interim financing pending the issuance of bonds or long-term financing in lieu of bonds. The City funds from which the money is borrowed shall be repaid with interest based upon the earning rate of the City’s investment pool. The Finance Director shall also exercise due diligence to ensure that it is financially prudent for the Fund making the loan. Interfund loans will be evaluated on a case-by-case basis. Any borrowing between two City funds which exceeds 24 months requires a repayment schedule approved by the Council.
- 3. **Bank Loans, Lines of Credit and Direct Placements.** While not a common method of financing capital projects, financial institution credit or other direct placements may be evaluated on a case-by-case basis where the advantages over other methods are compelling.
- 4. **State and Federal Loans.** The City will evaluate State and Federal loan programs, including but not limited to loans such as the State Water Resources Control Board’s revolving fund loans for the construction of water and wastewater infrastructure projects.



5. **Other Loan Programs.** The City may consider other loan programs on a case-by-case basis where the advantages over other methods are compelling.

6. **Equipment Lease Purchase Agreements.** The City may consider lease-purchase agreements for long lived assets such as backhoes and trash trucks.

7. **Bond Financing.** The City may issue any bonds that are allowed under federal and state law, including but not limited to general obligation bonds, certificates of participation, revenue bonds, lease-revenue bonds, assessment district bonds and special tax bonds. While conduit financings do not constitute a general obligation of the issuer, the same level of due diligence prior to bond issuance is required as outlined Section F below. The City will consider requests for assessment or special tax district formation on a case-by-case basis as outlined in Section G below.

D. **Joint Powers Authority (JPA).** In addition to the long and short-term financing instruments described above, the City may also consider joint arrangements with other governmental agencies when a project serves the public interest beyond City boundaries.

E. **Debt Management**

1. The City will not obligate the General Fund to secure long-term financings except when marketability can be significantly enhanced.

2. An internal feasibility analysis will be prepared for each long-term financing which analyzes the impact on current and future budgets for debt service and operations. This analysis will also address the reliability of revenues to support debt service.

3. The City will generally conduct financings on a competitive basis. However, negotiated financings may be used due to market volatility or the use of an unusual or complex financing or security structure.

4. The City's financing team (such as financial advisor, bond counsel and trustee) will typically be selected through a competitive request for proposal (RFP) process for a multi-year, program-based term in providing ongoing advice and understanding of City needs.

5. The City will seek an investment grade rating (Baa/BBB or greater) on any direct debt and will seek credit enhancements such as letters of credit or insurance when necessary for marketing purposes, availability and cost-effectiveness.

6. The City will monitor all forms of debt annually coincident with the City's Budget preparation and review process and report concerns and remedies, if needed, to the Council.

7. The City will diligently monitor its compliance with bond covenants and ensure its adherence to federal arbitrage regulations.

8. The City will maintain good, ongoing communications with bond rating agencies about its financial condition. The City will follow a policy of full disclosure on every financial report and bond prospectus (Official Statement).

9. In accordance with generally accepted accounting principles and the City internal control procedures, the Finance Director is responsible for ensuring bond proceeds are spent for the intended purposes identified.

in the bond documents and that the proceeds are spent in the time frames identified in the tax certificate prepared by the City's bond counsel.

10. For any applicable debt issued after January 2017, the City will file annual debt transparency reports with the California Debt and Investments Advisory Commission in accordance State Government Code Section 8855.

F. Debt Capacity

1. **General Purpose Debt Capacity.** The City will carefully monitor its levels of general-purpose debt. Because the City's general purpose debt capacity is limited, it is important that general purpose debt financing is only used for high-priority projects where the City cannot reasonably use other financing methods for two key reasons:

- a. Funds borrowed for a project today are not available to fund other projects tomorrow.
- b. Funds committed for debt repayment today are not available to fund operations in the future.

In evaluating debt capacity, general-purpose annual debt service payments should not exceed 10% of General Fund revenues.

2. **Enterprise Fund Debt Capacity.** The City will set enterprise fund rates at levels needed to fully cover debt service requirements (including any coverage requirements) as well as operations, maintenance, administration and capital improvement costs. The ability to afford new debt for enterprise operations will be evaluated as an integral part of the City's rate review and setting process.

G. Land-Based Financings

1. **Public Purpose.** The City will consider formation of land-based financing districts in accordance with the State's assessment law or the Mello-Roos Community Facilities Act. There will be a clearly articulated public purpose in forming an assessment or special tax district in financing public improvements. This should include a finding by the Council as to why this form of financing is preferred over other funding options such as impact fees, reimbursement agreements or direct developer responsibility for the improvements.

2. **Eligible Improvements.** Except as otherwise determined by the Council when proceedings for district formation are commenced, preference in financing public improvements through an assessment or special tax district shall be given for those public improvements that help achieve clearly identified community facility and infrastructure goals in accordance with adopted facility and infrastructure plans as set forth in key policy documents such as the General Plan, Specific Plan, Facility or Infrastructure Master Plans, or Capital Improvement Plan.

Such improvements include study, design, construction and/or acquisition of:

- a. Public safety facilities.
- b. Water supply, distribution and treatment systems.
- c. Waste collection and treatment systems.
- d. Major transportation system improvements, such as freeway interchanges; bridges; intersection improvements; construction of new or widened arterial or collector streets (including related landscaping and lighting); sidewalks and other pedestrian paths; transit facilities; and bike paths.
- e. Storm drainage, creek protection and flood protection improvements.
- f. Parks, trails, community centers and other recreational facilities.



- g. Open space.
- h. Cultural and social service facilities.
- i. Other governmental facilities and improvements such as offices, information technology systems and telecommunication systems.

School facilities will not be financed except under appropriate joint community facilities agreements or joint exercise of powers agreements between the City and school districts.

3. **Active Role.** Even though land-based financings may be a limited obligation of the City, the City will play an active role in managing the district. This means that the City will select and retain the financing team, including the financial advisor, bond counsel, trustee, appraiser, disclosure counsel, assessment engineer and underwriter. Any costs incurred by the City in retaining these services will generally be the responsibility of the property owners or developer; will be advanced via a deposit when an application is filed; or will be paid on a contingency fee basis from the proceeds from the bonds.
4. **Credit Quality.** When a developer requests district formation, the City will carefully evaluate the applicant's financial plan and ability to carry the project, including the payment of assessments and special taxes during build-out. This may include detailed background, credit and lender checks, and the preparation of independent appraisal reports and market absorption studies. For districts where one property owner accounts for more than 25% of the annual debt service obligation, a letter of credit further securing the financing may be required.
5. **Reserve Fund.** A reserve fund should be established in the lesser amount of: the maximum annual debt service; 125% of the annual average debt service; or 10% of the bond proceeds.
6. **Value-to-Debt Ratios.** The minimum value-to-date ratio should generally be 4:1. This means the value of the property in the district, with the public improvements, should be at least four times the amount of the assessment or special tax debt. In special circumstances, after conferring and receiving the concurrence of the City's financial advisor and bond counsel that a lower value-to-debt ratio is financially prudent under the circumstances, the City may consider allowing a value-to-debt ratio of 3:1. The Council should make special findings in this case.
7. **Appraisal Methodology.** Determination of value of property in the district shall be based upon the full cash value as shown on the ad valorem assessment roll or upon an appraisal by an independent Member Appraisal Institute (MAI). The definitions, standards and assumptions to be used for appraisals shall be determined by the City on a case-by-case basis, with input from City consultants and district applicants, and by reference to relevant materials and information promulgated by the State of California, including the Appraisal Standards for Land-Secured Financings prepared by the California Debt and Investment Advisory Commission.
8. **Capitalized Interest During Construction.** Decisions to capitalize interest will be made on case-by-case basis, with the intent that if allowed, it should improve the credit quality of the bonds and reduce borrowing costs, benefiting both current and future property owners.
9. **Maximum Burden.** Annual assessments (or special taxes in the case of Mello-Roos or similar districts) should generally not exceed 1% of the sales price of the property; and total property taxes, special assessments and special taxes payments collected on the tax roll should generally not exceed 2%.
10. **Benefit Apportionment.** Assessments and special taxes will be apportioned according to a formula that is clear, understandable, equitable and reasonably related to the benefit received by—or burden attributed



to—each parcel with respect to its financed improvement. Any annual escalation factor should generally not exceed 2%.

11. **Special Tax District Administration.** In the case of Mello-Roos or similar special tax districts, the total

maximum annual tax should not exceed 110% of annual debt service. The rate and method of apportionment should include a back-up tax in the event of significant changes from the initial development plan and should include procedures for prepayments.

12. **Foreclosure Covenants.** In managing administrative costs, the City will establish minimum delinquency amounts per owner, and for the district as a whole, on a case-by-case basis before initiating foreclosure proceedings.

13. **Impact on the City Bonding Capacity.** The City will consider the effect of assessments or special taxes

on the City's ability to issue bonds or other property-based tax measures.

14. **Adjustment of Development Impact Fees.** Assessment and special tax districts can fund public facilities or infrastructure improvements otherwise funded with the City's development impact fees or project specific exactions. In such cases, the area's development impact fee obligations will be adjusted proportionately.

15. **Special Tax Consultant.** As part of special tax district formations, the City will retain a special tax consultant to prepare a report that recommends a special tax rate and method for the proposed district and evaluates the special tax proposed to determine its ability to adequately fund identified public facilities, City administrative costs and services (if applicable) and other related expenditures.

16. **Disclosure to Bondholders.** In general, each property owner who accounts for more than 10% of the annual debt service or bonded indebtedness must provide ongoing disclosure information annually as described under SEC Rule 15(c)-12.

17. **Disclosure to Prospective Purchasers.** Full disclosure about outstanding balances and annual payments should be made by the seller to prospective buyers at the time that the buyer bids on the property. It should not be deferred to after the buyer has made the decision to purchase. When appropriate, applicants or property owners may be required to provide the City with a disclosure plan.

H. **Conduit Financings**

1. The City will consider requests for conduit financing (use of the City's tax-exempt status by other agencies in issuing their own bonds that do not incur any repayment obligation by the City) on a case-by case basis using the following criteria:

- a. The City's bond counsel will review the terms of the financing and render an opinion that there will be no liability to the City in issuing the bonds on behalf of the applicant.
- b. There is a clearly articulated public purpose in providing the conduit financing.
- c. The applicant is capable of achieving this public purpose.

2. This means that the review of requests for conduit financing will generally be a two-step process:

- a. First asking the Council if they are interested in considering the request and establishing the ground rules for evaluating it.



- b. And then returning with the results of this evaluation and recommending approval of appropriate financing documents if warranted.

This two-step approach ensures that the issues are clear for both the City and applicant, and that key policy questions are answered.

3. The workscope necessary to address these issues will vary from request to request, and accordingly will have to be determined on a case-by-case basis. Additionally, the City should generally be fully reimbursed for its costs in evaluating the request; however, this should also be determined on a case-by-case basis.

I. Enhanced Infrastructure Financing District (EIFD)

1. EIFD financing should be considered for public facility or infrastructure improvements that confer Citywide and/or regional benefits. This may include the “City share” of infrastructure included in the City’s development impact fees.
2. Unless there is a Development Agreement in place that provides otherwise, EIFDs should not be used to fund real estate projects’ proportional share of infrastructure costs otherwise included in the City’s development impact fees or charged as project-specific exactions (such as subdivision improvements).
3. City should consider EIFDs when more than one local government jurisdiction is participating to produce maximum benefit.
4. At the time of formation of the EIFD (or if changes to the EIFD are contemplated), the City should require a fiscal impact analysis to determine if an EIFD is fiscally prudent and analyze opportunity cost to the City’s General Fund.

J. Refinancings

1. **General Guidelines.** Periodic reviews of all outstanding debt will be undertaken to determine refinancing opportunities. Refinancings will be considered (within federal tax law constraints) under the following conditions:
 - a. There is a net economic benefit.
 - b. It is needed to modernize covenants that are adversely affecting the City’s financial position or operations.
 - c. The City wants to reduce the principal outstanding in order to achieve future debt service savings, and it has available working capital to do so from other sources.
2. **Standards for Economic Savings.** In general, refinancings for economic savings will be undertaken whenever net present value savings of at least five percent (5%) of the refunded debt can be achieved.
 - a. Refinancings that produce net present value savings of less than five percent will be considered on a case-by-case basis, provided that the present value savings are at least three percent (3%) of the refunded debt.
 - b. Refinancings with savings of less than three percent (3%), or with negative savings, will not be considered unless there is a compelling public policy objective.



BUDGET PURPOSE

What is an annual budget?

The City of McFarland's annual budget is essentially a guidebook for achieving the goals for the year set by the Council during an annual strategic planning process. Its primary purpose is to link goals with the resources needed to achieve them. The Council's goals for the fiscal year can be found in the "Budget Message" at the beginning of this document. The budget is based on a fiscal year that runs from July 1 of one year to June 30 of the following year.

McFarland's budget is not just a compilation of expenses and income for the year but also paints a comprehensive picture of the direction the City is taking as an organization on behalf of the community. As recommended by the Government Finance Officers Association of the United States and Canada (GFOA), the Budget's organization and content are designed to achieve four key goals:

- **Policy document.** Sets forth goals and objectives to be accomplished and articulates fundamental principles upon which budget is prepared.
- **Fiscal plan.** Identifies and appropriates public resources.
- **Operations guide.** Describes basic organizational units and activities of the City.
- **Communications tool.** Provides the community with a blueprint of how public resources are being used.

BUDGET ORGANIZATION

How is the budget laid out?

In meeting the budget goals above, McFarland's budget is designed to provide complicated financial information about the City in an easy-to-read format. To do this, the Budget is organized into six main sections:

- Introduction (which includes the "Budget Message" highlighting key fiscal issues)
- City-Wide Financial Summaries
- Fund Financial Schedules
- Capital Improvement Program (CIP) Summary
- Authorized Staffing
- Appendix

The following describes each of these sections.

1. Introduction

The Introduction section begins with the Budget Message from the City Manager to the Council that sets forth the key fiscal issues facing the City and how the Budget responds to them. It also outlines top Council goals for the year and provides a general overview of the Budget. The Budget Message is followed by budget and fiscal policies; this guide to reading and



understanding the budget; a listing of key City officials and advisory bodies; and an organization chart.

2. Citywide Financial Summaries

This section provides a financial overview of the entire Budget by providing a summary of all funds within the City listed by fund type. This schedule includes each fund’s projected fund balance at the beginning of the year; all budgeted revenues, expenditures and financing sources (uses) for that fund; and projected ending fund balance. This section also includes appropriations by Department and Fund; graphics showing revenues and expenditures by fund, and the five-year CIP.

3. Fund Financial Schedules

This section is the heart of the Budget, which presents operating budgets by fund:

Governmental Funds

- General Fund
- Special Revenue Funds
- Capital Project Funds

Enterprise Funds

- Sewer
- Water
- Refuse
- Public Transportation

Each fund section provides:

- Revenues, expenditures and changes in fund balance
- Graphics showing historical trends of revenues and expenditures
- Revenue and expenditure detail

Community Development

- Planning
- Building Inspection
- Grant Administration
- Economic Development

City Fund Types
<p>General Fund. Accounts for resources that are unrestricted in their use. Accordingly, except for user charges, these can be allocated by the Council for any governmental purpose. This is the largest fund within the City’s budget and consists of fifteen departments or divisions providing a broad range services from police and fire to streets and road maintenance.</p>
<p>Special Revenue Funds. Account for restricted funding sources that must be used and accounted for a specific purpose.</p>
<p>Capital Project Funds. Account for the collection and expenditure of revenues dedicated for capital improvements, other than those related to the Enterprise Funds.</p>
<p>Enterprise Funds Operations included as enterprise funds are different than other fund types as they are intended to be funded solely through user rates or fees for services (or external revenues dedicated to that purpose, such as grant revenues for transit operations). In that regard, these operations typically resemble private sector enterprises.</p>



Public Safety

- Police Services
- Animal Services
- Code Enforcement

Public Works

- Engineering
- Streets
- Community Center

Support Services

- City Council
- City Administration
- Finance and Accounting
- Facilities Maintenance
- Management Information Systems

4. Capital Improvement Program (CIP)

The City prepares a comprehensive five-year CIP. The CIP also includes a summary of all projects by type and funding source. This summary is provided in this section of the Budget. The first year of the CIP is adopted with the operating budget.

5. Authorized Staffing

Staffing is among the City's top expenditures. This section shows:

- Full-time equivalent staffing positions by department/division
- Salary and benefits distribution summary
- Employee benefit summary

6. Appendix

This section provides supplemental information about the budget process and the City.

- Budget process and calendar
- Appropriations limit description
- Glossary
- Resolutions adopting the Budget, CIP and Appropriations Limit



CITYWIDE FINANCIAL SUMMARY

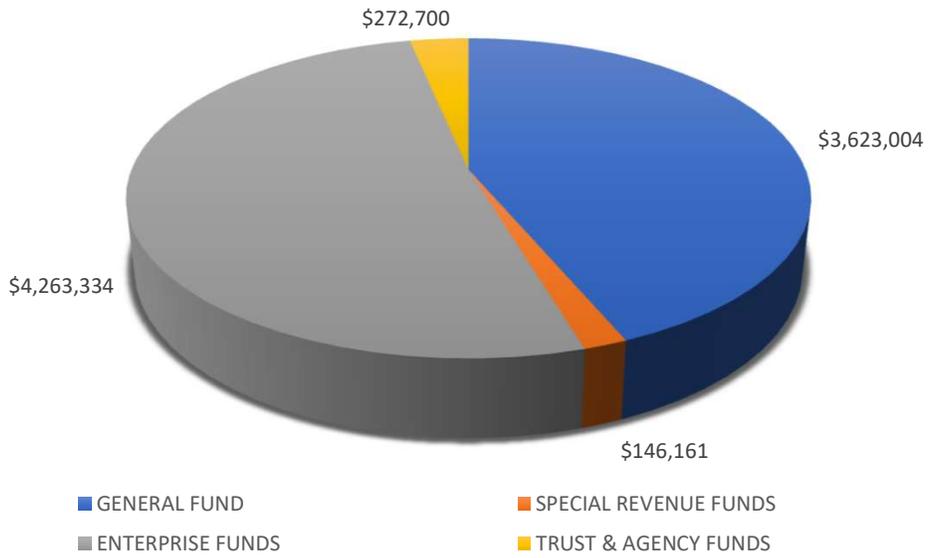
Citywide Financial Summaries

Fund Balances	Projected July 1, 2024	FY2024-25 Revenues	FY2024-25 Appropriations	FY2024-25 Transfers In	FY2024-25 Transfers Out	Other Sources (Uses)	Projected June 30, 2025
GENERAL FUND							
GENERAL	2,601,302	5,735,550	9,082,053	3,432,816	2,154,812	144,714	677,516
CAPITAL IMPROVEMENT PROJECTS	7,751,400	12,107,596	14,591,296	2,143,700	1,399		7,410,000
TOTAL GENERAL FUND	10,352,702	17,843,146	23,673,349	5,576,516	2,156,212	144,714	8,087,517
SPECIAL REVENUE							
TRANSPORTATION DEVELOPMENT ACT	(484,584)	2,443,484	-	-	1,958,900		-
LIGHTING AND LANDSCAPING MAINT DIST	106,127	163,200	364,266	-	-		(94,939)
COMMUNITY FACILITIES DISTRICT	-	217,468	35,000	-	182,468		-
GAS TAX	365,636	376,824	-	-	612,058		130,402
ROAD MAINTENANCE AND REHAB (SB1)	(107,418)	362,848	-	-	-		255,430
COPS	(914)	-	-	-	-		(914)
DEVELOPMENT IMPACT FEES	3,095,157	434,052	-	-	108,500		3,420,709
MISCELLANEOUS GRANTS	249,456	-	-	-	763		248,692
CALHOME	266,048	-	-	-	-		266,048
CDBG	(13,888)	-	-	-	-		(13,888)
TOTAL SPECIAL REVENUE	3,475,620	3,997,876	399,266	-	2,862,690	-	4,211,541
ENTERPRISE							
SEWER	1,634,634	3,201,407	3,539,705	-	248,273	7,018	1,055,082
WATER	3,672,155	2,546,087	3,331,350	276,000	320,182	28,819	2,871,528
REFUSE	(35,379)	1,709,893	1,697,722	-	104,614	7,018	(120,805)
PUBLIC TRANSPORTATION	87,172	83,464	236,251	-	35,027	18,633	(82,008)
TOTAL ENTERPRISE	5,358,582	7,540,851	8,805,028	276,000	708,096	61,489	3,723,797
TRUST & AGENCY							
MCFRRRLAND IMROVEMENT AUTHORITY	3,822,238	319,177	272,700	-	-		3,868,715
TOTAL TRUST & AGENCY	3,822,238	319,177	272,700	-	-	-	3,868,715
Total	23,009,142	29,701,050	33,150,344	5,852,516	5,726,997	206,203	19,891,569

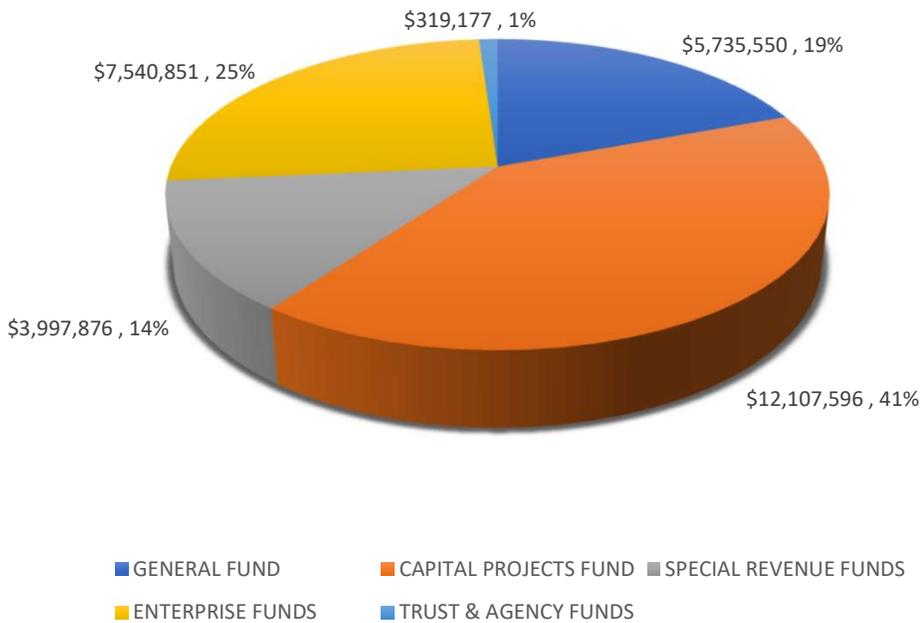
Appropriations by Fund

Proposed Budget	Personnel	Operating	Capital	Total Appropriations
GENERAL FUND				
SUPPORT SERVICES	425,469	1,304,984	47,334	1,777,787
PUBLIC SAFETY	3,502,354	1,868,539	151,100	5,521,993
PUBLIC WORKS	417,342	286,866	298,325	1,002,532
COMMUNITY DEVELOPMENT	617,125	162,615	-	779,740
CAPITAL IMPROVEMENT PROJECTS	-	-	14,591,296	14,591,296
TOTAL GENERAL FUND	4,962,290	3,623,004	15,088,055	23,673,349
SPECIAL REVENUE				
LIGHTING LANDSCAPING AND MAINTENANCE DISTRICT	253,105	111,161	-	364,266
COPS GRANT	-	-	-	-
MISCELLANEOUS GRANTS	-	-	-	-
COMMUNITY FACILITIES DISTRICT	-	35,000	-	35,000
TOTAL SPECIAL REVENUE	253,105	146,161	-	399,266
ENTERPRISE				
SEWER	836,515	1,045,391	1,657,800	3,539,705
WATER	938,514	1,752,837	640,000	3,331,350
REFUSE & RECYCLING	288,917	1,408,805	-	1,697,722
PUBLIC TRANSPORTATION	179,949	56,302	-	236,251
TOTAL ENTERPRISE	2,243,894	4,263,334	2,297,800	8,805,028
TRUST & AGENCY				
MCFARLAND IMPROVEMENT AUTHORITY	-	272,700	-	272,700
TOTAL TRUST & AGENCY	-	272,700	-	272,700
Total Appropriations	7,459,290	8,305,199	17,385,855	33,150,344

Expenditures by Fund Type



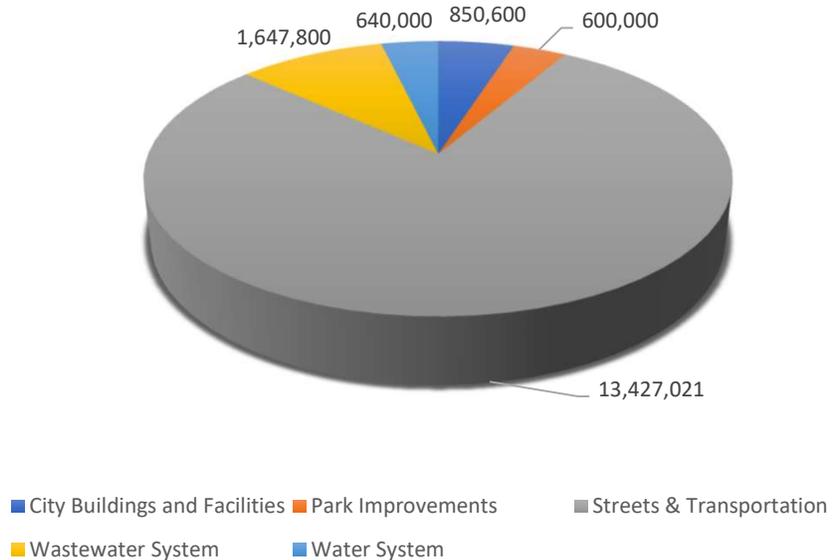
Revenues by Fund Type



5 Year CIP By Project Category 2024-2029



CIP Projects By Category 2024-25





FUND FINANCIAL SCHEDULES

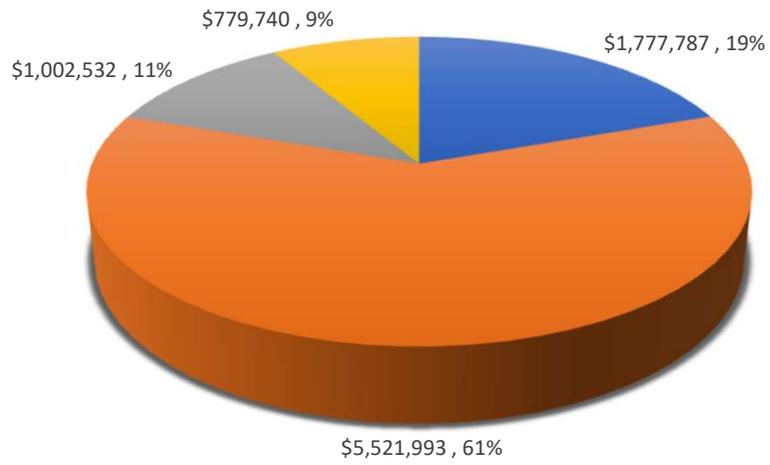
General Fund Revenues, Expenditures and Changes in Fund Balance

	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2023-24 Projected	2024-25 Budget
REVENUES					
Taxes and Franchise Fees					
General Property Tax	\$469,493	\$389,593	\$495,286	\$495,286	\$505,191
VLF Swap Property Tax	1,516,275	1,580,930	1,577,532	1,577,532	1,609,083
General Sales Tax	521,018	597,694	474,237	474,237	482,000
Measure M Sales Tax	-	208,327	797,375	797,375	806,000
Franchise Fees	203,162	213,241	154,824	193,421	197,290
Business License Tax	73,861	46,076	70,715	67,513	67,863
Property Transfer Tax	13,392	10,821	15,276	17,932	18,291
Total Taxes	2,797,200	3,046,682	3,585,244	3,623,296	3,685,718
Permit and Service Charges					
Development Review	438,030	447,794	891,960	911,441	187,774
Conditional Use Permit (CUP) Fees	519,770	553,482	744,989	1,044,989	963,988
Other Charges	(265,356)	2,336	1,833	1,833	1,800
Total Permit and Service Charges	692,444	1,003,612	1,638,782	1,958,263	1,153,562
Grants/Intergovernmental	154,832	228,458	238,676	553,676	472,073
Other Revenues	319,614	719,833	537,056	730,457	424,197
Total Revenues	3,964,091	4,998,585	5,999,759	6,865,692	5,735,550
EXPENDITURES					
Operating Costs	5,747,591	6,437,246	7,896,840	7,625,077	8,585,294
CIP Projects	88,230	218,463	450,201	718,701	496,759
Total Expenditures	5,835,821	6,655,709	8,347,040	8,343,778	9,082,053
OTHER SOURCES (USES)					
Transfers In	2,469,439	1,483,586	5,043,213	5,722,094	3,432,816
Transfers Out	(126,861)	(719,008)	(1,556,398)	(1,888,490)	(2,154,812)
Expenditure Savings					144,714
Total Other Sources (Uses)	2,342,578	764,578	3,486,815	3,833,604	1,422,717
Sources Over (Under) Uses	470,847	(892,546)	1,139,534	2,355,519	(1,923,786)
FUND BALANCE, BEGINNING OF YEAR	667,482	1,138,329	245,784	245,784	2,601,302
FUND BALANCE, END OF YEAR					
Unassigned Fund Balance	1,138,329	245,784	1,385,317	2,601,302	677,516
Total Fund Balance	1,138,329	245,784	1,385,317	2,601,302	677,516

General Fund Capital Improvement Projects Revenues, Expenditures and Changes in Fund Balance

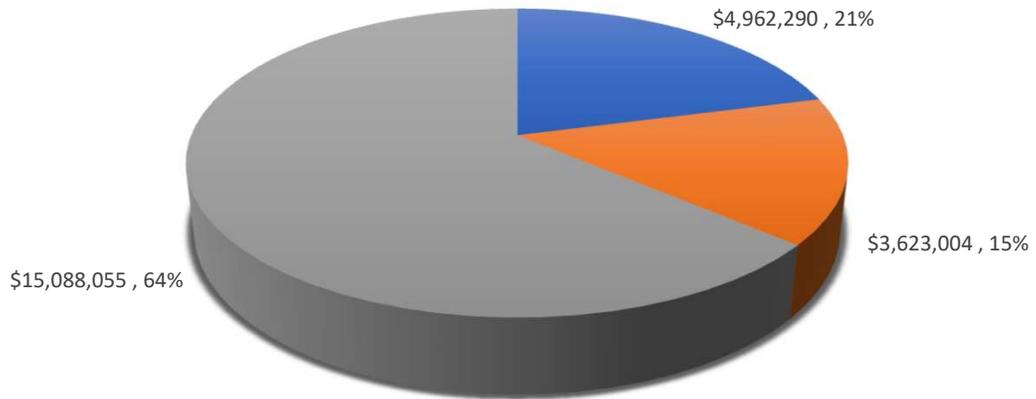
	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2023-24 Projected	2024-25 Budget
REVENUES					
Grants/Intergovernmental	3,159,876	158,100	6,462,773	8,154,939	12,107,596
Other Revenues	-	-	-	-	-
Total Revenues	3,159,876	158,100	6,462,773	8,154,939	12,107,596
EXPENDITURES					
CIP Projects	1,190,948	3,364,031	3,608,191	2,757,642	14,591,296
Total Expenditures	1,190,948	3,364,031	3,608,191	2,757,642	14,591,296
OTHER SOURCES (USES)					
Transfers In	928,909	1,118,768	1,853,438	1,497,763	2,143,700
Transfers Out	-	-	(1,060)	(974)	(1,399)
Total Other Sources (Uses)	928,909	1,118,768	1,852,378	1,496,789	2,142,301
Sources Over (Under) Uses	2,897,837	(2,087,163)	4,706,960	6,894,085	(341,399)
FUND BALANCE, BEGINNING OF YEAR	46,641	2,944,478	857,315	857,315	7,751,400
FUND BALANCE, END OF YEAR					
Restricted: New Police Department			5,000,000	5,000,000	4,660,000
Assigned: CUP Fees for Street Capital Projects	2,750,000	2,750,000	2,750,000	2,750,000	2,750,000
Unassigned Fund Balance	194,478	(1,892,685)	(2,185,725)	1,400	0
Total Fund Balance	2,944,478	857,315	5,564,275	7,751,400	7,410,000

General Fund Expenditures by Function



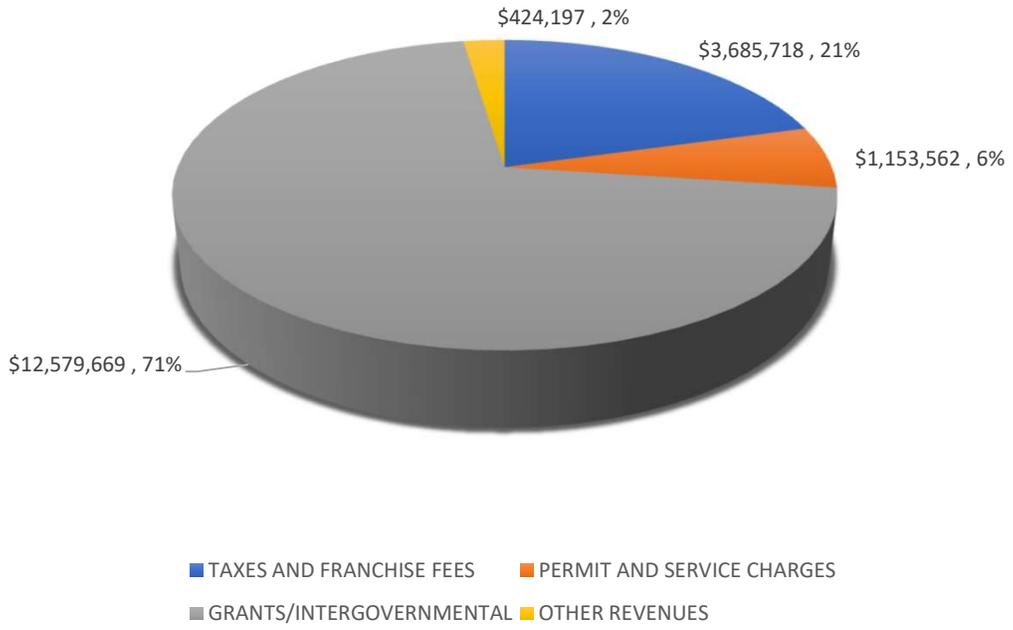
■ SUPPORT SERVICES ■ PUBLIC SAFETY ■ PUBLIC WORKS ■ COMMUNITY DEVELOPMENT

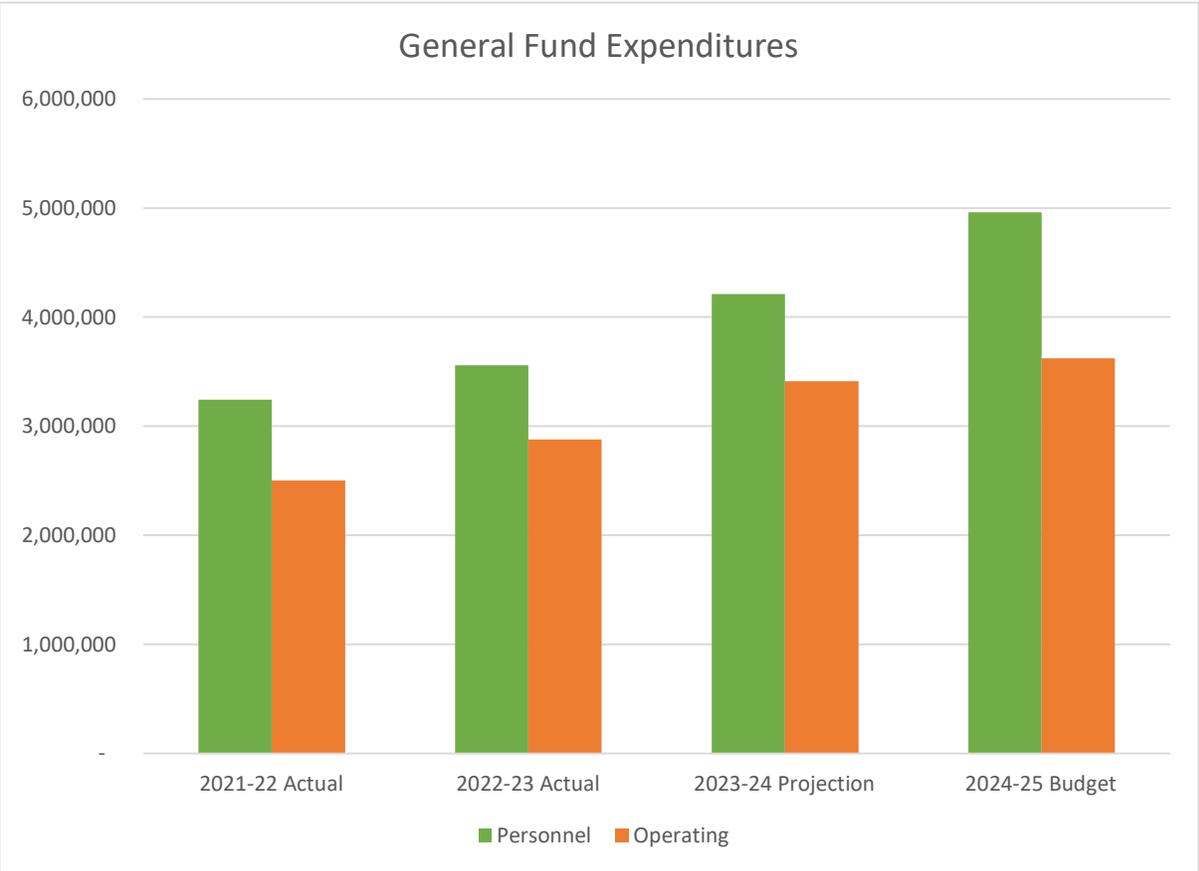
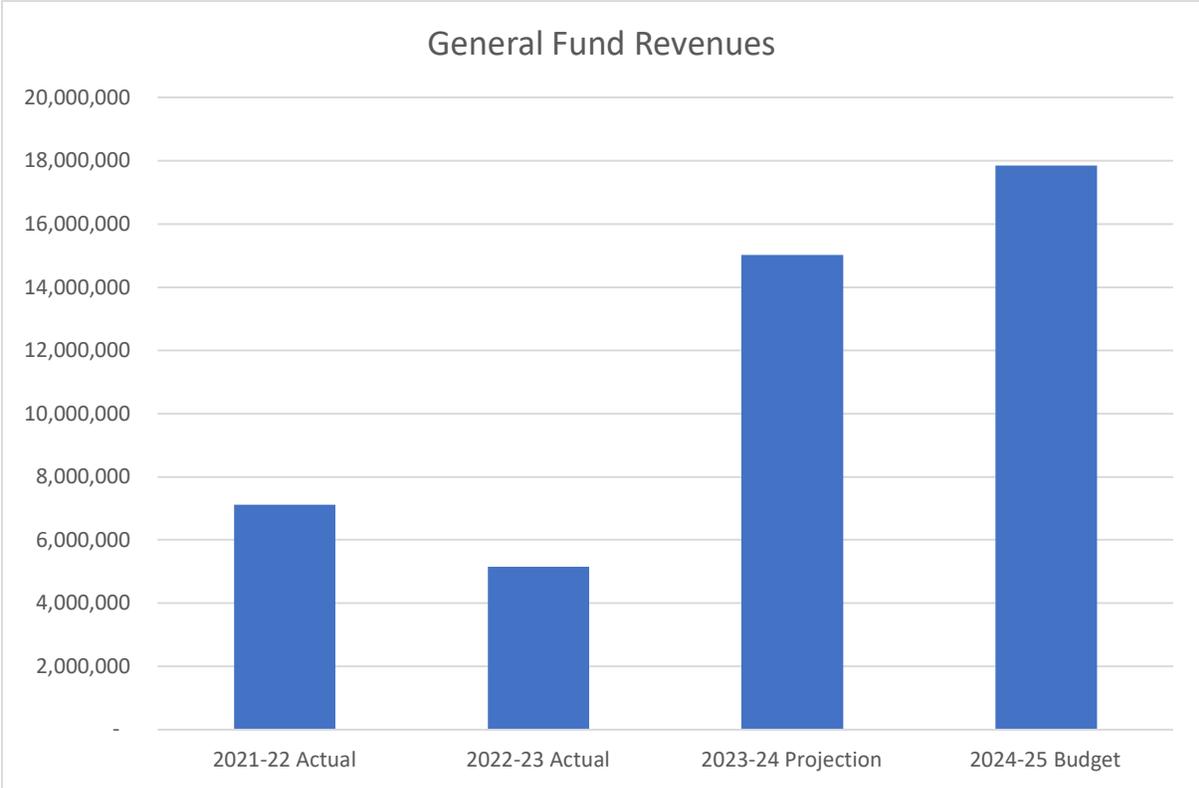
General Fund Expenditures by Type



■ PERSONNEL ■ OPERATING ■ CAPITAL

General Fund Revenues by Type





General Fund Detail Revenues and Expenditures

	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2023-24 Projected	2024-25 Budget
REVENUES					
City Council					
48330 Contributions & Donations	-	1,600	1,500	-	-
City Administration					
42340 Administration Fee	(96)	(32)	-	-	-
Finance and Accounting					
42340 Administration Fee	-	2,525	-	-	-
Planning					
41400 Planning & Engineering Fees	31,219	18,124	346,275	36,627	50,000
41400 Planning & Engineering Fees - Tract 7214	44,369	4,674	-	4,382	-
41400 Planning & Engineering Fees San Joaquin R	7,370	41,694	-	175,000	-
41400 Planning & Engineering Fees Medical Offic	5,889	21,760	-	4,472	-
41400 Planning & Engineering Fees - R&F Buildir	2,068	-	-	-	-
41400 Planning & Engineering Fees - Sherwood M	14,692	34,561	-	-	-
41400 Planning & Engineering Fees - Capri Liquor	1,625	4,283	-	-	-
41400 Planning & Engineering Fees - Countryside	6,859	-	-	-	-
41400 Planning & Engineering Fees - Tract 7393	109,189	39,044	-	35,000	-
41400 Planning & Engineering Fees - 253 Lockwo	11,250	-	-	-	-
41400 Planning & Engineering Fees - Superior Gas	8,970	-	-	7,714	-
41400 Planning & Engineering Fees - 705 Mast Av	2,340	-	-	-	-
41400 Planning & Engineering Fees - Parcel Map	3,500	-	-	-	-
41400 Planning & Engineering Fees - Parcel Map	3,500	-	-	-	-
41400 Planning & Engineering Fees - Perkins Ave	5,850	-	-	-	-
41400 Planning & Engineering Fees - LLA 22-01	-	1,654	-	-	-
41400 Planning & Engineering Fees - Annex 19	-	24,950	-	-	-
41400 Planning & Engineering Fees - Perkins Med	-	15,000	-	-	-
41400 Planning & Engineering - Annex 20	-	-	-	24,950	-
41400 Planning & Engineering - VTPM 12540	-	-	-	3,380	-
44000 Other Agency Grants	11,415	-	73,166	-	-
44000 Other Agency Grants- SALC	143,417	67,610	-	65,000	-
44000 Other Agency Grants - REAP	-	-	-	73,166	-
Public Safety					
40220 Sales Tax - Public Safety 1/2%	3,913	(4,941)	17,425	17,425	17,774
41310 GEO CUP/MPD Contribution	-	108,199	113,501	113,501	119,176
41900 Court Fines	38,905	43,284	40,477	30,000	30,000
41950 Live Scan Fees	(25)	484	-	181	-
44000 Other Agency Grants	-	50,848	165,510	165,510	173,748
44050 State Grants	-	-	5,000,000	5,250,000	-
44250 COPS/SLESF	161,285	314,659	165,896	186,159	189,882
45000 Copies/Reports	1,524	2,112	-	-	25,000
48000 POST Reimbursements	-	14,644	16,000	-	-
48200 Miscellaneous	17,607	27,468	85,000	160,000	-
48300 Contributions & Donations	-	12,000	10,000	17,150	5,000
48600 McFarland PD Asset/Forfeiture	-	94,980	-	40,435	-
Animal Control Services					
41200 Animal Licenses	2,746	395	500	1,000	500
41210 Animal Shelter Fees	805	435	500	1,500	500
44000 Spay and Neuter Grant	-	110,000	-	-	-
48200 Miscellaneous	-	174	-	-	-
48300 Contributions & Donations	6,851	1,000	-	-	-
Building Inspection					
41500 Building Permits	129,942	197,260	452,255	540,000	115,745
41505 Technology Fee	5,141	9,562	21,537	21,537	5,676
41510 Training Fee	5,171	9,731	21,632	21,632	5,676
41515 Building - GP Maintenance Fee	4,172	9,111	21,746	21,746	5,676
41550 Building Plan Check	2,818	4,100	10,000	15,000	5,000
Code Enforcement					
41700 Code Enforcement Revenue	5,387	9,025	6,741	40,000	10,000
48200 Miscellaneous	693	-	-	-	-

General Fund Detail Revenues and Expenditures

	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2023-24 Projected	2024-25 Budget
Streets					
44150 Intergovernmental Revenues	-	-	-	-	298,325
48200 Miscellaneous Revenue	-	-	-	-	-
Community Center					
42350 Rents	6,285	10,355	5,000	12,000	12,000
Construction Management					
41510 Training Fee	653	1,046	735	-	-
41520 Technology Fee	722	1,046	735	-	-
41600 Excavation Permits	30,724	10,195	17,045	-	-
General Fund Revenue					
40100 General Property Tax	469,493	389,593	495,286	495,286	505,191
40180 VLF - In Lieu Property Tax	1,516,275	1,580,930	1,577,532	1,577,532	1,609,083
40200 Sales Tax & Bradley Burns	521,018	597,694	474,237	474,237	482,000
40240 Property Transfer Tax	13,392	10,821	15,276	17,932	18,291
40300 Motor Vehicle License Fees (MVLF)	16,224	14,533	14,824	17,513	17,863
41100 Business Licenses	57,637	31,544	55,891	50,000	50,000
41250 Yard Sale Permits	5,052	2,058	1,833	1,833	1,800
41300 Franchise Fees	203,162	213,241	154,824	193,421	197,290
41310 CUP Fees	3,269,770	553,482	744,989	1,044,989	963,988
42340 Administrative Fees	(270,311)	310	-	-	-
42350 Rents	(903)	16,032	74,517	14,366	14,366
42355 Rents - Leases	13,951	(406)	-	-	-
45000 Copies/Reports	23	11	-	9	-
48100 Interest Income	211	1,317	-	35,644	-
48200 Miscellaneous	60,358	64,482	-	60,848	-
48200 Miscellaneous - Community Garden	-	-	-	240	-
Measure M Sales Tax					
40230 Sales Tax - Measure M	-	208,327	797,375	797,375	806,000
Capital Projects					
44000 Other Agency Grants	-	-	-	-	2,124,650
44050 State Grants	321,540	2,638	807,564	2,499,730	9,982,946
44050 HSIP Cycle 10	29,654	20,675	227,310	227,310	-
44050 RSTP/HIP West Side - Harlow	18,682	26,468	427,899	427,899	-
44050 State Grants	40,000	-	-	-	-
48200 Miscellaneous Revenue	-	24,597	-	-	-
48450 Loan Income Proceeds - Animal Shelter	-	83,723	-	-	-
Total Revenues	7,123,966	5,156,686	12,462,531	15,020,631	17,843,146
EXPENDITURES					
City Council					
50100 Salaries - Permanent Employees	20,573	35,094	12,000	12,000	12,000
50300 Payroll Taxes	2,050	2,913	1,410	1,410	1,410
50400 Retirement (401K)	1,676	14,244	24,000	24,000	24,000
50500 Health Insurance Premiums	62,846	39,739	-	-	-
50550 Dental/Vision Premiums	2,624	1,241	-	-	-
50600 Workers Compensation Insurance	895	917	407	407	454
50700 Life Insurance	73	45	-	-	-
51800 Clothing Allowance	-	929	1,000	500	1,000
52000 Conferences/Meetings/Travel	8,861	10,329	27,000	15,000	20,000
52200 Contract Services	20,894	13,363	5,000	5,000	5,000
53200 Dues & Subscriptions	1,041	313	500	500	500
53400 Election Expense	-	8,709	-	-	-
54000 Fuel	173	244	1,200	500	1,000
54400 Insurance - CSJV Rsk Mgmt.	1,408	1,397	553	553	663
55600 Postage	264	1,072	300	300	500
55800 Printing & Legal Notices	1,446	2,290	2,000	500	2,500
56000 Professional Services - Other	13,288	10,717	9,000	1,500	9,000
56400 Repairs & Maint.-Build & Equip	685	-	-	-	-
57100 Special Activities	490	2,456	17,200	224,000	197,500

General Fund Detail Revenues and Expenditures

	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2023-24 Projected	2024-25 Budget
57200 Supplies - Office	651	1,194	1,500	1,500	1,500
57800 Telephone & Communications	2,568	1,454	2,000	2,500	2,500
City Administration					
50100 Salaries - Permanent Employees	68,348	98,566	80,390	80,390	55,206
50200 Overtime	-	44	600	1,200	1,500
50300 Payroll Taxes	6,035	7,791	6,206	6,206	4,403
50350 Stipends	-	-	-	-	-
50400 Retirement (401K)	6,008	10,180	8,220	8,220	5,485
50500 Health Insurance Premiums	25,112	23,337	16,052	16,052	14,604
50550 Dental/Vision Premiums	1,221	1,294	2,460	2,460	1,252
50600 Workers Compensation Insurance	1,594	3,340	3,663	3,663	2,088
50700 Life Insurance	66	31	190	190	41
50800 Auto Allowance	202	-	-	-	-
52000 Conferences/Meetings/Travel	67	3,082	4,000	1,500	2,500
52930 Computer Hard/Software (CAP)	-	10,116	-	-	-
53200 Dues & Subscriptions	8,177	3,179	2,000	2,000	2,000
54000 Fuel	1,150	1,669	2,000	1,500	2,000
54400 Insurance - CSJV Rsk Mgmt.	1,603	5,092	4,978	4,978	3,049
54600 Interest Expense	2,091	2,911	-	-	-
55200 Miscellaneous	1,368	4,469	4,150	1,500	3,000
55600 Postage	264	413	500	350	500
56000 Professional Services - Other	-	-	1,500	500	1,500
56600 Repairs & Maintenance - Vehicle	206	1,111	1,200	1,000	-
57100 Special Activities	-	227	500	500	500
57200 Supplies - Office	5,021	1,272	800	800	800
57400 Supplies- Operating	168	492	400	250	500
57800 Telephone & Communications	751	663	1,000	1,000	1,200
City Clerk					
50100 Salaries - Permanent Employees	-	655	25,769	25,769	27,468
50200 Overtime	-	-	1,000	844	-
50300 Payroll Taxes	-	-	2,207	2,207	2,216
50350 Stipends	-	-	-	-	-
50400 Retirement (401K)	-	-	2,602	2,602	2,732
50500 Health Insurance Premiums	-	2	9,396	9,396	9,414
50550 Dental/Vision Premiums	-	-	711	711	510
50600 Workers Compensation Insurance	-	-	998	998	1,039
50700 Life Insurance	-	(2)	59	59	26
51800 Clothing Allowance	-	-	150	-	150
52000 Conferences/Meetings/Travel	-	-	3,500	3,500	2,050
52200 Contract Services	-	350	14,500	14,500	15,000
52920 Furniture (Capital)	-	-	2,500	-	4,500
53200 Dues & Subscriptions	-	-	900	500	500
53400 Election Expense	-	-	12,000	-	12,000
54000 Fuel	-	-	500	500	500
54400 Insurance - CSJV Rsk Mgmt.	-	-	1,356	1,356	1,517
55600 Postage	-	-	2,000	1,500	2,000
56000 Professional Services - Other	-	-	400	400	400
57100 Special Activities	-	-	400	-	-
57200 Supplies - Office	-	-	2,500	2,000	1,500
Human Resources/Risk Management					
50100 Salaries - Permanent Employees	-	423	22,127	22,127	23,750
50300 Payroll Taxes	-	-	1,797	1,797	1,889
50400 Retirement (401K)	-	-	2,255	2,255	2,375
50500 Health Insurance Premiums	-	-	5,934	5,934	5,570
50550 Dental/Vision Premiums	-	-	542	542	501
50600 Workers Compensation Insurance	-	-	746	746	898
50700 Life Insurance	-	-	18	18	16
51800 Clothing Allowance	-	-	150	-	150
52000 Conferences/Meetings/Travel	-	266	4,000	350	2,500

General Fund Detail Revenues and Expenditures

	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2023-24 Projected	2024-25 Budget
52920 Furniture (Capital)	-	-	1,000	1,000	1,000
53200 Dues & Subscriptions	-	-	500	-	500
54400 Insurance - CSJV Rsk Mgmt.	-	-	1,014	1,014	1,312
55600 Postage	-	56	800	150	500
57100 Special Activities	-	-	1,000	300	1,000
57200 Supplies - Office	-	-	4,000	800	2,000
57400 Supplies- Operating	-	-	800	-	800
57500 Marketing	-	-	-	-	800
Finance and Accounting					
50100 Salaries - Permanent Employees	32,433	62,441	59,139	59,139	92,510
50200 Overtime	536	2,934	3,000	2,000	3,000
50300 Payroll Taxes	4,594	5,442	5,040	5,040	7,429
50350 Stipends	-	-	-	-	-
50400 Retirement (401K)	3,025	6,567	5,954	5,954	9,223
50500 Health Insurance Premiums	13,860	13,941	12,463	12,463	18,021
50550 Dental/Vision Premiums	987	1,424	1,508	1,508	1,857
50600 Workers Compensation Insurance	1,541	1,483	2,250	2,250	3,499
50700 Life Insurance	24	77	82	82	79
51800 Clothing Allowance	-	-	1,350	400	1,350
52000 Conferences/Meetings/Travel	-	1,646	5,100	5,100	5,100
52200 Contract Services	23,528	4,968	500	-	500
52930 Hardware/Software (Capital)	-	-	-	-	9,000
53200 Dues & Subscriptions	47	125	600	600	1,000
54000 Fuel	173	1,520	500	1,000	1,200
54400 Insurance - CSJV Rsk Mgmt.	2,445	2,256	3,057	3,057	5,110
55200 Miscellaneous	-	6,595	500	250	500
55600 Postage	1,165	569	1,000	250	1,000
56000 Professional Services - Other	2,469	3,605	14,500	5,000	2,000
57200 Supplies - Office	583	644	2,000	2,000	2,500
57800 Telephone & Communications	605	790	1,000	1,000	1,200
Non-Departmental					
51200 Bank Charges	11,262	8,490	10,000	500	10,000
51250 Cash Over/Under	(121)	1,254	-	100	-
52200 Contract Services	54,943	6,626	14,100	14,100	14,100
52910 Buildings & Improvements (Capital)	4,414	-	-	-	-
53800 Rental Equipment/Other	-	269,150	317,477	317,477	319,177
54800 Maintenance Agreements	6,226	10,338	24,000	24,000	27,000
55600 Postage	323	316	500	200	500
55800 Printing & Legal Notices	331	-	500	-	-
56000 Professional Services - Other	93,254	43,523	42,000	42,000	40,000
56050 Accounting/Auditing Services	41,431	32,438	20,800	20,800	20,800
56100 Legal Services	192,329	188,276	200,000	163,507	200,000
56400 Repairs/Maintenance-Building & Equipmen	107	327	-	-	-
56700 Repairs & Maintenance - Landscape	1,724	-	-	-	-
57100 Special Activities	193	-	500	-	500
57200 Supplies - Office	9,544	1,625	2,700	-	2,700
57400 Operating Supplies COVID-19	54	-	-	-	-
57400 Operating Supplies Emergency Response	-	30,620	-	-	-
58850 Land Lease	-	6,871	2,644	2,856	3,084
58900 Debt Principal Redeemed	556,314	598,882	771,640	771,640	956,517
58925 Debt Issued	(4,414)	-	-	-	-
Planning					
50100 Salaries - Permanent Employees	70,044	88,701	166,684	166,684	228,487
50200 Overtime	361	477	-	200	500
50300 Payroll Taxes	6,156	7,466	13,489	13,489	18,197
50350 Stipends	-	-	-	-	-
50400 Retirement (401K)	6,932	9,603	16,936	16,936	22,789
50500 Health Insurance Premiums	9,899	6,963	29,885	29,885	27,881
50550 Dental/Vision Premiums	1,304	903	1,925	1,925	2,791

General Fund Detail Revenues and Expenditures

	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2023-24 Projected	2024-25 Budget
50600 Workers Compensation Insurance	1,961	2,291	5,476	5,476	8,641
50700 Life Insurance	103	96	134	134	162
50800 Auto Allowance	97	-	-	-	-
51800 Clothing Allowance	-	189	150	100	150
52000 Conferences/Meetings/Travel	(18)	525	5,000	5,000	6,000
52200 Contract Services	1,684	6,974	12,000	5,000	12,000
53200 Dues & Subscriptions	-	-	300	565	1,500
53600 Engineerin/Architectural Services	290	-	5,000	-	5,000
54000 Fuel	207	244	1,000	500	1,000
54400 Insurance - CSJV Rsk Mgmt.	3,003	3,489	7,441	7,441	12,621
55200 Miscellaneous	-	225	-	-	-
55400 Planning Services	4,949	-	-	-	-
55500 Special Studies/Master Plans	10,443	-	10,000	-	1,000
55500 Special Studies San Joaquin Renewables	40,669	13,915	-	-	-
55500 Special Studies/Master Plans SALC	20,706	407	-	-	-
55500 Special Studies/Master Plans LEAP	56,024	2,158	-	-	-
55600 Postage	290	728	1,500	1,000	1,500
55800 Printing & Legal Notices	424	-	-	-	-
56000 Professional Services - Other	38,838	38,549	179,917	100,000	50,000
56000 Professional Services - Tract 7292	320	426	-	-	-
56000 Professional Services - Tract 7214	20,450	1,574	10,000	5,000	-
56000 Professional Services - Med Office - Elmo	3,252	10,948	10,000	2,000	-
56000 Professional Services-R&F Building	2,855	-	-	-	-
56000 Professional Services - Sherwood Milestone	12,786	4,148	2,500	-	-
56000 Professional Services - Capri Liquor	2,465	740	-	-	-
56000 Professional Services - Countryside	3,822	-	5,000	-	-
56000 Professional Services - Interstate Land Dev	40,625	39,088	65,000	45,000	-
56000 Professional Services - Superior Gas	693	3,368	8,000	5,000	-
56000 Professional Services - Perkins Ave Medical	1,000	-	5,000	-	-
56000 Professional Services - Parcel Map 12462	4,258	-	2,000	-	-
56000 Professional Services - Parcel Map 12463	4,138	-	2,000	-	-
56000 Professional Services - San Joaquin Renewa	-	42,766	89,000	70,872	-
56000 Professional Services - LLA 22-01 Tract 72	-	1,089	-	-	-
56000 Professional Services - Hazard Mitigation P.	-	8,158	40,000	40,000	-
56100 Legal Services	-	-	45,000	-	-
57200 Supplies - Office	148	141	1,000	500	1,000
57400 Supplies - Operating	278	-	1,000	500	1,000
57800 Telephone & Communications	371	579	500	750	1,000
Engineering					
52200 Contract Services	3,410	-	-	-	-
56000 Professional Services	1,560	11,905	-	-	-
Public Safety					
50100 Salaries - Permanent Employees	970,476	1,474,513	1,595,289	1,595,289	2,052,700
50100 Salaries - Permanent - COPS	255,366	-	-	-	-
50150 Wages - Temporary Employees	49,920	58,843	49,920	49,920	63,712
50200 Overtime	120,188	213,288	310,000	310,000	200,000
50200 Overtime - COPS	40,717	-	-	-	-
50300 Payroll Taxes	106,904	142,706	145,496	145,496	164,637
50300 Payroll Taxes - COPS	20,999	-	-	-	-
50350 Stipends	1,052	92	-	-	-
50400 Retirement (401K)	100,350	141,300	162,539	162,539	204,136
50400 Retirement (401K) - COPS	23,124	-	-	-	-
50500 Health Insurance Premiums	347,376	261,296	310,427	310,427	325,949
50550 Dental/Vision Premiums	28,400	24,211	31,673	31,673	30,418
50600 Workers Compensation Insurance	101,306	85,733	130,188	130,188	155,264
50700 Life Insurance	1,725	3,727	3,004	3,004	1,652
51150 Dog Clinic (Vet Services for K-9)	-	86	2,500	5,200	5,200
51800 Clothing Allowance	15,104	12,677	15,100	15,100	20,000
52000 Conferences/Meetings/Travel	23,407	9,442	14,705	7,723	8,200

General Fund Detail Revenues and Expenditures

	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2023-24 Projected	2024-25 Budget
52010 Conference/Meeting/Travel POST Reimburs	672	16,474	18,800	18,800	25,000
52200 Contract Services	23,209	33,216	22,800	22,800	46,064
52920 Furniture (Capital)	-	-	-	-	6,800
52930 Computer Hardware/Software	15	269	2,500	-	1,800
52940 Vehicles (Capital)	70,766	120,780	276,880	526,880	90,000
52950 Equip-Other (Capital)	965	23,014	10,000	-	-
52950 Equipment - Other (Capital)	-	37,500	63,500	63,500	50,000
53100 Grant Expenditures	-	500	500	-	-
53200 Dues & Subscriptions	513	347	550	550	600
53500 Contributions/Donations Expense	-	4,445	10,000	7,000	10,000
53800 Rental Equipment/Other	-	-	-	-	3,000
54000 Fuel	97,512	103,882	108,784	102,000	110,000
54400 Insurance - CSJV Rsk Mgmt.	123,382	130,617	176,898	176,898	226,770
54800 Maintenance Agreements	23,267	24,920	26,216	26,216	27,265
55050 Reimbursement	129	-	1,600	-	-
55150 Tuition Reimbursement	-	-	10,000	5,000	6,941
55200 Miscellaneous	1,405	968	1,750	1,750	1,850
55600 Postage	410	497	450	450	475
55800 Printing & Legal Notices	-	-	1,000	-	-
56000 Professional Services - Other	80,738	44,805	117,846	117,846	122,600
56100 Legal Services	2,898	6,915	10,000	2,500	10,000
56400 Repairs & Maint - Build & Equip	852	2,524	5,000	5,000	5,200
56410 Repairs & Maintenance Equipment	30,486	-	4,000	4,000	4,200
56600 Repairs & Maintenance - Vehicle	64,560	86,457	60,000	60,000	50,000
56800 Safety Equipment	13,513	17,422	14,901	14,901	15,497
56900 McFarland PD Asset/Forfeiture Acct.	11,565	-	-	62,310	-
57100 Special Activities	-	1,108	-	241	-
57200 Supplies - Office	13,587	7,173	7,200	7,200	7,560
57200 Case Investigation Supplies	-	-	-	-	5,040
57400 Supplies - Operating	(19,384)	7,408	12,500	12,500	13,500
57800 Telephone & Communications	45,784	36,136	33,229	23,520	29,000
58700 Principal Repayment	221	-	-	-	-
58900 Debt Principal	86,725	86,725	43,363	21,681	-
Animal Control Services					
50100 Salaries - Permanent Employees	65,644	85,263	73,816	73,816	108,545
50200 Overtime	2,024	7,492	7,230	8,000	7,808
50300 Payroll Taxes	6,242	7,602	6,731	6,731	8,878
50350 Stipends	-	-	-	-	-
50400 Retirement (401K)	6,091	8,107	7,392	7,392	10,854
50500 Health Insurance Premiums	24,446	25,416	16,399	16,399	25,460
50550 Dental/Vision Premiums	3,180	2,200	2,973	2,973	3,277
50600 Workers Compensation Insurance	4,561	3,227	3,753	3,753	8,210
50700 Life Insurance	143	266	239	239	130
50800 Auto Allowance	97	-	-	-	-
51100 Animal Disposal	1,985	3,451	3,000	3,000	3,000
51150 Dog Clinic	(1,480)	2,047	2,000	1,700	2,100
51160 Spay and Neuter Fees	-	7,000	109,800	67,500	35,500
51800 Clothing Allowance	498	664	3,000	2,500	1,500
52000 Conferences/Meetings/Travel	168	857	2,200	100	2,200
52200 Contract Services	-	1,200	-	100	1,200
52950 Equipment (Capital)	-	346	2,500	-	2,500
53200 Dues & Subscriptions	300	100	250	250	275
53210 CAWFC Grant Expenditure	1,019	-	-	-	-
53250 Permits & Certificates	168	-	-	-	-
54000 Fuel	3,653	3,847	4,000	4,000	4,200
54400 Insurance - CSJV Rsk Mgmt.	5,322	4,913	5,100	5,100	11,991
54600 Interest Expense	25,679	26,010	25,798	25,798	26,000
55000 Mileage Reimbursement	-	-	1,000	-	-
55600 Postage	264	357	325	325	350

General Fund Detail Revenues and Expenditures

	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2023-24 Projected	2024-25 Budget
56000 Professional Services - Other	212	9	-	-	-
56400 Repairs & Maint - Build & Equip	235	1,223	7,800	7,800	12,800
56600 Repairs & Maintenance - Vehicle	3,478	6,839	6,000	2,245	6,000
56800 Safety Equipment	205	184	650	-	700
57100 Special Activities	-	-	1,000	-	1,000
57200 Supplies - Office	-	18	1,055	1,055	1,100
57400 Supplies - Operating	2,516	4,779	4,100	4,100	4,265
57800 Telephone & Communications	1,190	2,451	3,400	3,400	3,532
58050 Utilities Other	2,153	1,579	3,800	1,000	3,800
58900 Debt Principal Redeemed	20,094	19,858	20,207	20,207	20,265
Building Inspection					
50100 Salaries - Permanent Employees	15,010	36,394	81,777	81,777	102,120
50150 Wages - Temporary Employees	13,635	-	-	4,000	-
50200 Overtime	361	113	-	-	4,000
50300 Payroll Taxes	3,072	2,879	6,821	6,821	8,228
50400 Retirement (401K)	1,916	4,072	8,051	8,051	10,212
50500 Health Insurance Premiums	16,106	14,871	18,963	18,963	10,038
50550 Dental/Vision Premiums	540	486	1,940	1,940	793
50600 Workers Compensation Insurance	3,794	3,484	4,681	4,681	5,793
50700 Life Insurance	41	25	88	88	94
50800 Auto Allowance	97	-	-	-	-
51400 Building Plan Check/Inspection	-	2,701	31,000	40,000	25,000
51800 Clothing Allowance	200	-	600	400	600
52000 Conferences/Meetings/Travel	1,947	215	2,750	2,750	2,000
52930 Computer Hard/Software (Capital)	-	-	45,348	82,848	-
53200 Dues & Subscriptions	-	-	400	400	400
54000 Fuel	919	1,247	1,500	1,500	1,500
54400 Insurance - CSJV Rsk Mgmt.	4,141	5,307	6,360	6,360	8,461
55600 Postage	264	312	300	300	300
56000 Professional Services	(118)	224	-	1,000	-
56600 Repairs & Maintenance - Vehicle	172	632	800	400	800
57200 Supplies - Office	66	1,453	2,000	3,000	2,000
57400 Supplies - Operating	624	1,365	1,500	500	1,500
57800 Telephone & Communications	804	337	800	500	800
Code Enforcement					
50100 Salaries - Permanent Employees	55,280	58,299	88,394	88,394	79,434
50150 Wages - Temporary Employees	8,328	3,995	-	-	-
50200 Overtime	1,225	1,442	2,000	1,000	1,000
50300 Payroll Taxes	5,961	5,612	7,410	7,410	6,507
50400 Retirement (401K)	5,363	5,095	8,934	8,934	7,943
50500 Health Insurance Premiums	20,161	21,735	20,127	20,127	7,460
50550 Dental/Vision Premiums	1,498	2,231	1,958	1,958	1,274
50600 Workers Compensation Insurance	2,962	3,083	3,800	3,800	4,506
50700 Life Insurance	62	303	396	396	97
50800 Auto Allowance	97	-	-	-	-
51800 Clothing Allowance	931	-	1,200	-	1,000
52000 Conferences/Meetings/Travel	5,327	485	5,000	3,500	2,500
53200 Dues & Subscriptions	860	-	1,000	1,000	1,000
53250 Permits & Certificates	92	-	-	-	-
54000 Fuel	2,064	1,086	3,000	2,000	3,000
54400 Insurance - CSJV Rsk Mgmt.	3,138	4,700	5,164	5,164	6,582
55600 Postage	264	316	500	500	500
55800 Printing & Legal Notices	22	-	-	-	-
55950 Abatement	780	5,763	15,000	-	15,000
56000 Professional Services-Other	29	5,516	3,500	3,500	3,500
56600 Repairs & Maintenance - Vehicle	192	1,785	2,000	1,000	2,000
56600 Repairs & Maintenance-Vehicle	230	-	-	-	-
56800 Safety Equipment	-	51	200	200	200
57100 Special Activities	-	141	1,000	-	1,000

General Fund Detail Revenues and Expenditures

	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2023-24 Projected	2024-25 Budget
57200 Supplies - Office	242	33	500	500	500
57400 Supplies - Operating	108	465	500	500	500
57800 Telephone & Communications	988	1,408	2,000	1,500	1,500
Grant Administration					
50100 Salaries - Permanent Employees	62,422	54,677	28,714	28,714	125,514
50200 Overtime	361	-	2,000	250	1,000
50300 Payroll Taxes	5,593	4,493	2,291	2,291	10,047
50400 Retirement (401K)	6,232	5,920	2,909	2,909	12,551
50500 Health Insurance Premiums	25,937	26,168	20,542	20,542	10,677
50550 Dental/Vision Premiums	3,127	1,740	734	734	862
50600 Workers Compensation Insurance	1,934	1,781	1,854	1,854	4,747
50700 Life Insurance	103	48	56	56	100
50800 Auto Allowance	97	-	-	-	-
51800 Clothing Allowance	-	-	150	150	150
52000 Conferences/Meetings/Travel	-	283	1,500	1,677	2,000
52200 Contract Services	-	49,500	-	-	-
52930 Computer Hardware/Software (Capital)	-	-	500	-	-
53100 Grant Expenditures	-	10,792	-	-	-
53200 Dues & Subscriptions	-	-	500	500	1,000
54000 Fuel	211	129	500	250	500
54400 Insurance - CSJV Rsk Mgmt.	2,423	2,717	2,520	2,520	6,933
55600 Postage	264	316	300	300	300
55800 Printing & Legal Notices	161	-	-	-	-
56000 Professional Services	(18)	13,509	25,000	3,000	14,000
57200 Supplies - Office	337	500	500	500	500
57400 Supplies - Operating	(27,521)	-	500	500	500
57800 Telephone & Communications	371	579	500	500	500
Streets					
50100 Salaries - Permanent Employees	166,530	160,289	227,813	227,813	237,343
50200 Overtime	2,749	2,998	10,000	19,897	20,693
50300 Payroll Taxes	15,748	14,067	20,096	20,096	19,448
50350 Stipends	-	-	-	-	-
50400 Retirement (401K)	16,001	15,411	22,674	22,674	23,729
50500 Health Insurance Premiums	104,358	72,577	99,746	99,746	82,627
50550 Dental/Vision Premiums	8,967	5,767	8,611	8,611	7,258
50600 Workers Compensation Insurance	10,113	11,187	15,428	15,428	17,952
50700 Life Insurance	323	264	630	630	292
50800 Auto Allowance	840	533	-	-	-
51800 Clothing Allowance	5,489	6,605	5,000	6,196	8,000
52000 Conferences/Meetings/Travel	315	-	-	-	2,500
52200 Contract Services	257	-	-	5,000	5,000
52950 Equipment - Other (Capital)	-	26,437	6,000	5,000	298,325
53200 Dues & Subscriptions	97	92	200	-	-
53250 Permits & Certificates	1,429	199	1,700	1,700	1,768
54000 Fuel	17,971	15,715	16,000	16,000	16,777
54400 Insurance - CSJV Rsk Mgmt.	14,532	17,040	20,964	20,964	26,220
56000 Professional Services - Other	8,201	1,556	20,000	20,000	20,800
56400 Repairs/Maintenance-Building & Equipmen	4,714	618	-	-	-
56410 Repairs & Maintenance Equipment	4,452	11,204	12,800	8,000	12,800
56430 Repairs & Maintenance - Heavy Equipment	2,549	7,196	5,200	2,500	5,408
56440 Repairs & Maintenance-Streets Sweeper	16,599	14,626	18,800	10,000	18,800
56500 Repairs/Maintenance Streets	9,379	76,225	28,542	28,542	29,683
56600 Repairs/Maintenance - Vehicles	1,743	3,686	4,500	5,200	5,408
56800 Safety Equipment	1,445	175	2,000	2,000	2,080
57200 Supplies - Office	2,524	505	2,000	2,000	2,080
57400 Supplies - Operating	15,512	21,343	30,000	30,000	31,200
57800 Telephone & Communications	750	1,933	1,600	2,100	2,500
58000 Utilities	17,118	15,203	15,800	17,594	20,000
58050 Utilities Other	2,502	10,137	9,600	2,000	1,000

General Fund Detail Revenues and Expenditures

	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2023-24 Projected	2024-25 Budget
58100 Street Lighting	69,198	65,995	66,000	69,034	82,841
58900 Debt Principal Redeemed	54,257	27,128	27,128	-	-
Community Center					
50400 Retirement (401K)	110	-	-	-	-
52200 Contract Services	2,068	4,661	4,250	1,000	4,500
53250 Permits & Certificates	243	-	500	-	-
56400 Repairs & Maint - Build & Equip	14,290	3,687	12,000	12,000	16,600
56410 Repairs & Maintenance -Equipment	402	428	3,500	3,500	3,500
56700 Repairs & Maint.- Landscape	708	-	500	500	500
57400 Supplies - Operating	35	1,000	1,100	1,100	1,550
57800 Telephone & Communications	5,854	1,952	2,184	1,000	2,000
58000 Utilities	10,901	14,435	15,000	15,000	17,000
58050 Utilities Other	469	1,634	1,800	250	250
Facilities Maintenance					
50100 Salaries - Permanent Employees	-	-	23,519	23,519	47,167
50200 Overtime	-	-	-	2,500	3,000
50300 Payroll Taxes	-	-	2,133	2,133	3,895
50400 Retirement (401K)	-	-	2,352	2,352	4,717
50500 Health Insurance Premiums	-	20	13,542	13,542	23,043
50550 Dental/Vision Premiums	-	-	602	602	1,203
50600 Workers Compensation Insurance	-	-	-	-	3,568
50700 Life Insurance	138	(20)	45	45	65
52200 Contract Services	1,684	8,685	11,000	11,000	11,000
53800 Rental Equipment / Other	-	131	-	-	-
54400 Insurance - CSJV Rsk Mgmt.	-	-	-	-	5,211
56000 Professional Services - Other	403	-	-	-	-
56400 Repairs & Maint - Build & Equip	4,034	4,692	14,500	14,500	30,000
56420 Repairs/Maintenance-Building	467	1,360	-	-	-
56420 Animal Control - Repairs & Maint.-Building	-	283	3,500	-	-
56420 Shop - Repairs & Maint.-Build & Equip	-	18	-	-	-
56800 Safety Equipment	93	427	1,000	1,000	2,500
57200 Supplies - Office	-	27	-	-	-
57400 Supplies - Operating	1,480	3,485	4,000	4,500	15,000
57800 Telephone & Communications	17,527	13,293	15,700	-	1,200
58000 Utilities	25,066	13,298	26,800	34,509	41,411
58050 Utilities Other	2,214	1,108	1,500	-	-
Construction Management					
56000 Professional Services - Other	1,415	355	-	-	-
Management Information Systems					
52200 Contract Services	100,524	148,405	80,000	80,000	83,200
52950 Equipment Capital	12,070	-	39,472	39,472	32,834
54800 Maintenance Agreements	53,160	49,214	80,000	80,000	83,200
57400 Supplies Operating	(23,987)	-	5,000	-	5,000
Shop					
56600 Code Enforcement - Repairs & Maintenance	267	-	-	-	-
56600 Public Trans - Repairs & Maintenance - Vel	736	-	-	-	-
Measure M Sales Tax					
56000 Professional Services - Other	-	-	20,000	10,000	20,000
Capital Projects					
52900 Land & Land Improvements (Capital)	-	-	-	54,000	1,196,000
52910 Buildings & Improvements (Capital)	311,988	33,727	-	-	-
52910 Buildings & Imp. - New Animal Control Bu	27,133	-	-	-	-
52910 Buildings& Improvements (Capital)	3,995	-	-	-	-
52910 Buildings & Improvements (Capital)	-	19,460	54,415	54,415	340,000
52960 HSIP Cycle 10	28,030	20,675	318,410	227,310	-
52960 RSTP/HIP West Side - Harlow	32,965	21,460	496,977	496,977	-
52960 Street & Roads (Capital)	-	131,533	2,081,650	1,731,056	11,305,746
52960 Streets & Roads Capital	373,881	2,148,435	619,212	156,358	-

General Fund Detail Revenues and Expenditures

	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2023-24 Projected	2024-25 Budget
52960 Streets & Roads (Capital)	396,002	34,408	37,527	37,527	1,749,550
52960 Streets & Roads Capital SBIFunds:Design I	16,955	879,187	-	-	-
52960 Driveway Approach Garzoli Ave-Santillano	-	75,146	-	-	-
Total Expenditures	7,026,769	10,019,740	11,955,231	11,101,420	23,673,349



SUPPORT SERVICES



CITY COUNCIL

The City Council serves as the legislative and policy making body of the City of McFarland. It is responsible for formulating city policy, approving new programs and services, appropriating funds, and generally supervising the operations of city government. As elected representatives of the citizens, the City Council is responsible to all the people, and as such, devotes its energies to making decisions which are in the best interest of public welfare.



2023-24 KEY ACCOMPLISHMENTS

The following successful events were initiated by Mayor Saul Ayon in collaboration with Councilmembers:

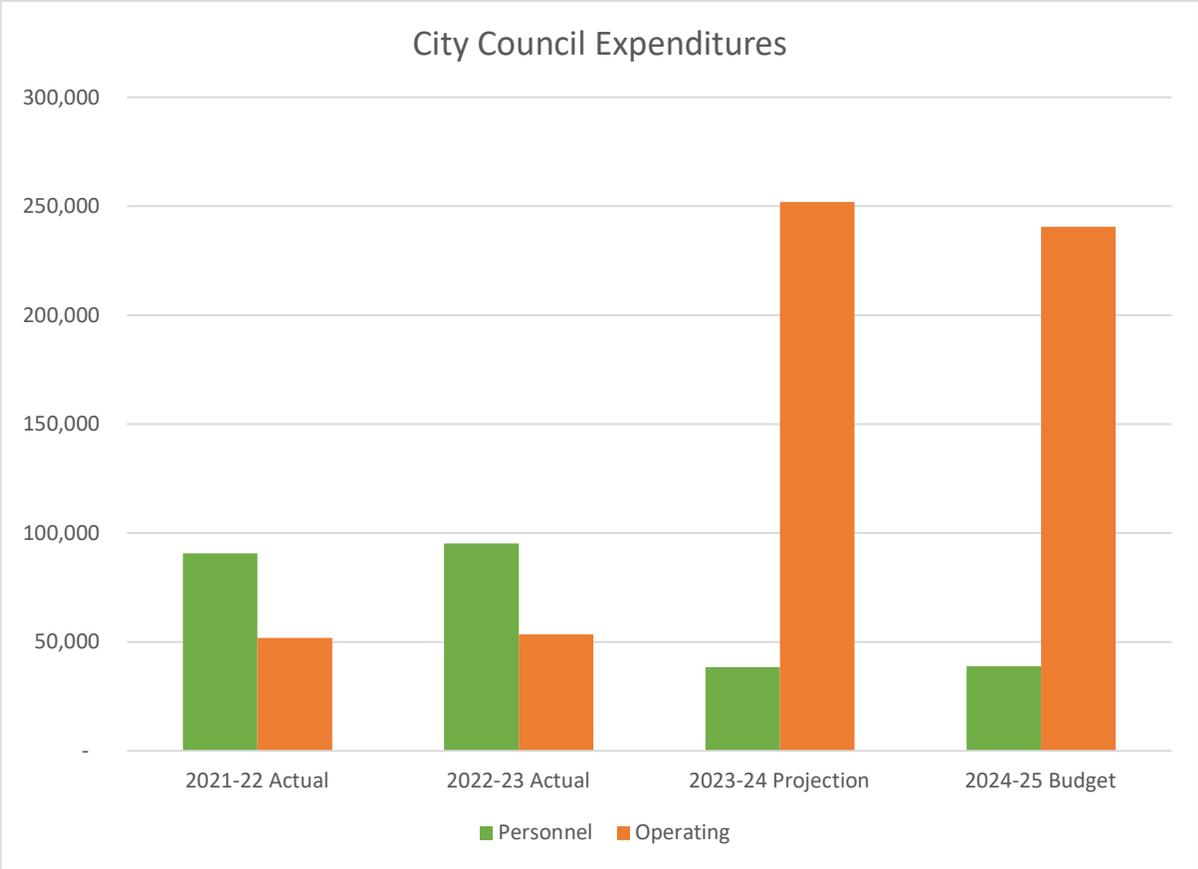
- Advocated on behalf of the City to U.S. Congressman David G. Valadao, resulting in \$6 million in funding for significant street rehabilitations.
- Worked with CA Assemblymember Jasmeet Bains and CA Senator Melissa Hurtado to secure \$5 million for a new Police Station.
- Negotiated the sale of 17 acres owned by The Geo Group for \$1, designating the site for the future City Police Station.
- Modified The Geo Group's conditional use permit fees, generating an additional \$300K for essential services and programs.
- Successfully recruited and hired a new City Manager, Public Works Director, and Chief of Police.
- Advocated at State Water Resource Control Board meetings, securing nearly \$26 million for water treatment facilities and replacement wells, and \$17 million for a wastewater expansion project.
- Rebuilt trust with local landowners, including The Wonderful Company, to utilize 12 acres for flood mitigation and year-round beautification.
- Allocated resources to reinstate the Police Department K-9 unit for crucial roles in detecting drugs, explosives, and locating missing persons.
- Established the Unsolved Major Crimes Reward Program to incentivize solving major crimes.
- Initiated the transition from at-large to district-based elections for council members to ensure transparent and representative elections, protecting the City from potential lawsuits.
- Continued partnerships with Lion's Club and McFarland Unified School District, and formed a new partnership with Mujeres Activas to enhance community engagement.
- Actively advocated for a Kern County transportation sales tax measure.
- Represented the City at the California Transportation Commission, pushing for major road and highway improvements throughout Kern County.
- Served as Chair of the Kern County Local Agency Formation Commission (LAFCO).



2024-25 OBJECTIVES & INITIATIVES

- **Increase Revenue Streams:** Explore and implement new revenue-generating initiatives to bolster the City's financial health without overburdening residents.
- **Grant Acquisition:** Actively pursue federal, state, and private grants to fund critical infrastructure and community projects.
- **Street Rehabilitation Projects:** Utilize secured funding to initiate and complete key street rehabilitation projects, improving road safety and transportation efficiency.
- **Police Station Construction:** Begin construction of the new Police Station on the recently acquired 17-acre site.
- **Water and Wastewater Upgrades:** Continue upgrading water treatment facilities and replacement wells, utilizing secured funding to enhance water quality and availability.
- **Expand Public Safety Programs:** Increase community policing efforts, enhance the K-9 unit's capabilities, and introduce new public safety initiatives to reduce crime rates.
- **Emergency Preparedness:** Develop and implement comprehensive emergency preparedness plans, including community training sessions and resource allocation.
- **Business Attraction and Retention:** Implement strategies to attract new businesses and support existing ones, creating more job opportunities for residents.
- **Flood Mitigation Projects:** Utilize the 12 acres of land for effective flood mitigation efforts and ongoing beautification projects to enhance the city's resilience to natural disasters.
- **Citizen Engagement:** Increase efforts to engage with citizens through town hall meetings, surveys, and enhanced communication platforms to gather feedback and improve city services.
- **Strengthen Community Partnerships:** Continue building strong partnerships with local organizations, including schools, nonprofits, and businesses, to foster a cohesive and supportive community environment.
- **Regional Collaboration:** Engage in regional collaborations to address broader issues such as transportation, environmental sustainability, and economic development.

	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2023-24 Projected	2024-25 Budget
CITY COUNCIL SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	1,600	1,500	-	-
Total Revenues	-	1,600	1,500	-	-
EXPENDITURES					
Operating Costs	142,508	148,658	105,070	290,170	279,527
CIP Projects	-	-	-	-	-
Total Expenditures	142,508	148,658	105,070	290,170	279,527
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	(11,963)	(17,924)	-	-	-
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	(11,963)	(17,924)	-	-	-
Sources Over (Under) Uses	(154,471)	(164,982)	(103,570)	(290,170)	(279,527)



City Council Detail Revenues and Expenditures

Fund: 01 Division: 105	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2023-24 Projected	2024-25 Budget
REVENUES					
City Council					
48330 Contributions & Donations	-	1,600	1,500	-	-
Total Revenues	-	1,600	1,500	-	-
EXPENDITURES					
City Council					
50100 Salaries - Permanent Employees	20,573	35,094	12,000	12,000	12,000
50300 Payroll Taxes	2,050	2,913	1,410	1,410	1,410
50400 Retirement (401K)	1,676	14,244	24,000	24,000	24,000
50500 Health Insurance Premiums	62,846	39,739	-	-	-
50550 Dental/Vision Premiums	2,624	1,241	-	-	-
50600 Workers Compensation Insurance	895	917	407	407	454
50700 Life Insurance	73	45	-	-	-
51800 Clothing Allowance	-	929	1,000	500	1,000
52000 Conferences/Meetings/Travel	8,861	10,329	27,000	15,000	20,000
52200 Contract Services	20,894	13,363	5,000	5,000	5,000
53200 Dues & Subscriptions	1,041	313	500	500	500
53400 Election Expense	-	8,709	-	-	-
54000 Fuel	173	244	1,200	500	1,000
54400 Insurance - CSJV Rsk Mgmt.	1,408	1,397	553	553	663
55600 Postage	264	1,072	300	300	500
55800 Printing & Legal Notices	1,446	2,290	2,000	500	2,500
56000 Professional Services - Other	13,288	10,717	9,000	1,500	9,000
56400 Repairs & Maint.-Build & Equip	685	-	-	-	-
57100 Special Activities	490	2,456	17,200	224,000	197,500
57200 Supplies - Office	651	1,194	1,500	1,500	1,500
57800 Telephone & Communications	2,568	1,454	2,000	2,500	2,500
Total Expenditures	142,508	148,658	105,070	290,170	279,527



CITY MANAGER

City administration is responsible for the day-to-day operations, preparing the budget, and the hiring and dismissal of personnel as well as establishing policies of the City and Ordinances adopted by the City Council. Some of the Responsibilities include: Appointing the city department directors, enacting policies and procedures to efficiently and effectively carry out the City Council's directives, ensuring that city services are performed to the highest standard in accordance with council goals and policies, preparing, managing, and implementing the annual budgets for the City and JPA Agencies and the city Capital Improvement Program (CIP) in support of the City Council's goals, serving as an adviser to the City Council on policy matters impacting the City of McFarland's community and the city organization, supporting the information and policymaking needs of the council and implementing council decisions, and improving the service to the community through appropriate management and supervision strategies.



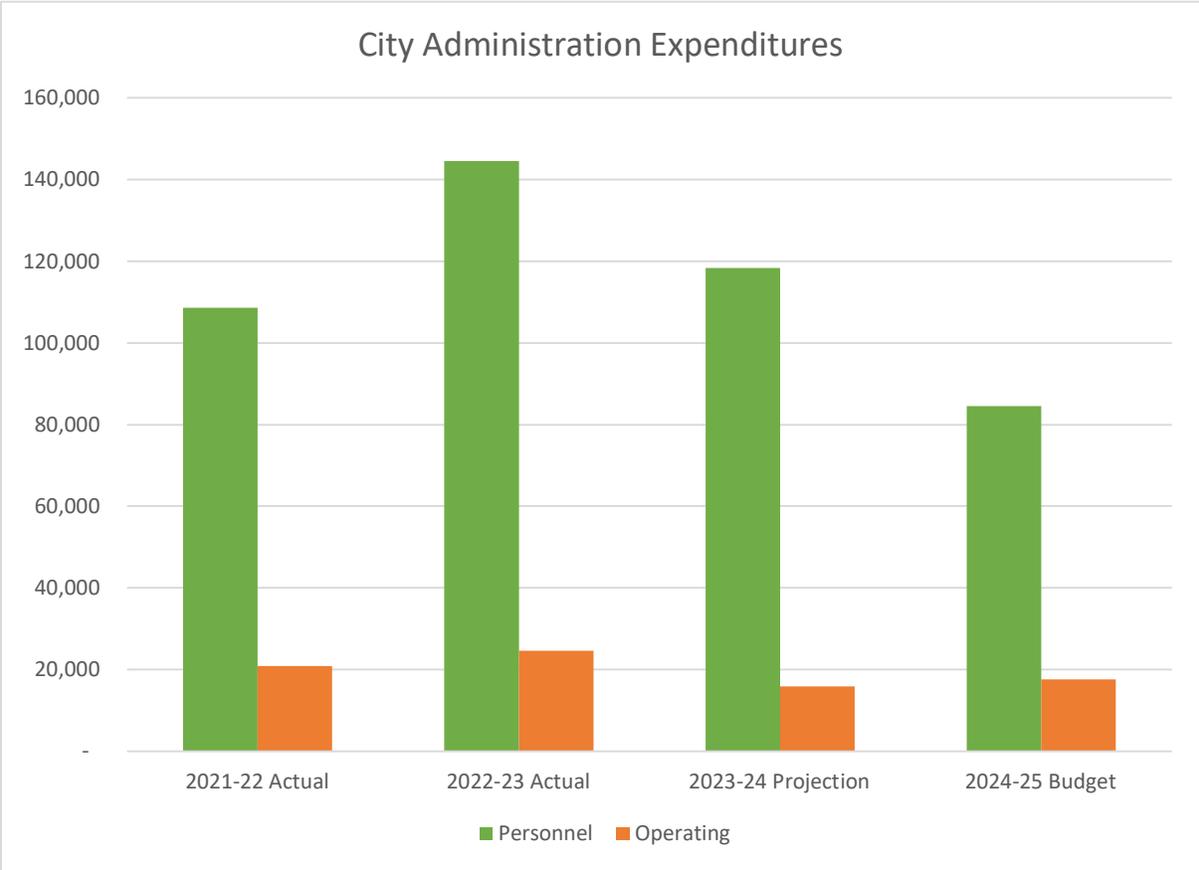
2023-24 KEY ACCOMPLISHMENTS

- Staffing Achievements:
 - Filled all vacant director positions
 - Established a succession plan
 - Ensured accurate and timely staff evaluations
- Communication Improvements:
 - Launched monthly City Manager and Council Updates via social media
 - Completed the first State of the City event to inform the public on major initiatives

2024-25 OBJECTIVES & INITIATIVES

- Stabilize City Finances:
 - Focus on commercial and industrial development
 - Develop Annexation 18
 - Pass Transient Occupancy Tax and Utility Users Tax measures
 - Evaluate different options for fire services
- Sustainable Infrastructure:
 - Implement short and long-term solutions for Browning Road Well
 - Design and construct major road projects
 - Execute the wastewater expansion project
 - Implement Poso Creek flood mitigation
- Public Safety:
 - Design new police building and secure funding for construction
 - Secure funding for an Emergency Operations Center
- Efficient and Effective Government:
 - Invest in technology to streamline processes (e.g., transition permitting and business licenses online)
 - Foster community partnerships
 - Enhance messaging through social media platforms

	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2023-24 Projected	2024-25 Budget
CITY ADMINISTRATION SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	(96)	(32)	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	-	-	-
Total Revenues	(96)	(32)	-	-	-
EXPENDITURES					
Operating Costs	129,450	169,162	140,808	134,258	102,127
CIP Projects	-	-	-	-	-
Total Expenditures	129,450	169,162	140,808	134,258	102,127
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	(8,007)	(12,599)	-	-	-
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	(8,007)	(12,599)	-	-	-
Sources Over (Under) Uses	(137,554)	(181,793)	(140,808)	(134,258)	(102,127)



City Administration Detail Revenues and Expenditures

Fund: 01 Division: 110	2021-22	2022-23	2023-24	2023-24	2024-25
	Actual	Actual	Budgeted	Projected	Budget
REVENUES					
City Administration					
42340 Administration Fee	(96)	(32)	-	-	-
Total Revenues	(96)	(32)	-	-	-
EXPENDITURES					
City Administration					
50100 Salaries - Permanent Employees	68,348	98,566	80,390	80,390	55,206
50200 Overtime	-	44	600	1,200	1,500
50300 Payroll Taxes	6,035	7,791	6,206	6,206	4,403
50350 Stipends	-	-	-	-	-
50400 Retirement (401K)	6,008	10,180	8,220	8,220	5,485
50500 Health Insurance Premiums	25,112	23,337	16,052	16,052	14,604
50550 Dental/Vision Premiums	1,221	1,294	2,460	2,460	1,252
50600 Workers Compensation Insurance	1,594	3,340	3,663	3,663	2,088
50700 Life Insurance	66	31	190	190	41
50800 Auto Allowance	202	-	-	-	-
52000 Conferences/Meetings/Travel	67	3,082	4,000	1,500	2,500
52930 Computer Hard/Software (CAP)	-	10,116	-	-	-
53200 Dues & Subscriptions	8,177	3,179	2,000	2,000	2,000
54000 Fuel	1,150	1,669	2,000	1,500	2,000
54400 Insurance - CSJV Rsk Mgmt.	1,603	5,092	4,978	4,978	3,049
54600 Interest Expense	2,091	2,911	-	-	-
55200 Miscellaneous	1,368	4,469	4,150	1,500	3,000
55600 Postage	264	413	500	350	500
56000 Professional Services - Other	-	-	1,500	500	1,500
56600 Repairs & Maintenance - Vehicle	206	1,111	1,200	1,000	-
57100 Special Activities	-	227	500	500	500
57200 Supplies - Office	5,021	1,272	800	800	800
57400 Supplies- Operating	168	492	400	250	500
57800 Telephone & Communications	751	663	1,000	1,000	1,200
Total Expenditures	129,450	179,278	140,808	134,258	102,127



CITY CLERK

The City Clerk's Department records, prepares, certifies and maintains the official minutes of all meetings of the City Council and Planning Commission, and prepares agendas and compiles agenda packets for those meetings. As the custodian for official records, the Department acts as the official depository for all City records, ensures that ordinances are codified into the Municipal Code and processes and maintains resolutions, ordinances, contracts, claims, deeds and other documents as required by law.



2023-24 KEY ACCOMPLISHMENTS

- Professional Development:
 - Earned 11.5 credits towards Certified Municipal Clerk (CMC) certification
- System Implementations:
 - Implemented CIVICCLERK Agenda Management software for City Council, Planning Commission, and Subcommittee agendas
 - Implemented and trained staff on DocuSign software for electronic signatures
- Operational Efficiency:
 - Maintained excel sheet for tracking and management for all public records requests
 - Provided timely agenda posting and communications for City Council and Subcommittee meetings

2024-25 STRATEGIC ISSUES

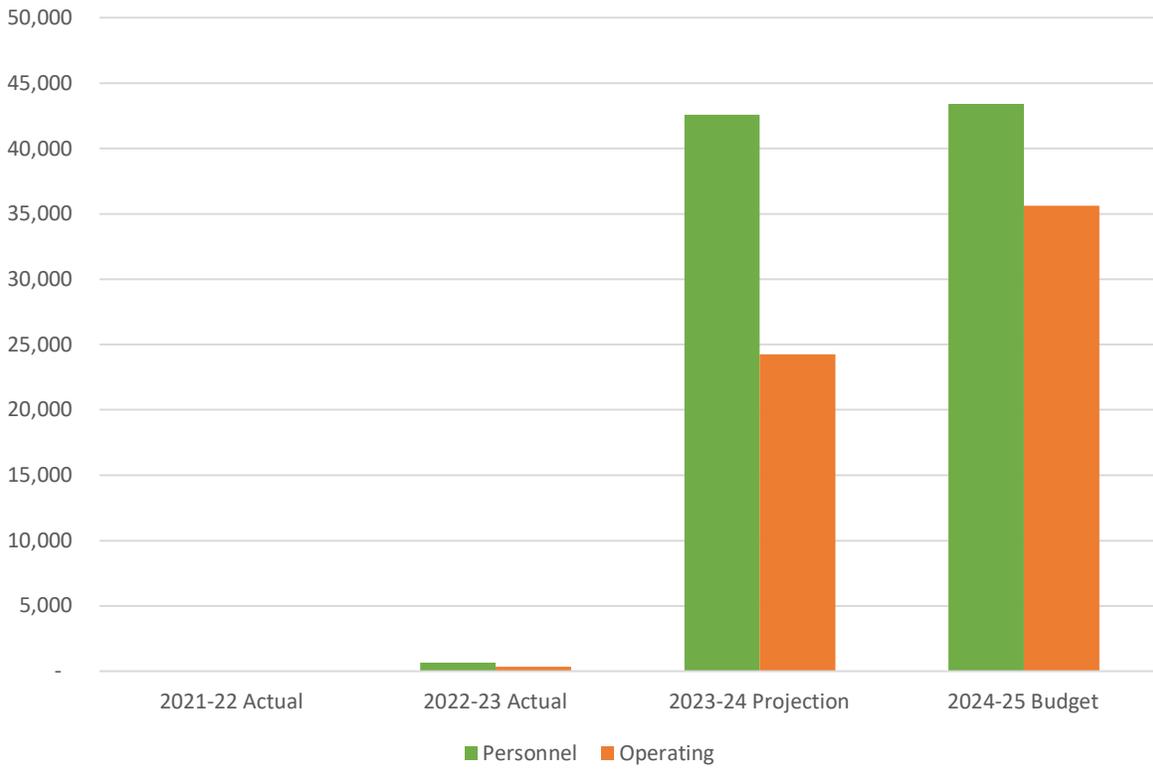
- No Online Business License Permitting
- No Online Public Records Management
- No electronic filing system

2024-25 OBJECTIVES & INITIATIVES

- Certification and Training:
 - Continue pursuing CMC certification
- System Improvements:
 - Implement online public records requests for improved tracking
 - Improve the claims process for tracking
- Records Management:
 - Implement regularly scheduled destruction of records at a departmental level citywide
 - Maintain on-time codification of newly adopted or amended city ordinances
- Elections and Filing Systems:
 - Successfully coordinate the 2024 General Election (District)
 - Acquire filing cabinets/bookshelves for a better filing system

	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2023-24 Projected	2024-25 Budget
CITY CLERK SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	-	-	-
Total Revenues	-	-	-	-	-
EXPENDITURES					
Operating Costs	-	1,005	80,949	66,843	79,022
CIP Projects	-	-	2,500	-	4,500
Total Expenditures	-	1,005	83,449	66,843	83,522
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	-	-	-	-	-
Sources Over (Under) Uses	-	(1,005)	(83,449)	(66,843)	(83,522)

City Clerk Expenditures



City Clerk Detail Revenues and Expenditures

Fund: 01 Division: 111	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2023-24 Projected	2024-25 Budget
REVENUES					
Total Revenues	-	-	-	-	-
EXPENDITURES					
City Clerk					
50100 Salaries - Permanent Employees	-	655	25,769	25,769	27,468
50200 Overtime	-	-	1,000	844	-
50300 Payroll Taxes	-	-	2,207	2,207	2,216
50350 Stipends	-	-	-	-	-
50400 Retirement (401K)	-	-	2,602	2,602	2,732
50500 Health Insurance Premiums	-	2	9,396	9,396	9,414
50550 Dental/Vision Premiums	-	-	711	711	510
50600 Workers Compensation Insurance	-	-	998	998	1,039
50700 Life Insurance	-	(2)	59	59	26
51800 Clothing Allowance	-	-	150	-	150
52000 Conferences/Meetings/Travel	-	-	3,500	3,500	2,050
52200 Contract Services	-	350	14,500	14,500	15,000
52920 Furniture (Capital)	-	-	2,500	-	4,500
53200 Dues & Subscriptions	-	-	900	500	500
53400 Election Expense	-	-	12,000	-	12,000
54000 Fuel	-	-	500	500	500
54400 Insurance - CSJV Rsk Mgmt.	-	-	1,356	1,356	1,517
55600 Postage	-	-	2,000	1,500	2,000
56000 Professional Services - Other	-	-	400	400	400
57100 Special Activities	-	-	400	-	-
57200 Supplies - Office	-	-	2,500	2,000	1,500
Total Expenditures	-	1,005	83,449	66,843	83,522



HUMAN RESOURCES/ RISK MANAGEMENT

The Human Resources Department is responsible for contributing to the City of McFarland success in meeting the needs of recruiting, selection, employee relations, training and development, and benefit administration. The department is responsible for maintaining all personnel and medical files for all staff. The department is also responsible for maintaining compliance in all processes and procedures for the organization, so that these processes are consistent and efficient in practice.

The department is staffed by a trained and knowledgeable Human Resources Director.



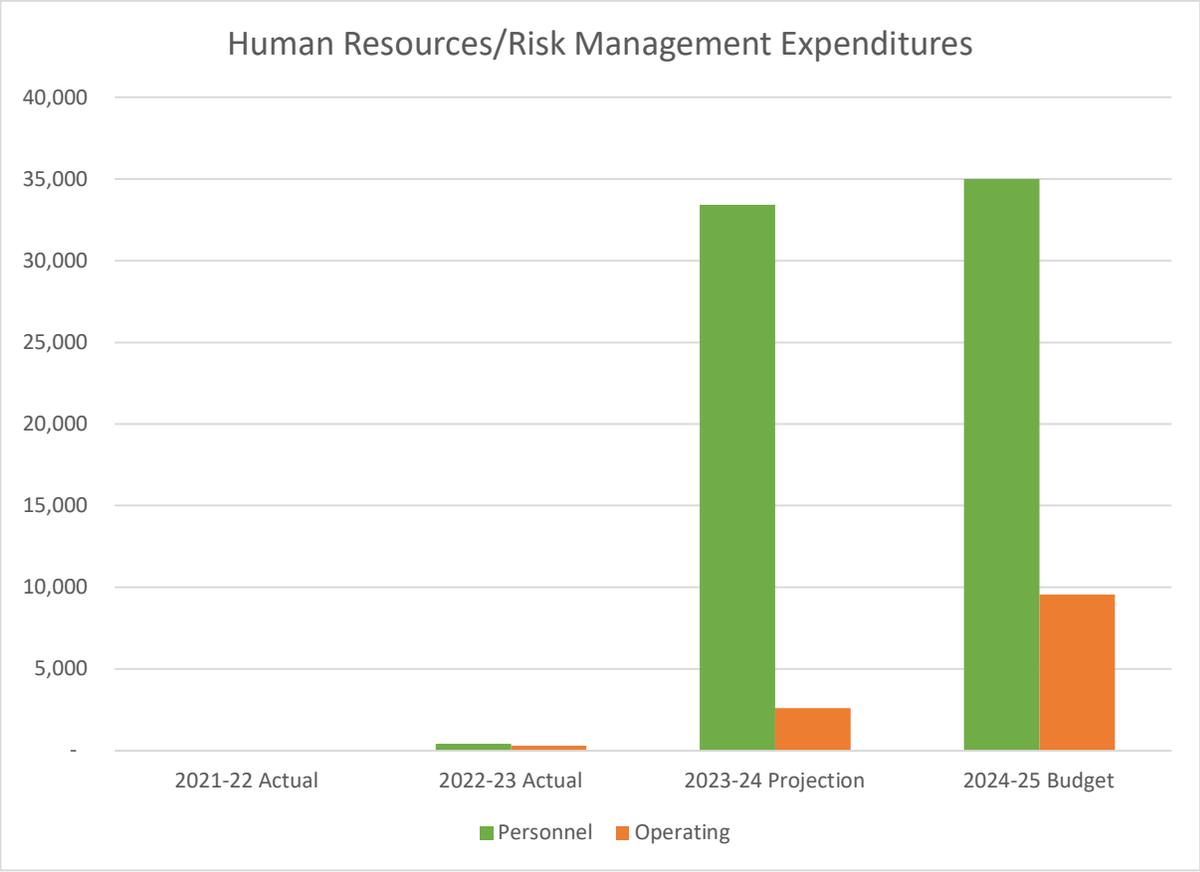
2023-24 KEY ACCOMPLISHMENTS

- Implemented a unified employee onboarding and termination protocol to ensure consistency and compliance across the organization.
- Enhanced employee engagement through regular team building activities, feedback mechanisms, and recognition programs.
- Improve employee retention rates by fostering a positive work environment and offering competitive benefits and career advancement opportunities.
- Helped foster employee engagement by assisting with open communication channels that resulted in heightened job satisfaction and team cohesion.

2024-25 OBJECTIVES & INITIATIVES

- Establish a comprehensive employee development program, including professional training and mentorship, to encourage personal and career growth.
- Adapt local processes and policies to align with organization growth, maintaining efficiency and coherence within expanding teams.
- Revise the employee handbook to reflect current practices, legal requirements, and organizational culture providing a comprehensive guide for staff and management.

	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2023-24 Projected	2024-25 Budget
HUMAN RESOURCES/RISK MANAGEMENT SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	-	-	-
Total Revenues	-	-	-	-	-
EXPENDITURES					
Operating Costs	-	745	45,683	36,033	44,561
CIP Projects	-	-	1,000	1,000	1,000
Total Expenditures	-	745	46,683	37,033	45,561
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	-	-	-	-	-
Sources Over (Under) Uses	-	(745)	(46,683)	(37,033)	(45,561)



Human Resources/Risk Management Detail Revenues and Expenditures

Fund: 01 Division: 112	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2023-24 Projected	2024-25 Budget
REVENUES					
Total Revenues	-	-	-	-	-
EXPENDITURES					
Human Resources/Risk Management					
50100 Salaries - Permanent Employees	-	423	22,127	22,127	23,750
50300 Payroll Taxes	-	-	1,797	1,797	1,889
50400 Retirement (401K)	-	-	2,255	2,255	2,375
50500 Health Insurance Premiums	-	-	5,934	5,934	5,570
50550 Dental/Vision Premiums	-	-	542	542	501
50600 Workers Compensation Insurance	-	-	746	746	898
50700 Life Insurance	-	-	18	18	16
51800 Clothing Allowance	-	-	150	-	150
52000 Conferences/Meetings/Travel	-	266	4,000	350	2,500
52920 Furniture (Capital)	-	-	1,000	1,000	1,000
53200 Dues & Subscriptions	-	-	500	-	500
54400 Insurance - CSJV Rsk Mgmt.	-	-	1,014	1,014	1,312
55600 Postage	-	56	800	150	500
57100 Special Activities	-	-	1,000	300	1,000
57200 Supplies - Office	-	-	4,000	800	2,000
57400 Supplies- Operating	-	-	800	-	800
57500 Marketing	-	-	-	-	800
Total Expenditures	-	745	46,683	37,033	45,561



FINANCE

The Finance Department is dedicated to supporting the long-term financial stability of the city and enhancing public and organizational trust through integrity of financial reporting and sound financial management practices. It is responsible for administering all financial record keeping and reporting functions for the City of McFarland. Several of the functions handled by the Finance Department include: 1) Compiling and producing the fiscal budget and financial statements for the City 2) Maintaining debt and treasury management, internal audits, budget control, purchasing accounting activities, and general administrative functions 3) Providing support and advice to other city departments, the city manager, and City Council in matters related to financial issues, policy, and strategic planning.



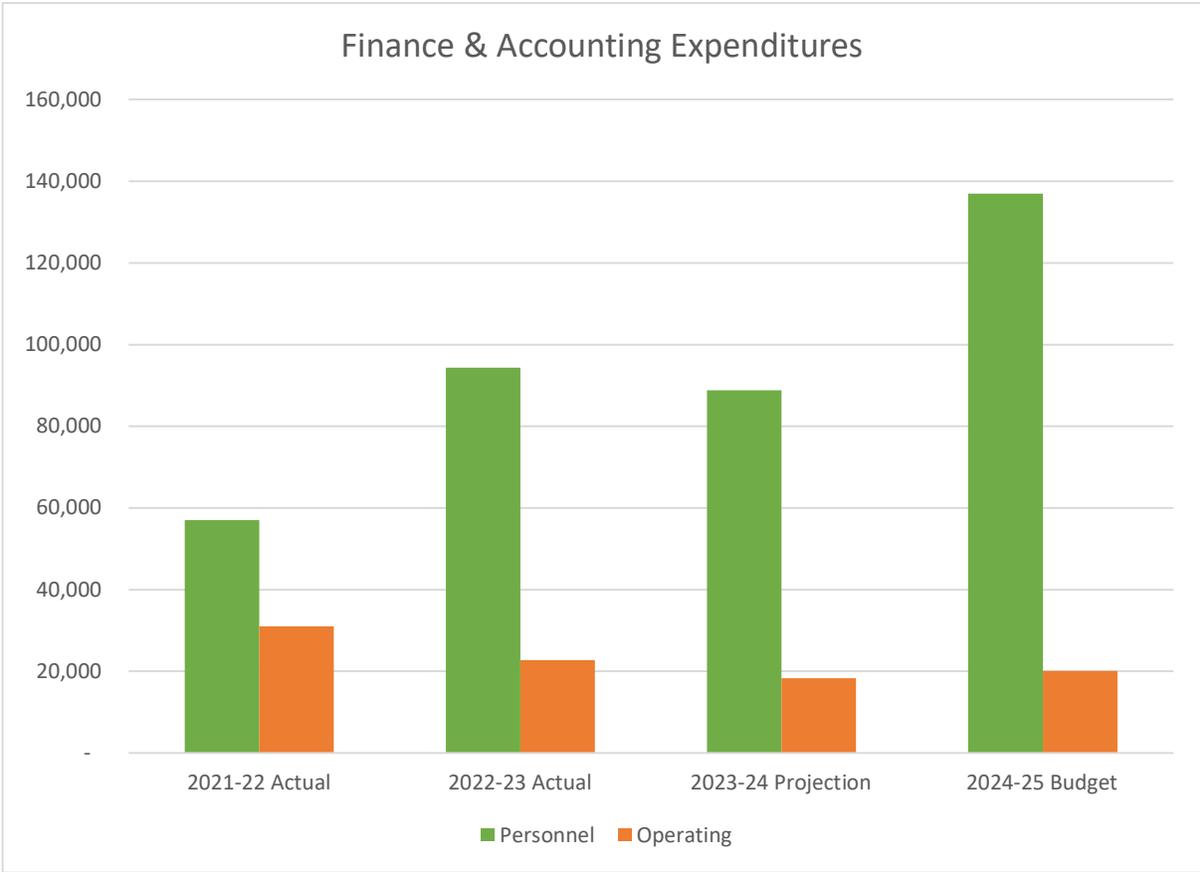
2023-24 KEY ACCOMPLISHMENTS

- Timely Completion of Financial Statement Audits for Fiscal Year 2022-2023.
- Caught up five years of delinquent TDA Audits
- Timely Completion of TDA Audit for Fiscal Year 2022-2023.
- Timely Completion of Fiscal Year 2024-2025 Budget
- Completion of rate studies and adoption of new rates for all utilities (Sewer, Refuse, Water).
- Completion and Implementation of the City's updated cost allocation plan.
- Maximized investment earnings by investing idle cash with LAIF.
- Developed and cross-trained staff to improve efficiency and effectiveness.
- Reintroduced and managed City Shut Off Policies and procedures.
- Coordinated with outside organizations to promote Utility Assistance programs that aided approximately 200 residential customers.
- Applied and received funding from the California Extended Water and Wastewater Arrearage Payment Program assisting over 200 residential and commercial accounts.
- Transitioned to an improved online and over the counter utility billing and payment experience.
- Initiated an electronic timekeeping system.

2024-25 OBJECTIVES & INITIATIVES

- Complete Fiscal Year 2023-2024 Audit within six months following the fiscal year.
- Develop and Issue first Quarterly Financial Reporting to Council and the Public
- Continuous improvement on Department Policies and Procedures
- Implement an electronic timekeeping system.
- Establish and Implement a Month-End Close Process
- Establish and Implement Improved Collection Procedures on Delinquent Accounts
- Establish Authorized Utility Payment Locations throughout the City

	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2023-24 Projected	2024-25 Budget
FINANCE & ACCOUNTING SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	-	-	-
Total Revenues	-	-	-	-	-
EXPENDITURES					
Operating Costs	88,015	117,029	119,542	107,092	157,077
CIP Projects	-	-	-	-	9,000
Total Expenditures	88,015	117,029	119,542	107,092	166,077
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	(16,288)	(25,438)	-	-	-
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	(16,288)	(25,438)	-	-	-
Sources Over (Under) Uses	(104,303)	(142,466)	(119,542)	(107,092)	(166,077)



Finance and Accounting Detail Revenues and Expenditures

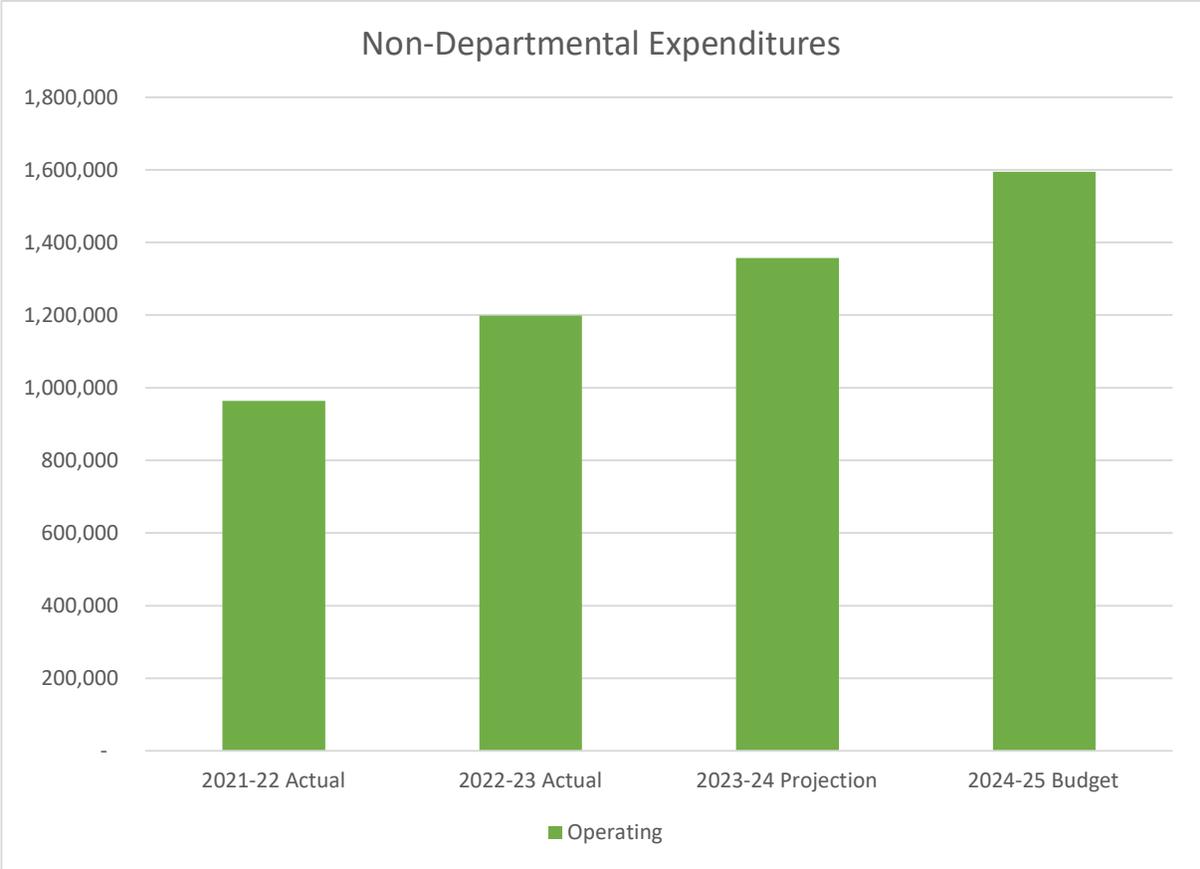
Fund: 01 Division: 115	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2023-24 Projected	2024-25 Budget
REVENUES					
Finance and Accounting					
42340 Administration Fee	-	2,525	-	-	-
Total Revenues	-	2,525	-	-	-
EXPENDITURES					
Finance and Accounting					
50100 Salaries - Permanent Employees	32,433	62,441	59,139	59,139	92,510
50200 Overtime	536	2,934	3,000	2,000	3,000
50300 Payroll Taxes	4,594	5,442	5,040	5,040	7,429
50350 Stipends	-	-	-	-	-
50400 Retirement (401K)	3,025	6,567	5,954	5,954	9,223
50500 Health Insurance Premiums	13,860	13,941	12,463	12,463	18,021
50550 Dental/Vision Premiums	987	1,424	1,508	1,508	1,857
50600 Workers Compensation Insurance	1,541	1,483	2,250	2,250	3,499
50700 Life Insurance	24	77	82	82	79
51800 Clothing Allowance	-	-	1,350	400	1,350
52000 Conferences/Meetings/Travel	-	1,646	5,100	5,100	5,100
52200 Contract Services	23,528	4,968	500	-	500
52930 Hardware/Software (Capital)	-	-	-	-	9,000
53200 Dues & Subscriptions	47	125	600	600	1,000
54000 Fuel	173	1,520	500	1,000	1,200
54400 Insurance - CSJV Rsk Mgmt.	2,445	2,256	3,057	3,057	5,110
55200 Miscellaneous	-	6,595	500	250	500
55600 Postage	1,165	569	1,000	250	1,000
56000 Professional Services - Other	2,469	3,605	14,500	5,000	2,000
57200 Supplies - Office	583	644	2,000	2,000	2,500
57800 Telephone & Communications	605	790	1,000	1,000	1,200
Total Expenditures	88,015	117,029	119,542	107,092	166,077



NON-DEPARTMENTAL

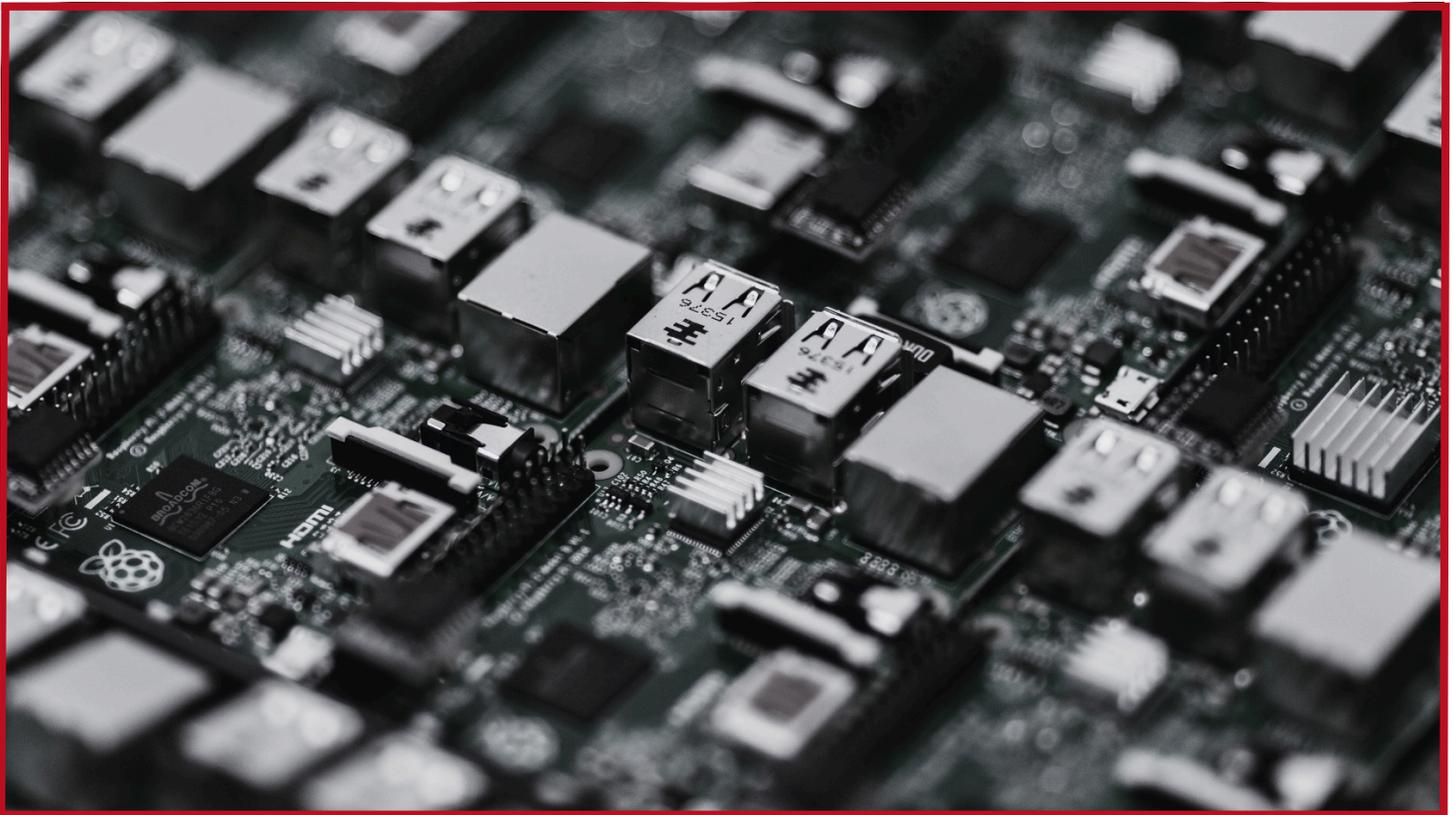
The non-departmental division is a functional area within the City that provides support and services to multiple departments or units. The Non-departmental division promote efficiency and effectiveness in the use of organizational resources and work closely with other departments to ensure that organizational goals and objectives are met. Examples of non-departmental activities include the City's legal services, fire services contract, and various produces and services that benefit several divisions throughout the City.

	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2023-24 Projected	2024-25 Budget
NON-DEPARTMENTAL SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	-	-	-
Total Revenues	-	-	-	-	-
EXPENDITURES					
Operating Costs	963,499	1,198,737	1,406,861	1,357,180	1,594,378
CIP Projects	4,414	-	-	-	-
Total Expenditures	967,913	1,198,737	1,406,861	1,357,180	1,594,378
OTHER SOURCES (USES)					
Transfers In	-	-	771,640	771,640	-
Transfers Out	-	-	-	-	-
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	-	-	771,640	771,640	-
Sources Over (Under) Uses	(967,913)	(1,198,737)	(635,221)	(585,540)	(1,594,378)



Non-Departmental Detail Revenues and Expenditures

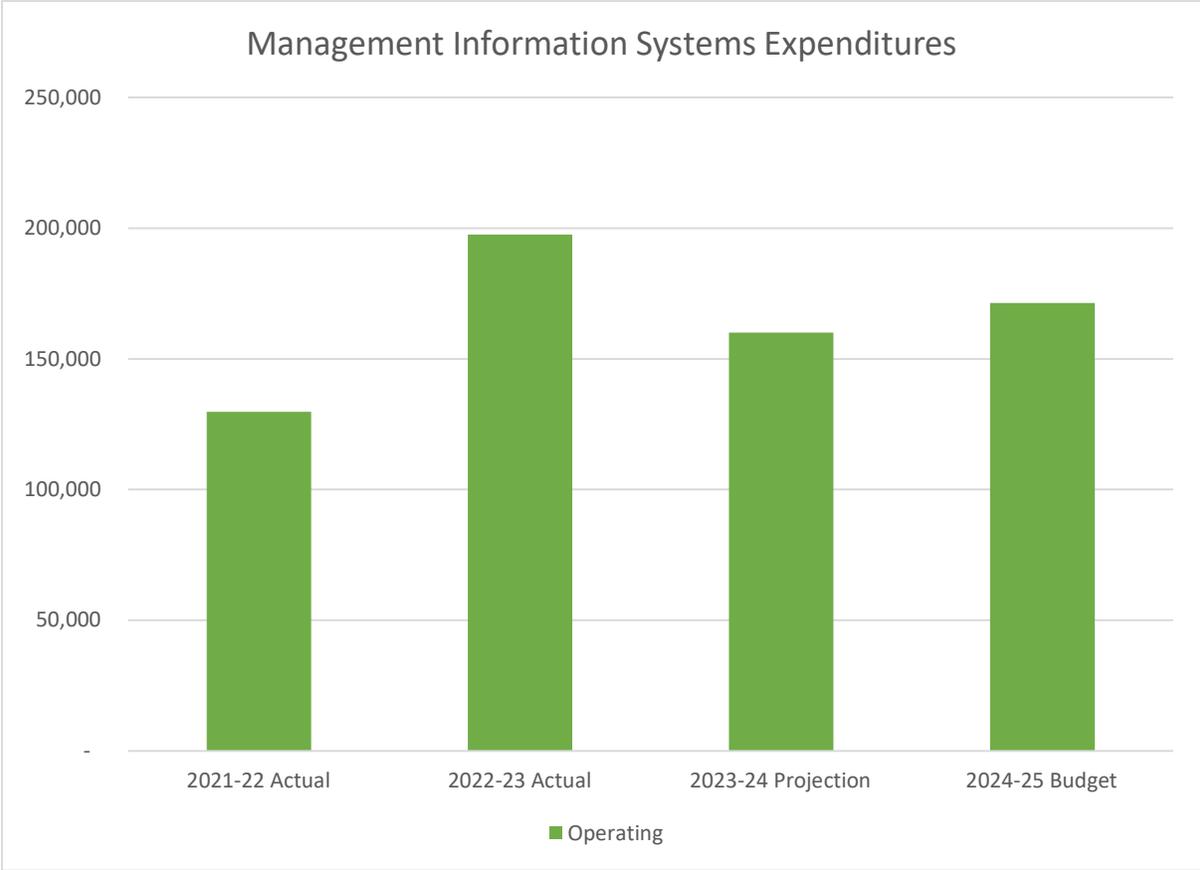
Fund: 01 Division: 130	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2023-24 Projected	2024-25 Budget
REVENUES					
Total Revenues	-	-	-	-	-
EXPENDITURES					
Non-Departmental					
51200 Bank Charges	11,262	8,490	10,000	500	10,000
51250 Cash Over/Under	(121)	1,254	-	100	-
52200 Contract Services	54,943	6,626	14,100	14,100	14,100
52910 Buildings & Improvements (Capital)	4,414	-	-	-	-
53800 Rental Equipment/Other	-	269,150	317,477	317,477	319,177
54800 Maintenance Agreements	6,226	10,338	24,000	24,000	27,000
55600 Postage	323	316	500	200	500
55800 Printing & Legal Notices	331	-	500	-	-
56000 Professional Services - Other	93,254	43,523	42,000	42,000	40,000
56050 Accounting/Auditing Services	41,431	32,438	20,800	20,800	20,800
56100 Legal Services	192,329	188,276	200,000	163,507	200,000
56400 Repairs/Maintenance-Building & Equipmen	107	327	-	-	-
56700 Repairs & Maintenance - Landscape	1,724	-	-	-	-
57100 Special Activities	193	-	500	-	500
57200 Supplies - Office	9,544	1,625	2,700	-	2,700
57400 Operating Supplies COVID-19	54	-	-	-	-
57400 Operating Supplies Emergency Response	-	30,620	-	-	-
58850 Land Lease	-	6,871	2,644	2,856	3,084
58900 Debt Principal Redeemed	556,314	598,882	771,640	771,640	956,517
58925 Debt Issued	(4,414)	-	-	-	-
Total Expenditures	967,913	1,198,737	1,406,861	1,357,180	1,594,378



INFORMATION TECHNOLOGY

The Information Technology (IT) division is responsible for managing the City's technology infrastructure, including hardware, software, and networks. The IT division plays a critical role in enabling the organization to operate effectively and efficiently by providing technical support, maintenance, and development of IT systems. This includes managing software applications, databases, and networks, as well as ensuring data security and integrity. The IT divisions also plays a critical role in ensuring that the organization's technology resources are aligned with its strategic goals and objectives.

	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2023-24 Projected	2024-25 Budget
MANAGEMENT INFORMATION SYSTEMS SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	-	-	-
Total Revenues	-	-	-	-	-
EXPENDITURES					
Operating Costs	129,697	197,619	165,000	160,000	171,400
CIP Projects	12,070	-	39,472	39,472	32,834
Total Expenditures	141,767	197,619	204,472	199,472	204,234
OTHER SOURCES (USES)					
Transfers In	123,392	197,619	-	160,000	-
Transfers Out	-	-	-	-	-
Expenditure Savings	-	-	-	-	-
MOA Adjustments	-	-	-	-	-
Total Other Sources (Uses)	123,392	197,619	-	160,000	-
Sources Over (Under) Uses	(18,375)	-	(204,472)	(39,472)	(204,234)



Management Information Systems Detail Revenues and Expenditures

Fund: 01 Division: 310	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2023-24 Projected	2024-25 Budget
REVENUES					
Total Revenues	-	-	-	-	-
EXPENDITURES					
Management Information Systems					
52200 Contract Services	100,524	148,405	80,000	80,000	83,200
52950 Equipment Capital	12,070	-	39,472	39,472	32,834
54800 Maintenance Agreements	53,160	49,214	80,000	80,000	83,200
57400 Supplies Operating	(23,987)	-	5,000	-	5,000
Total Expenditures	141,767	197,619	204,472	199,472	204,234



COMMUNITY DEVELOPMENT



PLANNING DEPARTMENT

The Planning Department is responsible for providing technical assistance and professional guidance to the City Council, Planning Commission, and the public regarding policies and plans that guide the physical development of the City. The Department processes all entitlement applications and other development requests. Planning responsibilities also include updating and maintaining the City's General Plan, Zoning Code, and development-related ordinances.



2023-24 KEY ACCOMPLISHMENTS

- Facilitated the development of Council Election Districts
- Processed multiple Annexations, Final Maps, Parcel Maps, and Temporary Use Permits (TUP)
- Updated ordinances (Sign, ADU, Mobile Vending, Cannabis)
- Completed General Plan Amendments
- Held a ribbon cutting for the Community Garden
- Processed Development Impact Fee updates
- Worked on Hazard Mitigation Project (HMP) and 6th Cycle Housing Element
- Met with developers for master planning vacant properties

2023-24 STRATEGIC ISSUES

- Need graphic software for maps and diagrams
- Additional planning staff (GIS technician)
- Lack of online payment software for applications

2024-25 OBJECTIVES & INITIATIVES

- Seek zero-cost trainings for CEQA and professional development
- Review and update outdated zoning ordinances and city maps
- Complete the 6th Cycle Housing Element Update
- Establish ADU templates for streamlining processes
- Seek grants for downtown revitalization, art installations, and transportation connections

	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2023-24 Projected	2024-25 Budget
PLANNING SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	258,688	205,744	346,275	291,526	50,000
Grants/Intergovernmental	154,832	67,610	73,166	138,166	-
Other Revenues	-	-	-	-	-
Total Revenues	413,521	273,353	419,441	429,692	50,000
EXPENDITURES					
Operating Costs	371,822	296,928	742,836	523,956	403,219
CIP Projects	-	-	-	-	-
Total Expenditures	371,822	296,928	742,836	523,956	403,219
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	(7,156)	(9,057)	(79,294)	(63,508)	(59,720)
Expenditure Savings	-	-	-	-	23,997
Total Other Sources (Uses)	(7,156)	(9,057)	(79,294)	(63,508)	(35,723)
Sources Over (Under) Uses	34,543	(32,631)	(402,689)	(157,772)	(388,942)



Planning Detail Revenues and Expenditures

Fund: 01 Division: 140	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2023-24 Projected	2024-25 Budget
REVENUES					
Planning					
41400 Planning & Engineering Fees	31,219	18,124	346,275	36,627	50,000
41400 Planning & Engineering Fees - Tract 7214	44,369	4,674	-	4,382	-
41400 Planning & Engineering Fees San Joaquin R	7,370	41,694	-	175,000	-
41400 Planning & Engineering Fees Medical Office	5,889	21,760	-	4,472	-
41400 Planning & Engineering Fees - R&F Buildir	2,068	-	-	-	-
41400 Planning & Engineering Fees - Sherwood M	14,692	34,561	-	-	-
41400 Planning & Engineering Fees - Capri Liquor	1,625	4,283	-	-	-
41400 Planning & Engineering Fees - Countryside	6,859	-	-	-	-
41400 Planning & Engineering Fees - Tract 7393	109,189	39,044	-	35,000	-
41400 Planning & Engineering Fees - 253 Lockwo	11,250	-	-	-	-
41400 Planning & Engineering Fees - Superior Gas	8,970	-	-	7,714	-
41400 Planning & Engineering Fees - 705 Mast Av	2,340	-	-	-	-
41400 Planning & Engineering Fees - Parcel Map	3,500	-	-	-	-
41400 Planning & Engineering Fees - Parcel Map	3,500	-	-	-	-
41400 Planning & Engineering Fees - Perkins Ave	5,850	-	-	-	-
41400 Planning & Engineering Fees - LLA 22-01	-	1,654	-	-	-
41400 Planning & Engineering Fees - Annex 19	-	24,950	-	-	-
41400 Planning & Engineering Fees - Perkins Med	-	15,000	-	-	-
41400 Planning & Engineering - Annex 20	-	-	-	24,950	-
41400 Planning & Engineering - VTPM 12540	-	-	-	3,380	-
44000 Other Agency Grants	11,415	-	73,166	-	-
44000 Other Agency Grants- SALC	143,417	67,610	-	65,000	-
44000 Other Agency Grants - REAP	-	-	-	73,166	-
Total Revenues	413,521	273,353	419,441	429,692	50,000
EXPENDITURES					
Planning					
50100 Salaries - Permanent Employees	70,044	88,701	166,684	166,684	228,487
50200 Overtime	361	477	-	200	500
50300 Payroll Taxes	6,156	7,466	13,489	13,489	18,197
50350 Stipends	-	-	-	-	-
50400 Retirement (401K)	6,932	9,603	16,936	16,936	22,789
50500 Health Insurance Premiums	9,899	6,963	29,885	29,885	27,881
50550 Dental/Vision Premiums	1,304	903	1,925	1,925	2,791
50600 Workers Compensation Insurance	1,961	2,291	5,476	5,476	8,641
50700 Life Insurance	103	96	134	134	162
50800 Auto Allowance	97	-	-	-	-
51800 Clothing Allowance	-	189	150	100	150
52000 Conferences/Meetings/Travel	(18)	525	5,000	5,000	6,000
52200 Contract Services	1,684	6,974	12,000	5,000	12,000
53200 Dues & Subscriptions	-	-	300	565	1,500
53600 Engineerin/Architectural Services	290	-	5,000	-	5,000
54000 Fuel	207	244	1,000	500	1,000
54400 Insurance - CSJV Rsk Mgmt.	3,003	3,489	7,441	7,441	12,621
55200 Miscellaneous	-	225	-	-	-
55400 Planning Services	4,949	-	-	-	-
55500 Special Studies/Master Plans	10,443	-	10,000	-	1,000
55500 Special Studies San Joaquin Renewables	40,669	13,915	-	-	-
55500 Special Studies/Master Plans SALC	20,706	407	-	-	-
55500 Special Studies/Master Plans LEAP	56,024	2,158	-	-	-
55600 Postage	290	728	1,500	1,000	1,500
55800 Printing & Legal Notices	424	-	-	-	-
56000 Professional Services - Other	38,838	38,549	179,917	100,000	50,000
56000 Professional Services - Tract 7292	320	426	-	-	-
56000 Professional Services - Tract 7214	20,450	1,574	10,000	5,000	-
56000 Professional Services - Med Office - Elmo	3,252	10,948	10,000	2,000	-
56000 Professional Services-R&F Building	2,855	-	-	-	-

Planning Detail Revenues and Expenditures

Fund: 01 Division: 140	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2023-24 Projected	2024-25 Budget
56000 Professional Services - Sherwood Milestone	12,786	4,148	2,500	-	-
56000 Professional Services - Capri Liquor	2,465	740	-	-	-
56000 Professional Services - Countryside	3,822	-	5,000	-	-
56000 Professional Services - Interstate Land Dev	40,625	39,088	65,000	45,000	-
56000 Professional Services - Superior Gas	693	3,368	8,000	5,000	-
56000 Professional Services - Perkins Ave Medical	1,000	-	5,000	-	-
56000 Professional Services - Parcel Map 12462	4,258	-	2,000	-	-
56000 Professional Services - Parcel Map 12463	4,138	-	2,000	-	-
56000 Professional Services - San Joaquin Renewa	-	42,766	89,000	70,872	-
56000 Professional Services - LLA 22-01 Tract 72	-	1,089	-	-	-
56000 Professional Services - Hazard Mitigation P.	-	8,158	40,000	40,000	-
56100 Legal Services	-	-	45,000	-	-
57200 Supplies - Office	148	141	1,000	500	1,000
57400 Supplies - Operating	278	-	1,000	500	1,000
57800 Telephone & Communications	371	579	500	750	1,000
Total Expenditures	371,822	296,928	742,836	523,956	403,219



BUILDING DEPARTMENT

The Building Department is tasked with ensuring the safety, health, and well-being of the public within the built environment. It performs this role through reviewing building plans for compliance with codes, issuing construction permits, conducting inspections at various stages of construction, and enforcing building codes. Additionally, it promotes public awareness through educational outreach regarding building regulations and practices. Through these activities, the Building Division contributes to the quality of life and resilience of our community.



2023-24 KEY ACCOMPLISHMENTS

- Issued 404 plan checks and permits
- Conducted 1732 building inspections
- Restructured the department

2024-25 STRATEGIC ISSUES

- No online permitting
- No in-house plan check assistant
- No electronic plan scanning

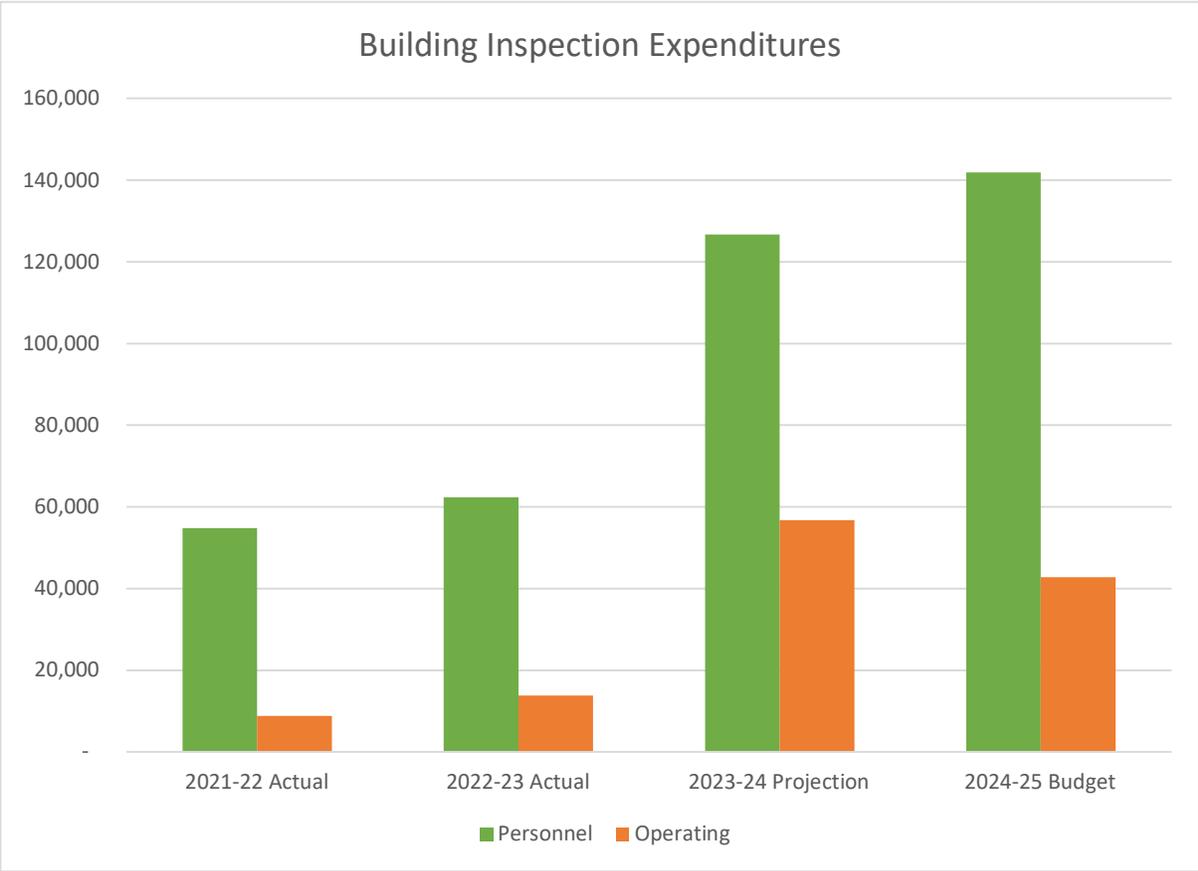
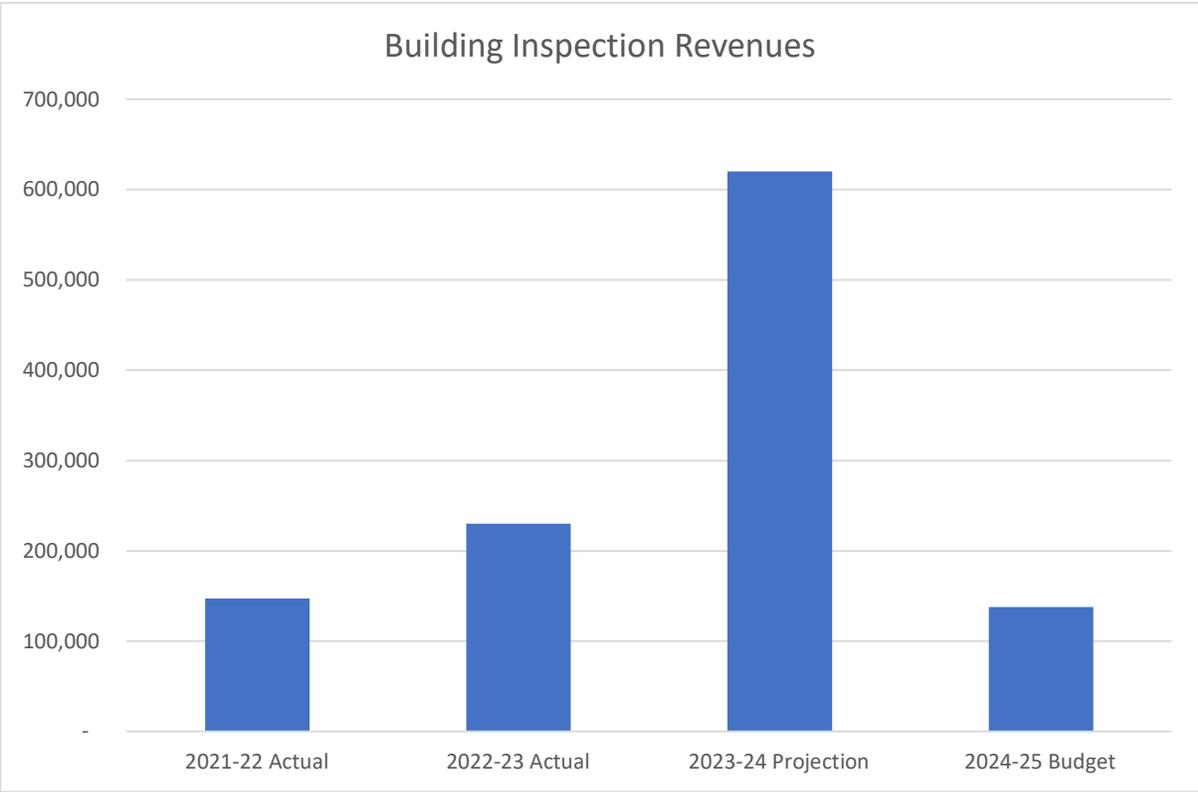
2024-25 OBJECTIVES & INITIATIVES

- Issue 300 building permits within the fiscal year
- Provide building inspections 3 times a week
- Encourage staff to obtain Building Certifications

2024-25 SIGNIFICANT OPERATING COST CHANGES

- Online permitting server
- Third-party consultant companies for plan check and inspections

	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2023-24 Projected	2024-25 Budget
BUILDING INSPECTION SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	147,244	229,763	527,170	619,915	137,774
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	-	-	-
Total Revenues	147,244	229,763	527,170	619,915	137,774
EXPENDITURES					
Operating Costs	63,587	76,117	170,331	183,431	184,640
CIP Projects	-	-	45,348	82,848	-
Total Expenditures	63,587	76,117	215,679	266,279	184,640
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	(4,821)	(7,014)	(24,016)	(27,066)	(31,083)
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	(4,821)	(7,014)	(24,016)	(27,066)	(31,083)
Sources Over (Under) Uses	78,836	146,631	287,474	326,569	(77,949)



Building Inspection Detail Revenues and Expenditures

Fund: 01 Division: 160	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2023-24 Projected	2024-25 Budget
REVENUES					
Building Inspection					
41500 Building Permits	129,942	197,260	452,255	540,000	115,745
41505 Technology Fee	5,141	9,562	21,537	21,537	5,676
41510 Training Fee	5,171	9,731	21,632	21,632	5,676
41515 Building - GP Maintenance Fee	4,172	9,111	21,746	21,746	5,676
41550 Building Plan Check	2,818	4,100	10,000	15,000	5,000
Total Revenues	147,244	229,763	527,170	619,915	137,774
EXPENDITURES					
Building Inspection					
50100 Salaries - Permanent Employees	15,010	36,394	81,777	81,777	102,120
50150 Wages - Temporary Employees	13,635	-	-	4,000	-
50200 Overtime	361	113	-	-	4,000
50300 Payroll Taxes	3,072	2,879	6,821	6,821	8,228
50400 Retirement (401K)	1,916	4,072	8,051	8,051	10,212
50500 Health Insurance Premiums	16,106	14,871	18,963	18,963	10,038
50550 Dental/Vision Premiums	540	486	1,940	1,940	793
50600 Workers Compensation Insurance	3,794	3,484	4,681	4,681	5,793
50700 Life Insurance	41	25	88	88	94
50800 Auto Allowance	97	-	-	-	-
51400 Building Plan Check/Inspection	-	2,701	31,000	40,000	25,000
51800 Clothing Allowance	200	-	600	400	600
52000 Conferences/Meetings/Travel	1,947	215	2,750	2,750	2,000
52930 Computer Hard/Software (Capital)	-	-	45,348	82,848	-
53200 Dues & Subscriptions	-	-	400	400	400
54000 Fuel	919	1,247	1,500	1,500	1,500
54400 Insurance - CSJV Rsk Mgmt.	4,141	5,307	6,360	6,360	8,461
55600 Postage	264	312	300	300	300
56000 Professional Services	(118)	224	-	1,000	-
56600 Repairs & Maintenance - Vehicle	172	632	800	400	800
57200 Supplies - Office	66	1,453	2,000	3,000	2,000
57400 Supplies - Operating	624	1,365	1,500	500	1,500
57800 Telephone & Communications	804	337	800	500	800
Total Expenditures	63,587	76,117	215,679	266,279	184,640



GRANTS DEPARTMENT

The Grants Department is responsible for locating possible funding to provide the City funds to restore, create, and maintain all city property and public rights-of-way. The Grants department also locates and applies for grants to assist the community and residents. Grants are a key factor in most municipal fundings.



2023-24 KEY ACCOMPLISHMENTS

- Secured Urgent Drinking Water Grant (Browning Road Well)
- Submitted Expedited Drinking Water Grant (New Well)
- Submitted Hazard Mitigation Program Grant (Flood Retention)
- Secured technical assistance grant for community change projects
- Administered existing grants

2024-25 STRATEGIC ISSUES

- Need access to graphic and project design for grant opportunities
- Need a grant tracking system for institutional knowledge

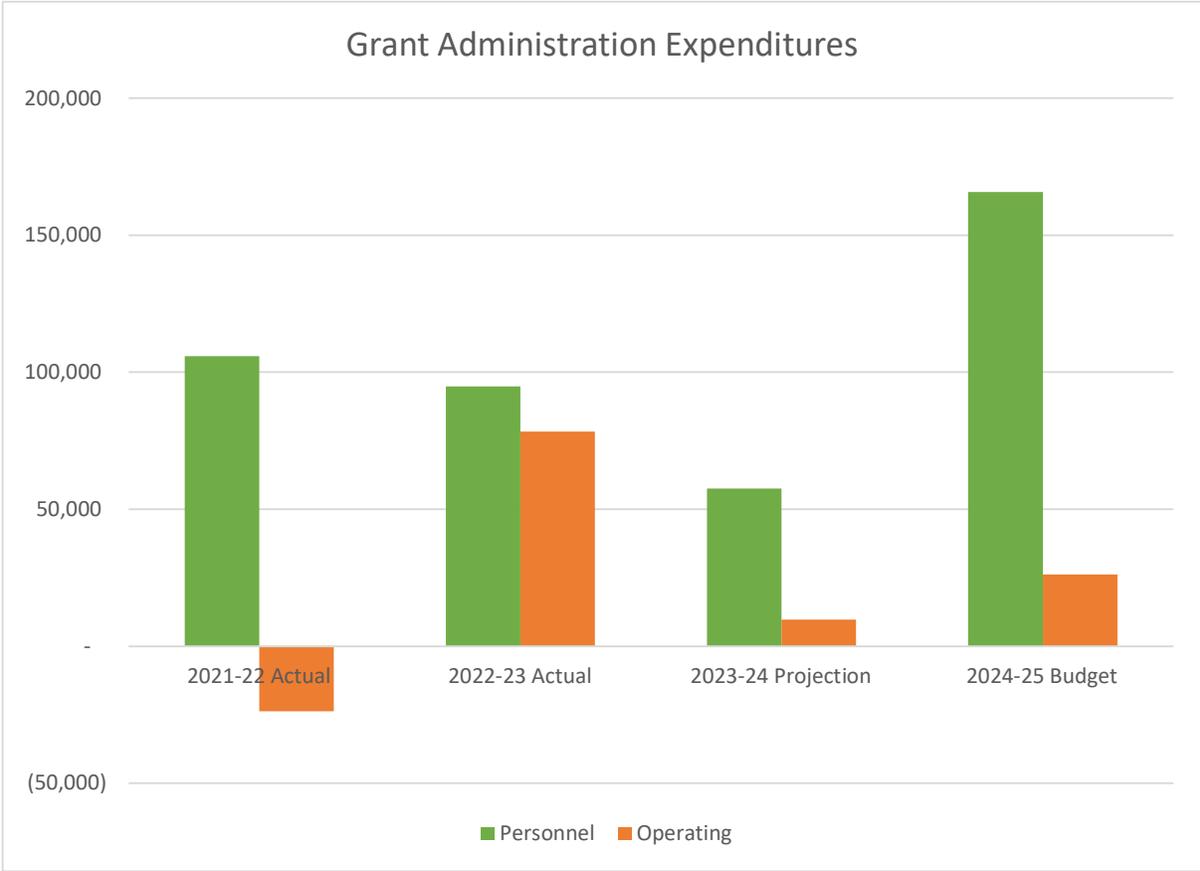
2024-25 OBJECTIVES & INITIATIVES

- Close out CHP grant
- Prepare transportation grants for new infrastructure improvements
- Monitor and report on existing grants

2024-25 SIGNIFICANT OPERATING COST CHANGES

- None

	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2023-24 Projected	2024-25 Budget
GRANT ADMINISTRATION SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	-	-	-
Total Revenues	-	-	-	-	-
EXPENDITURES					
Operating Costs	82,033	173,152	91,070	67,247	191,881
CIP Projects	-	-	500	-	-
Total Expenditures	82,033	173,152	91,570	67,247	191,881
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	(8,442)	(11,281)	-	-	-
Expenditure Savings	-	-	-	-	7,999
Total Other Sources (Uses)	(8,442)	(11,281)	-	-	7,999
Sources Over (Under) Uses	(90,475)	(184,433)	(91,570)	(67,247)	(183,882)



Grant Administration Detail Revenues and Expenditures

Fund: 01 Division: 175	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2023-24 Projected	2024-25 Budget
REVENUES					
Total Revenues	-	-	-	-	-
EXPENDITURES					
Grant Administration					
50100 Salaries - Permanent Employees	62,422	54,677	28,714	28,714	125,514
50200 Overtime	361	-	2,000	250	1,000
50300 Payroll Taxes	5,593	4,493	2,291	2,291	10,047
50400 Retirement (401K)	6,232	5,920	2,909	2,909	12,551
50500 Health Insurance Premiums	25,937	26,168	20,542	20,542	10,677
50550 Dental/Vision Premiums	3,127	1,740	734	734	862
50600 Workers Compensation Insurance	1,934	1,781	1,854	1,854	4,747
50700 Life Insurance	103	48	56	56	100
50800 Auto Allowance	97	-	-	-	-
51800 Clothing Allowance	-	-	150	150	150
52000 Conferences/Meetings/Travel	-	283	1,500	1,677	2,000
52200 Contract Services	-	49,500	-	-	-
52930 Computer Hardware/Software (Capital)	-	-	500	-	-
53100 Grant Expenditures	-	10,792	-	-	-
53200 Dues & Subscriptions	-	-	500	500	1,000
54000 Fuel	211	129	500	250	500
54400 Insurance - CSJV Rsk Mgmt.	2,423	2,717	2,520	2,520	6,933
55600 Postage	264	316	300	300	300
55800 Printing & Legal Notices	161	-	-	-	-
56000 Professional Services	(18)	13,509	25,000	3,000	14,000
57200 Supplies - Office	337	500	500	500	500
57400 Supplies - Operating	(27,521)	-	500	500	500
57800 Telephone & Communications	371	579	500	500	500
Total Expenditures	82,033	173,152	91,570	67,247	191,881



PUBLIC SAFETY



PUBLIC SAFETY

The Public Safety Department is responsible for providing public safety through professional public safety services such as uniformed patrol, traffic enforcement, school safety, criminal investigations, public education about crime prevention, animal control services and other public outreach services. The Public Safety Department is responsible for providing these services to over 15,000 residents and is staffed with highly trained police officers, dispatchers, and support staff who all work to provide the City of McFarland with a safe community.



2023-24 KEY ACCOMPLISHMENTS

- Vehicle Fleet:
 - Purchased 5 new patrol vehicles
 - Ordered 2 more vehicles (1 K9 and 1 admin with rapid response command post capabilities)
- Staffing:
 - Hired a new sergeant and a qualified K9 officer
 - Created Officer Trainee program and hired an Officer Trainee for academy
 - Fully staffed police officer positions
- Programs and Equipment:
 - Restarted K9 program
 - Ordered a mobile command post and tow vehicle via DUI/Cannabis grant
 - Outfitted officers with new tasers
 - Started a drone program and dispatcher training program
 - Conducted multi-agency active shooter training
 - Completed audit of property/evidence rooms
- Community Safety:
 - Ensured community events prioritized safety
 - Sent majority of officers to DUI training

2024-25 STRATEGIC ISSUES

- Fleet Development:
 - Continue building the fleet
- Recruitment and Retention:
 - Recruit and retain qualified officers and dispatchers
- Community Programs:
 - Start Police Activities League
 - Fill reserve officer vacancies
 - Establish MOU with Geo for additional police services



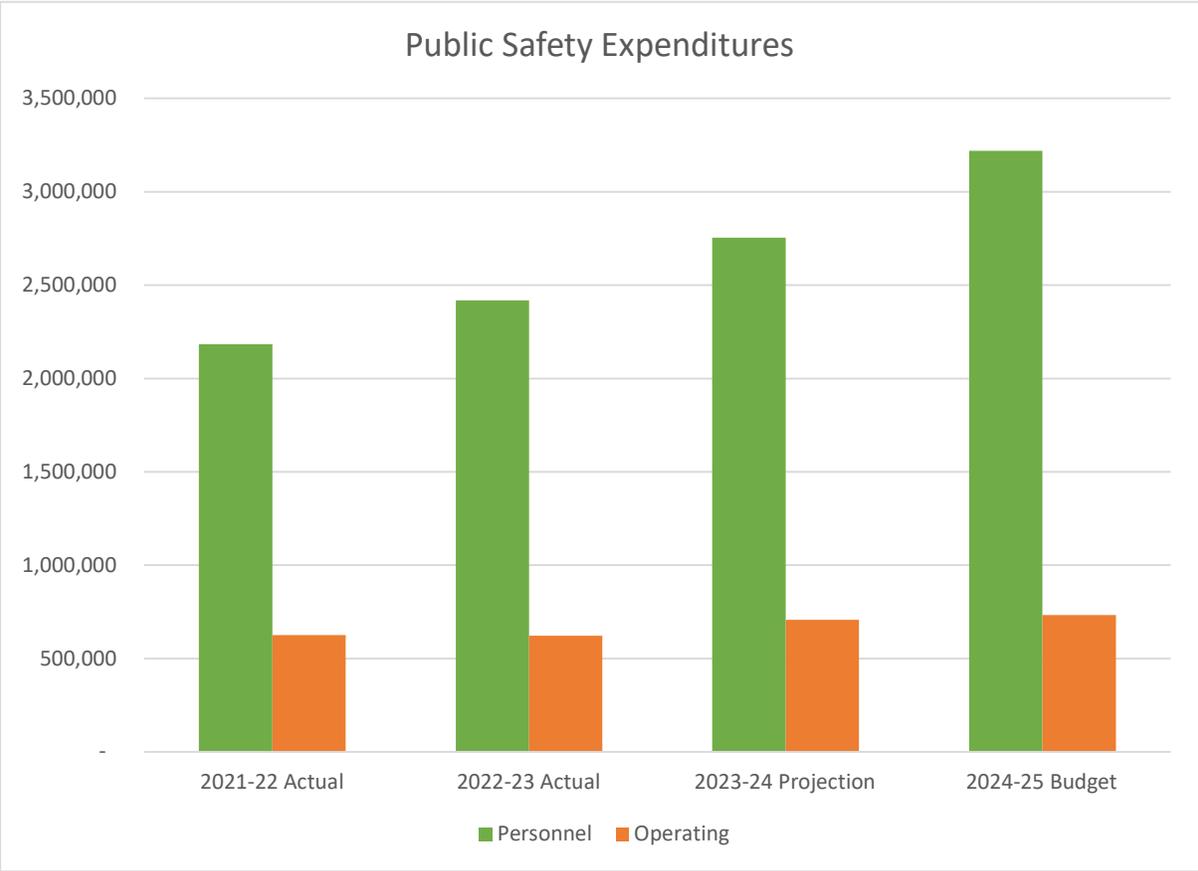
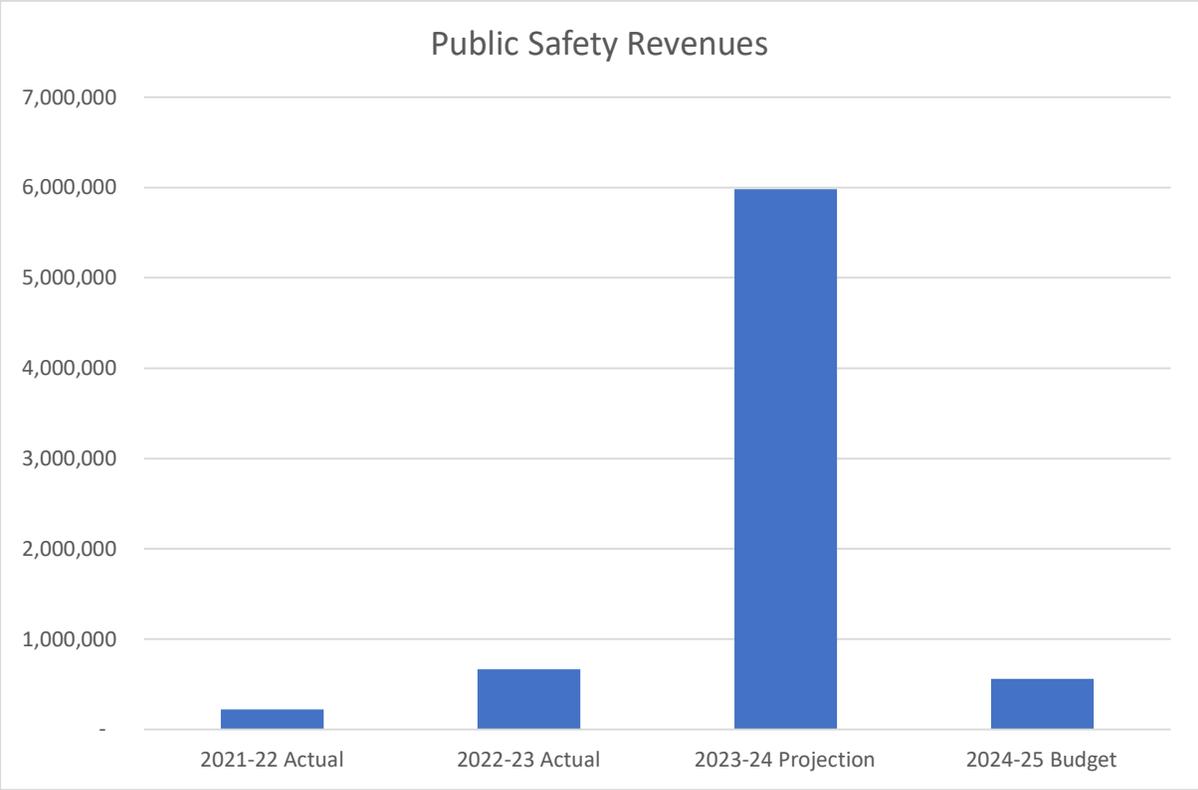
2024-25 OBJECTIVES & INITIATIVES

- Department Restructuring:
 - Remove lieutenant position, add patrol sergeant and corporal
 - Move corporals to full-time investigators
- Training and Certifications:
 - Encourage higher training certifications for staff
 - Ensure dispatchers attend POST certified dispatcher academy
 - Continue DUI and accident investigation training
- School Resource Officers:
 - Fill full-time positions funded by MUSD

2024-25 SIGNIFICANT OPERATING COST CHANGES

- Technology and Equipment:
 - Update body-worn camera system
 - Add investigative databases and gunshot detection system
 - Install additional Flock cameras at city exits
 - Update less lethal weapons
- Funding:
 - Additional funding needed for Axon/Taser contract

	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2023-24 Projected	2024-25 Budget
PUBLIC SAFETY SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	50,848	5,165,510	5,415,510	173,748
Other Revenues	223,208	612,888	448,298	564,850	386,831
Total Revenues	223,208	663,737	5,613,809	5,980,361	560,579
EXPENDITURES					
Operating Costs	2,808,457	3,040,453	3,458,229	3,459,724	3,952,432
CIP Projects	71,746	181,563	352,880	590,380	148,600
Total Expenditures	2,880,204	3,222,016	3,811,109	4,050,104	4,101,032
OTHER SOURCES (USES)					
Transfers In	744,627	1,204,710	2,120,889	2,830,908	962,623
Transfers Out	(50,776)	(66,793)	(527,909)	(578,411)	(698,634)
Expenditure Savings					56,943
Total Other Sources (Uses)	693,852	1,137,917	1,592,980	2,252,498	320,932
Sources Over (Under) Uses	(1,963,144)	(1,420,363)	3,395,680	4,182,755	(3,219,520)



Public Safety Detail Revenues and Expenditures

Fund: 01 Division: 150	2021-22	2022-23	2023-24	2023-24	2024-25
	Actual	Actual	Budgeted	Projected	Budget
REVENUES					
Public Safety					
40220 Sales Tax - Public Safety 1/2%	3,913	(4,941)	17,425	17,425	17,774
41310 GEO CUP/MPD Contribution	-	108,199	113,501	113,501	119,176
41900 Court Fines	38,905	43,284	40,477	30,000	30,000
41950 Live Scan Fees	(25)	484	-	181	-
44000 Other Agency Grants	-	50,848	165,510	165,510	173,748
44050 State Grants	-	-	5,000,000	5,250,000	-
44250 COPS/SLESF	161,285	314,659	165,896	186,159	189,882
45000 Copies/Reports	1,524	2,112	-	-	25,000
48000 POST Reimbursements	-	14,644	16,000	-	-
48200 Miscellaneous	17,607	27,468	85,000	160,000	-
48300 Contributions & Donations	-	12,000	10,000	17,150	5,000
48600 McFarland PD Asset/Forfeiture	-	94,980	-	40,435	-
Total Revenues	223,208	663,737	5,613,809	5,980,361	560,579
EXPENDITURES					
Public Safety					
50100 Salaries - Permanent Employees	970,476	1,474,513	1,595,289	1,595,289	2,052,700
50100 Salaries - Permanent - COPS	255,366	-	-	-	-
50150 Wages - Temporary Employees	49,920	58,843	49,920	49,920	63,712
50200 Overtime	120,188	213,288	310,000	310,000	200,000
50200 Overtime - COPS	40,717	-	-	-	-
50300 Payroll Taxes	106,904	142,706	145,496	145,496	164,637
50300 Payroll Taxes - COPS	20,999	-	-	-	-
50350 Stipends	1,052	92	-	-	-
50400 Retirement (401K)	100,350	141,300	162,539	162,539	204,136
50400 Retirement (401K) - COPS	23,124	-	-	-	-
50500 Health Insurance Premiums	347,376	261,296	310,427	310,427	325,949
50550 Dental/Vision Premiums	28,400	24,211	31,673	31,673	30,418
50600 Workers Compensation Insurance	101,306	85,733	130,188	130,188	155,264
50700 Life Insurance	1,725	3,727	3,004	3,004	1,652
51150 Dog Clinic (Vet Services for K-9)	-	86	2,500	5,200	5,200
51800 Clothing Allowance	15,104	12,677	15,100	15,100	20,000
52000 Conferences/Meetings/Travel	23,407	9,442	14,705	7,723	8,200
52010 Conference/Meeting/Travel POST Reimburs	672	16,474	18,800	18,800	25,000
52200 Contract Services	23,209	33,216	22,800	22,800	46,064
52920 Furniture (Capital)	-	-	-	-	6,800
52930 Computer Hardware/Software	15	269	2,500	-	1,800
52940 Vehicles (Capital)	70,766	120,780	276,880	526,880	90,000
52950 Equip-Other (Capital)	965	23,014	10,000	-	-
52950 Equipment - Other (Capital)	-	37,500	63,500	63,500	50,000
53100 Grant Expenditures	-	500	500	-	-
53200 Dues & Subscriptions	513	347	550	550	600
53500 Contributions/Donations Expense	-	4,445	10,000	7,000	10,000
53800 Rental Equipment/Other	-	-	-	-	3,000
54000 Fuel	97,512	103,882	108,784	102,000	110,000
54400 Insurance - CSJV Rsk Mgmt.	123,382	130,617	176,898	176,898	226,770
54800 Maintenance Agreements	23,267	24,920	26,216	26,216	27,265
55050 Reimbursement	129	-	1,600	-	-
55150 Tuition Reimbursement	-	-	10,000	5,000	6,941
55200 Miscellaneous	1,405	968	1,750	1,750	1,850
55600 Postage	410	497	450	450	475
55800 Printing & Legal Notices	-	-	1,000	-	-
56000 Professional Services - Other	80,738	44,805	117,846	117,846	122,600
56100 Legal Services	2,898	6,915	10,000	2,500	10,000
56400 Repairs & Maint - Build & Equip	852	2,524	5,000	5,000	5,200
56410 Repairs & Maintenance Equipment	30,486	-	4,000	4,000	4,200
56600 Repairs & Maintenance - Vehicle	64,560	86,457	60,000	60,000	50,000

Public Safety Detail Revenues and Expenditures

Fund: 01 Division: 150	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2023-24 Projected	2024-25 Budget
56800 Safety Equipment	13,513	17,422	14,901	14,901	15,497
56900 McFarland PD Asset/Forfeiture Acct.	11,565	-	-	62,310	-
57100 Special Activities	-	1,108	-	241	-
57200 Supplies - Office	13,587	7,173	7,200	7,200	7,560
57200 Case Investigation Supplies	-	-	-	-	5,040
57400 Supplies - Operating	(19,384)	7,408	12,500	12,500	13,500
57800 Telephone & Communications	45,784	36,136	33,229	23,520	29,000
58700 Principal Repayment	221	-	-	-	-
58900 Debt Principal	86,725	86,725	43,363	21,681	-
Total Expenditures	2,880,204	3,222,016	3,811,109	4,050,104	4,101,032



ANIMAL CONTROL

The McFarland Animal Control Office (MACO) provides professional and compassionate animal services to the people and pets of McFarland. MACO promotes and facilitates responsible pet ownership through in-house programs and resources, as well as supporting animal related community resources. MACO seeks to prevent, disrupt, and end animal cruelty in the city of McFarland. MACO is committed to maintaining a safe and healthy shelter environment for lost, stray, abandoned, neglected, and abused dogs in our community. MACO also provides the public with spay and neuter services routinely. MACO provides protection from dangerous domesticated animals, and to protect the public from diseases such as rabies that can be transmitted from animals to humans.



2022-23 KEY ACCOMPLISHMENTS

- Secured a grant providing spay and neuter services.
- Partnered with several animal shelters to rehome dogs.
- Attended several successful dog adoption events.

2023-24 STRATEGIC ISSUES

- Continue to build relationships and partnerships to assist in the humane rehoming of dogs.
- Acquire additional equipment to assist in capturing loose or vicious dogs.
- Maintain an aging animal control truck.
- Address drainage issue at north side of the animal control building.
- Build a fence to restrict public access to rear of the animal control shelter.

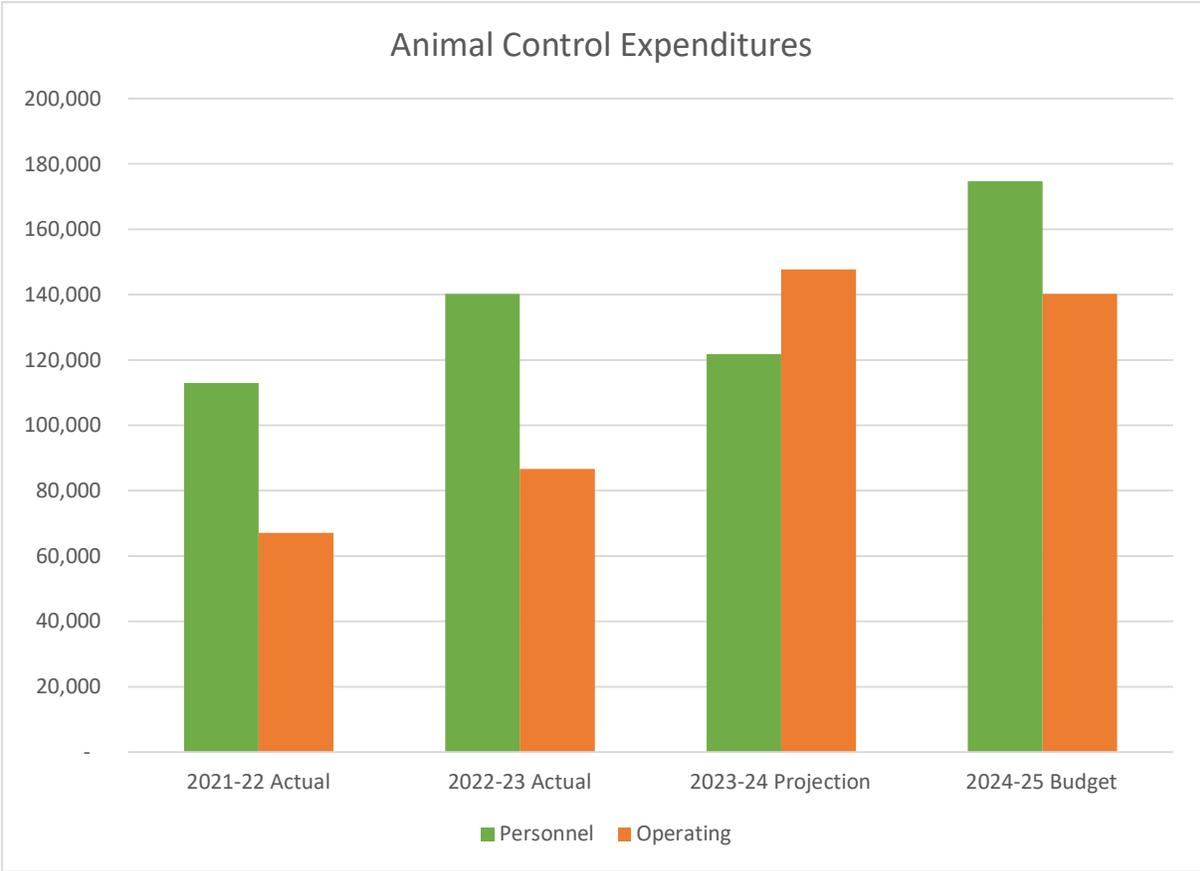
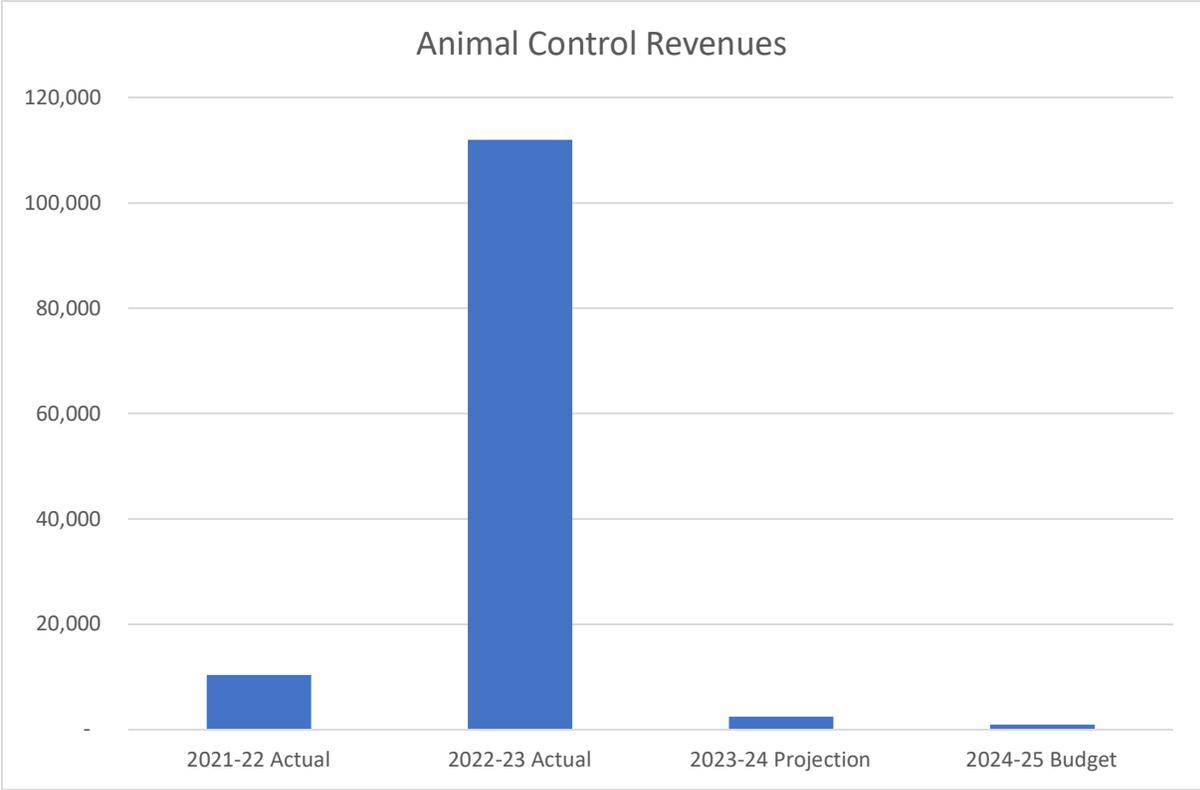
2023-24 OBJECTIVES & INITIATIVES

- Establish a policy and procedure manual.
- Adopt a dedicated uniform for officers.
- Send officers to additional training.

2023-24 SIGNIFICANT OPERATING COST CHANGES

- Obtain a better report writing system.
- Initiate streamlined ticketing and revenue collection system.
- Add Body Worn Cameras for officers.
- Uniform allowance for officers.

	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2023-24 Projected	2024-25 Budget
ANIMAL CONTROL SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	110,000	-	-	-
Other Revenues	10,401	2,004	1,000	2,500	1,000
Total Revenues	10,401	112,004	1,000	2,500	1,000
EXPENDITURES					
Operating Costs	180,085	226,959	323,019	269,484	314,940
CIP Projects	-	346	2,500	-	2,500
Total Expenditures	180,085	227,305	325,519	269,484	317,440
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	(5,596)	(7,693)	(78,787)	(74,033)	(112,819)
Expenditure Savings	-	-	-	-	23,211
Total Other Sources (Uses)	(5,596)	(7,693)	(78,787)	(74,033)	(89,608)
Sources Over (Under) Uses	(175,280)	(122,994)	(403,306)	(341,017)	(406,048)



Animal Control Detail Revenues and Expenditures

Fund: 01 Division: 155	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2023-24 Projected	2024-25 Budget
REVENUES					
Animal Control Services					
41200 Animal Licenses	2,746	395	500	1,000	500
41210 Animal Shelter Fees	805	435	500	1,500	500
44000 Spay and Neuter Grant	-	110,000	-	-	-
48200 Miscellaneous	-	174	-	-	-
48300 Contributions & Donations	6,851	1,000	-	-	-
Total Revenues	10,401	112,004	1,000	2,500	1,000
EXPENDITURES					
Animal Control Services					
50100 Salaries - Permanent Employees	65,644	85,263	73,816	73,816	108,545
50200 Overtime	2,024	7,492	7,230	8,000	7,808
50300 Payroll Taxes	6,242	7,602	6,731	6,731	8,878
50350 Stipends	-	-	-	-	-
50400 Retirement (401K)	6,091	8,107	7,392	7,392	10,854
50500 Health Insurance Premiums	24,446	25,416	16,399	16,399	25,460
50550 Dental/Vision Premiums	3,180	2,200	2,973	2,973	3,277
50600 Workers Compensation Insurance	4,561	3,227	3,753	3,753	8,210
50700 Life Insurance	143	266	239	239	130
50800 Auto Allowance	97	-	-	-	-
51100 Animal Disposal	1,985	3,451	3,000	3,000	3,000
51150 Dog Clinic	(1,480)	2,047	2,000	1,700	2,100
51160 Spay and Neuter Fees	-	7,000	109,800	67,500	35,500
51800 Clothing Allowance	498	664	3,000	2,500	1,500
52000 Conferences/Meetings/Travel	168	857	2,200	100	2,200
52200 Contract Services	-	1,200	-	100	1,200
52950 Equipment (Capital)	-	346	2,500	-	2,500
53200 Dues & Subscriptions	300	100	250	250	275
53210 CAWFC Grant Expenditure	1,019	-	-	-	-
53250 Permits & Certificates	168	-	-	-	-
54000 Fuel	3,653	3,847	4,000	4,000	4,200
54400 Insurance - CSJV Rsk Mgmt.	5,322	4,913	5,100	5,100	11,991
54600 Interest Expense	25,679	26,010	25,798	25,798	26,000
55000 Mileage Reimbursement	-	-	1,000	-	-
55600 Postage	264	357	325	325	350
56000 Professional Services - Other	212	9	-	-	-
56400 Repairs & Maint - Build & Equip	235	1,223	7,800	7,800	12,800
56600 Repairs & Maintenance - Vehicle	3,478	6,839	6,000	2,245	6,000
56800 Safety Equipment	205	184	650	-	700
57100 Special Activities	-	-	1,000	-	1,000
57200 Supplies - Office	-	18	1,055	1,055	1,100
57400 Supplies - Operating	2,516	4,779	4,100	4,100	4,265
57800 Telephone & Communications	1,190	2,451	3,400	3,400	3,532
58050 Utilities Other	2,153	1,579	3,800	1,000	3,800
58900 Debt Principal Redeemed	20,094	19,858	20,207	20,207	20,265
Total Expenditures	180,085	227,305	325,519	269,484	317,440



CODE ENFORCEMENT DEPARTMENT

The Code Enforcement Department ensures compliance with the City's Municipal Code related to property maintenance, health and safety, and land use providing residents and businesses services to provide safe and attractive neighborhoods and business districts. Code Enforcement goal is to obtain compliance and provide excellent service to the community.



2023-24 KEY ACCOMPLISHMENTS

- Investigated 498 cases
- Issued 105 citations
- Established weed and refuse abatement ordinance
- Updated code enforcement ordinance

2024-25 STRATEGIC ISSUES

- Need a second code enforcement officer for consistency
- Manual and time-consuming administrative citation processing system

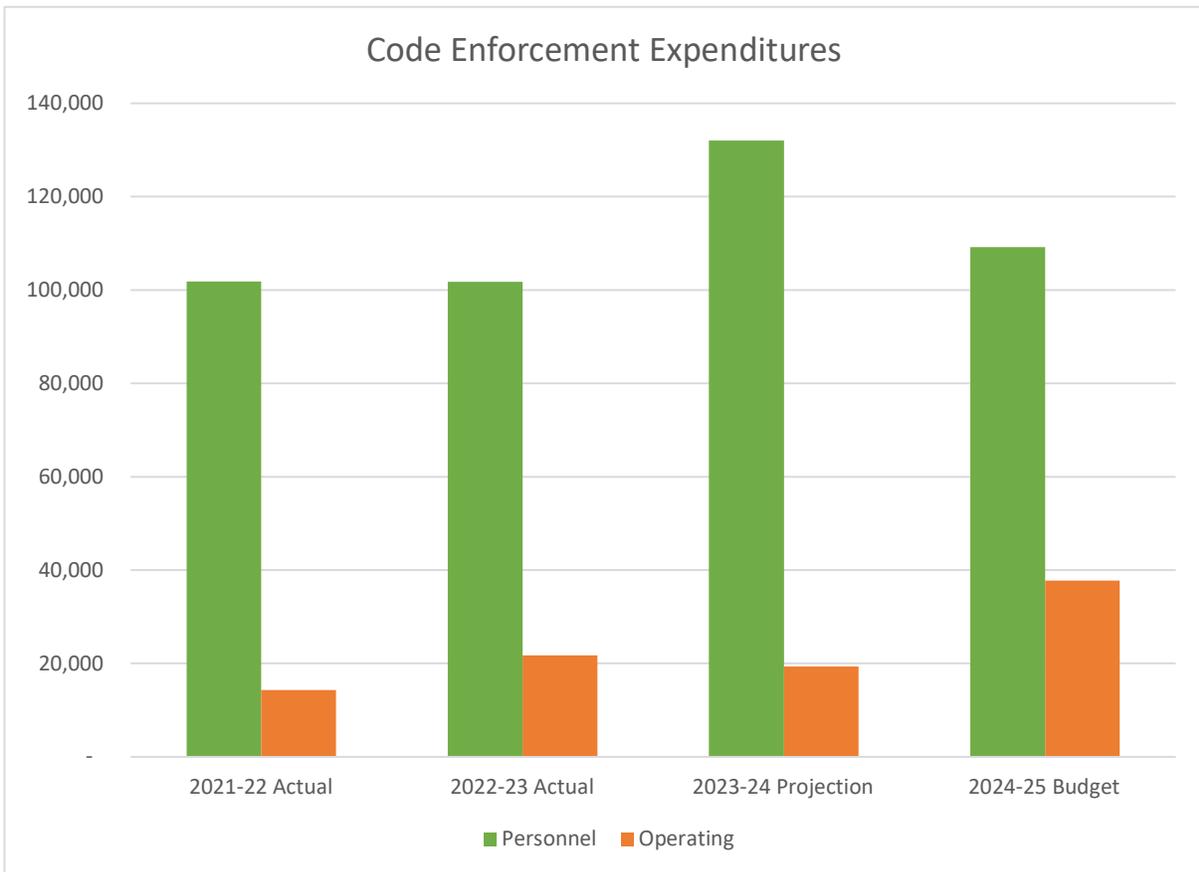
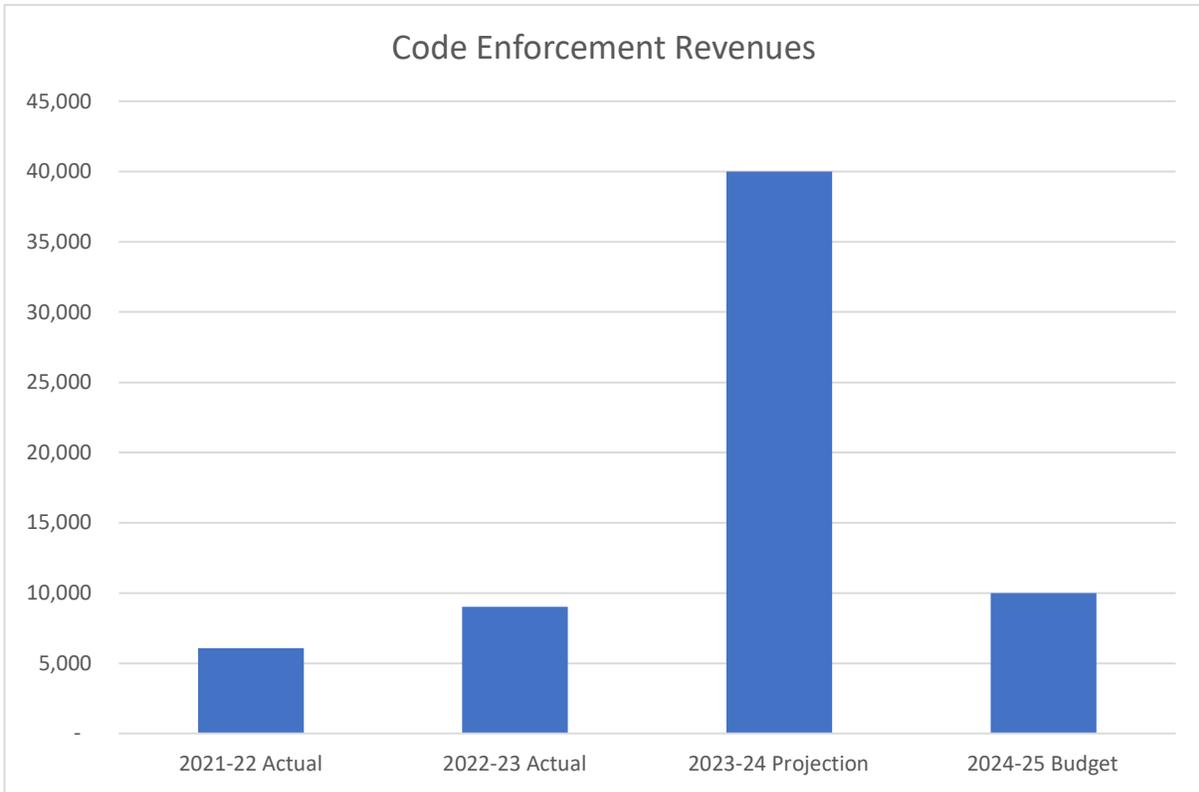
2023-24 OBJECTIVES & INITIATIVES

- Develop a measurable number of monthly administrative citations along with Building inspection
- Develop a training manual based on city priorities
- Obtain all certifications before the fiscal year

2024-25 SIGNIFICANT OPERATING COST CHANGES

- None

	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2023-24 Projected	2024-25 Budget
CODE ENFORCEMENT SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	6,080	9,025	6,741	40,000	10,000
Total Revenues	6,080	9,025	6,741	40,000	10,000
EXPENDITURES					
Operating Costs	116,202	123,546	173,585	151,385	147,005
CIP Projects	-	-	-	-	-
Total Expenditures	116,202	123,546	173,585	151,385	147,005
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	(5,169)	(7,319)	(27,190)	(27,385)	(30,760)
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	(5,169)	(7,319)	(27,190)	(27,385)	(30,760)
Sources Over (Under) Uses	(115,291)	(121,840)	(194,034)	(138,770)	(167,765)



Code Enforcement Detail Revenues and Expenditures

Fund: 01 Division: 165	2021-22	2022-23	2023-24	2023-24	2024-25
	Actual	Actual	Budgeted	Projected	Budget
REVENUES					
Code Enforcement					
41700 Code Enforcement Revenue	5,387	9,025	6,741	40,000	10,000
48200 Miscellaneous	693	-	-	-	-
Total Revenues	6,080	9,025	6,741	40,000	10,000
EXPENDITURES					
Code Enforcement					
50100 Salaries - Permanent Employees	55,280	58,299	88,394	88,394	79,434
50150 Wages - Temporary Employees	8,328	3,995	-	-	-
50200 Overtime	1,225	1,442	2,000	1,000	1,000
50300 Payroll Taxes	5,961	5,612	7,410	7,410	6,507
50400 Retirement (401K)	5,363	5,095	8,934	8,934	7,943
50500 Health Insurance Premiums	20,161	21,735	20,127	20,127	7,460
50550 Dental/Vision Premiums	1,498	2,231	1,958	1,958	1,274
50600 Workers Compensation Insurance	2,962	3,083	3,800	3,800	4,506
50700 Life Insurance	62	303	396	396	97
50800 Auto Allowance	97	-	-	-	-
51800 Clothing Allowance	931	-	1,200	-	1,000
52000 Conferences/Meetings/Travel	5,327	485	5,000	3,500	2,500
53200 Dues & Subscriptions	860	-	1,000	1,000	1,000
53250 Permits & Certificates	92	-	-	-	-
54000 Fuel	2,064	1,086	3,000	2,000	3,000
54400 Insurance - CSJV Rsk Mgmt.	3,138	4,700	5,164	5,164	6,582
55600 Postage	264	316	500	500	500
55800 Printing & Legal Notices	22	-	-	-	-
55950 Abatement	780	5,763	15,000	-	15,000
56000 Professional Services-Other	29	5,516	3,500	3,500	3,500
56600 Repairs & Maintenance - Vehicle	192	1,785	2,000	1,000	2,000
56600 Repairs & Maintenance-Vehicle	230	-	-	-	-
56800 Safety Equipment	-	51	200	200	200
57100 Special Activities	-	141	1,000	-	1,000
57200 Supplies - Office	242	33	500	500	500
57400 Supplies - Operating	108	465	500	500	500
57800 Telephone & Communications	988	1,408	2,000	1,500	1,500
Total Expenditures	116,202	123,546	173,585	151,385	147,005



PUBLIC WORKS



STREETS

The Streets Department provide the residents of McFarland with the highest quality service by maintaining, repairing, and replacing streets, sidewalks, public parking, traffic signs, and signals. The department is also responsible for graffiti abatement.



2023-24 KEY ACCOMPLISHMENTS

- Completed road rehabilitation of Ebell St, San Juan St, and Wiley St.
- Completed 2nd Street & California pedestrian and landscaping improvement.
- Placed over 100 tons of asphalt for pothole patching on over 20 streets.
- Repaired lighting on Frontage Road and Kern Avenue at Gazebo.

2024-25 STRATEGIC ISSUES

- Staffing shortages and increased workload.
- Inadequate equipment for efficient pothole repair.
- Annexation of 2200 acres, increasing road maintenance.
- No employee qualified to drive the Street Sweeper.

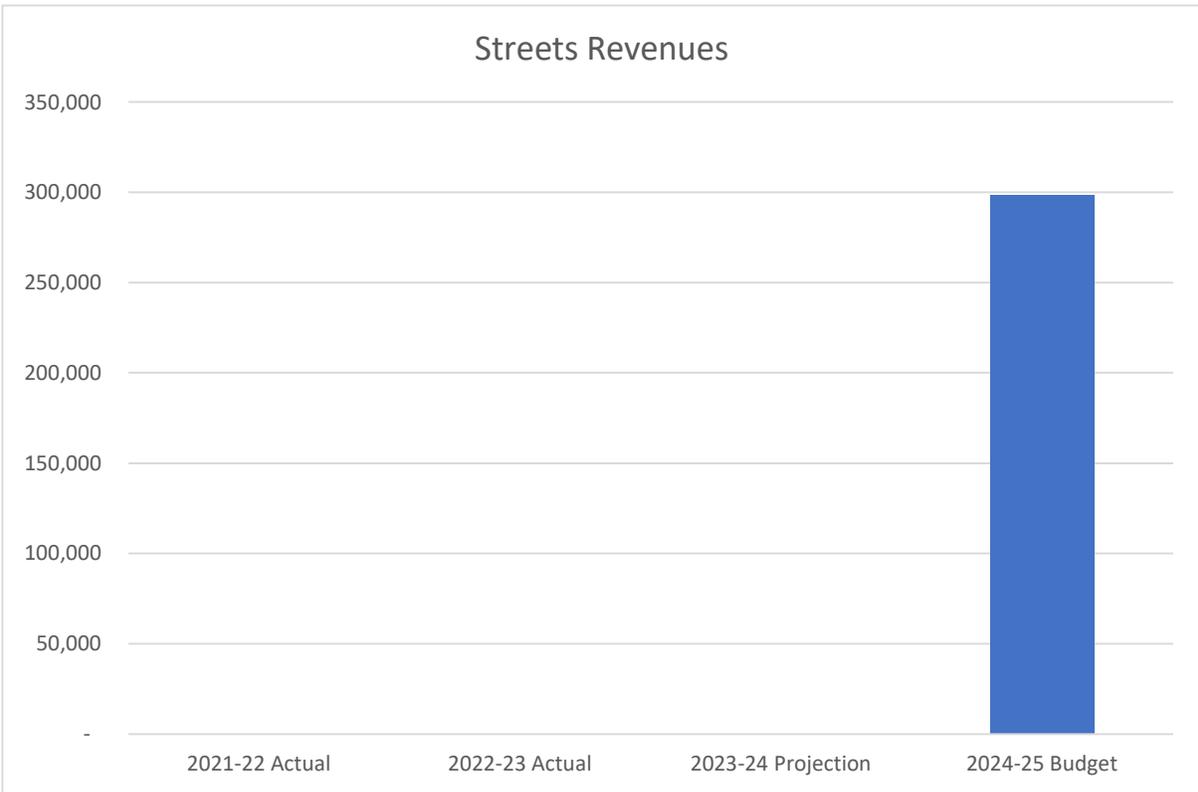
2024-25 OBJECTIVES & INITIATIVES

- Eliminate staffing shortages.
- Complete reconstruction of Sherwood and Perkins overpasses.
- Complete HSIP cycle 10 Capital Improvement Project.
- Implement City Hall Beautification Plan.
- Purchase equipment to improve road maintenance efficiency.
- Rejuvenate existing roads to prolong their life expectancy.

2024-25 SIGNIFICANT OPERATING COST CHANGES

- Increasing fuel and asphalt costs.
- Rising costs for equipment repair and purchase.

	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2023-24 Projected	2024-25 Budget
STREETS SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	298,325
Other Revenues	-	-	-	-	-
Total Revenues	-	-	-	-	298,325
EXPENDITURES					
Operating Costs	576,664	580,273	692,832	663,725	704,207
CIP Projects	-	26,437	6,000	5,000	298,325
Total Expenditures	576,664	606,710	698,832	668,725	1,002,532
OTHER SOURCES (USES)					
Transfers In	1,547,906	-	643,150	561,181	612,058
Transfers Out	(8,643)	(11,290)	(84,796)	(92,456)	(107,851)
Expenditure Savings					32,563
Total Other Sources (Uses)	1,539,263	(11,290)	558,355	468,725	536,770
Sources Over (Under) Uses	962,600	(618,000)	(140,477)	(200,000)	(167,437)



Streets Detail Revenues and Expenditures

Fund: 01 Division: 180	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2023-24 Projected	2024-25 Budget
REVENUES					
Streets					
44150 Intergovernmental Revenues	-	-	-	-	298,325
48200 Miscellaneous Revenue	-	-	-	-	-
Total Revenues	-	-	-	-	298,325
EXPENDITURES					
Streets					
50100 Salaries - Permanent Employees	166,530	160,289	227,813	227,813	237,343
50200 Overtime	2,749	2,998	10,000	19,897	20,693
50300 Payroll Taxes	15,748	14,067	20,096	20,096	19,448
50350 Stipends	-	-	-	-	-
50400 Retirement (401K)	16,001	15,411	22,674	22,674	23,729
50500 Health Insurance Premiums	104,358	72,577	99,746	99,746	82,627
50550 Dental/Vision Premiums	8,967	5,767	8,611	8,611	7,258
50600 Workers Compensation Insurance	10,113	11,187	15,428	15,428	17,952
50700 Life Insurance	323	264	630	630	292
50800 Auto Allowance	840	533	-	-	-
51800 Clothing Allowance	5,489	6,605	5,000	6,196	8,000
52000 Conferences/Meetings/Travel	315	-	-	-	2,500
52200 Contract Services	257	-	-	5,000	5,000
52950 Equipment - Other (Capital)	-	26,437	6,000	5,000	298,325
53200 Dues & Subscriptions	97	92	200	-	-
53250 Permits & Certificates	1,429	199	1,700	1,700	1,768
54000 Fuel	17,971	15,715	16,000	16,000	16,777
54400 Insurance - CSJV Rsk Mgmt.	14,532	17,040	20,964	20,964	26,220
56000 Professional Services - Other	8,201	1,556	20,000	20,000	20,800
56400 Repairs/Maintenance-Building & Equipmen	4,714	618	-	-	-
56410 Repairs & Maintenance Equipment	4,452	11,204	12,800	8,000	12,800
56430 Repairs & Maintenance - Heavy Equipment	2,549	7,196	5,200	2,500	5,408
56440 Repairs & Maintenance-Streets Sweeper	16,599	14,626	18,800	10,000	18,800
56500 Repairs/Maintenance Streets	9,379	76,225	28,542	28,542	29,683
56600 Repairs/Maintenance - Vehicles	1,743	3,686	4,500	5,200	5,408
56800 Safety Equipment	1,445	175	2,000	2,000	2,080
57200 Supplies - Office	2,524	505	2,000	2,000	2,080
57400 Supplies - Operating	15,512	21,343	30,000	30,000	31,200
57800 Telephone & Communications	750	1,933	1,600	2,100	2,500
58000 Utilities	17,118	15,203	15,800	17,594	20,000
58050 Utilities Other	2,502	10,137	9,600	2,000	1,000
58100 Street Lighting	69,198	65,995	66,000	69,034	82,841
58900 Debt Principal Redeemed	54,257	27,128	27,128	-	-
Total Expenditures	576,664	606,710	698,832	668,725	1,002,532



FACILITIES MAINTANCE

Facilities Maintenance Division accounts for the maintenance, repairs and ongoing operations of City Hall, Police, and Public Works located at 401 W. Kern Ave. and City Council Chambers at 103 W. Sherwood Ave. Work performed by Streets and Landscape maintenance provides a safe, clean, and inviting facility for City employees and others conduction business at McFarland City Hall and Police Department.



2023-24 KEY ACCOMPLISHMENTS

- Installed new lighting and electrical outlets at Public Works yard.
- Installed security cameras at Public Works yard.
- Repaired and painted exterior stucco on Public Works building.
- Installed new TVs at Council Chambers.
- Repaired exterior lighting at Council Chambers and Veterans Hall.

2024-25 STRATEGIC ISSUES

- Rising cost of janitorial and operating supplies.
- Continuous maintenance required for aging buildings.

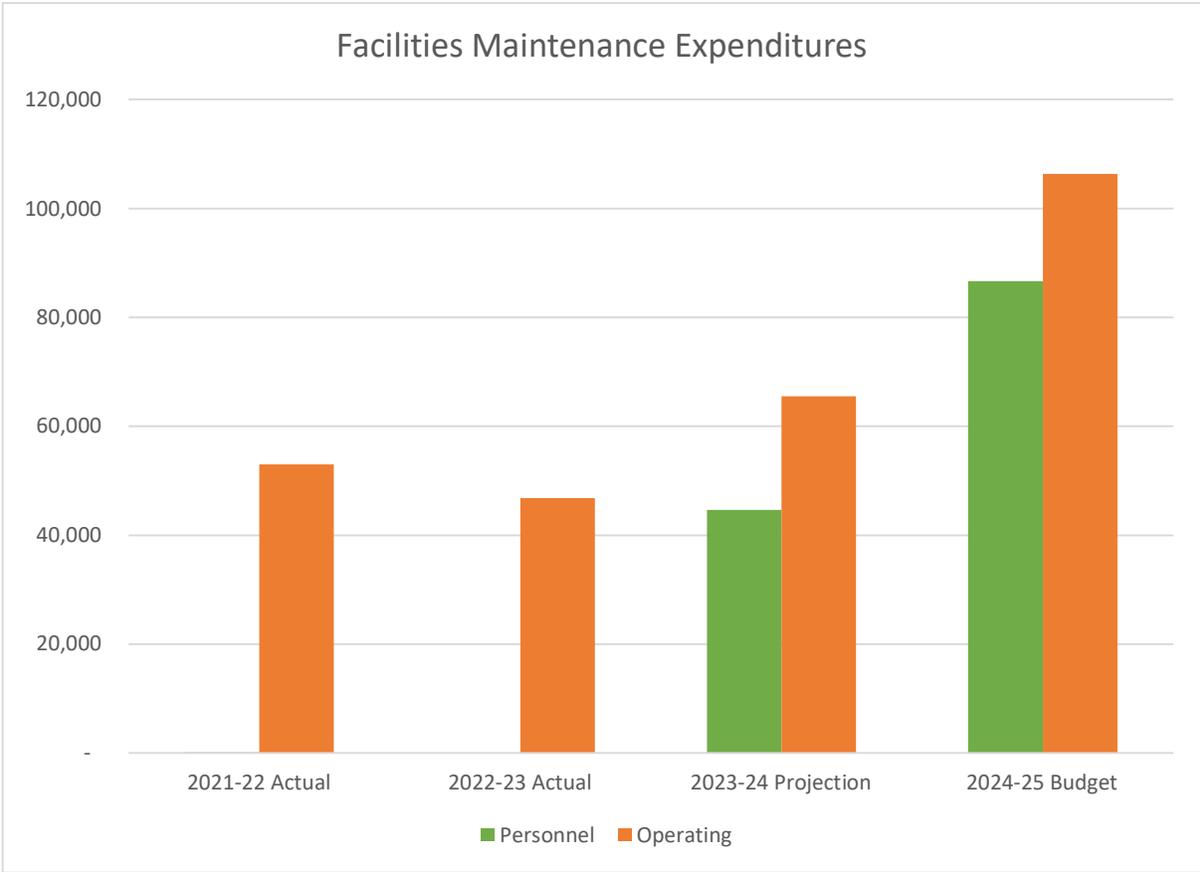
2024-25 OBJECTIVES & INITIATIVES

- Provide a safe and pleasant environment for City Hall and Police staff.
- Clean out and remove surplus equipment from City Yard.
- Repair and maintain Community Center LED sign.

2024-25 SIGNIFICANT OPERATING COST CHANGES

- Increasing material costs.
- Ongoing maintenance of aging buildings.
- Costs to repair LED panels on Community Center sign.

	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2023-24 Projected	2024-25 Budget
FACILITIES MAINTENANCE SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	-	-	-
Total Revenues	-	-	-	-	-
EXPENDITURES					
Operating Costs	53,106	46,807	120,192	110,201	192,979
CIP Projects	-	-	-	-	-
Total Expenditures	53,106	46,807	120,192	110,201	192,979
OTHER SOURCES (USES)					
Transfers In	53,514	81,257	-	-	-
Transfers Out	-	-	-	-	-
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	53,514	81,257	-	-	-
Sources Over (Under) Uses	408	34,450	(120,192)	(110,201)	(192,979)



Facilities Maintenance Detail Revenues and Expenditures

Fund: 01 Division: 190	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2023-24 Projected	2024-25 Budget
REVENUES					
Total Revenues	-	-	-	-	-
EXPENDITURES					
Facilities Maintenance					
50100 Salaries - Permanent Employees	-	-	23,519	23,519	47,167
50200 Overtime	-	-	-	2,500	3,000
50300 Payroll Taxes	-	-	2,133	2,133	3,895
50400 Retirement (401K)	-	-	2,352	2,352	4,717
50500 Health Insurance Premiums	-	20	13,542	13,542	23,043
50550 Dental/Vision Premiums	-	-	602	602	1,203
50600 Workers Compensation Insurance	-	-	-	-	3,568
50700 Life Insurance	138	(20)	45	45	65
52200 Contract Services	1,684	8,685	11,000	11,000	11,000
53800 Rental Equipment / Other	-	131	-	-	-
54400 Insurance - CSJV Rsk Mgmt.	-	-	-	-	5,211
56000 Professional Services - Other	403	-	-	-	-
56400 Repairs & Maint - Build & Equip	4,034	4,692	14,500	14,500	30,000
56420 Repairs/Maintenance-Building	467	1,360	-	-	-
56420 Animal Control - Repairs & Maint.-Building	-	283	3,500	-	-
56420 Shop - Repairs & Maint.-Build & Equip	-	18	-	-	-
56800 Safety Equipment	93	427	1,000	1,000	2,500
57200 Supplies - Office	-	27	-	-	-
57400 Supplies - Operating	1,480	3,485	4,000	4,500	15,000
57800 Telephone & Communications	17,527	13,293	15,700	-	1,200
58000 Utilities	25,066	13,298	26,800	34,509	41,411
58050 Utilities Other	2,214	1,108	1,500	-	-
Total Expenditures	53,106	46,807	120,192	110,201	192,979



COMMUNITY CENTER

This Division accounts for the maintenance, repairs and ongoing operations of the McFarland Veteran's Community Center including the Veteran's Center located at 103 W. Sherwood Ave. Work performed by Streets and Landscape provides a safe clean and inviting venue for various community and private events.



2023-24 KEY ACCOMPLISHMENTS

- Provided a safe and clean facility for public and private events.

2024-25 STRATEGIC ISSUES

- Maintaining required inventory of materials and equipment.

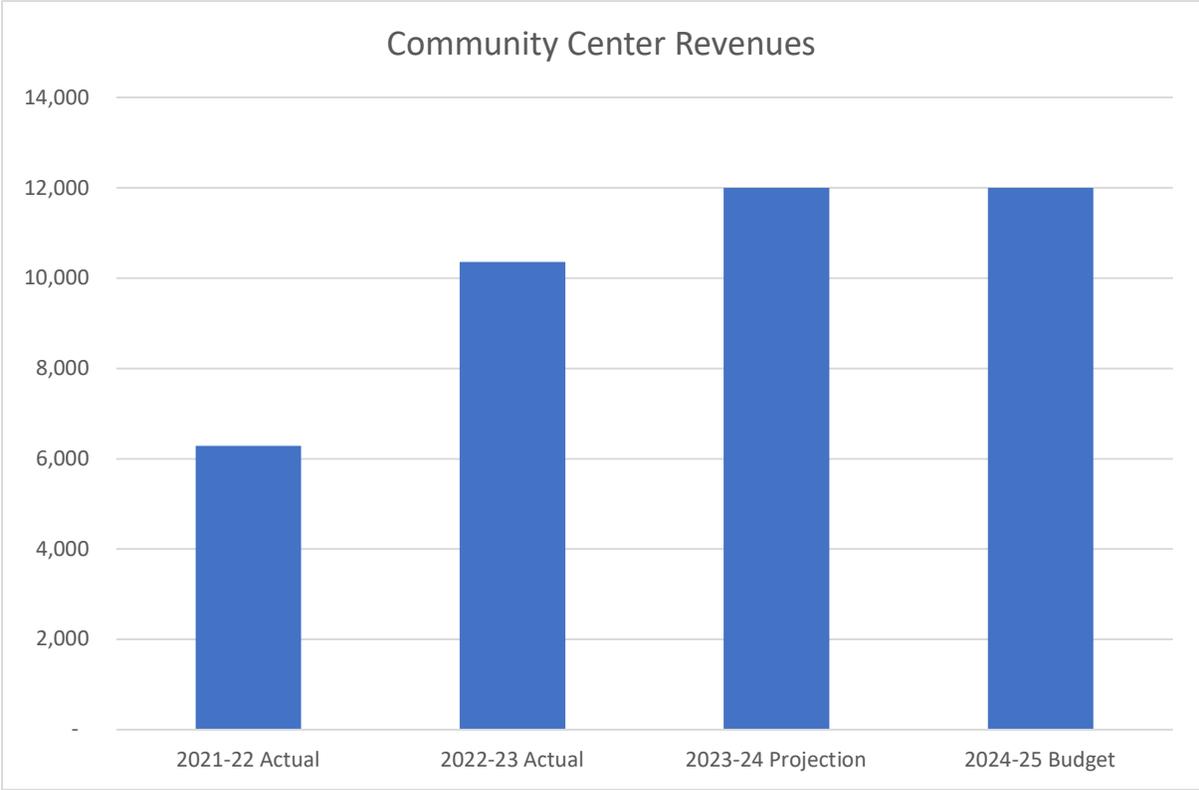
2024-25 OBJECTIVES & INITIATIVES

- Promote additional use of the community center for events.
- Ensure inventory matches rental agreements.

2024-25 SIGNIFICANT OPERATING COST CHANGES

- Utility costs continues to increase.

	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2023-24 Projected	2024-25 Budget
COMMUNITY CENTER SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	6,285	10,355	5,000	12,000	12,000
Total Revenues	6,285	10,355	5,000	12,000	12,000
EXPENDITURES					
Operating Costs	35,078	27,797	40,834	34,350	45,900
CIP Projects	-	-	-	-	-
Total Expenditures	35,078	27,797	40,834	34,350	45,900
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	(32,620)	(29,929)	(51,946)
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	-	-	(32,620)	(29,929)	(51,946)
Sources Over (Under) Uses	(28,793)	(17,442)	(68,454)	(52,279)	(85,845)



Community Center Detail Revenues and Expenditures

Fund: 01 Division: 185	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2023-24 Projected	2024-25 Budget
REVENUES					
Community Center					
42350 Rents	6,285	10,355	5,000	12,000	12,000
Total Revenues	6,285	10,355	5,000	12,000	12,000
EXPENDITURES					
Community Center					
50400 Retirement (401K)	110	-	-	-	-
52200 Contract Services	2,068	4,661	4,250	1,000	4,500
53250 Permits & Certificates	243	-	500	-	-
56400 Repairs & Maint - Build & Equip	14,290	3,687	12,000	12,000	16,600
56410 Repairs & Maintenance -Equipment	402	428	3,500	3,500	3,500
56700 Repairs & Maint.- Landscape	708	-	500	500	500
57400 Supplies - Operating	35	1,000	1,100	1,100	1,550
57800 Telephone & Communications	5,854	1,952	2,184	1,000	2,000
58000 Utilities	10,901	14,435	15,000	15,000	17,000
58050 Utilities Other	469	1,634	1,800	250	250
Total Expenditures	35,078	27,797	40,834	34,350	45,900



SPECIAL REVENUE FUNDS

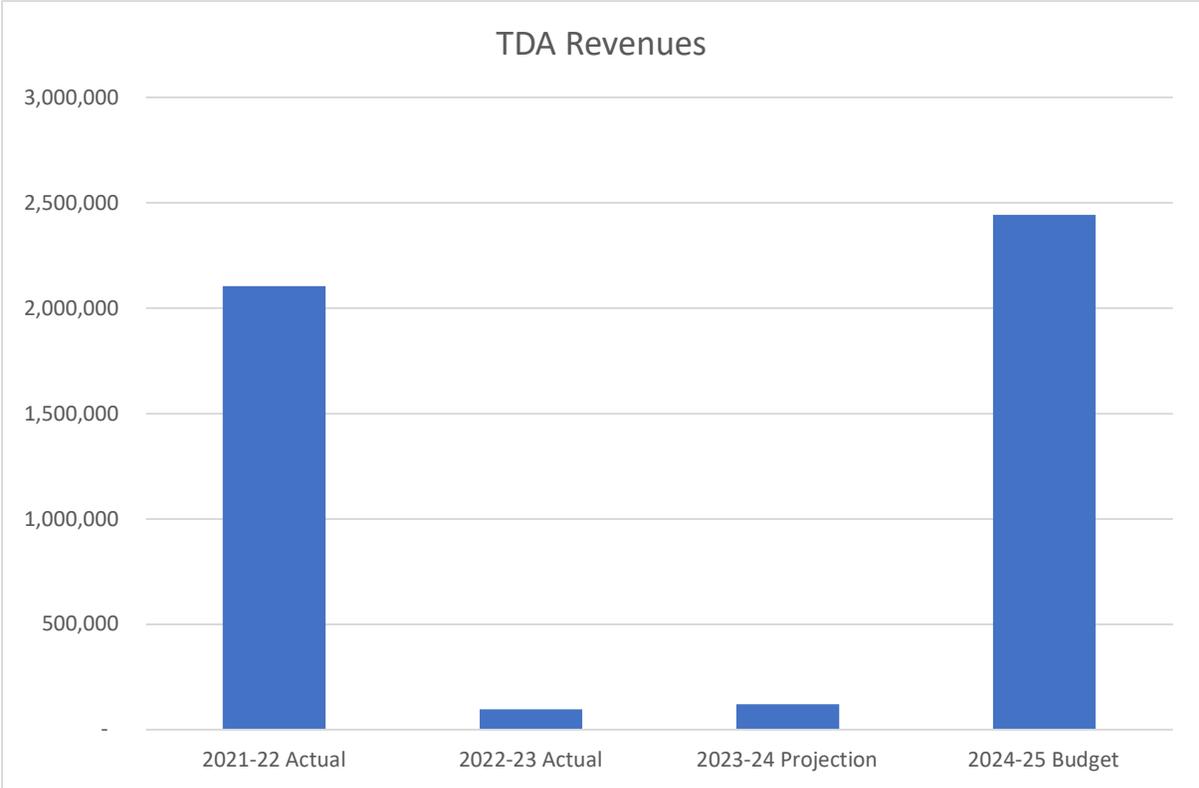


TRANSPORTATION DEVELOPMENT ACT

The Transportation Development Act (TDA) Division is responsible for managing funds allocated for transportation-related projects within the city. Its core duties include overseeing fund usage, coordinating project planning, ensuring compliance with state guidelines, and compiling necessary reports. This division's work directly contributes to improving the city's transportation infrastructure and enhancing the quality of life for residents.

Transportation Development Act Revenues, Expenditures and Changes in Fund Balance

	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2023-24 Projected	2024-25 Budget
REVENUES					
Grants/Intergovernmental	\$2,105,508	\$97,735	\$905,857	\$120,078	\$2,443,484
Other Revenues	-	-	-	-	-
Total Revenues	2,105,508	97,735	905,857	120,078	2,443,484
EXPENDITURES					
Operating Costs	-	-	-	-	-
CIP Projects	-	-	-	-	-
Total Expenditures	-	-	-	-	-
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	(1,965,385)	-	(905,857)	(120,078)	(1,958,900)
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	(1,965,385)	-	(905,857)	(120,078)	(1,958,900)
Sources Over (Under) Uses	140,123	97,735	-	-	484,584
FUND BALANCE, BEGINNING OF YEAR	(722,442)	(582,319)	(484,584)	(484,584)	(484,584)
FUND BALANCE, END OF YEAR	(582,319)	(484,584)	(484,584)	(484,584)	0



Transportation Development Act Fund Detail Revenues and Expenditures

Fund: 10 Division: 180	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2023-24 Projected	2024-25 Budget
REVENUES					
Local Transit Fund (TDA)					
44360 TDA - Streets & Roads	2,097,961	-	905,857	120,078	2,443,484
44370 TDA - Public Transit	7,547	97,735	-	-	-
Revenues	2,105,508	97,735	905,857	120,078	2,443,484



LIGHTING & LANDSCAPE

The Lighting and Landscape Maintenance Division is responsible for maintenance, repair and replacement of street lights and landscape maintenance of areas including street medians, parkways, side-panels, parks, and numerous monument signs.



2023-24 KEY ACCOMPLISHMENTS

- Established maintenance routine for parks and landscaping areas.
- Filled a landscaper position.
- Beautified Community Garden.
- Adjusted sensors at Blanco Park lighting for increased lumen output.

2024-25 STRATEGIC ISSUES

- Increased workload due to development and annexation.
- Backlog of landscape maintenance work.

2024-25 OBJECTIVES & INITIATIVES

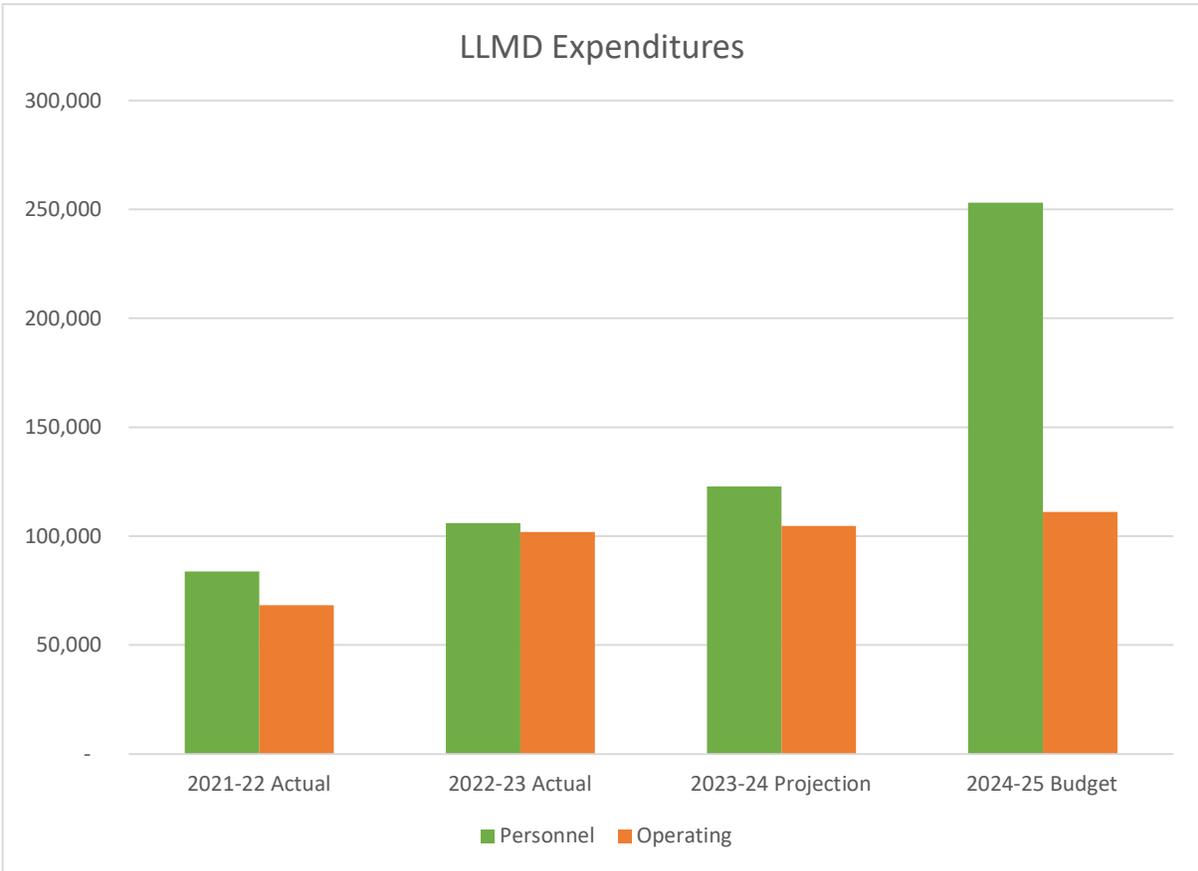
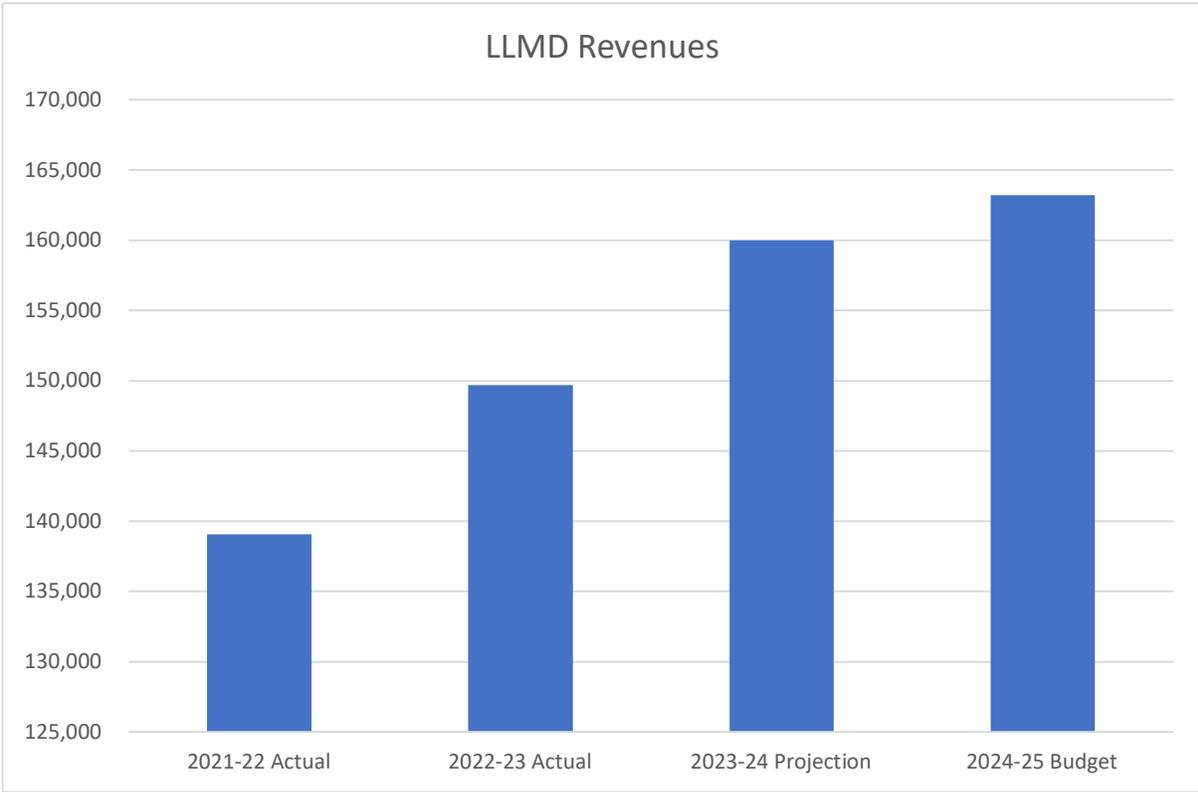
- Address backlog of landscape maintenance.
- Establish maintenance plan for all equipment.
- Implement citywide beautification plan.
- Ensure proper irrigation at parks.

2024-25 SIGNIFICANT OPERATING COST CHANGES

- Increasing fuel, material, and equipment costs.

Lighting & Landscape Maintenance District Revenues, Expenditures and Changes in Fund Balance

	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2023-24 Projected	2024-25 Budget
REVENUES					
Taxes	\$139,033	\$149,499	\$144,650	\$160,000	\$163,200
Other Revenues	30	188	-	-	-
Total Revenues	139,063	149,687	144,650	160,000	163,200
EXPENDITURES					
Operating Costs	152,195	207,942	222,656	227,656	364,266
CIP Projects	-	-	9,000	9,000	-
Total Expenditures	152,195	207,942	231,656	236,656	364,266
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	-	-	-	-	-
Sources Over (Under) Uses	(13,132)	(58,255)	(87,006)	(76,656)	(201,066)
FUND BALANCE, BEGINNING OF YEAR	254,170	241,038	182,783	182,783	106,127
FUND BALANCE, END OF YEAR	241,038	182,783	95,777	106,127	(94,939)



Lighting & Landscape Maintenance District Fund Detail Revenues and Expenditures

Fund: 20 Division: 200	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2023-24 Projected	2024-25 Budget
REVENUES					
Lighting Landscaping and Maintenance District					
40150 Lighting & Landscaping (A.D. #01) 20408	139,033	149,499	144,650	160,000	163,200
48100 Interest Income	30	188	-	-	-
Total Lighting Landscaping and Maintenance I	139,063	149,687	144,650	160,000	163,200
EXPENDITURES					
Lighting Landscaping and Maintenance District					
50100 Salaries/Permanent Employees	52,729	54,388	57,778	57,778	145,741
50200 Overtime	261	41	-	3,000	3,500
50300 Payroll Taxes	5,625	4,961	5,166	5,166	12,039
50400 Retirement	4,094	5,232	5,841	5,841	14,574
50500 Health Insurance Premiums	17,129	36,338	44,093	44,093	59,152
50550 Dental/Vision Premiums	3,048	3,104	3,408	3,408	4,375
50600 Workers Compensation Insurance	803	898	2,502	2,502	11,024
50700 Life Insurance	146	214	168	168	201
51800 Clothing Allowance	-	824	2,000	1,000	2,500
52000 Conference Meetings	206	-	1,000	1,000	1,000
52200 Contract Services	5,398	56,969	39,000	41,000	25,000
52950 Equipment-Other (Capital)	-	-	9,000	9,000	-
54000 Fuel	3,867	5,079	5,000	5,000	5,200
54400 Insurance- CSJ Risk Management	1,501	1,368	3,400	3,400	16,101
56000 Professional Services - Other	215	1,493	300	300	300
56700 Repairs & Maintenance - Landscape	17,798	283	-	-	9,000
57400 Supplies - Operating	1,701	6,433	13,000	14,000	14,560
57800 Telephone & Communications	288	93	500	500	500
58000 Utilities	-	2,643	-	-	-
58100 Street Lighting	37,387	27,581	39,500	39,500	39,500
Total Lighting Landscaping and Maintenance I	152,195	207,942	231,656	236,656	364,266

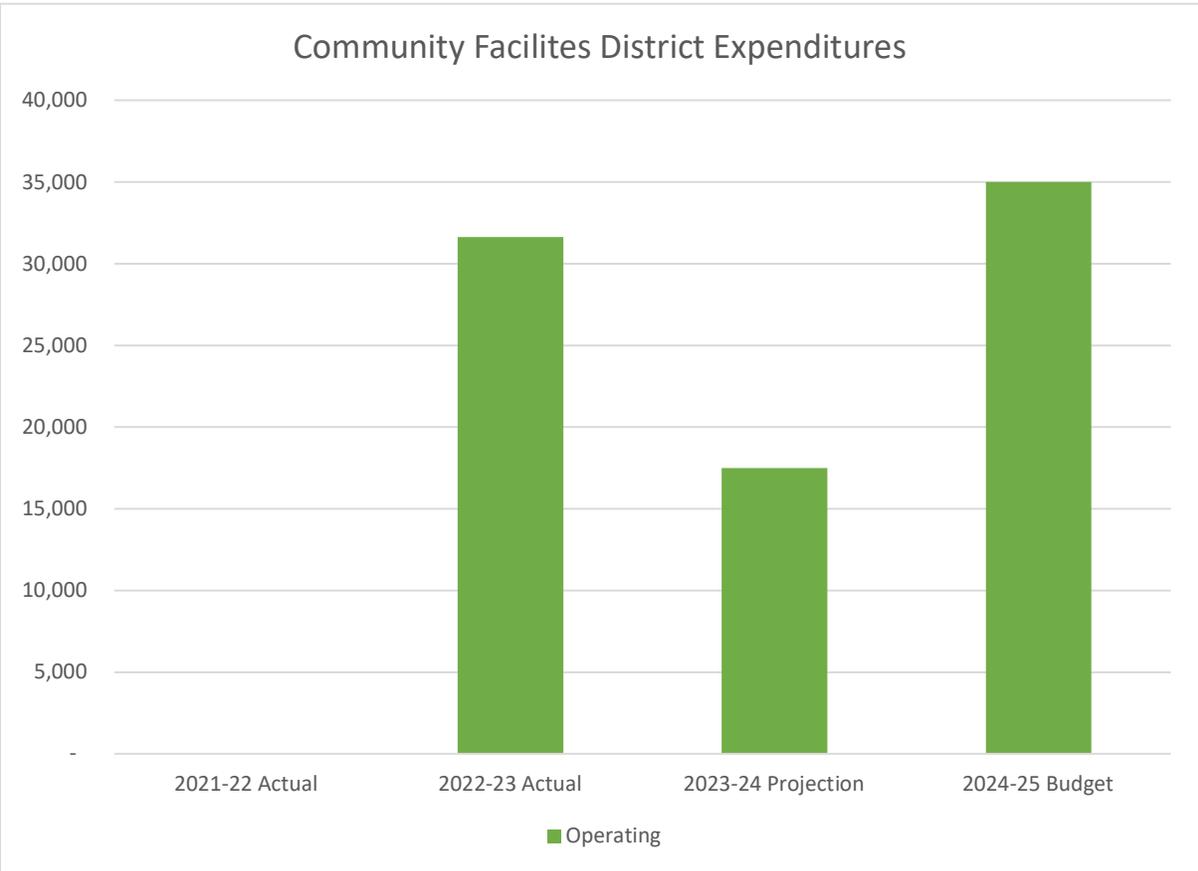
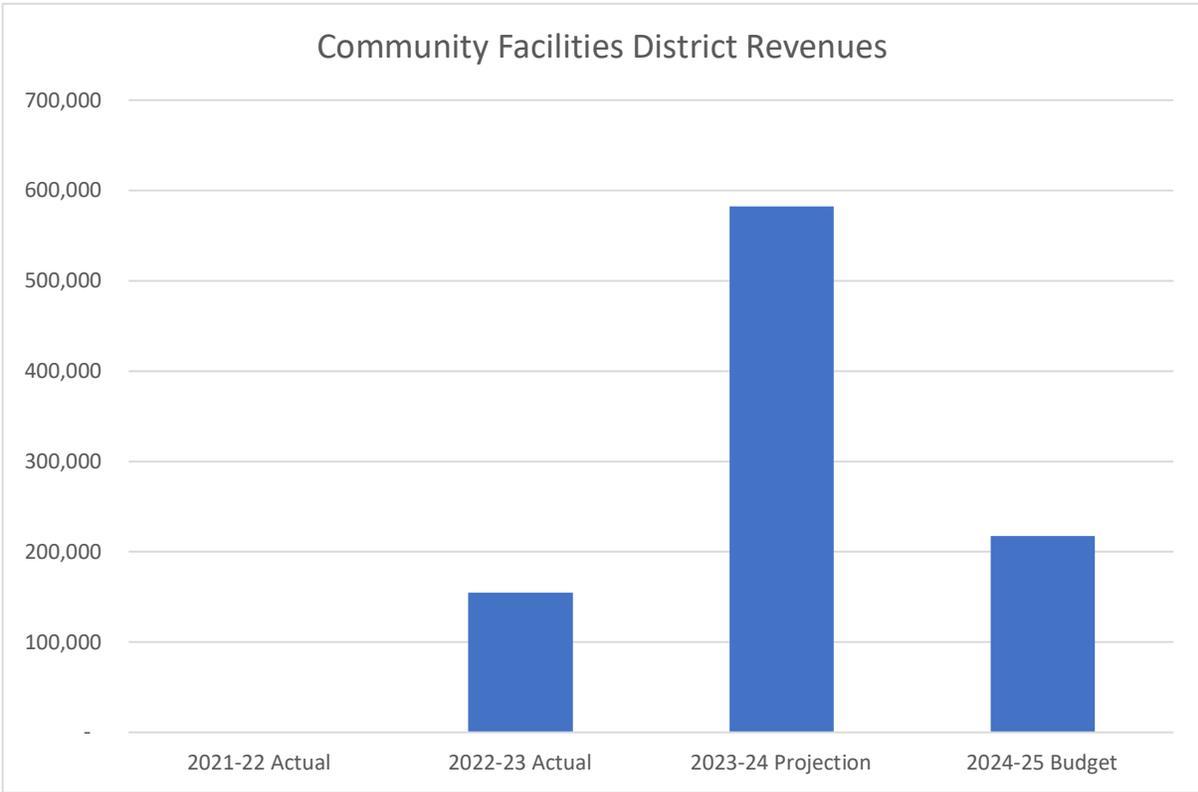


COMMUNITY FACILITIES DISTRICT

The Community Facilities District (CFD) Division manages special taxation districts within the city. Its primary responsibilities include overseeing district operations, planning and financing infrastructure projects, ensuring compliance with relevant laws and policies, and communicating with the public. Through these efforts, the CFD Division helps fund, maintain, and enhance public facilities and services in specific areas of the city.

Community Facilities District Revenues, Expenditures and Changes in Fund Balance

	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2023-24 Projected	2024-25 Budget
REVENUES					
Taxes	\$0	\$155,013	\$149,456	\$582,095	\$217,468
Other Revenues	-	-	-	-	-
Total Revenues	-	155,013	149,456	582,095	217,468
EXPENDITURES					
Operating Costs	-	31,628	33,210	17,500	35,000
CIP Projects	-	-	-	-	-
Total Expenditures	-	31,628	33,210	17,500	35,000
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	-	(123,385)	(119,231)	(564,595)	(182,468)
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	-	(123,385)	(119,231)	(564,595)	(182,468)
Sources Over (Under) Uses	-	-	(2,985)	-	-
FUND BALANCE, BEGINNING OF YEAR	-	-	-	-	-
FUND BALANCE, END OF YEAR	-	-	(2,985)	-	-



Community Facilities District Fund Detail Revenues and Expenditures

Fund: 24 Division: 210	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2023-24 Projected	2024-25 Budget
REVENUES					
Community Facilities District					
40140 CFD 2017-1	-	155,013	149,456	582,095	217,468
Total Community Facilities District Revenues	-	155,013	149,456	582,095	217,468
EXPENDITURES					
Community Facilities District					
52200 Contract Services	-	16,628	33,210	17,500	35,000
56000 Professional Services	-	15,000	-	-	-
Total Community Facilities District Expenditur	-	31,628	33,210	17,500	35,000

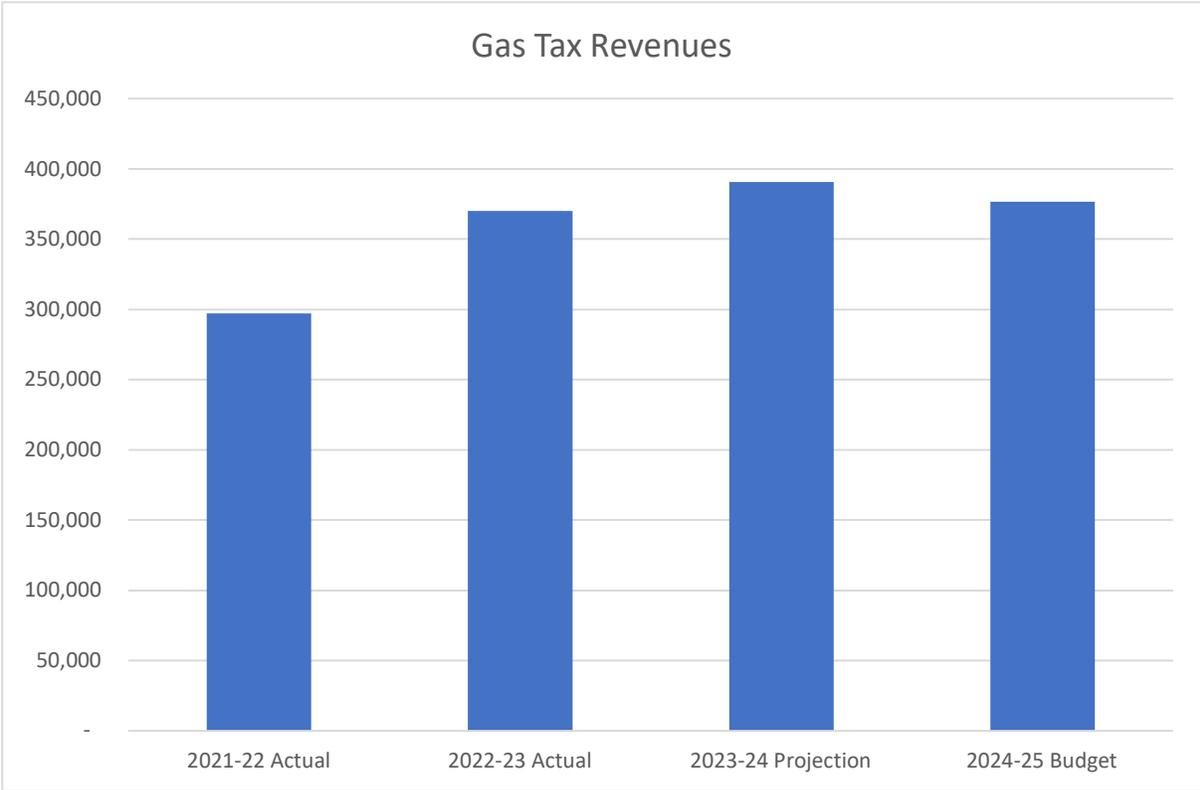


GAS TAX

The Gas Tax Division is responsible for the management of funds generated from state and local gas taxes. These funds are primarily allocated towards the construction, maintenance, and improvement of the city's road infrastructure. The division oversees fund allocation, project planning and implementation, compliance with relevant laws, and inter-departmental coordination. Its work is instrumental in maintaining and enhancing the city's transportation infrastructure and mobility.

Gas Tax Revenues, Expenditures and Changes in Fund Balance

	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2023-24 Projected	2024-25 Budget
REVENUES					
Taxes	\$296,927	\$370,059	\$390,726	\$390,726	\$376,824
Other Revenues	-	-	-	-	-
Total Revenues	296,927	370,059	390,726	390,726	376,824
EXPENDITURES					
Operating Costs	-	-	-	-	-
CIP Projects	-	-	-	-	-
Total Expenditures	-	-	-	-	-
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	-	(879,187)	(711,150)	(590,200)	(612,058)
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	-	(879,187)	(711,150)	(590,200)	(612,058)
Sources Over (Under) Uses	296,927	(509,128)	(320,424)	(199,474)	(235,234)
FUND BALANCE, BEGINNING OF YEAR	777,311	1,074,238	565,110	565,110	365,636
FUND BALANCE, END OF YEAR	1,074,238	565,110	244,685	365,636	130,402



Gas Tax Fund Detail Revenues and Expenditures

Fund: 11 Division: 180	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2023-24 Projected	2024-25 Budget
REVENUES					
Gas Tax					
40400 State Gas Tax 2103 (Prop 42)	104,024	112,369	390,726	390,726	376,824
40410 State Gas Tax 2105	71,464	80,145	-	-	-
40420 State Gas Tax 2106	34,155	65,313	-	-	-
40430 State Gas Tax 2107	84,283	109,232	-	-	-
40440 State Gas Tax 2107.5	3,000	3,000	-	-	-
Total Gas Tax Revenues	296,927	370,059	390,726	390,726	376,824

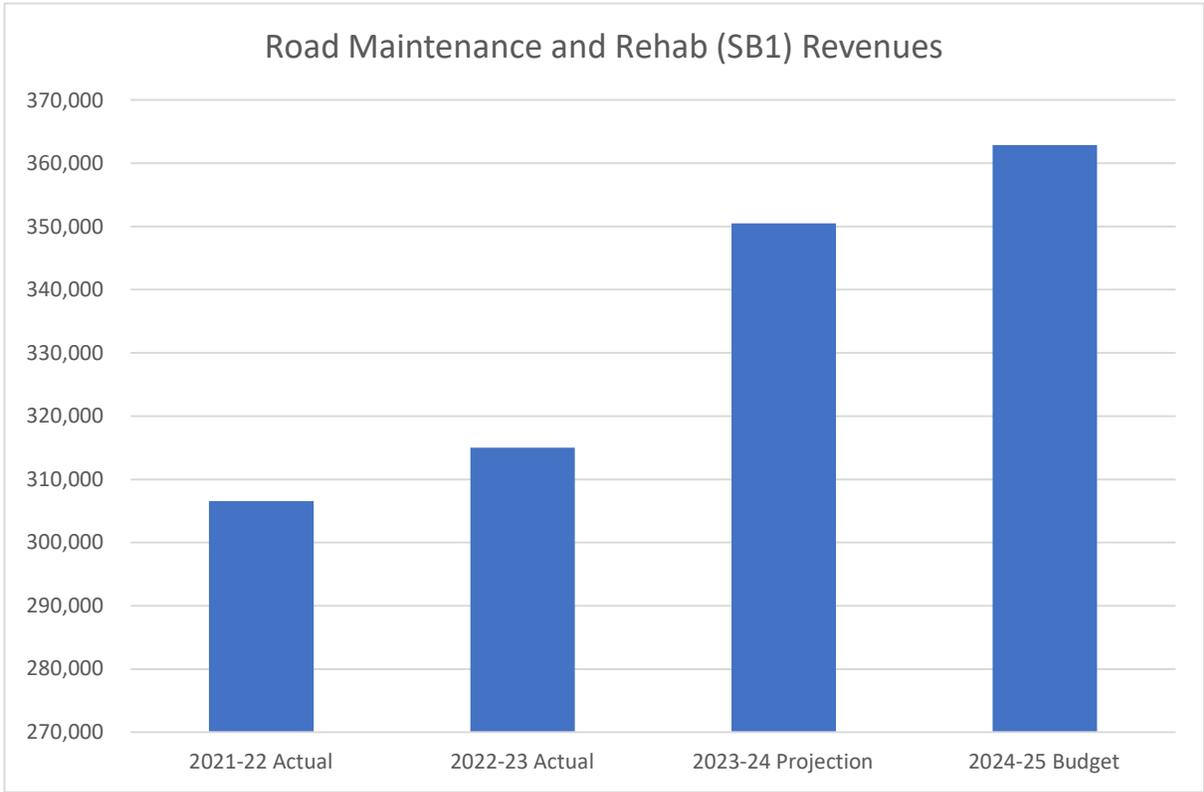


ROAD MAINTENANCE AND REHABILITATION (SB1)

The Road Maintenance and Rehabilitation (SB1) Division manages funds from California's Senate Bill 1 for maintaining, repairing, and enhancing the city's transportation infrastructure. It oversees fund usage, plans and executes road maintenance and rehabilitation projects, ensures compliance with SB1 guidelines, and collaborates with other entities for effective fund utilization. This division's work significantly improves the city's road conditions and transportation safety while supporting economic growth.

SB1 Revenues, Expenditures and Changes in Fund Balance

	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2023-24 Projected	2024-25 Budget
REVENUES					
Taxes	\$306,548	\$315,008	\$350,484	\$350,484	\$362,848
Other Revenues	-	-	-	-	-
Total Revenues	306,548	315,008	350,484	350,484	362,848
EXPENDITURES					
Operating Costs	-	-	-	-	-
CIP Projects	-	-	-	-	-
Total Expenditures	-	-	-	-	-
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	(409,707)	(163,839)	(801,298)	(1,145,383)	-
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	(409,707)	(163,839)	(801,298)	(1,145,383)	-
Sources Over (Under) Uses	(103,158)	151,169	(450,814)	(794,899)	362,848
FUND BALANCE, BEGINNING OF YEAR	639,470	536,312	687,481	687,481	(107,418)
FUND BALANCE, END OF YEAR	536,312	687,481	236,667	(107,418)	255,430



SB1 Fund Detail Revenues and Expenditures

Fund: 12 Division: 180	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2023-24 Projected	2024-25 Budget
REVENUES					
Road Maintenance & Rehabilitation (SB1)					
40310 Road Maintenance & Rehabilitation - Sectic	306,548	315,008	350,484	350,484	362,848
Total Road Maintenance & Rehabilitation (SB1)	306,548	315,008	350,484	350,484	362,848

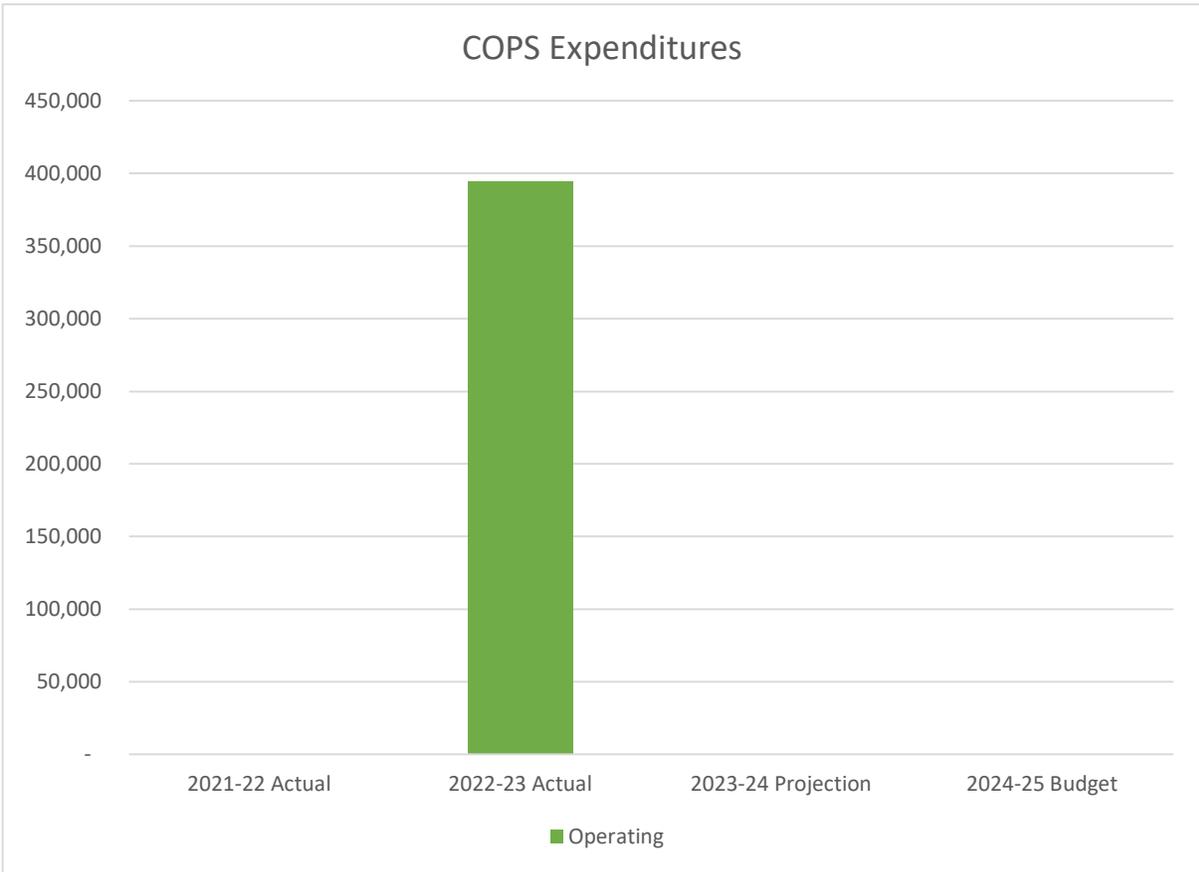
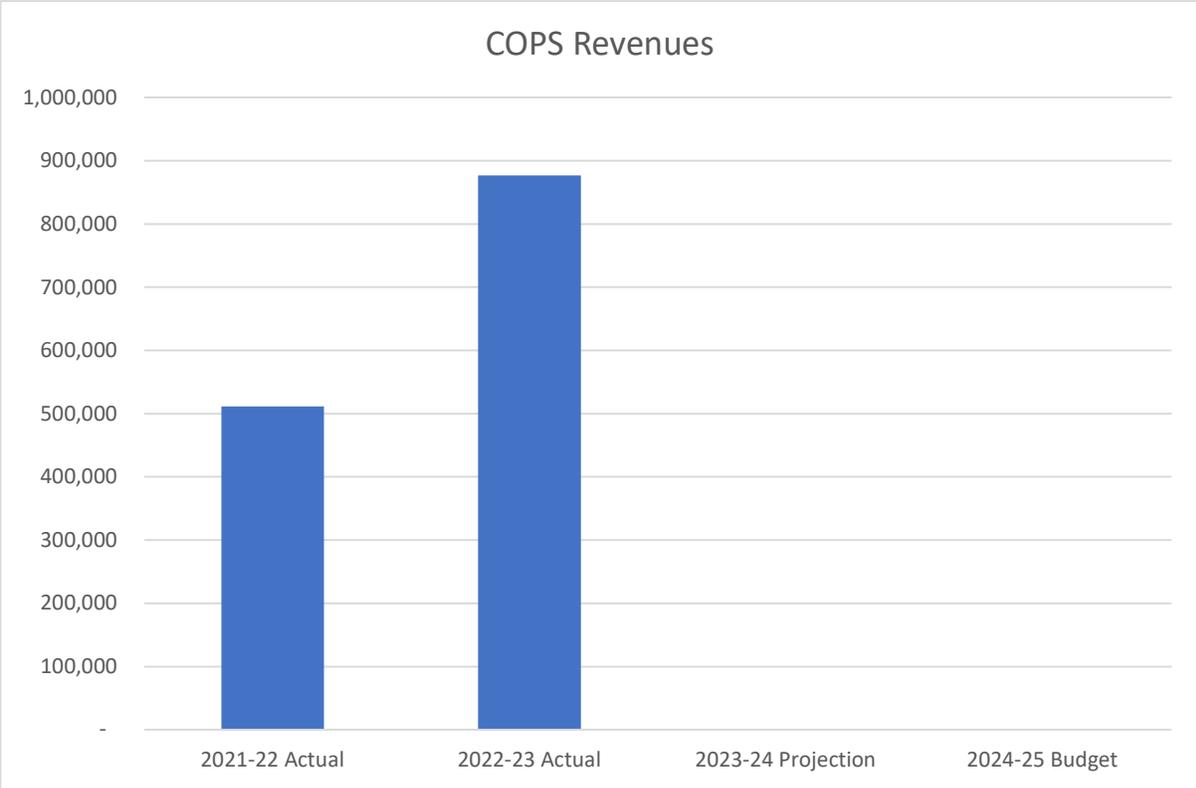


COPS GRANT

The COPS Grant Division oversees the funds received through the Community Oriented Policing Services (COPS) grant. This federal grant is used to enhance community policing efforts. The division manages fund allocation, develops and implements relevant programs, ensures compliance with federal guidelines, and collaborates with law enforcement and community stakeholders. Its activities are geared towards improving public safety and fostering stronger relationships between law enforcement and the community.

COPS Grant Fund Revenues, Expenditures and Changes in Fund Balance

	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2023-24 Projected	2024-25 Budget
REVENUES					
Grants/Intergovernmental	511,193	876,848	126,041	-	-
Other Revenues	-	-	-	-	-
Total Revenues	511,193	876,848	126,041	-	-
EXPENDITURES					
Operating Costs	-	394,405	-	-	-
CIP Projects	-	-	-	-	-
Total Expenditures	-	394,405	-	-	-
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	(744,627)	(482,443)	(126,041)	-	-
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	(744,627)	(482,443)	(126,041)	-	-
Sources Over (Under) Uses	(233,434)	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	232,520	(914)	(914)	(914)	(914)
FUND BALANCE, END OF YEAR	(914)	(914)	(914)	(914)	(914)



COPS Fund Detail Revenues and Expenditures

Fund: 22 Division: 150	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2023-24 Projected	2024-25 Budget
REVENUES					
COPS Grant					
44000 Other Agency Grants	511,193	876,848	126,041	-	-
Total COPS Grant Revenues	511,193	876,848	126,041	-	-
EXPENDITURES					
COPS Grant					
55200 Miscellaneous	-	394,405	-	-	-
Total COPS Grant Expenditures	-	394,405	-	-	-

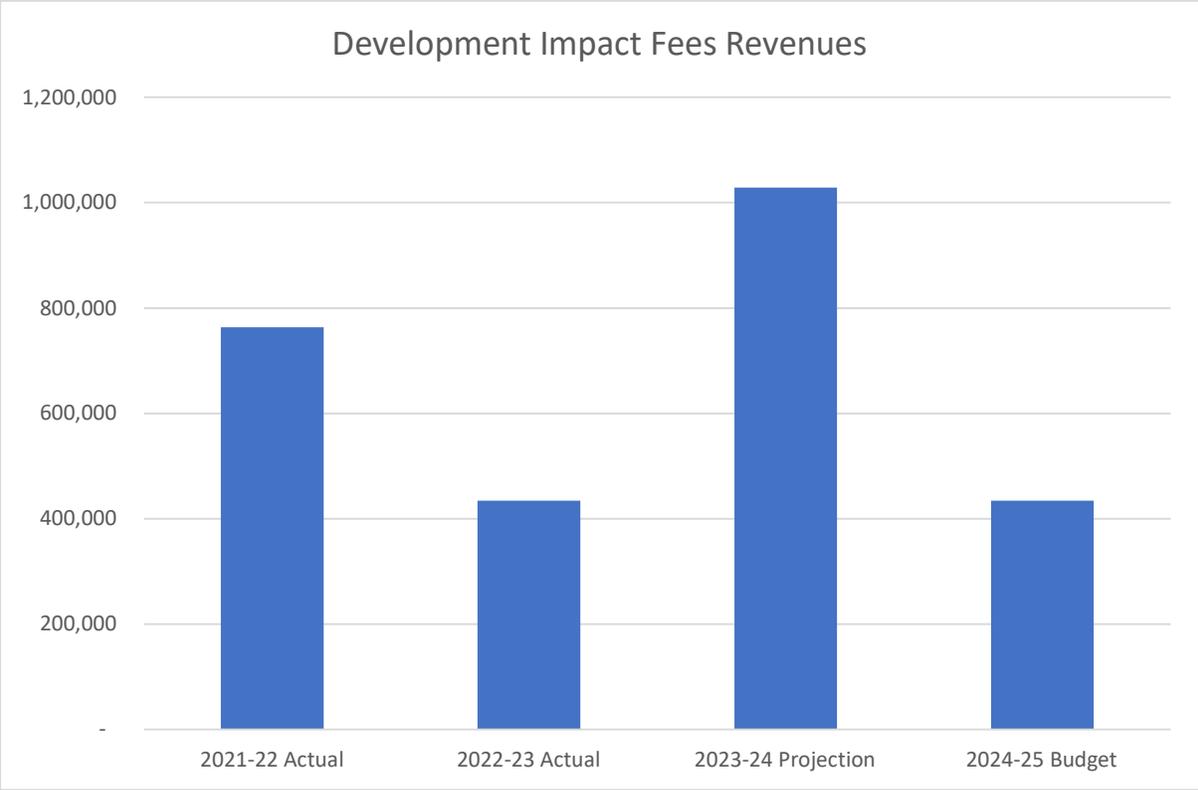


DEVELOPMENT IMPACT FEES

The Development Impact Fees (DIF) Division manages fees collected from new developments to offset the costs of additional public services and infrastructure these developments require. The division's responsibilities encompass managing fee collection and allocation, coordinating project funding, ensuring legal compliance, and communicating with developers and the public. The DIF Division ensures that new developments equitably contribute to the maintenance and expansion of public services and infrastructure.

Development Impact Fund Revenues, Expenditures and Changes in Fund Balance

	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2023-24 Projected	2024-25 Budget
REVENUES					
Development Impact Fees	\$763,218	\$433,888	\$939,676	\$1,028,000	\$434,052
Other Revenues	-	-	-	-	-
Total Revenues	763,218	433,888	939,676	1,028,000	434,052
EXPENDITURES					
Operating Costs	-	-	-	-	-
CIP Projects	-	-	-	-	-
Total Expenditures	-	-	-	-	-
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	(170,399)	(75,541)	(78,283)	(132,283)	(108,500)
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	(170,399)	(75,541)	(78,283)	(132,283)	(108,500)
Sources Over (Under) Uses	592,818	358,347	861,393	895,717	325,552
FUND BALANCE, BEGINNING OF YEAR	1,248,276	1,841,094	2,199,441	2,199,441	3,095,157
FUND BALANCE, END OF YEAR	1,841,094	2,199,441	3,060,833	3,095,157	3,420,709



Development Impact Fund Detail Revenues and Expenditures

Fund: 15 Division: 170	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2023-24 Projected	2024-25 Budget
REVENUES					
Development Impact Fees					
41450 Government Impact Fees	147,907	74,817	173,016	190,000	70,452
41460 Fire Impact Fees	3,381	9,538	18,496	23,000	10,404
41470 Police Impact Fees	87,793	41,649	89,692	105,000	41,868
41480 Park Impact Fees	170,399	88,860	207,680	175,000	82,800
41490 Traffic Impact Fees	315,400	188,100	364,800	450,000	205,200
42320 Storm Drain Fee	38,337	30,924	85,992	85,000	23,328
Total Development Impact Fees Revenues	763,218	433,888	939,676	1,028,000	434,052

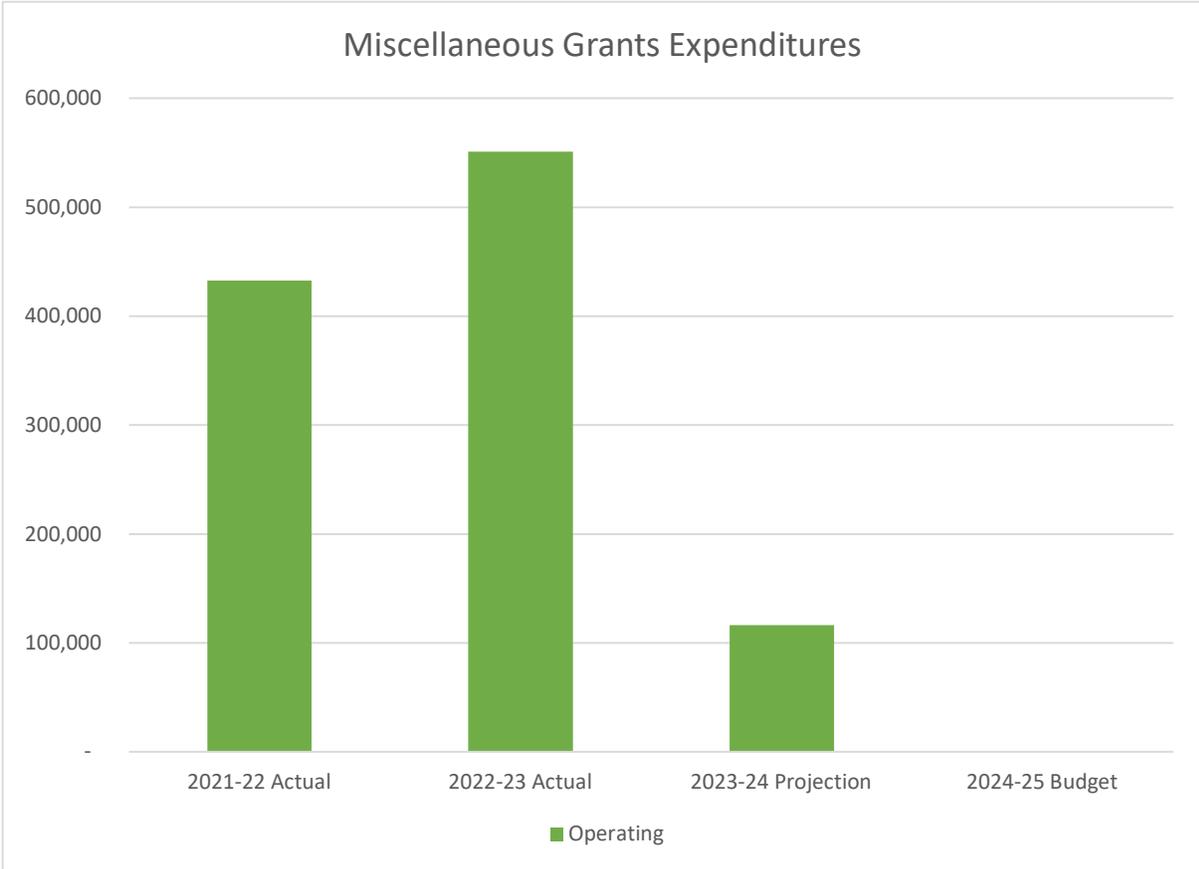
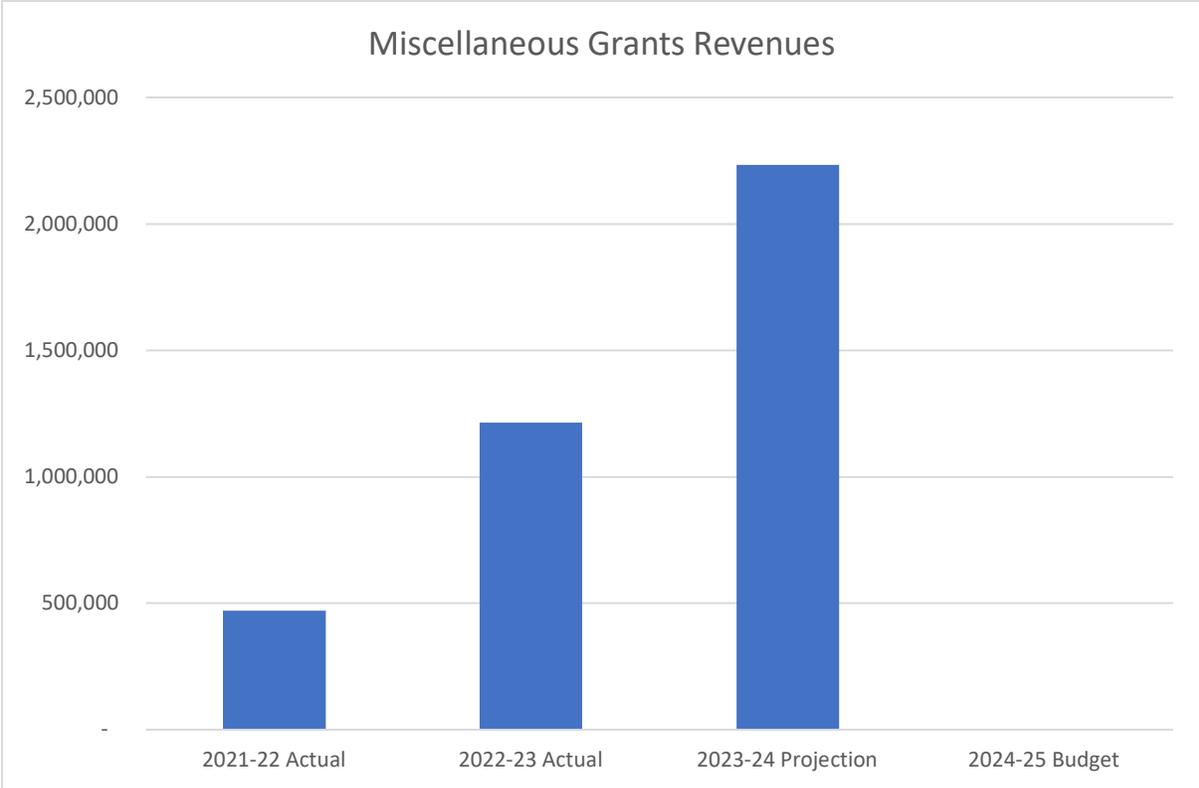


MISCELLANEOUS GRANTS

The Miscellaneous Grants Division manages diverse grants the city receives from various sources, such as state and federal agencies or private entities. This division oversees the application, receipt, and allocation of these funds, implements grant-funded programs, ensures compliance with grant guidelines, and coordinates with other departments for effective use of these funds. The division plays a crucial role in augmenting the city's budget, enabling improved services, infrastructure enhancements, and citywide initiatives.

Miscellaneous Grants Revenues, Expenditures and Changes in Fund Balance

	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2023-24 Projected	2024-25 Budget
REVENUES					
Grants/Intergovernmental	\$470,030	\$1,214,575	\$0	\$2,233,837	\$0
Other Revenues	-	-	-	-	-
Total Revenues	470,030	1,214,575	-	2,233,837	-
EXPENDITURES					
Operating Costs	432,789	550,956	109,470	116,279	-
CIP Projects	-	-	-	-	-
Total Expenditures	432,789	550,956	109,470	116,279	-
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	-	(598,882)	(1,950,820)	(2,045,204)	(763)
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	-	(598,882)	(1,950,820)	(2,045,204)	(763)
Sources Over (Under) Uses	37,241	64,737	(2,060,291)	72,353	(763)
FUND BALANCE, BEGINNING OF YEAR	75,124	112,365	177,102	177,102	249,456
FUND BALANCE, END OF YEAR	112,365	177,102	(1,883,188)	249,456	248,692



Miscellaneous Grants Fund Detail Revenues and Expenditures

Fund: 26 Division: 155	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2023-24 Projected	2024-25 Budget
REVENUES					
Miscellaneous Grants					
44050 State Grants County CARES Act	(27,550)	-	-	-	-
44050 State Grant LSRP	33,898	38,102	-	-	-
44050 COVID-CV1-PPE	35,799	-	-	-	-
44050 State Grant - ARPA-24	345,295	1,176,473	-	2,162,996	-
44070 Other Agency Grants SB2	82,588	-	-	70,840	-
Total Miscellaneous Grants Revenues	470,030	1,214,575	-	2,233,837	-
EXPENDITURES					
Miscellaneous Grants					
53100 Grant Expenditures	(885)	60,481	-	-	-
53100 Grants Administration - Grant Expenditures	27,725	-	-	-	-
53100 Grant Expenditures- County Cares Act Fun	41,814	1,159	-	(1,869)	-
53100 Grant Expenditures SB2	16,000	34,500	-	-	-
53100 Grant Expenditures LSRP	54,408	1,704	-	-	-
53100 Grant Expenditure - ARPA-24	290,227	453,112	109,470	118,148	-
56400 Repairs/Maintenance - Build. & Equip.	(3,500)	-	-	-	-
53100 Kern Recovers Grant	3,500	-	-	-	-
Total Miscellaneous Grants Expenditures	429,289	550,956	109,470	116,279	-

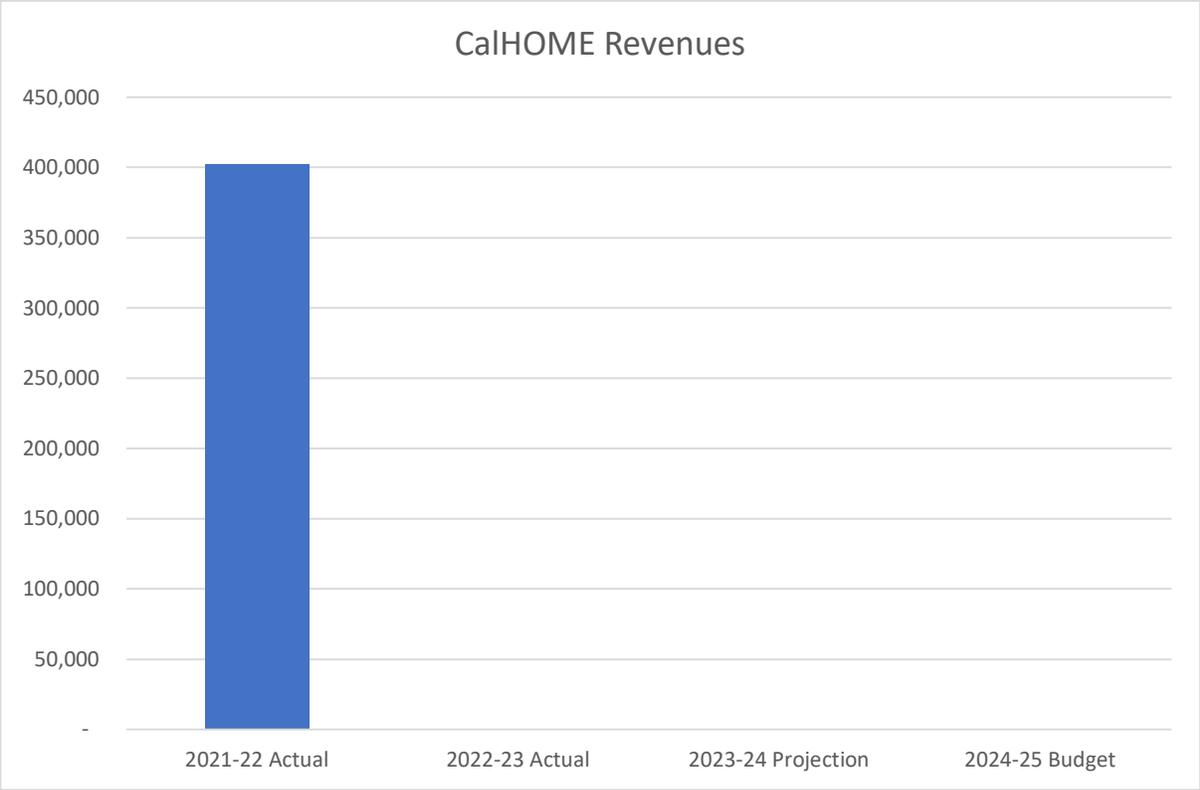


CALHOME GRANT

The CalHome Grant Division manages funds from the CalHome Program, a California state initiative designed to assist in home ownership and housing rehabilitation. The division oversees fund allocation, develops and implements housing assistance programs, ensures compliance with CalHome guidelines, and collaborates with other city departments and housing agencies. Its efforts contribute significantly to improving housing affordability and quality within the city.

CalHOME Grant Fund Revenues, Expenditures and Changes in Fund Balance

	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2023-24 Projected	2024-25 Budget
REVENUES					
Housing Loan Payments	\$0	\$0	\$0	\$0	\$0
Interest Earnings	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	-	-	-
Total Revenues	-	-	-	-	-
EXPENDITURES					
Operating Costs	-	-	-	-	-
CIP Projects	-	-	-	-	-
Total Expenditures	-	-	-	-	-
OTHER SOURCES (USES)					
Transfers In	55,000	-	-	-	-
Transfers Out	-	-	-	-	-
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	55,000	-	-	-	-
Sources Over (Under) Uses	55,000	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	211,048	266,048	266,048	266,048	266,048
FUND BALANCE, END OF YEAR	266,048	266,048	266,048	266,048	266,048



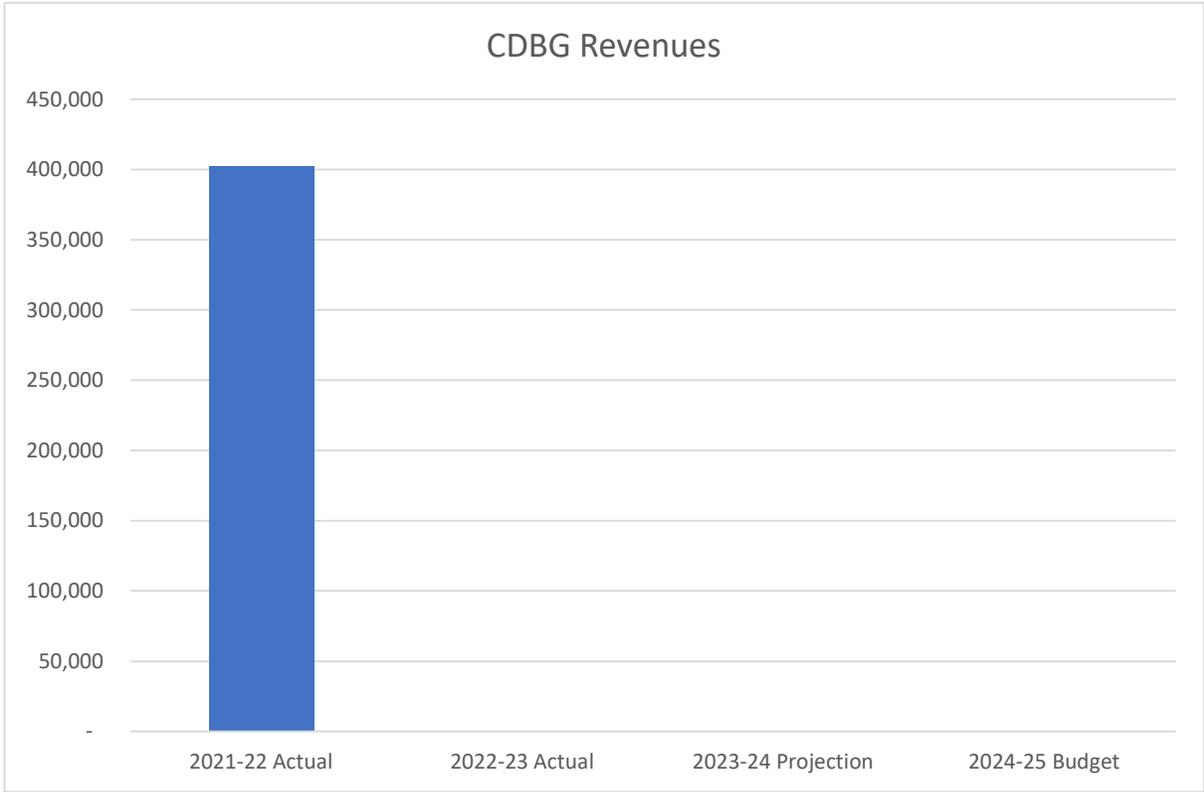


COMMUNITY DEVELOPMENT BLOCK GRANT

The Community Development Block Grant (CDBG) Division oversees funds from the federal CDBG program, aimed at urban community development, decent housing, and expanding economic opportunities, mainly for low- and moderate-income persons. The division manages fund allocation, implements community development programs, ensures compliance with CDBG guidelines, and collaborates with other entities for effective use of these funds. Its work plays a pivotal role in addressing community development needs and promoting equitable growth.

Community Development Block Grant Fund Revenues, Expenditures and Changes in Fund Balance

	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2023-24 Projected	2024-25 Budget
REVENUES					
Housing Loan Payments	\$0	\$0	\$0	\$0	\$0
Interest Earnings	-	-	-	-	-
Grants/Intergovernmental	402,547	-	-	-	-
Other Revenues	-	-	-	-	-
Total Revenues	402,547	-	-	-	-
EXPENDITURES					
Operating Costs	-	-	-	-	-
CIP Projects	-	-	-	-	-
Total Expenditures	-	-	-	-	-
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	(401,973)	-	-	-	-
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	(401,973)	-	-	-	-
Sources Over (Under) Uses	574	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	(14,462)	(13,888)	(13,888)	(13,888)	(13,888)
FUND BALANCE, END OF YEAR	(13,888)	(13,888)	(13,888)	(13,888)	(13,888)



Community Development Block Grant Fund Detail Revenues and Expenditures

Fund: 13 Division: 300	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2023-24 Projected	2024-25 Budget
REVENUES					
CDBG					
44050 State Grants15-CDBG-10571	402,547	-	-	-	-
Total CDBG Revenues	402,547	-	-	-	-



MEASURE ‘M’ SALES TAX

The Measure M Sales Tax Division manages funds generated by the 1% transaction and use tax, passed by McFarland residents in the November 2022 ballot measures. This tax was implemented to supplement the city's general fund and support various public services and infrastructure improvements.

Key responsibilities of the Measure M Sales Tax Division include:

1. **Fund Management:** Oversee the collection and allocation of Measure M sales tax revenues in line with city and state regulations.
2. **Project Planning and Execution:** Develop, plan, and implement projects and services funded by Measure M sales tax revenues.
3. **Compliance and Reporting:** Ensure the city's use of Measure M funds aligns with the intent of the ballot measure and prepare necessary financial reports.
4. **Public Communication:** Provide transparent information about the use of Measure M funds to the public.

The Measure M Sales Tax Division plays a significant role in enhancing the city's services and infrastructure, thereby improving the quality of life for McFarland residents.

	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2023-24 Projected	2024-25 Budget
MEASURE M SALES TAX SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	208,327	797,375	797,375	806,000
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	-	-	-
Total Revenues	-	208,327	797,375	797,375	806,000
EXPENDITURES					
Operating Costs	-	-	20,000	10,000	20,000
CIP Projects	-	-	-	-	-
Total Expenditures	-	-	20,000	10,000	20,000
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	(701,786)	(995,702)	(786,000)
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	-	-	(701,786)	(995,702)	(786,000)
Sources Over (Under) Uses	-	208,327	75,589	(208,327)	-



ENTERPRISE FUNDS



WASTEWATER (SEWER) DEPARTMENT

The mission of the Wastewater Division is to provide residents with reliable and cost effective and efficient wastewater collection and treatment while protecting public health. The City's wastewater treatment facility provides treatment and disposal of all residential, commercial, and industrial wastewater compliant with state and federal regulations. The Division maintains sewer mains, sewer maintenance holes, lift stations, and other collection infrastructures.



2023-24 KEY ACCOMPLISHMENTS

- Established routine storm drain maintenance.
- Replaced lift station at Hail Lane.
- Repaired vacuum truck.
- Implemented use of Envirolagoon chemical to reduce sludge solids.
- Installed new Hach composite sampler.

2024-25 STRATEGIC ISSUES

- Upgrade wastewater master plan for current and future needs.
- Stricter effluent water quality standards.
- Completion of wastewater expansion design.
- Maintenance of deteriorating buildings and expansion of storage facility.

2024-25 OBJECTIVES & INITIATIVES

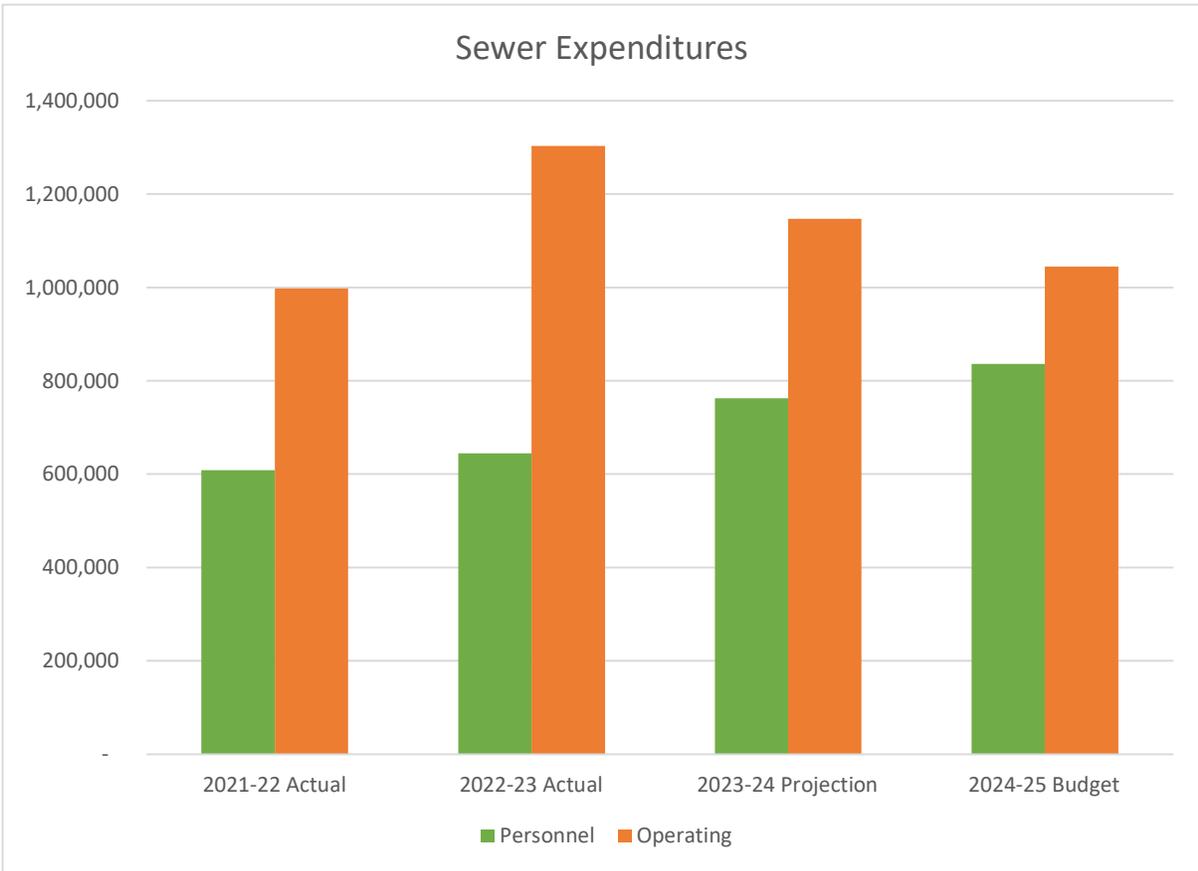
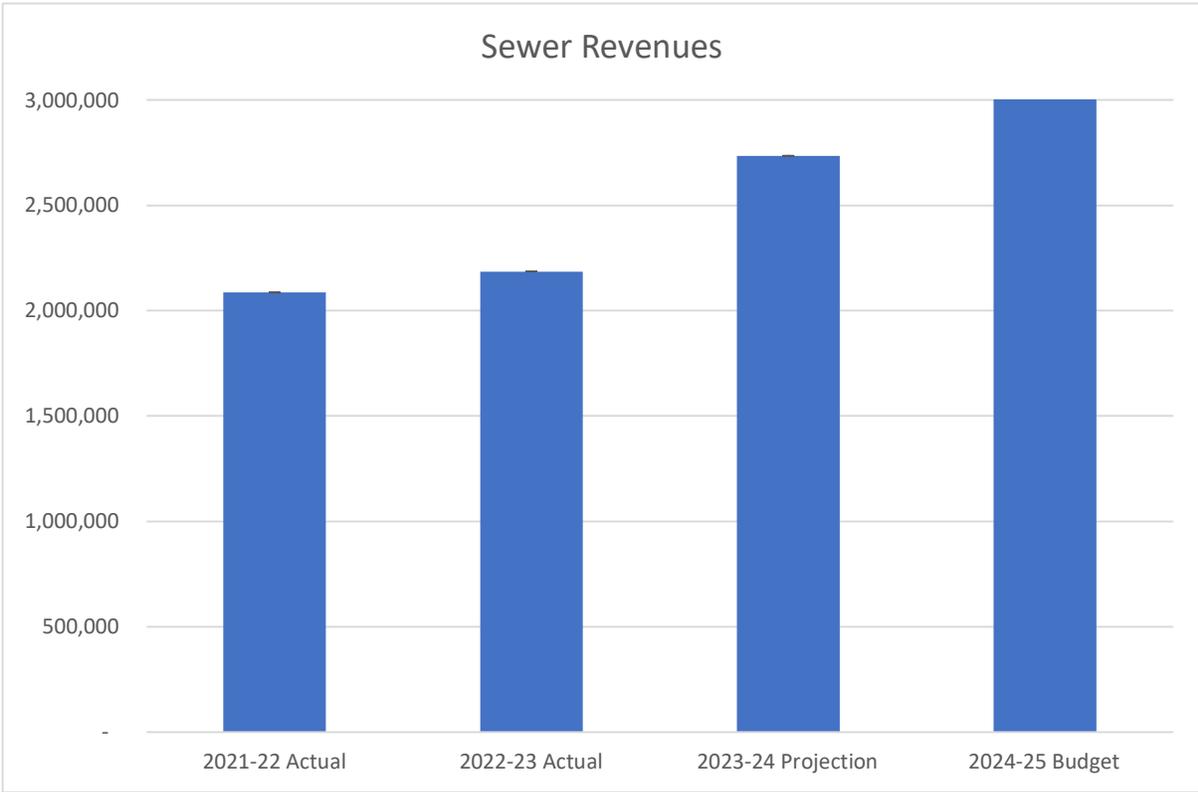
- Secure funding for WWTP expansion.
- Complete design for wastewater expansion project.
- Procure and install a new metal building for storage and vehicle parking.
- Begin construction of wastewater expansion project.
- Purchase new crane truck for urgent lift station pump issues.

2024-25 SIGNIFICANT OPERATING COST CHANGES

- Rising fuel costs.
- Increased costs for consultants, contractors, and utilities at WWTP.

Sewer Fund Revenues, Expenditures and Changes in Fund Balance

	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2023-24 Projected	2024-25 Budget
REVENUES					
Sewer Service Charges	\$1,921,334	\$1,958,395	\$1,990,678	\$1,990,678	\$2,024,451
Development Impact Fees	112,486	80,349	240,052	230,000	53,964
Grants/Intergovernmental	(10,586)	38,440	370,000	425,000	1,060,000
Other Revenues	63,701	109,081	-	89,372	62,992
Total Revenues	2,086,935	2,186,264	2,600,730	2,735,050	3,201,407
EXPENDITURES					
Operating Costs	1,606,174	1,949,335	2,025,206	1,909,889	1,881,905
CIP Projects	-	27,679	637,967	606,467	1,657,800
Total Expenditures	1,606,174	1,977,014	2,663,173	2,516,357	3,539,705
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	(17,490)	(41,978)	(219,443)	(229,558)	(248,273)
Expenditure Savings					7,018
Total Other Sources (Uses)	(17,490)	(41,978)	(219,443)	(229,558)	(241,255)
Sources Over (Under) Uses	463,271	167,272	(281,886)	(10,864)	(579,552)
FUND BALANCE, BEGINNING OF YEAR	1,014,955	1,478,226	1,645,498	1,645,498	1,634,634
FUND BALANCE, END OF YEAR					
Restricted: Development Impact Fees	112,486	80,349	240,052	310,349	364,313
Unrestricted Fund Balance	1,365,740	1,565,149	1,123,560	1,324,285	690,769
Total Fund Balance	1,478,226	1,645,498	1,363,612	1,634,634	1,055,082



Sewer Fund Detail Revenues and Expenditures

Fund: 30 Division: 500	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2023-24 Projected	2024-25 Budget
REVENUES					
Sewer					
42050 Sewer User Fees	1,921,334	1,958,395	1,990,678	1,990,678	2,024,451
42300 Connection Fees	112,486	80,349	240,052	230,000	53,964
42350 Rental Income	-	59,380	-	61,781	62,992
42355 Rents - Leases	61,181	1,034	-	-	-
44000 Other Agency Grants	-	-	-	55,000	690,000
44050 State Grant	(10,586)	38,440	370,000	370,000	370,000
48100 Interest Income	2,520	15,901	-	2,169	-
48200 Miscellaneous Revenue	-	32,766	-	25,423	-
Total Sewer Revenues	2,086,935	2,186,264	2,600,730	2,735,050	3,201,407
EXPENDITURES					
Sewer					
50100 Salaries - Permanent Employees	361,535	422,416	491,210	491,210	552,434
50150 Wages - Temporary Employees	6,307	5,545	-	3,000	-
50200 Overtime	11,159	24,198	22,900	31,581	31,581
50300 Payroll Taxes	33,786	38,433	42,123	42,123	44,837
50350 Stipends	-	-	-	-	-
50400 Retirement (401K)	33,574	41,229	48,980	48,980	55,126
50500 Health Insurance Premiums	119,504	72,620	92,731	92,731	95,941
50550 Dental/Vision Premiums	12,862	7,596	10,585	10,585	9,701
50600 Workers Compensation Insurance	22,940	28,158	36,933	36,933	41,786
50700 Life Insurance	577	555	678	678	582
50800 Auto Allowance	2,044	977	-	-	-
51200 Bank Charges	10,570	3,391	10,000	3,000	10,000
51800 Clothing Allowance	4,405	3,582	4,000	4,438	4,527
52000 Conferences/Meetings/Travel	175	185	1,500	500	3,000
52200 Contract Services	48,370	33,625	27,000	30,277	40,000
52600 Contract Services - Sewer	4,503	13,044	7,900	1,500	1,500
52910 Buildings & Improvements (Capital)	-	-	606,467	571,467	1,355,800
52940 Vehicles (Capital)	-	27,679	-	35,000	190,000
52950 Equipment - Other (Capital)	-	-	31,500	-	112,000
53000 Depreciation	422,349	416,574	-	-	-
53200 Dues & Subscriptions	2,466	2,907	3,800	4,000	4,000
53250 Permits & Certificates	69,060	52,407	70,000	60,000	62,000
53600 Engineerin/Architectural Services	6,956	1,624	-	-	-
53800 Equipment Rental	828	7,495	7,500	5,762	6,500
54000 Fuel	10,210	14,705	8,000	11,624	15,000
54400 Insurance - CSJV Rsk Mgmt.	32,513	42,903	50,185	50,185	61,030
54600 Interest Expense	59,032	203,754	178,756	115,487	139,521
54800 Maintenance Agreements	2,232	-	3,000	1,000	3,000
55150 Tuition Reimbursement	295	-	2,000	-	2,000
55600 Postage	6,141	7,057	6,800	9,358	10,000
55800 Printing & Legal Notices	249	993	1,250	500	3,500
56000 Professional Services - Other	29,806	89,361	500	500	500
56000 Professional Services - WWTP	18,053	26,058	388,650	388,650	100,000
56050 Accounting/Auditing Services	36,459	32,438	20,800	20,800	20,800
56400 Repairs & Maint - Build & Equip	2	-	5,000	5,000	25,000
56410 Repairs & Maintenance Equipment	42,817	116,034	71,500	35,000	96,500
56430 Repairs & Maintenance - Heavy Equipment	-	-	13,000	5,000	30,000
56500 Repairs and Maintenance Streets	2,382	570	1,000	500	500
56600 Repairs & Maintenance - Vehicle	4,888	4,580	17,800	15,000	20,000
56800 Safety Equipment	3,176	1,609	5,000	3,500	5,000
57200 Supplies - Office	4,734	3,177	5,000	4,500	5,000
57400 Supplies - Operating	(98,392)	13,397	20,000	20,000	32,500
57800 Telephone & Communications	7,231	8,885	8,100	8,100	8,500
58000 Utilities	134,984	195,319	185,000	171,427	185,000
58050 Utilities Other	931	3,902	5,000	300	1,000
58200 Water/Soil/Other Analysis	10,513	14,176	12,000	10,000	12,000
58900 Debt Principal Redeemed	123,950	(6,142)	139,025	166,160	142,040

Sewer Fund Detail Revenues and Expenditures

Fund: 30 Division: 500	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2023-24 Projected	2024-25 Budget
Total Sewer Expenditures	1,606,174	1,977,014	2,663,173	2,516,357	3,539,705

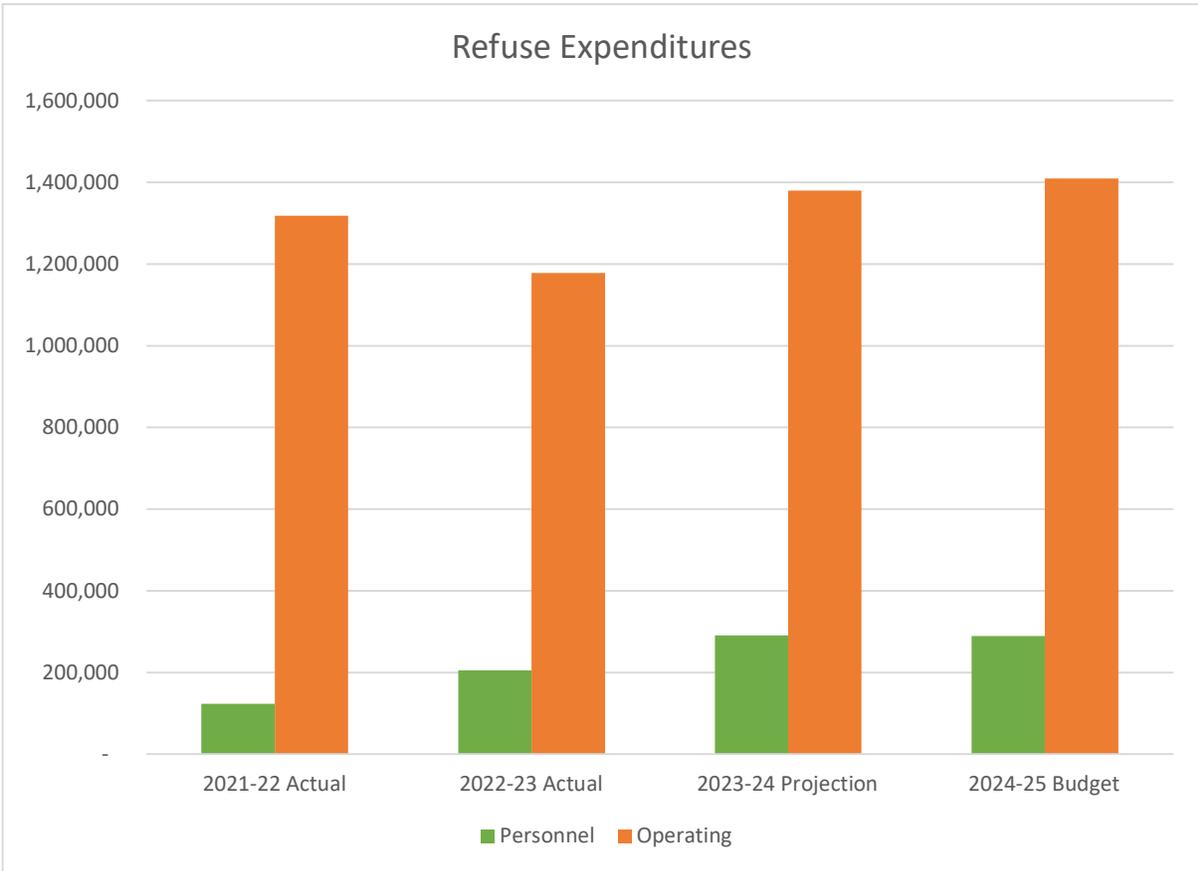
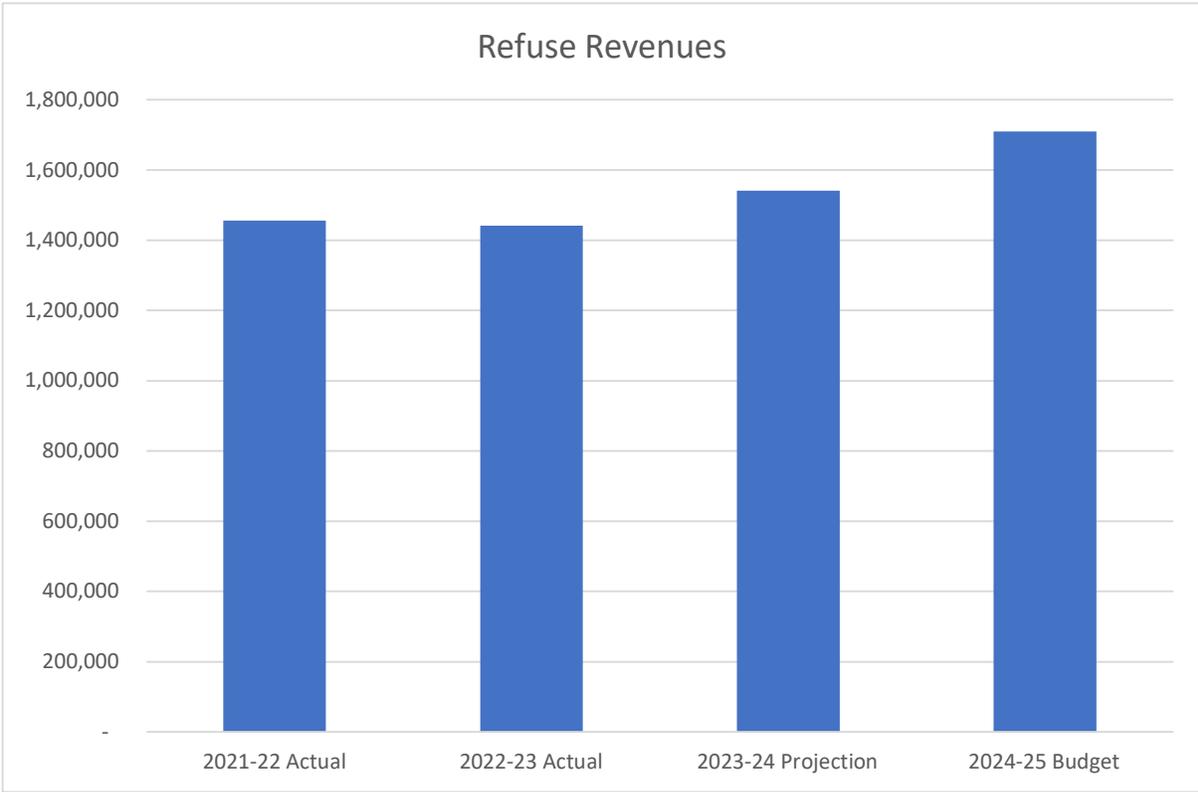


REFUSE AND RECYCLING

The Refuse and Recycling Division oversees the city's waste collection and recycling services, which are outsourced to R&F Disposal. This division is responsible for contract management, implementing waste reduction and recycling programs, ensuring compliance with relevant regulations, and educating the public on waste reduction strategies. By partnering with R&F Disposal, the division ensures effective waste management, contributing to the city's sustainability goals and promoting a clean and healthy environment for its residents.

Refuse Fund Revenues, Expenditures and Changes in Fund Balance

	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2023-24 Projected	2024-25 Budget
REVENUES					
Refuse Service Charges	\$1,329,986	\$1,349,852	\$1,373,443	\$1,373,443	\$1,640,906
Grants/Intergovernmental	47,892	(0)	-	-	-
Other Revenues	78,056	92,311	94,025	168,200	68,987
Total Revenues	1,455,933	1,442,163	1,467,468	1,541,643	1,709,893
EXPENDITURES					
Operating Costs	1,441,189	1,382,640	1,674,106	1,670,408	1,697,722
CIP Projects	-	-	-	-	-
Total Expenditures	1,441,189	1,382,640	1,674,106	1,670,408	1,697,722
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	(11,475)	(17,497)	(87,403)	(93,156)	(104,614)
Expenditure Savings	-	-	-	-	7,018
Total Other Sources (Uses)	(11,475)	(17,497)	(87,403)	(93,156)	(97,596)
Sources Over (Under) Uses	3,269	42,026	(294,041)	(221,922)	(85,425)
FUND BALANCE, BEGINNING OF YEAR	141,247	144,516	186,542	186,542	(35,379)
FUND BALANCE, END OF YEAR	144,516	186,542	(107,499)	(35,379)	(120,805)



Refuse Fund Detail Revenues and Expenditures

Fund: 31 Division: 505	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2023-24 Projected	2024-25 Budget
REVENUES					
Refuse and Recycling					
42100 Refuse Fees	1,178,858	1,199,201	1,220,076	1,220,076	1,435,605
42110 Recycling/Blue Can Fees	151,127	150,651	153,367	153,367	205,301
42130 Gate Fees	51,962	65,773	67,634	67,634	68,987
42340 Administration Fee	26,008	26,001	26,391	6,500	-
44050 State Grant	38,177	19,220	-	-	-
44050 State Grant - Beverage Container Recycling	9,714	(19,220)	-	-	-
48100 Interest Income	86	537	-	534	-
48200 Miscellaneous Revenue	-	-	-	93,533	-
Total Refuse and Recycling Revenues	1,455,933	1,442,163	1,467,468	1,541,643	1,709,893
EXPENDITURES					
Refuse and Recycling					
50100 Salaries - Permanent Employees	77,337	135,398	198,056	198,056	204,623
50150 Wages - Temporary Employees	-	-	-	-	-
50200 Overtime	902	6,069	5,000	6,000	5,800
50300 Payroll Taxes	6,622	12,211	16,592	16,592	16,601
50350 Stipends	-	-	-	-	-
50400 Retirement (401K)	6,296	14,064	19,886	19,886	20,432
50500 Health Insurance Premiums	26,536	26,733	35,207	35,207	30,094
50550 Dental/Vision Premiums	2,388	2,493	4,258	4,258	3,415
50600 Workers Compensation Insurance	3,134	7,830	10,502	10,502	7,739
50700 Life Insurance	137	178	233	233	214
50800 Auto Allowance	121	178	-	-	-
51200 Bank Charges	10,570	3,391	10,000	1,000	10,000
52000 Conferences/Meetings/Travel	3	534	400	-	-
52200 Contract Services	9,322	2,683	2,600	5,000	5,500
52400 Contract Services - Refuse/Green Waste	1,073,338	930,162	1,088,000	1,088,000	1,123,578
52500 Contract Services - Recycling	136,268	124,720	146,000	146,000	150,774
52800 County Waste Management Charge	51,972	70,099	70,000	70,000	71,400
53000 Depreciation	4,711	531	-	-	-
53200 Dues & Subscriptions	18	53	-	147	250
54000 Fuel	-	9	-	-	-
54400 Insurance - CSJV Rsk Mgmt.	4,366	11,927	14,271	14,271	11,303
55600 Postage	6,023	7,057	6,800	9,956	10,000
55800 Printing & Legal Notices	249	993	1,300	300	1,000
56000 Professional Services - Other	(693)	6,434	30,000	30,000	10,000
56050 Accounting/Auditing Services	15,578	14,972	9,600	9,600	9,600
57200 Supplies - Office	3,531	2,478	4,000	4,000	4,000
57400 Supplies - Operating	2	192	-	-	-
57800 Telephone & Communications	2,458	1,253	1,400	1,400	1,400
Total Refuse and Recycling Expenditures	1,441,189	1,382,640	1,674,106	1,670,408	1,697,722



WATER

The Water Division is responsible for the operation, maintenance, and improvement of the municipal drinking water system serving over 14,000 people in the City of McFarland. The Water Division is dedicated to providing safe and reliable supply of high-quality drinking water for its residential, commercial, industrial, and institutional customers.



2023-24 KEY ACCOMPLISHMENTS

- Performed over 100 meter change-outs and 50 shut-off valve repairs.
- Hired a qualified Water Supervisor and Water Operator.
- Met all state-mandated water quality testing and reporting requirements.

2024-25 STRATEGIC ISSUES

- Inefficient manual water meter reading and re-check processes.
- Increasing water capacity needs due to new residential developments.
- Aging equipment at well sites and storage tanks.
- Staffing needs for annexation and new developments.
- Need for additional qualified Water Operator for new projects.

2024-25 OBJECTIVES & INITIATIVES

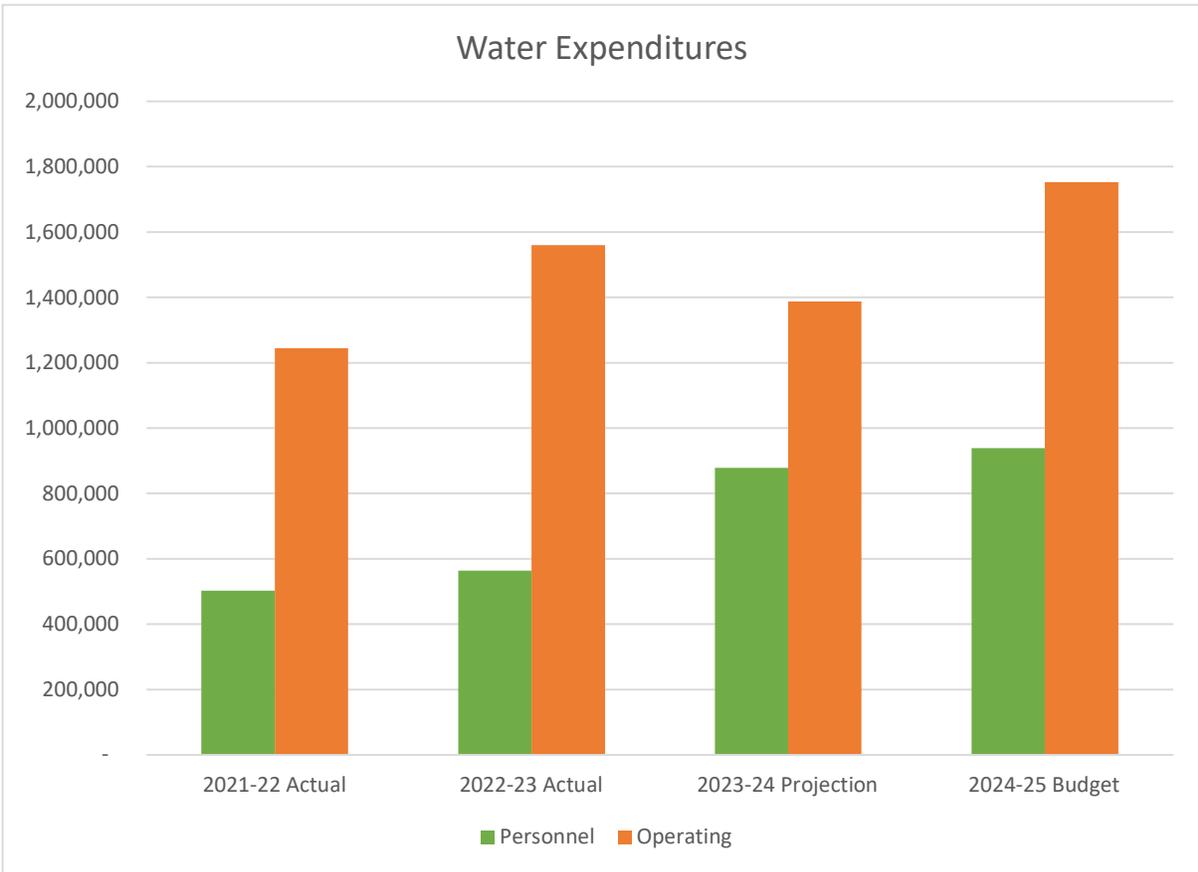
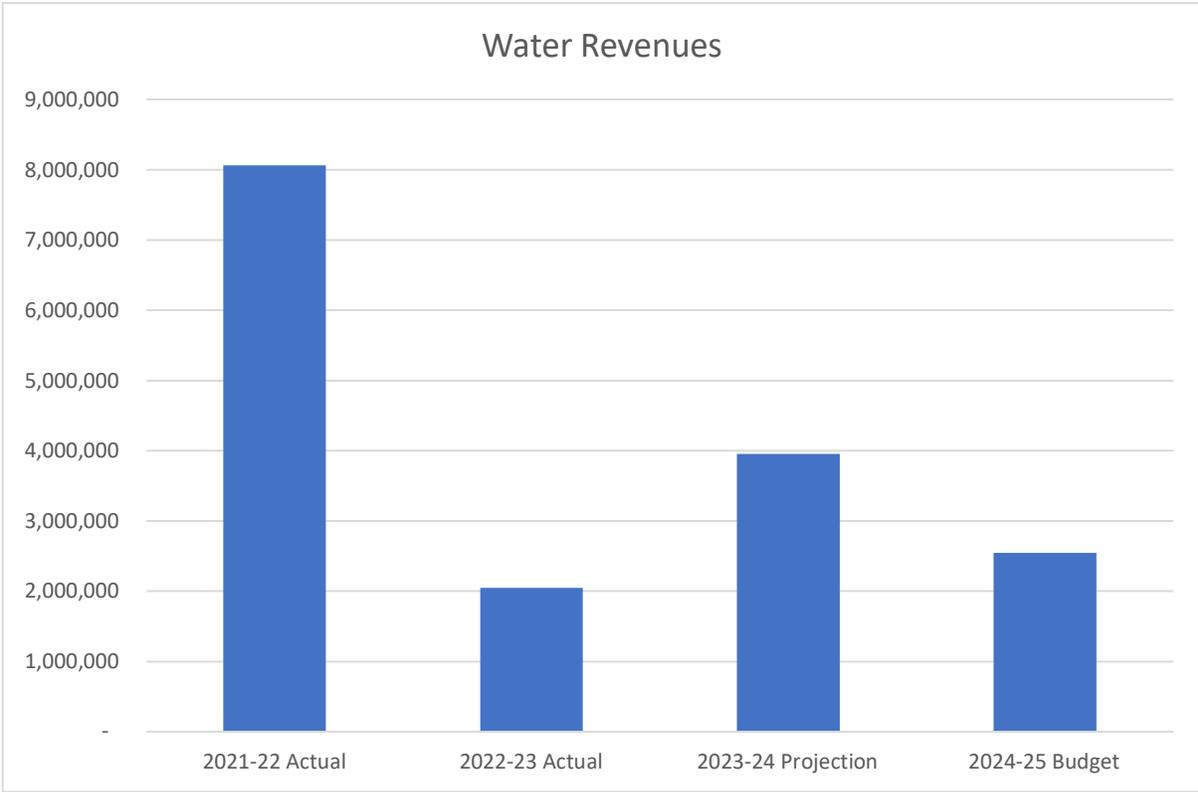
- Upgrade existing water well sites and storage tank equipment.
- Install an arsenic treatment system at Browning Well.
- Fill and retain an additional qualified Water Operator.
- Maintain constant water pressure throughout the city.

2024-25 SIGNIFICANT OPERATING COST CHANGES

- Significant costs for major overhauls on the water system.
- Increased operating supplies costs.

Water Fund Revenues, Expenditures and Changes in Fund Balance

	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2023-24 Projected	2024-25 Budget
REVENUES					
Water Service Charges	\$1,868,050	\$1,842,501	\$1,892,639	\$1,892,639	\$2,019,087
Development Impact Fees	294,404	161,457	382,977	640,964	-
Grants/Intergovernmental	5,000	-	1,350,000	1,350,000	500,000
Other Revenues	5,896,218	42,638	-	71,041	27,000
Total Revenues	8,063,672	2,046,597	3,625,617	3,954,644	2,546,087
EXPENDITURES					
Operating Costs	1,747,085	2,123,316	2,386,664	2,266,141	2,691,350
CIP Projects	-	63,415	5,607,195	5,607,195	640,000
Total Expenditures	1,747,085	2,186,731	7,993,859	7,873,336	3,331,350
OTHER SOURCES (USES)					
Transfers In	(117,184)	-	-	-	276,000
Transfers Out	(17,583)	(22,839)	(273,702)	(282,289)	(320,182)
Expenditure Savings					28,819
Total Other Sources (Uses)	(134,766)	(22,839)	(273,702)	(282,289)	(15,363)
Sources Over (Under) Uses	6,181,820	(162,974)	(4,641,945)	(4,200,980)	(800,627)
FUND BALANCE, BEGINNING OF YEAR	1,854,289	8,036,109	7,873,135	7,873,135	3,672,155
FUND BALANCE, END OF YEAR					
Restricted: 123 TCP Litigation Funds	5,838,571	5,838,571	2,338,571	2,338,571	2,338,571
Restricted: Development Impact Fees	294,404	161,457	(377,023)	263,941	123,941
Unrestricted Fund Balance	1,903,134	1,873,106	1,269,641	1,069,642	409,015
Total Fund Balance	8,036,109	7,873,135	3,231,190	3,672,155	2,871,528



Water Fund Detail Revenues and Expenditures

Fund: 32 Division: 510	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2023-24 Projected	2024-25 Budget
REVENUES					
Water					
42150 Water Sales	1,868,050	1,842,501	1,892,639	1,892,639	2,019,087
42180 Finance Charges	-	-	-	12,000	12,000
42290 Water Construction	450	300	-	100	-
42300 Connection Fees	293,954	161,157	382,977	640,864	-
42310 Penalty Fees	-	25	-	15,000	15,000
44050 State Grant	-	-	1,350,000	1,350,000	500,000
44050 State Grant - BCRG Program (Water Refill)	5,000	-	-	-	-
48100 Interest Income	358	42,613	-	31,519	-
48200 Miscellaneous	5,895,859	-	-	12,522	-
Total Water Revenues	8,063,672	2,046,597	3,625,617	3,954,644	2,546,087
EXPENDITURES					
Water					
50100 Salaries - Permanent Employees	259,781	339,277	542,223	542,223	614,812
50150 Wages - Temporary Employees	1,540	739	1,000	3,000	3,000
50200 Overtime	12,843	28,126	40,000	50,000	35,000
50300 Payroll Taxes	23,854	30,481	47,659	47,659	49,910
50350 Stipends	-	-	-	-	-
50400 Retirement (401K)	21,144	29,141	53,625	53,625	61,334
50500 Health Insurance Premiums	142,455	95,921	122,553	122,553	110,982
50550 Dental/Vision Premiums	12,486	7,761	13,408	13,408	11,122
50600 Workers Compensation Insurance	24,442	28,414	40,004	40,004	46,504
50700 Life Insurance	535	504	691	691	650
50800 Auto Allowance	1,801	977	-	-	-
51200 Bank Charges	10,370	3,141	10,000	1,000	10,000
51800 Clothing Allowance	1,643	1,894	5,000	5,000	5,200
52000 Conferences/Meetings/Travel	65	845	5,200	1,000	5,200
52200 Contract Services	46,078	116,535	121,985	75,000	61,985
52910 Buildings & Improvements (Capital)	-	5,014	5,572,195	5,572,195	500,000
52940 Vehicles (Capital)	-	55,358	35,000	35,000	40,000
52950 Equipment - Other (Capital)	-	3,043	-	-	100,000
53000 Depreciation	473,080	477,385	-	-	-
53200 Dues & Subscriptions	4,046	2,886	3,800	4,500	5,000
53250 Permits & Certificates	3,366	3,215	24,600	24,600	30,000
53600 Engineerin/Architectural Services	10,495	-	-	-	-
53800 Equipment Rental	-	11,859	8,432	2,000	475,000
54000 Fuel	4,503	6,168	10,000	6,462	10,000
54400 Insurance - CSJV Rsk Mgmt.	35,423	43,293	54,357	54,357	67,921
54600 Interest Expense	32,798	104,924	88,044	56,882	68,719
55600 Postage	6,260	8,078	8,200	14,000	15,000
55800 Printing & Legal Notices	249	6,008	3,800	500	3,800
56000 Professional Services - Other	12,110	108,791	291,020	271,697	83,500
56050 Accounting/Auditing Services	33,145	33,686	20,800	20,800	20,800
56100 Legal Services	1,365	-	-	-	-
56400 Repairs & Maint - Build & Equip	24,192	60,674	55,000	30,075	55,000
56400 Repairs & Maint. Building & Equip - Water	1,137	1,500	2,000	2,000	2,000
56410 Repairs & Maintenance- Equipment	14,031	70,769	108,325	104,925	73,400
56500 Repairs and Maintenance Streets	3,802	-	-	-	-
56600 Repairs & Maintenance - Vehicle	5,815	6,048	7,700	7,800	8,000
56800 Safety Equipment	214	104	-	-	-
57200 Supplies - Office	4,150	3,671	3,800	3,800	3,952
57400 Supplies - Operating	64,423	85,321	138,963	138,963	100,000
57800 Telephone & Communications	5,353	6,895	6,500	7,276	7,500
58000 Utilities	373,213	376,007	463,000	463,000	555,600
58000 Utilities-Taylor Well	543	-	-	-	-
58050 Utilities Other	1,808	3,251	3,500	500	3,500
58200 Water/Soil/Other Analysis	11,476	22,054	13,000	15,000	17,000
58900 Debt Principal	61,050	(3,025)	68,475	81,840	69,960
Total Water Expenditures	1,747,085	2,186,731	7,993,859	7,873,336	3,331,350



PUBLIC TRANSPORTATION

The mission of the City's Dial-A-Ride service is to provide a safe and inclusive curb to curb personal and affordable transit service for individuals with disabilities and provides same day service to the general public of McFarland.



2023-24 KEY ACCOMPLISHMENTS

- Provided on demand ride share service with 6 person van.

2024-25 STRATEGIC ISSUES

- Difficulty recruiting a second driver.
- Inability to provide uninterrupted transportation service.
- Increased need for ride-share services due to residential development.

2024-25 OBJECTIVES & INITIATIVES

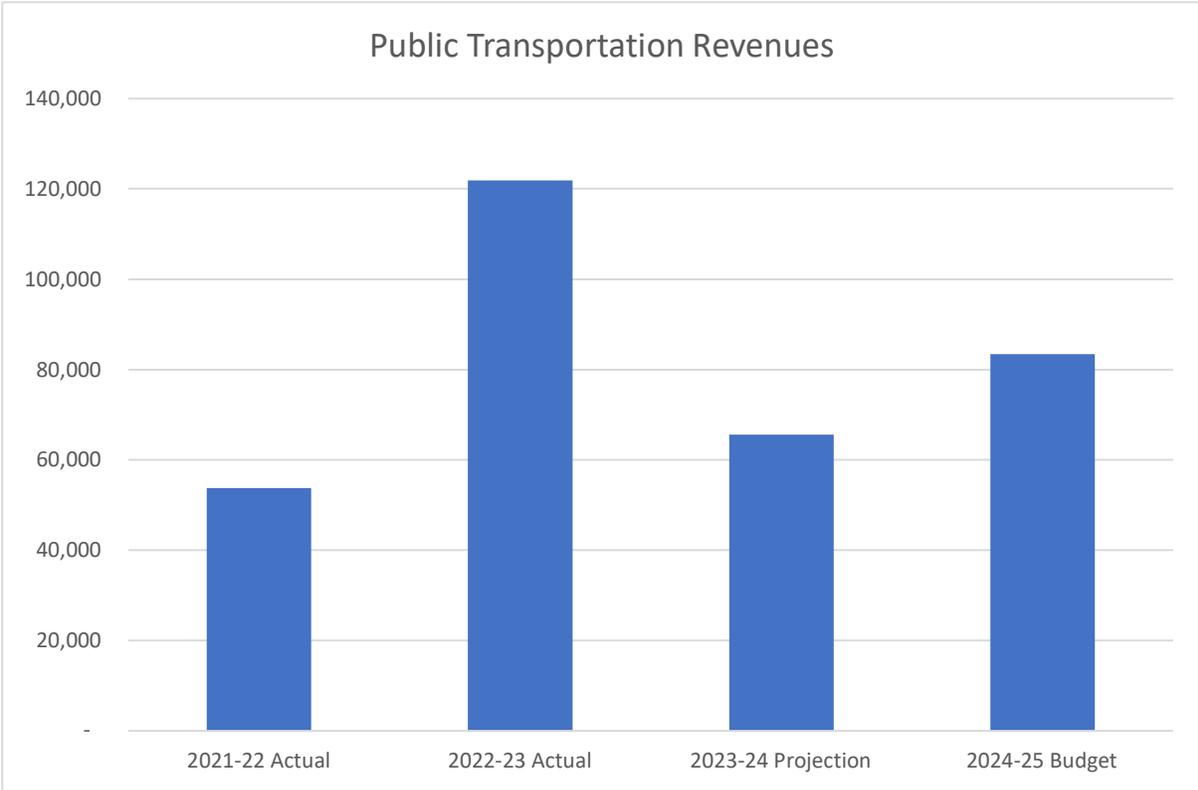
- Ensure required maintenance on bus and van for reliable transportation.
- Start construction of Transit Station.
- Fill position for a second driver.

2024-25 SIGNIFICANT OPERATING COST CHANGES

- Cost of fuel continues to increase.

Public Transportation Fund Revenues, Expenditures and Changes in Fund Balance

	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2023-24 Projected	2024-25 Budget
REVENUES					
Transit Service Charges	\$0	\$0	\$0	\$0	\$0
Grants/Intergovernmental	53,742	121,878	129,536	65,649	83,464
Other Revenues	-	-	-	-	-
Total Revenues	53,742	121,878	129,536	65,649	83,464
EXPENDITURES					
Operating Costs	126,979	120,915	140,483	144,933	236,251
CIP Projects	-	(3,995)	81,385	12,113	-
Total Expenditures	126,979	116,920	221,868	157,045	236,251
OTHER SOURCES (USES)					
Transfers In	125,964	-	-	-	-
Transfers Out	(3,497)	(39,373)	(20,111)	(21,966)	(35,027)
Expenditure Savings					18,633
Total Other Sources (Uses)	122,467	(39,373)	(20,111)	(21,966)	(16,394)
Sources Over (Under) Uses	49,229	(34,416)	(112,442)	(113,362)	(169,180)
FUND BALANCE, BEGINNING OF YEAR	185,720	234,949	200,534	200,534	87,172
FUND BALANCE, END OF YEAR	234,949	200,534	88,092	87,172	(82,009)



Public Transportation Fund Detail Revenues and Expenditures

Fund: 34 Division: 520	2021-22	2022-23	2023-24	2023-24	2024-25
	Actual	Actual	Budgeted	Projected	Budget
REVENUES					
Public Transportation					
44050 State Grants	2,180	77,932	76,000	12,113	-
44100 Federal Grants	51,562	43,946	53,536	53,536	83,464
Total Public Transportation Revenues	53,742	121,878	129,536	65,649	83,464
EXPENDITURES					
Public Transportation					
50100 Salaries - Permanent Employees	25,565	23,478	56,681	56,681	103,822
50200 Overtime	-	196	-	200	1,000
50300 Payroll Taxes	1,856	2,027	4,981	4,981	8,545
50400 Retirement	1,296	2,910	5,757	5,757	10,382
50500 Health Insurance Premiums	28,497	24,460	33,490	33,490	43,637
50550 Dental/Vision Premiums	2,649	1,868	3,337	3,337	4,136
50600 Workers Compensation Insurance	3,423	1,600	1,968	1,968	5,890
50700 Life Insurance	85	183	194	194	136
51800 Clothing Allowance	-	280	900	1,200	2,400
52000 Conferences/Meetings/Travel	1,349	-	-	-	-
52910 Buildings & Improvements (Capital)	-	(3,995)	81,385	12,113	-
53000 Depreciation	33,902	33,022	-	-	-
53200 Dues & Subscriptions	371	182	300	300	600
53250 Permits & Certificates	140	-	-	-	-
54000 Fuel	6,432	7,603	8,000	8,000	17,000
54400 Insurance - CSJV Rsk Mgmt.	1,982	2,445	2,674	2,674	8,602
55800 Printing & Legal Notices	3,260	3,383	1,600	3,500	3,500
56000 Professional Services - Other	349	110	300	7,100	500
56050 Accounting/Auditing Services	11,766	11,229	8,000	8,000	8,000
56410 Repairs & Maintenance Equipment	100	-	-	-	-
56600 Repairs & Maintenance - Vehicle	2,019	4,248	10,000	6,000	15,000
57200 Supplies - Office	39	203	500	250	500
57800 Telephone & Communications	1,900	1,488	1,800	1,300	2,600
Total Public Transportation Expenditures	126,979	116,920	221,868	157,045	236,251



TRUST & AGENCY FUNDS

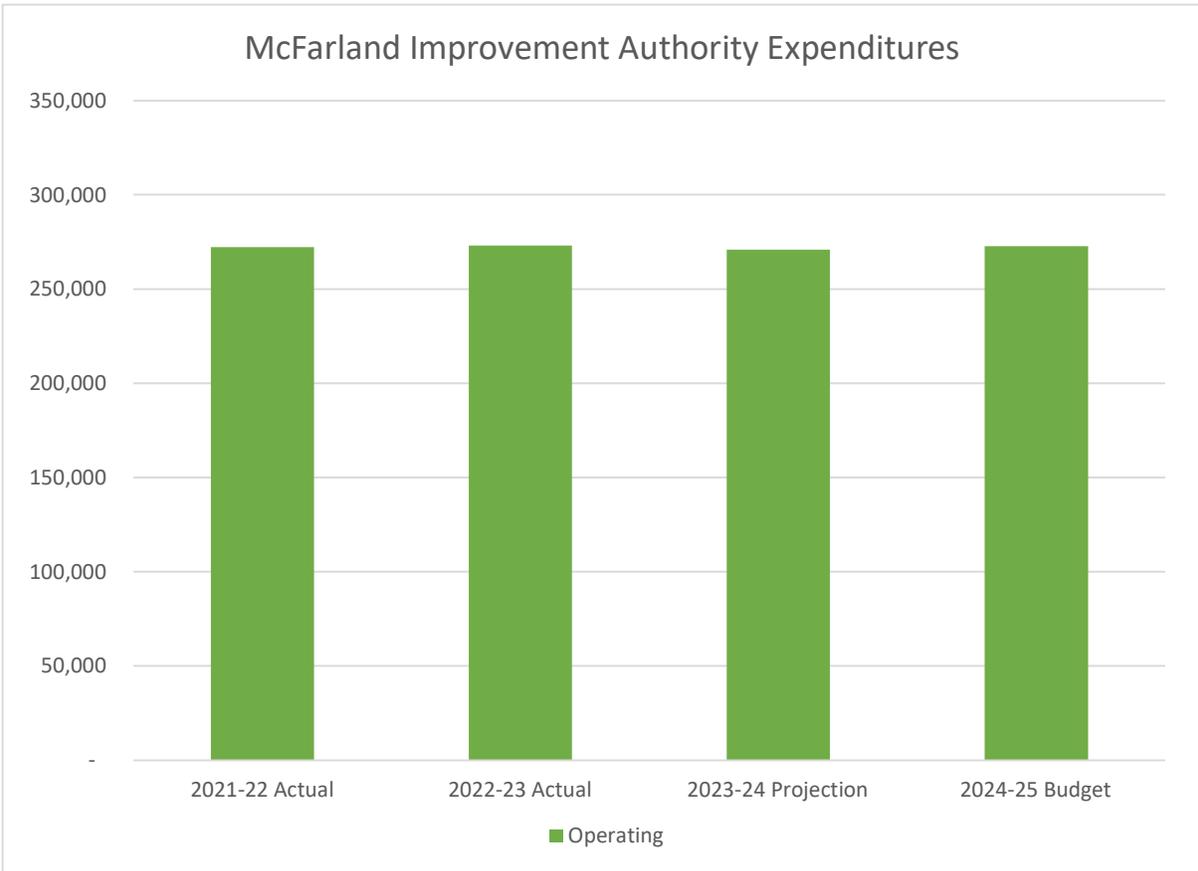
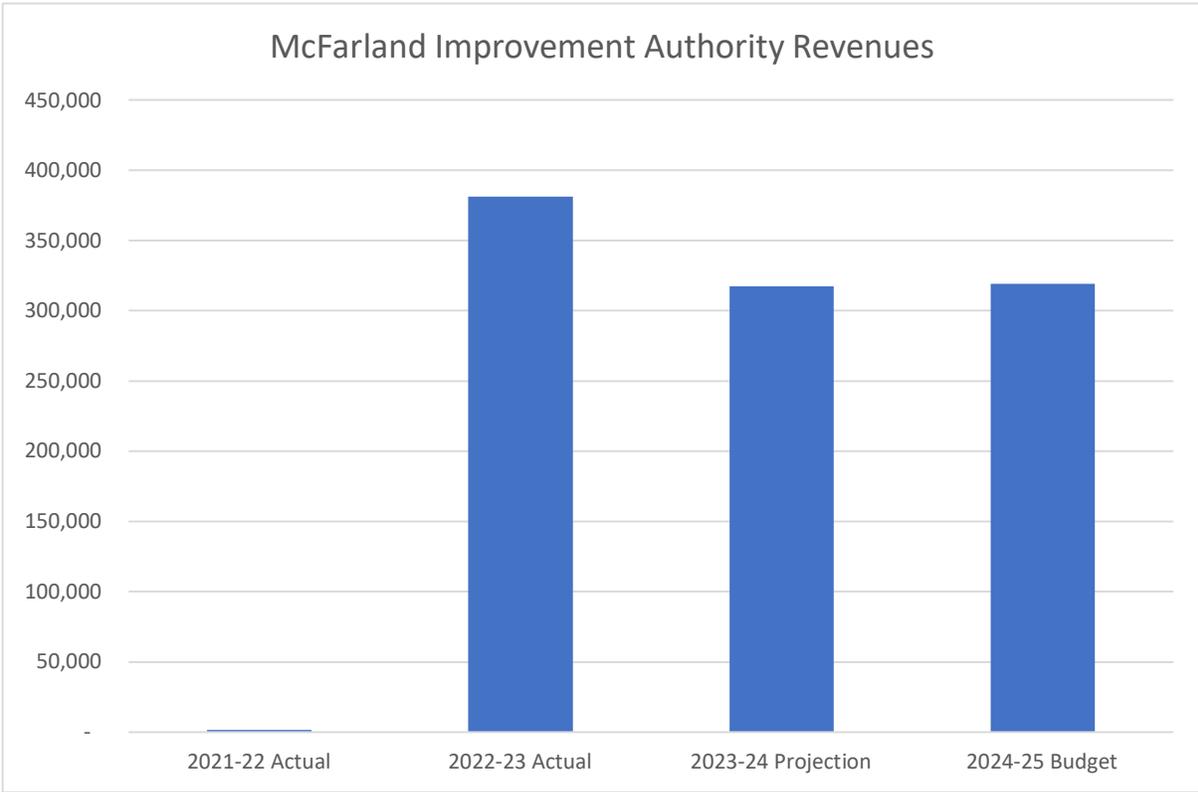


MCFARLAND IMPROVEMENT AUTHORITY

The McFarland Improvement Authority Fund is dedicated to managing the financial resources of the McFarland Improvement Authority (MIA). Established under a joint agreement between the City of McFarland and the McFarland Parking Authority, the MIA is responsible for implementing improvement projects, such as infrastructure enhancements, in compliance with California's Government Code and the agreed-upon joint powers. This fund plays a significant role in supporting the city's infrastructure development.

McFarland Improvement Authority Fund Revenues, Expenditures and Changes in Fund Balance

	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2023-24 Projected	2024-25 Budget
REVENUES					
Other Revenues	1,406	381,062	317,477	317,477	319,177
Total Revenues	1,406	381,062	317,477	317,477	319,177
EXPENDITURES					
Operating Costs	272,300	273,163	317,477	271,000	272,700
CIP Projects	-	-	-	-	-
Total Expenditures	272,300	273,163	317,477	271,000	272,700
OTHER SOURCES (USES)					
Transfers In	-	542,600	-	-	-
Transfers Out	-	-	(14,648)	-	-
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	-	542,600	(14,648)	-	-
Sources Over (Under) Uses	(270,894)	650,499	(14,648)	46,477	46,477
FUND BALANCE, BEGINNING OF YEAR	3,396,156	3,125,262	3,775,761	3,775,761	3,822,238
FUND BALANCE, END OF YEAR	3,125,262	3,775,761	3,761,113	3,822,238	3,868,715



McFarland Improvement Authority Fund Detail Revenues and Expenditures

Fund: 54 Division: 980	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2023-24 Projected	2024-25 Budget
REVENUES					
McFarland Improvement Authority					
48200 Miscellaneous Revenue - MIA	1,406	111,912	-	-	-
42350 Rents	-	269,150	317,477	317,477	319,177
Total McFarland Improvement Authority Reve	1,406	381,062	317,477	317,477	319,177
EXPENDITURES					
42340 Administration Fees	-	4,013	-	-	-
54600 Interest Expense	167,300	164,150	163,904	161,000	157,700
58900 Debt Principal Redeemed	105,000	105,000	153,573	110,000	115,000
Total McFarland Improvement Authority Expe	272,300	273,163	317,477	271,000	272,700



CAPITAL IMPROVEMENT PROGRAM (CIP)



A Capital Improvement Program (CIP) is a multi-year planning instrument used by the City to identify needed capital projects and to coordinate the financing and timing of improvements in a way that maximizes the return to the public. The first year of the CIP is called the “Capital Budget”. The Capital Budget is incorporated in the Adopted Budget that appropriates funds for facilities, equipment and improvement. Projects slated for subsequent years in the program are approved on a planning basis and do not receive ultimate expenditure authority until they are eventually incorporated in a Capital Budget. The CIP is a “rolling” process because subsequent year items in the CIP are moved up in each future year. Each project must, however, be reconsidered for the Capital Budget.

The City of McFarland’s Capital Improvement Program is a planning tool that is intended to evaluate the City’s long-range capital needs and prioritize them over a five-year period. Each year, the City Council adopts the entire five-year CIP, however funding is appropriated only for the current year Capital Budget.

CIP SUMMARY BY FUNDING SOURCE AND CATEGORY BY YEAR

	2024-25	2025-26	2026-27	2027-28	2028-29
CIP Projects By Funding Source					
Capital Outlay Fund					
General Fund	23,100	9,066,771	5,500,000	-	-
Grants	12,710,821	17,691,200	-	-	-
Gas Tax/SB1	76,300	480,647	780,600	100,500	110,400
Transportation Development Act (TDA)	1,958,900	156,000	-	-	-
Development Impact Fee Fund	108,500	-	-	-	-
Total Capital Outlay Fund	14,877,621	27,394,618	6,280,600	100,500	110,400
Enterprise Funds					
Sewer	1,647,800	9,475,060	12,834,060	-	-
Water	640,000	20,782,347	12,250,000	6,000,000	-
Refuse	-	-	-	-	-
Transit	-	1,220,000	-	-	-
Total Enterprise Funds	2,287,800	31,477,407	25,084,060	6,000,000	-
TOTAL	17,165,421	58,872,025	31,364,660	6,100,500	110,400

CIP Projects By Category

	2024-25	2025-26	2026-27	2027-28	2028-29
City Buildings and Facilities	850,600	13,726,771	5,500,000	-	-
Park Improvements	600,000	9,400,000	-	-	-
Streets & Transportation	13,427,021	4,267,847	780,600	100,500	110,400
Sewer System	1,647,800	9,475,060	12,834,060	-	-
Water System	640,000	20,782,347	12,250,000	6,000,000	-
Refuse System	-	-	-	-	-
Transit	-	1,220,000	-	-	-
TOTAL	17,165,421	58,872,025	31,364,660	6,100,500	110,400

CIP SUMMARY BY FUNDING SOURCE AND CATEGORY BY YEAR

	2024-25	2025-26	2026-27	2027-28	2028-29
CAPITAL OUTLAY FUND	14,877,621	27,394,618	6,280,600	100,500	110,400
General Fund	23,100	9,066,771	5,500,000	-	-
City Buildings and Facilities	23,100	9,066,771	5,500,000	-	-
New Police Department		9,000,000			
Multipurpose/Emergency Operations Center Building			5,500,000		
City Access Control		66,771			
Online Permitting Software and Server					
City Network Video Recorder	17,100				
Finance Department Cubicle Additions	6,000				
Grants	12,710,821	17,691,200	-	-	-
City Buildings and Facilities	827,500	4,660,000	-	-	-
Senator Hurtado/Assemblymember Bains - New Police Department	340,000	4,660,000			
CHP Grant - New Police Department Command Post					
CalOES (FEMA)- Poso Creek Flood Protection	487,500				
Park Improvements	600,000	9,400,000	-	-	-
US EPA - McFarland Community Change Projects	600,000	9,400,000			
Streets & Transportation	11,283,321	3,631,200	-	-	-
Valadao Community Grants - Road Rehabilitation - Sherwood, Perkins and Elmo Overpasses	1,749,550				
(HSIP) - Cycle 10-Variou crosswalks throughout West Perkins, East Perkins, San Lucas					
Road Rehabilitation (RSTP) - W. Perkins Ave and 3rd Street					
Road Rehabilitation - West Kern Avenue - 3rd to 5th Street		374,000			
Valadao Community Grants - Road Rehabilitation - 7th Street - California to W. Perkins	64,200	614,500			
Valadao Community Grants - Road Rehabilitation - A Street - Browning to Wiley	61,600	589,800			
Valadao Community Grants - Road Rehabilitation - B Street - Industrial to Wiley	89,700	859,000			
Valadao Community Grants - Road Rehabilitation - Robertson Ave - 5th to 2nd	44,500	426,300			
Valadao Community Grants - Road Rehabilitation - 9th Street - Kern to Perkins	40,900	392,300			
Valadao Community Grants - Road Rehabilitation - Mount Arbor Street - Sherwood to Kern	39,100	375,300			
Valadao Community Grants - Streets Patch Truck	265,320				

CIP SUMMARY BY FUNDING SOURCE AND CATEGORY BY YEAR

	2024-25	2025-26	2026-27	2027-28	2028-29
Valadao Community Grants - Emulsion Spray Trailer	33,005				
CA HCD - McFarland Sustainable Communities Projects	8,895,446				
GAS TAX/SBI	76,300	480,647	780,600	100,500	110,400
Streets & Transportation					
<i>Gas Tax</i>					
Asphalt Rejuvenation - Various Streets	76,300	83,800	92,000	100,500	110,400
<i>SBI</i>					
Road Rehabilitation - Sherwood, Perkins and Elmo Overpasses					
Road Rehabilitation - East Kern Avenue - Industrial to San Pedro		396,847			
Road Rehabilitation - West Kern Avenue - 3rd to 5th Street					
Road Rehabilitation - 3rd Street - W. Sherwood to W. Perkins			688,600		
TDA	1,958,900	156,000	-	-	-
<i>Road Rehabilitation (RSTP) - W. Perkins Ave and 3rd Street</i>					
Road Rehabilitation - West Kern Avenue - 3rd to 5th Street		156,000			
Road Rehabilitation - Cliff Avenue - Mast to Frontage	484,800				
Road Rehabilitation - 5th Street - W. Shwerwood to W. Perkins	844,900				
Road Rehabilitation - San Lucas Street - E. Shwerwood to E. Perkins	629,200				
DEVELOPMENT IMPACT FEE FUND	108,500	-	-	-	-
Poso Creek Flood Protection	108,500				
TOTAL GOVERNMENTAL FUNDS	14,877,621	27,394,618	6,280,600	100,500	110,400
ENTERPRISE FUNDS					
Water Fund	640,000	20,782,347	12,250,000	6,000,000	-
<i>Water System Improvements</i>					
1, 2, 3 TCP Treatment - Browning Well		3,915,000			
PLC & SCADA Upgrades at Garzoli Well	100,000				
Garzoli Well Emergency Standby Generator					
<i>Water Fleet Replacement</i>					
Fleet Replacement Program	40,000	45,000	50,000	-	-
<i>Water - Impact Fees</i>					
New Well For Expansion	-	-	200,000	6,000,000	-

CIP SUMMARY BY FUNDING SOURCE AND CATEGORY BY YEAR

	2024-25	2025-26	2026-27	2027-28	2028-29
State Revolving Fund - Grant	500,000	16,822,347	12,000,000	-	-
Taylor Water Well Replacement			6,000,000		
Well No. 6 Replacement		500,000	6,000,000		
Browning Road Well Replacement	500,000	9,572,347			
1.0 MG Storage Tank and Booster		3,750,000			
Emergency StandBy Generators					
Advanced Metering Infrastructure		3,000,000			
Sewer Fund	1,647,800	9,475,060	12,834,060	-	-
Sewer System Improvements	547,800	115,000	-	-	-
PLC/Pump Control Panels					
Metal Building	75,000				
Utility Crane Truck	150,000				
Emergency Generator	30,000				
Lagoon 1 Repair	65,000				
Skid Steer	72,000				
SCADA Upgrade	125,800				
Rover Pipeline Camera		115,000			
Office Trailer	30,000				
Sewer Fleet Replacement	40,000	45,000	50,000	-	-
Replace Aging WasteWater Fleet	40,000	45,000	50,000		
Sewer - Impact Fees	-	-	1,550,000	-	-
Wastewater Line to Eastside (Taylor)			1,550,000		
Valadao Community Projects Grant	690,000	1,168,000	3,087,000	-	-
Wastewater Line to Eastside (Taylor)	690,000	1,168,000	3,087,000		
State Revolving Fund - Grant	370,000	8,147,060	8,147,060	-	-
Wastewater Expansion	370,000	8,147,060	8,147,060		
Transit Fund	-	1,220,000	-	-	-
New Transit Station					
17/18 State of Good Repair (Awarded)					
18/19 State of Good Repair (Awarded)		58,615			
Cal-OES Transit Security (Awarded)		19,634			
LCTOP (Awarded)		28,152			
CDBG (To Apply)		770,474			
TDA-Transit (Local Match/Future Allocations)		343,125			
TOTAL ENTERPRISE FUNDS	2,287,800	31,477,407	25,084,060	6,000,000	-

CITY ACCESS CONTROL

Project Summary: Install keyless door access at various City buildings and facilities.

Total Project Cost: \$66,771

Justification: The keyless door access will enhance security throughout the various buildings and facilities. Currently keys are issued to employees but in the event of a potential security compromise, the City would be forced to rekey every door. Additionally, a keyless system would permit for automation of door locks eliminating potential errors and security breaches.



Additional Funding Requested: N/A

Goal and Policy Links: This purchase and installation will ensure the City continues operating in an **efficient and effective** manner.

Project Contact: City Manager

Project Status: Waiting on approval in order to commence.

Project Costs and Funding Sources:

Project Costs by Phase

	Project Costs by Phase						Total
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction							-
Software Programming							-
Equipment Acquisition			66,771				66,771
Total	-	-	66,771	-	-	-	66,771

Project Funding Sources

	Project Funding Sources						Total
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	
General Fund			66,771				66,771
							-
Total	-	-	66,771	-	-	-	66,771

Project Effect on the Operating Budget: Yearly Maintenance Cost of \$4,680 split among various divisions.

CITY NETWORK VIDEO RECORDER

Project Summary: Install citywide network video recorder

Total Project Cost: \$17,100.47

Justification: This project will combine all cameras in the city onto 1 enterprise NVR. Will provide for growth and 224 TB of recording space. Fully integrated security and granular security to provide access to those that need it and only the cameras needed to each person.



Additional Funding Requested: N/A

Goal and Policy Links: This purchase and installation will ensure the City continues operating in an **efficient and effective** manner.

Project Contact: City Manager

Project Status: Waiting on approval in order to commence.

Project Costs and Funding Sources:

Project Costs by Phase

	Project Costs by Phase						Total
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction							-
Software Programming							-
Equipment Acquisition		17,100					17,100
Total	-	17,100	-	-	-	-	17,100

Project Funding Sources

	Project Funding Sources						Total
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	
							-
General Fund		17,100					17,100
							-
Total	-	17,100	-	-	-	-	17,100

Project Effect on the Operating Budget: Yearly Maintenance Cost of \$4,680 split among various divisions.

Poso Creek Flood Protection

Project Summary: Design and construct a flood control retention basin to capture flood waters from Poso Creek

Total Project Cost: \$650,000

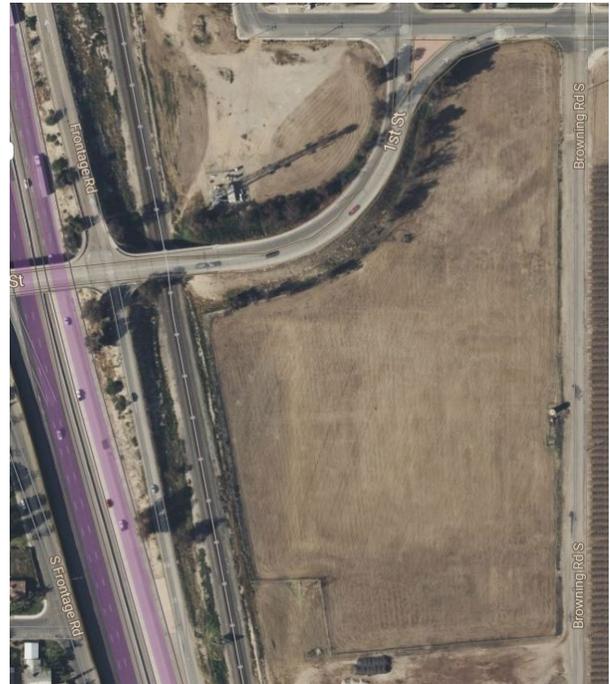
Justification: The creation of a retention basin to capture flood waters from the overflow of Poso Creek will reduce damage and impact to East McFarland neighborhood and Highway 99

Additional Funding Requested: N/A

Goal and Policy Links: This project ties directly to the City Council’s priorities of sustainable infrastructure and developing a neighborly safe community.

Project Contact: Community Development Director

Project Status: Budget, design, and construction anticipated in 2024-2025.



Project Costs and Funding Sources: \$650,000 \$487,500 from Hazard Mitigation Assistance and \$162,500 in non-federal match from City (in-kind, land and other).

Project Costs by Phase

	Project Costs by Phase						
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design	54,000						54,000
Construction		596,000					596,000
Construction Management							-
Equipment Acquisition							-
Total	54,000	596,000	-	-	-	-	650,000

Project Funding Sources

	Project Funding Sources						
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	Total
Storm Drain Impact Fees	54,000	108,500					162,500
Cal OES (FEMA)		487,500					487,500
							-
Total	54,000	596,000	-	-	-	-	650,000

Project Effect on the Operating Budget: This project will result in additional utility and maintenance costs.

McFarland Community Change Projects

Project Summary: Design and construct dog park within the flood retention basin on Sherwood, trail expansion and safe path to school routes along Sherwood

Total Project Cost: \$10,000,000

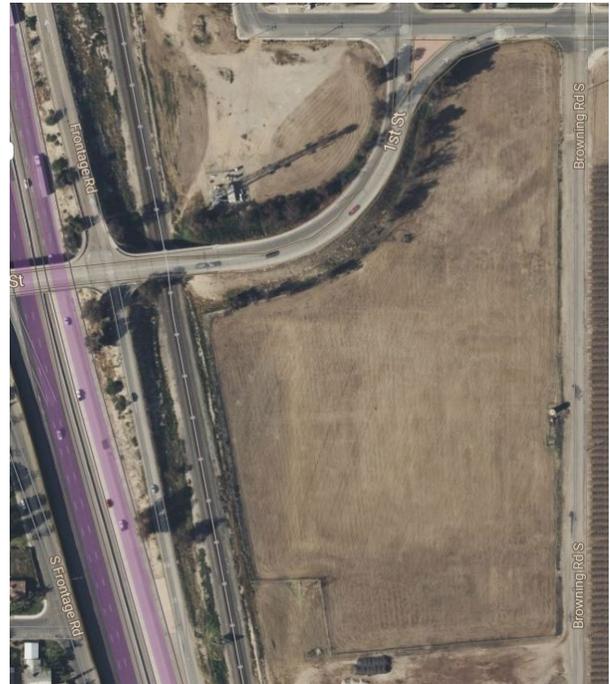
Justification: The dog park will utilize the flood retention when emergency retention is not needed. The additional improvements are related to the community change grant opportunity.

Additional Funding Requested: N/A

Goal and Policy Links: This project ties directly to the City Council’s priorities of sustainable infrastructure and developing a neighborly safe community.

Project Contact: Community Development Director

Project Status: Budget, design, and construction anticipated in 2024-2025.



Project Costs and Funding Sources: \$10,000,000 from EPA Community Change Funding.

Project Costs by Phase

	Project Costs by Phase						
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	Total
Study							-
Environmental Review		100,000					100,000
Land Acquisition							-
Site Preparation							-
Design		500,000					500,000
Construction			9,000,000				9,000,000
Construction Management			400,000				400,000
Equipment Acquisition							-
Total	-	600,000	9,400,000	-	-	-	10,000,000

Project Funding Sources

	Project Funding Sources						
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	Total
							-
EPA Community Change		600,000	9,400,000				10,000,000
							-
Total	-	600,000	9,400,000	-	-	-	10,000,000

Project Effect on the Operating Budget: This project will result in additional utility and maintenance costs.

McFarland Sustainable Communities Projects

Project Summary: The City received an award through the Affordable Housing and Sustainable Communities Program for complete streets construction, bike paths, transit enhancements.

Total Project Cost: \$8,895,446

Justification: The allocation of funds were part of the tax credit allocation for the Sherwood Apartments and will provide multimodal improvements to the surrounding area.

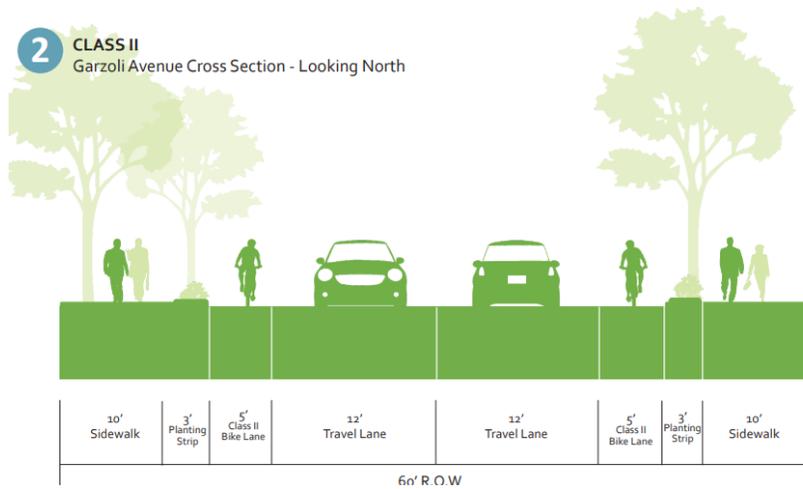
Additional Funding Requested: N/A

Goal and Policy Links: This project ties directly to the City Council’s priorities of sustainable infrastructure and developing a neighborly safe community.

Project Contact: Community Development Director

Project Status: Budget, design, and construction commencement anticipated in 2024-2025.

Project Costs and Funding Sources: \$8,895,446 from California HCD Funding.



Project Costs by Phase

	Project Costs by Phase						Total
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation		459,413					459,413
Design		1,075,922					1,075,922
Construction		5,655,062					5,655,062
Construction Management		450,000					450,000
Equipment Acquisition		1,255,049					1,255,049
Total	-	8,895,446	-	-	-	-	8,895,446

Project Funding Sources

	Project Funding Sources						Total
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	
California HCD		8,895,446					8,895,446
							-
							-
Total	-	8,895,446	-	-	-	-	8,895,446

Project Effect on the Operating Budget: This project will result in additional utility and maintenance costs.

Finance Department Cubicle Additions

Project Summary: Install Cubicles in the Finance Department

Total Project Cost: \$6,000

Justification: Installing cubicles in the Finance Department will optimize office space, allowing us to convert one office into two functional workspaces. This cost-effective solution accommodates additional staff without extensive renovations, enhancing efficiency and collaboration while supporting the department's growth and increased workload.



Additional Funding Requested: N/A

Goal and Policy Links: This purchase and installation will ensure the City continues operating in an **efficient and effective** manner.

Project Contact: City Manager

Project Status: Waiting on approval in order to commence.

Project Costs and Funding Sources:

Project Costs by Phase

	Project Costs by Phase						Total
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction							-
Software Programming							-
Equipment Acquisition		6,000					6,000
Total	-	6,000	-	-	-	-	6,000

Project Funding Sources

	Project Funding Sources						Total
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	
							-
General Fund		6,000					6,000
							-
Total	-	6,000	-	-	-	-	6,000

Project Effect on the Operating Budget: None.

NEW POLICE STATION

Project Summary: Design, site improvements and construction of a new police station.

Total Project Cost: \$14,000,000



Justification: A new police station is necessary due to the inadequate footprint of the existing police station. A new police station will provide adequate facilities for modern policing, increase workspace for officers, address health and safety concerns, accommodate growth and expansion, and improve overall efficiency and effectiveness of law enforcement in the community.

Additional Funding Requested: \$4,000,000

Goal and Policy Links: A new police station can contribute to a **safe and neighborly community**.

Project Contact: Brian Knox, Chief of Police

Project Status: Preliminary Design Complete. In Construction Design Phase.

Project Costs and Funding Sources:

Project Costs by Phase

	Project Costs by Phase						
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	Total
Study							-
Environmental Review		40,000					40,000
Land Acquisition							-
Site Preparation			2,075,000				2,075,000
Design		300,000					300,000
Construction			11,585,000				11,585,000
Software Programming							-
Equipment Acquisition							-
Total	-	340,000	13,660,000	-	-	-	14,000,000

Project Funding Sources

	Project Funding Sources						
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	Total
							-
Hurtado/Bains		340,000	4,660,000				5,000,000
Unknown			9,000,000				9,000,000
Total	-	340,000	13,660,000	-	-	-	14,000,000

Project Effect on the Operating Budget: Significant increase in ongoing repairs, maintenance and utilities will occur. Total impact is difficult to quantify until the design is complete.

NEW POLICE DEPARTMENT COMMAND POST

Project Summary: Purchase of a new police department mobile command post.

Total Project Cost: \$250,000

Justification: The purchase of the mobile command post will improve the department's ability to respond to critical incidents in real-time, enhance public safety, and provide a safe and secure environment for officers and the public. The mobile command post will serve as a central hub for coordinating and directing emergency response efforts, providing communication and technology resources for officers on the field, and facilitating on-site investigations. It will be equipped with state-of-the-art technology, including advanced communication systems, and surveillance equipment, .



Additional Funding Requested: N/A

Goal and Policy Links: A new police department command post can contribute to a safe and neighborly community and an efficient and effective government.

Project Contact: Brian Knox, Chief of Police

Project Status: Funded through CHP/Cannabis grant.

Project Costs and Funding Sources:

Project Costs by Phase

	Project Costs by Phase						
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	Total
Study							-
Equipment Acquisition							-
Environmental study							-
Tow Vehicle	71,865						71,865
Design							-
Command trailer	84,591						84,591
Equipment Acquisition	93,544						93,544
Total	250,000	-	-	-	-	-	250,000

Project Funding Sources

	Project Funding Sources						
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	Total
							-
CHP Grant	250,000						250,000
							-
Total	250,000	-	-	-	-	-	250,000

Project Effect on the Operating Budget: Significant increase in ongoing repairs, maintenance and utilities will occur. Total impact is difficult to quantify until the design is complete.

NEW MULTIPURPOSE FACILITY AND EMERGENCY OPERATIONS CENTER

Project Summary: Design, site improvements and construction of a new facility to serve as an emergency operations center and multipurpose building.

Total Project Cost: \$5,500,000

Justification: The City currently lacks an emergency operations center and adequate space for public works operations. The absence of an EOC can impede emergency response efforts during natural disasters, severe weather, or other crisis situations. Also, existing City facilities do not provide adequate space for public works operations, such as storage for vehicles and equipment, maintenance areas, and administrative offices.



Additional Funding Requested: N/A

Goal and Policy Links: A new multipurpose facility and emergency operations center can contribute to a **safe and neighborly community** and an **efficient and effective** government.

Project Contact: Brian Knox, Chief of Police

Project Status: Waiting on funding in order to commence.

Project Costs and Funding Sources:

Project Costs by Phase

	Project Costs by Phase						
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction				5,500,000			5,500,000
Software Programming							-
Equipment Acquisition							-
Total	-	-	-	5,500,000	-	-	5,500,000

Project Funding Sources

	Project Funding Sources						
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	Total
							-
Unknown				5,500,000			5,500,000
							-
Total	-	-	-	5,500,000	-	-	5,500,000

Project Effect on the Operating Budget: Significant increase in ongoing repairs, maintenance and utilities will occur. Total impact is difficult to quantify until the design is complete.

Project Summary: Grind 3” of existing asphalt paving, cap with new AC. Demo and install new curb and gutter where damaged, new ADA curb ramps, centerlines, and signage.

Total Project Cost: \$1,787,165

Justification: Overpasses above the state Highway 99 and railroad are listed as “poor to failed” on the November 2022 pavement management report, with a pavement condition index of 20% and 37% on a scale of 1 to 100% these overpasses experience a high volume of traffic.

Additional Funding Requested: N/A

Goal and Policy Links: This project ties directly to the City Councils priorities of sustainable infrastructure and neighborly safe community.

Project Contact: Public Works Director

Project Status: Design 90% complete. Anticipate construction in 2024-2025.

Project Costs and Funding Sources:



Project Costs by Phase

	Project Costs by Phase						Total
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design	37,615	88,021					125,636
Construction		1,444,808					1,444,808
Construction Management		216,721					216,721
Equipment Acquisition							-
Total	37,615	1,749,550	-	-	-	-	1,787,165

Project Funding Sources

	Project Funding Sources						Total
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	
SB1	37,615						37,615
Valadao Community Grant		1,749,550					1,749,550
							-
Total	37,615	1,749,550	-	-	-	-	1,787,165

Project Effect on the Operating Budget: Maintenance on roadway will be reduced.

Project Summary: Grind 3” of existing asphalt paving, cap with new AC. Demo and install new curb and gutter where damaged, new ADA curb ramps, centerlines, parking stalls, and signage.

Total Project Cost: \$427,402

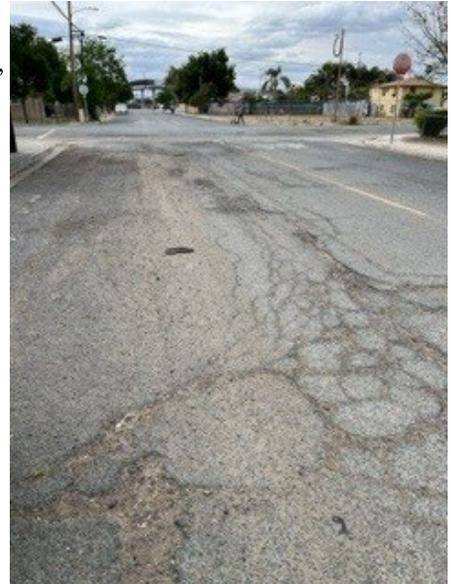
Justification: East Kern is a residential/commercial street and is listed as “failed” on the November 2022 pavement management report, with a pavement condition index of 19% and 23% on a scale of 1 to 100%.

Additional Funding Requested: N/A

Goal and Policy Links: This project ties directly to the City Councils priorities of sustainable infrastructure and neighborly safe community.

Project Contact: Public Works Director

Project Status: Design complete. Construction pending approval of grant for pedestrian and landscaping improvements along E. Kern.



Project Costs and Funding Sources:

Project Costs by Phase

	Project Costs by Phase						Total
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design	30,555						30,555
Construction			396,847				396,847
Construction Management							-
Equipment Acquisition							-
Total	30,555	-	396,847	-	-	-	427,402

Project Funding Sources

	Project Funding Sources						Total
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	
SB1	30,555		396,847				427,402
							-
							-
Total	30,555	-	396,847	-	-	-	427,402

Project Effect on the Operating Budget: Maintenance on roadway will be reduced.

Project Summary: Install warning signs, upgrade markings to the high visibility, install curb ramps where missing and other enhanced safety features at the following uncontrolled intersections; W. Perkins Ave. and 3rd Place, E. Perkins Ave. and San Lucas St., E. Perkins Ave. and San Pedro St., E. Sherwood Ave and Browning Rd, W. Kern, and 4th St.

Total Project Cost: \$249,900

Justification: Many uncontrolled intersections along collectors create safety hazards to pedestrians and vehicles alike. The City’s systemic analysis report identifies the listed intersections as unsafe. This project will increase the safety for pedestrians and drivers at these intersections.

Additional Funding Requested: \$0

Goal and Policy Links: This project ties directly to the City Councils priorities of a neighborly safe community.

Project Contact: Public Works Director

Project Status: Design complete, Construction anticipated 2024-2025.

Project Costs and Funding Sources: HSIP Grant will cover cost of the Project.



Project Costs by Phase

	Project Costs by Phase						Total
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design	51,000						51,000
Construction	198,900						198,900
Construction Management							-
Equipment Acquisition							-
Total	249,900	-	-	-	-	-	249,900

Project Funding Sources

	Project Funding Sources						Total
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	
HSIP Cycle 10 (Awarded)	249,900						249,900
							-
							-
Total	249,900	-	-	-	-	-	249,900

Project Effect on the Operating Budget: This project will have minimal effect either in savings or additional cost.

Project Summary: Install flashing stop signs, solar powered flashing crosswalks, remove and replace asphalt paving on crosswalk, road striping and ADA curb ramps at the intersection of W. Perkins and 3rd St., a major collector roadway.



Total Project Cost: \$447,000

Justification: The intersection of W. Perkins Ave. and 3rd St. is one of McFarland’s busiest roadways, providing access to commercial and medical facilities along with ramp access to State Highway 99. The City’s systematic analysis report identifies this intersection as a top priority due to numerous vehicle accidents. This project will create a safe commute for drivers and pedestrians utilizing this intersection.

Additional Funding Requested: \$0

Goal and Policy Links: This project ties directly to the City Councils priorities of a neighborly safe community.

Project Contact: Public Works Director

Project Status: Design underway, Anticipated completion 2024-2025.

Project Costs and Funding Sources:

Project Costs by Phase

	Project Costs by Phase						Total
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design	60,800						60,800
Construction	386,200						386,200
Construction Management							-
Equipment Acquisition							-
Total	447,000	-	-	-	-	-	447,000

Project Funding Sources

	Project Funding Sources						Total
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	
RSTP (Awarded)	396,000						396,000
TDA	51,000						51,000
							-
Total	447,000	-	-	-	-	-	447,000

Project Effect on the Operating Budget: This project will have minimal cost implications.

W. Kern Ave. Reconstruction
3rd St. to 5th St.

Project Summary: Grind 3” of existing asphalt paving, cap with new AC. Demo and install new curb and gutter where damaged, new ADA curb ramps. Install new crosswalks, centerlines, parking stalls, and signage.

Total Project Cost: \$615,000

Justification: W. Kern Ave. is a heavily utilized collector street and is listed as “failed” on the November 2022 pavement management report, with a pavement condition index of 13% and 19% on a scale of 1 to 100%.



Additional Funding Requested: N/A

Goal and Policy Links: This project ties directly to the City Councils priorities of sustainable infrastructure and neighborly safe community.

Project Contact: Public Works Director

Project Status: Budget phase, anticipated completion 2025-2026.

Project Costs and Funding Sources:

Project Costs by Phase

	Project Costs by Phase						Total
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design	85,000						85,000
Construction			530,000				530,000
Construction Management							-
Equipment Acquisition							-
Total	85,000	-	530,000	-	-	-	615,000

Project Funding Sources

	Project Funding Sources						Total
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	
SBI	85,000						85,000
RSTP			374,000				374,000
TDA			156,000				156,000
Total	85,000	-	530,000	-	-	-	615,000

Project Effect on the Operating Budget: Maintenance on roadway will be reduced.

Cliff Ave. Reconstruction
Mast Ave. to Frontage Rd.

Project Summary: Grind 3” of existing asphalt paving, cap with new AC. Demo and install new curb and gutter where damaged, new ADA curb ramps, centerlines, parking stalls, and signage.

Total Project Cost: \$530,800

Justification: Cliff Ave. is a residential street and is listed as “failed” on the November 2022 pavement management report, with a pavement condition index of 8% and 14% on a scale of 1 to 100%.

Additional Funding Requested: N/A

Goal and Policy Links: This project ties directly to the City Councils priorities of sustainable infrastructure and neighborly safe community.

Project Contact: Public Works Director

Project Status: Design Phase, anticipated completion 2024-2025.

Project Costs and Funding Sources:



Project Costs by Phase

	Project Costs by Phase						Total
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design	46,000	4,200					50,200
Construction		424,400					424,400
Construction Management		56,200					56,200
Equipment Acquisition							-
Total	46,000	484,800	-	-	-	-	530,800

Project Funding Sources

	Project Funding Sources						Total
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	
TDA	46,000	484,800					530,800
							-
							-
Total	46,000	484,800	-	-	-	-	530,800

Project Effect on the Operating Budget: Maintenance on roadway will be reduced.

Project Summary: Grind 3” of existing asphalt paving, cap with new AC. Demo and install new curb and gutter where damaged, new ADA curb ramps, centerlines, parking stalls, and signage.

Total Project Cost: \$741,600

Justification: 3rd St. is a collector/residential street and is listed as “failed” on the November 2022 pavement management report, with a pavement condition index of 18% and 23% on a scale of 1 to 100%.

Additional Funding Requested: N/A

Goal and Policy Links: This project ties directly to the City Councils priorities of sustainable infrastructure and neighborly safe community.

Project Contact: Public Works Director

Project Status: Budget phase, anticipated completion 2026-2027.

Project Costs and Funding Sources:



Project Costs by Phase

	Project Costs by Phase						Total
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design	53,000						53,000
Construction				688,600			688,600
Construction Management							-
Equipment Acquisition							-
Total	53,000	-	-	688,600	-	-	741,600

Project Funding Sources

	Project Funding Sources						Total
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	
SBI	53,000	0		688,600			741,600
							-
							-
Total	53,000	-	-	688,600	-	-	741,600

Project Effect on the Operating Budget: Maintenance on roadway will be reduced.

Asphalt Rejuvenation-
Various Streets

Project Summary: Rejuvenate existing streets classified as excellent or good on the November 2022 pavement management report with reclaimant, a maltene-based asphalt rejuvenation product.

Total Project Cost: \$534,000

Justification: Rejuvenation will extend the useful life of streets rated good to excellent by 5-7 years or about 30%.

Additional Funding Requested: \$110,400

Goal and Policy Links: This project ties directly to the City Councils priorities of sustainable infrastructure and efficient and effective government.

Project Contact: Public Works Director

Project Status: Budget phase, ongoing on an annual basis.

Project Costs and Funding Sources:

Project Costs by Phase

	Project Costs by Phase						
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design	3,000	1,500	1,500	1,500	1,500	1,500	10,500
Construction	68,000	74,800	82,300	90,500	99,000	108,900	523,500
Construction Management							-
Equipment Acquisition							-
Total	71,000	76,300	83,800	92,000	100,500	110,400	534,000

Project Funding Sources

	Project Funding Sources						
	Prior Years	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Gas Tax	71,000	76,300	83,800	92,000	100,500	110,400	534,000
							-
							-
Total	71,000	76,300	83,800	92,000	100,500	110,400	534,000

Project Effect on the Operating Budget: Maintenance on roadway will remain the same but CIP budget will be reduced long term.



Project Summary: Grind 3” of existing asphalt paving, cap with new AC. Demo and install new curb and gutter where damaged, new ADA curb ramps, centerlines, parking stalls, and signage.

Total Project Cost: \$844,900

Justification: 5th St. is a collector/residential street and is listed as “failed” on the November 2022 pavement management report, with a pavement condition index of 18% and 23% on a scale of 1 to 100%.

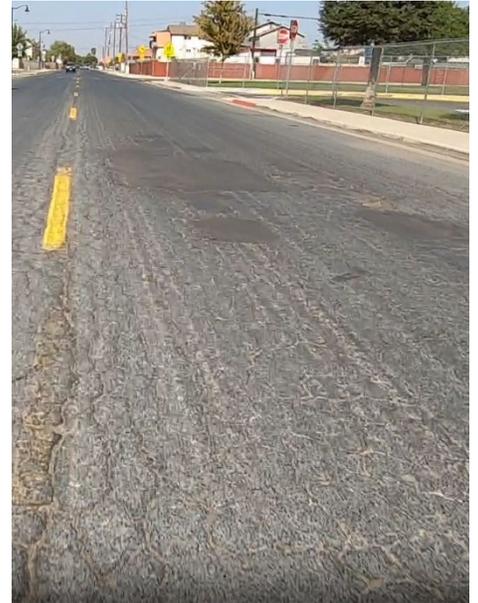
Additional Funding Requested: N/A

Goal and Policy Links: This project ties directly to the City Councils priorities of sustainable infrastructure and neighborly safe community.

Project Contact: Public Works Director

Project Status: Design phase, anticipated completion 2024-2025.

Project Costs and Funding Sources:



Project Costs by Phase

	Project Costs by Phase						
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design		79,900					79,900
Construction		676,100					676,100
Construction Management		88,900					88,900
Equipment Acquisition							-
Total	-	844,900	-	-	-	-	844,900

Project Funding Sources

	Project Funding Sources						
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	Total
TDA		844,900					844,900
							-
							-
Total	-	844,900	-	-	-	-	844,900

Project Effect on the Operating Budget: Maintenance on roadway will be reduced.

Project Summary: Grind 3” of existing asphalt paving, cap with new AC. Install centerline striping, markings, and signage.

Total Project Cost: \$629,200

Justification: San Lucas St. is a residential street and is listed as “failed” on the November 2022 pavement management report, with a pavement condition index of 17% and 23% on a scale of 1 to 100%.

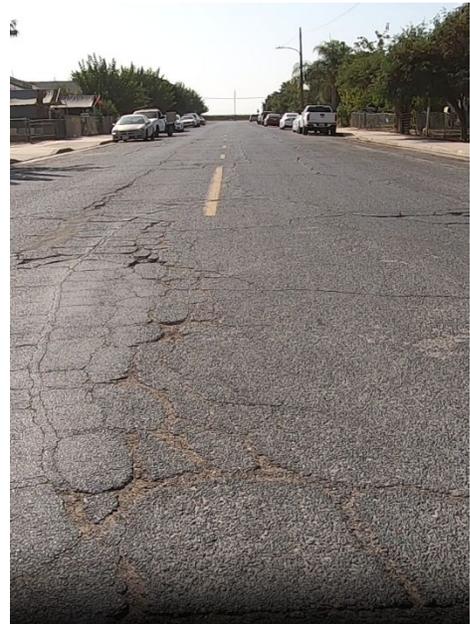
Additional Funding Requested: N/A

Goal and Policy Links: This project ties directly to the City Councils priorities of sustainable infrastructure and neighborly safe community.

Project Contact: Public Works Director

Project Status: Design phase, anticipated completion 2024-2025.

Project Costs and Funding Sources:



Project Costs by Phase

	Project Costs by Phase						Total
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design		59,500					59,500
Construction		503,300					503,300
Construction Management		66,400					66,400
Equipment Acquisition							-
Total	-	629,200	-	-	-	-	629,200

Project Funding Sources

	Project Funding Sources						Total
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	
TDA		629,200					629,200
							-
							-
Total	-	629,200	-	-	-	-	629,200

Project Effect on the Operating Budget: Maintenance on roadway will be reduced.

Project Summary: Grind 3” of existing asphalt paving, cap with new AC. Demo and install new curb and gutter where damaged, new ADA curb ramps, centerlines, and signage.

Total Project Cost: \$678,700

Justification: 7th St. is a Residential Street and is listed as “failed” on the November 2022 pavement management report, with a pavement condition index of 18% and 23% on a scale of 1 to 100%.

Additional Funding Requested: N/A

Goal and Policy Links: This project ties directly to the City Councils priorities of sustainable infrastructure and neighborly safe community.

Project Contact: Public Works Director

Project Status: Budget Phase, anticipated completion 2025-2026.

Project Costs and Funding Sources:



Project Costs by Phase

	Project Costs by Phase						Total
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design		64,200					64,200
Construction			542,900				542,900
Construction Management			71,600				71,600
Equipment Acquisition							-
Total	-	64,200	614,500	-	-	-	678,700

Project Funding Sources

	Project Funding Sources						Total
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	
							-
Valadao Community Grant		64,200	614,500				678,700
							-
Total	-	64,200	614,500	-	-	-	678,700

Project Effect on the Operating Budget: Maintenance on roadway will be reduced.

Project Summary: Grind 3” of existing asphalt paving, cap with new AC. Demo and install new curb and gutter where damaged, new ADA curb ramps, centerlines, and signage.

Total Project Cost: \$651,400

Justification: A St. is a Residential Street and is listed as “failed” on the November 2022 pavement management report, with a pavement condition index of 18% and 23% on a scale of 1 to 100%.

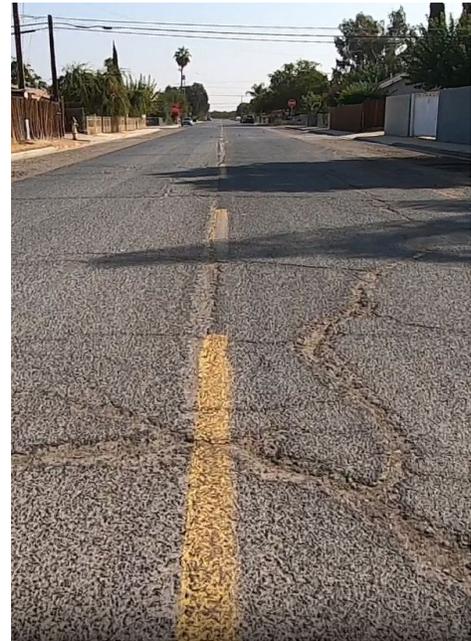
Additional Funding Requested: N/A

Goal and Policy Links: This project ties directly to the City Councils priorities of sustainable infrastructure and neighborly safe community.

Project Contact: Public Works Director

Project Status: Budget Phase, anticipated completion 2025-2026.

Project Costs and Funding Sources:



Project Costs by Phase

	Project Costs by Phase						Total
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design		61,600					61,600
Construction			521,100				521,100
Construction Management			68,700				68,700
Equipment Acquisition							-
Total	-	61,600	589,800	-	-	-	651,400

Project Funding Sources

	Project Funding Sources						Total
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	
							-
Valadao Community Grant		61,600	589,800				651,400
							-
Total	-	61,600	589,800	-	-	-	651,400

Project Effect on the Operating Budget: Maintenance on roadway will be reduced.

B St. Rehab – Industrial Ave. to Wiley St.

Project Summary: Grind 3” of existing asphalt paving, cap with new AC. Demo and install new curb and gutter where damaged, new ADA curb ramps, centerlines, and signage.

Total Project Cost: \$948,700

Justification: B St. is a Residential street and is listed as “failed” on the November 2022 pavement management report, with a pavement condition index of 18% and 23% on a scale of 1 to 100%.

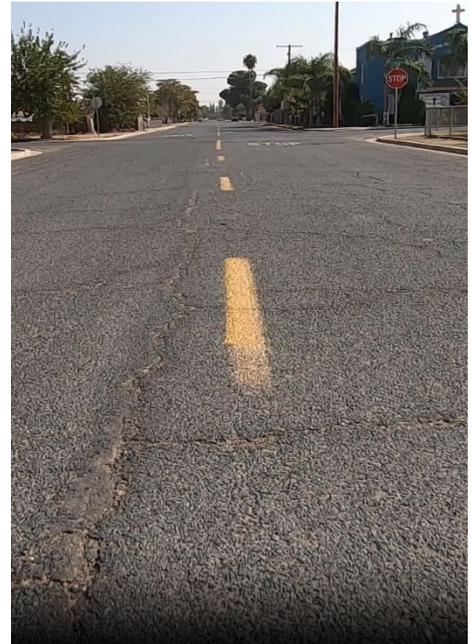
Additional Funding Requested: N/A

Goal and Policy Links: This project ties directly to the City Councils priorities of sustainable infrastructure and neighborly safe community.

Project Contact: Public Works Director

Project Status: Budget Phase, anticipated completion 2025-2026.

Project Costs and Funding Sources:



Project Costs by Phase

	Project Costs by Phase						
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design		89,700					89,700
Construction			759,300				759,300
Construction Management			99,700				99,700
Equipment Acquisition							-
Total	-	89,700	859,000	-	-	-	948,700

Project Funding Sources

	Project Funding Sources						
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	Total
							-
Valadao Community Grant		89,700	859,000				948,700
							-
Total	-	89,700	859,000	-	-	-	948,700

Project Effect on the Operating Budget: Maintenance on roadway will be reduced.

Project Summary: Grind 3” of existing asphalt paving, cap with new AC. Demo and install new curb and gutter where damaged, new ADA curb ramps, centerlines, and signage.

Total Project Cost: \$433,200

Justification: 9th St. is a Residential street and is listed as “failed” on the November 2022 pavement management report, with a pavement condition index of 18% and 23% on a scale of 1 to 100%.

Additional Funding Requested: N/A

Goal and Policy Links: This project ties directly to the City Councils priorities of sustainable infrastructure and neighborly safe community.

Project Contact: Public Works Director

Project Status: Budget Phase, anticipated completion 2025-2026.

Project Costs and Funding Sources:



Project Costs by Phase

	Project Costs by Phase						Total
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design		40,900					40,900
Construction			346,300				346,300
Construction Management			46,000				46,000
Equipment Acquisition							-
Total	-	40,900	392,300	-	-	-	433,200

Project Funding Sources

	Project Funding Sources						Total
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	
							-
Valadao Community Grant		40,900	392,300				433,200
							-
Total	-	40,900	392,300	-	-	-	433,200

Project Effect on the Operating Budget: Maintenance on roadway will be reduced.

Project Summary: Grind 3” of existing asphalt paving, cap with new AC. Demo and install new curb and gutter where damaged, new ADA curb ramps, centerlines, and signage.

Total Project Cost: \$470,800

Justification: Robertson Ave. is a Residential street and is listed as “failed” on the November 2022 pavement management report, with a pavement condition index of 18% and 23% on a scale of 1 to 100%.

Additional Funding Requested: N/A

Goal and Policy Links: This project ties directly to the City Councils priorities of sustainable infrastructure and neighborly safe community.

Project Contact: Public Works Director

Project Status: Budget Phase, anticipated completion 2025-2026.

Project Costs and Funding Sources:



Project Costs by Phase

	Project Costs by Phase						Total
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design		44,500					44,500
Construction			376,400				376,400
Construction Management			49,900				49,900
Equipment Acquisition							-
Total	-	44,500	426,300	-	-	-	470,800

Project Funding Sources

	Project Funding Sources						Total
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	
							-
Valadao Community Grant		44,500	426,300				470,800
							-
Total	-	44,500	426,300	-	-	-	470,800

Project Effect on the Operating Budget: Maintenance on roadway will be reduced.

Project Summary: Grind 3” of existing asphalt paving, cap with new AC. Demo and install new curb and gutter where damaged, new ADA curb ramps, centerlines, and signage.

Total Project Cost: \$371,800

Justification: San Juan St. is a Residential street and is listed as “failed” on the November 2022 pavement management report, with a pavement condition index of 18% and 23% on a scale of 1 to 100%.

Additional Funding Requested: N/A

Goal and Policy Links: This project ties directly to the City Councils priorities of sustainable infrastructure and neighborly safe community.

Project Contact: Public Works Director

Project Status: Budget Phase, anticipated completion 2025-2026.

Project Costs and Funding Sources:



Project Costs by Phase

	Project Costs by Phase						Total
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design		35,100					35,100
Construction			297,100				297,100
Construction Management			39,600				39,600
Equipment Acquisition							-
Total	-	35,100	336,700	-	-	-	371,800

Project Funding Sources

	Project Funding Sources						Total
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	
Valadao Community Grant		35,100	336,700				371,800
							-
Total	-	35,100	336,700	-	-	-	371,800

Project Effect on the Operating Budget: Maintenance on roadway will be reduced.

Project Summary: Grind 3” of existing asphalt paving, cap with new AC. Demo and install new curb and gutter where damaged, new ADA curb ramps, centerlines, and signage.

Total Project Cost: \$414,400

Justification: Mount Arbor St. is a Residential street and is listed as “failed” on the November 2022 pavement management report, with a pavement condition index of 18% and 23% on a scale of 1 to 100%.

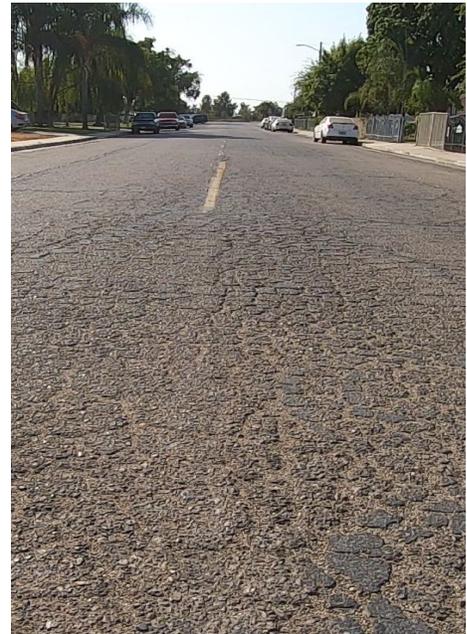
Additional Funding Requested: N/A

Goal and Policy Links: This project ties directly to the City Councils priorities of sustainable infrastructure and neighborly safe community.

Project Contact: Public Works Director

Project Status: Budget Phase, anticipated completion 2025-2026.

Project Costs and Funding Sources:



Project Costs by Phase

	Project Costs by Phase						Total
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design		39,100					39,100
Construction			331,200				331,200
Construction Management			44,100				44,100
Equipment Acquisition							-
Total	-	39,100	375,300	-	-	-	414,400

Project Funding Sources

	Project Funding Sources						Total
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	
							-
Valadao Community Grant		39,100	375,300				414,400
							-
Total	-	39,100	375,300	-	-	-	414,400

Project Effect on the Operating Budget: Maintenance on roadway will be reduced.

Patch Truck

Project Summary: Purchase of a Heated Patch Truck for repair of asphalt and maintenance of roads.

Total Project Cost: \$265,319.44

Justification: To replace existing equipment that has been out grown by city growth and annexations of numerous roads.

Additional Funding Requested: None

Goal and Policy Links: This purchase will ensure that the City continues to maintain a safe driving environment for our community.

Project Contact: Public Works Director.

Project Status: Waiting for approval in order to commence.

Project Costs and Funding Sources:



Project Costs by Phase

	Project Costs by Phase						Total
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction							-
Construction Management							-
Equipment Acquisition		265,320					265,320
Total	-	265,320	-	-	-	-	265,320

Project Funding Sources

	Project Funding Sources						Total
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	
Valadao Community Grant		265,320					265,320
							-
							-
Total	-	265,320	-	-	-	-	265,320

Project Effect on the Operating Budget: No additional on-going cost. One-Time purchase.

Emulsion Spray Trailer

Project Summary: Purchase of a Heated Emulsion Spray Trailer for application of various of asphalt emulsions for maintenance of roads.

Total Project Cost: \$33,005.15

Justification: To increase street maintenance operations and to prolong the life expectancy of existing roads in good condition.

Additional Funding Requested: None

Goal and Policy Links: This purchase will ensure that the City continues to maintain a safe driving environment for our community.

Project Contact: Public Works Director

Project Status: Waiting on approval in order to commence.

Project Costs and Funding Sources:



Project Costs by Phase

	Project Costs by Phase						Total
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction							-
Construction Management							-
Equipment Acquisition		33,005					33,005
Total	-	33,005	-	-	-	-	33,005

Project Funding Sources

	Project Funding Sources						Total
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	
Valadao Community Grant		33,005					33,005
							-
							-
Total	-	33,005	-	-	-	-	33,005

Project Effect on the Operating Budget: No additional on-going cost. One-Time purchase.

Wastewater Expansion

Project Summary: Increase the capacity of the Wastewater Treatment Plant by changing the plant from lagoon treatment system to an activated sludge treatment process. This will be accomplished by construction of various items within the existing plant.

Total Project Cost: \$17,034,120

Justification: The existing wastewater plant demand is almost at capacity. To meet the needs of future development and adherence to increasingly stringent state mandated discharge requirements the capacity of the wastewater plant must be significantly increased.



Additional Funding Requested: \$2,486,120

Goal and Policy Links: This project ties directly to the City Council’s priorities of sustainable infrastructure and neighborly and safe community.

Project Contact: Public Works Director

Project Status: Budget process, design expected to begin in 2024-2025 with construction completed by 2026-2027, contingent on funding.

Project Costs and Funding Sources:

Project Costs by Phase

	Project Costs by Phase						Total
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design	370,000	370,000					740,000
Construction			8,147,060	8,147,060			16,294,120
Construction Management							-
Equipment Acquisition							-
Total	370,000	370,000	8,147,060	8,147,060	-	-	17,034,120

Project Funding Sources

	Project Funding Sources						Total
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	
State Revolving Fund	370,000	370,000	8,147,060	8,147,060			17,034,120
							-
							-
Total	370,000	370,000	8,147,060	8,147,060	-	-	17,034,120

Project Effect on the Operating Budget: Substantial cost increase in manpower, equipment, and utilities will occur. Total impact will not be understood until the design is complete.

Wastewater Line to Eastside (Taylor)

Project Summary: Increase the pipeline infrastructure of the City’s sewer system by constructing a sewer main on the southeast quadrant of the City of McFarland including boring under State Highway 99 and railroad tracks. This new line would tie into the existing sewer main running along Taylor Ave, West of Highway 99. This project will be built in three phases.

Total Project Cost: \$6,550,000

Justification: The City of McFarland recently annexed 1900 acres of land for future expansion. The majority of this expansion is for commercial, industrial and light industrial uses east of State Hwy 99.

Currently this area has no tie-in with the wastewater plant. This pipeline would provide the necessary connection.

Additional Funding Requested: N/A

Goal and Policy Links: This project ties directly to the City Council’s prorates of sustainable infrastructure, neighborly and safe community.

Project Contact: Public Works Director

Project Status: Budget process, design expected to begin in 2024-2025 with construction completed by 2027-2028, contingent on funding. Project will occur in three phases.

Project Costs and Funding Sources:

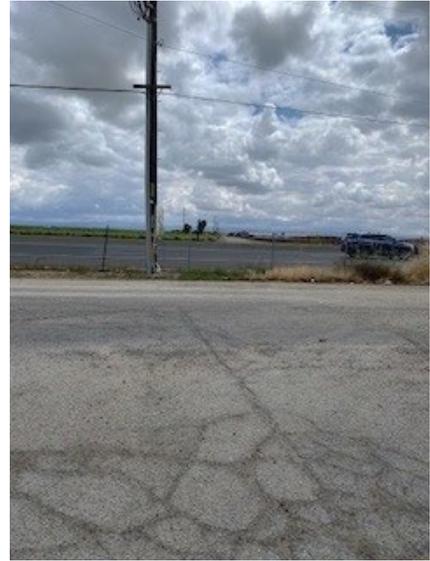
Project Costs by Phase

	Project Costs by Phase						
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design	55,000	95,000	163,000				313,000
Construction		595,000	1,005,000	4,637,000			6,237,000
Construction Management							-
Equipment Acquisition							-
Total	55,000	690,000	1,168,000	4,637,000	-	-	6,550,000

Project Funding Sources

	Project Funding Sources						
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	Total
Valadao Community Grants	55,000	690,000	1,168,000	3,087,000			5,000,000
Reserves				1,550,000			1,550,000
							-
Total	55,000	690,000	1,168,000	4,637,000	-	-	6,550,000

Project Effect on the Operating Budget: Increased sewer line maintenance because of expansion.



Fleet Replacement Program

Project Summary: Annually purchase one vehicle to keep Wastewater Department fleet operational.

Total Project Cost: \$170,000 over 4 years.

Justification: Provide safe, reliable vehicles for work related staff use, maximizing reliability while minimizing repair cost.

Additional Funding Requested: N/A

Goal and Policy Links: This project ties directly to all three of the City Council’s priorities of sustainable infrastructure, neighborly and safe community, and efficient and effective government.

Project Contact: Public Works Director

Project Status: Ongoing for over four years.

Project Costs and Funding Sources:



Project Costs by Phase

	Project Costs by Phase						
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction							-
Construction Management							-
Equipment Acquisition	35,000	40,000	45,000	50,000			170,000
Total	35,000	40,000	45,000	50,000	-	-	170,000

Project Funding Sources

	Project Funding Sources						
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	Total
							-
							-
Wastewater Reserves	35,000	40,000	45,000	50,000			170,000
Total	35,000	40,000	45,000	50,000	-	-	170,000

Project Effect on the Operating Budget: Reduced auto repairs.

PLC/Pump Control Panels

Project Summary: Design, purchase and install new electrical control panels at San Juan lift station. Hail Lane sewer lift station project has been completed.

Total Project Cost: \$190,000

Justification: Replace old outdated unreliable electrical controls with new electronic controls that can tie-into emergency back-up electrical generator.

Additional Funding Requested: N/A

Goal and Policy Links: This project ties directly to the City Council’s priority of sustainable infrastructure.

Project Contact: Public Works Director

Project Status: Hail Lane lift station has been completed. Budget/phase, complete in 2024-2025.

Project Costs and Funding Sources:



Project Costs by Phase

	Project Costs by Phase						
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction							-
Construction Management							-
Equipment Acquisition	190,000						190,000
Total	190,000	-	-	-	-	-	190,000

Project Funding Sources

	Project Funding Sources						
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	
Wastewater Reserves	190,000						190,000
							-
							-
Total	190,000	-	-	-	-	-	190,000

Project Effect on the Operating Budget: This project will reduce maintenance costs at the lift stations and frequent sewer backups.

Project Summary: Install a Parking/Storage Garage at the WWTP.

Total Project Cost: \$75,000

Justification: Provide a secure area to park city vehicles on site, reduce fuel and staff costs. Staff is currently storing vehicles at city hall, due to unsecure parking area at WWTP. The ability to respond to emergency situations and spills in a timely and efficient manner, by arriving at WWTP where all the controls are located for the city’s lift stations. This would maximize the time and efficiency of the operators.



Additional Funding Requested: N/A

Goal and Policy Links: This project ties directly to all three of the City Council’s priorities of sustainable infrastructure, neighborly and safe community, and efficient and effective government.

Project Contact: Public Works Director

Project Status: Waiting on funds for purchase.

Project Costs and Funding Sources:

Project Costs by Phase

	Project Costs by Phase						
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction		75,000					75,000
Construction Management							-
Equipment Acquisition							-
Total	-	75,000	-	-	-	-	75,000

Project Funding Sources

	Project Funding Sources						
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	Total
Wastewater Reserves		75,000					75,000
							-
							-
Total	-	75,000	-	-	-	-	75,000

Project Effect on the Operating Budget: This project will have minimal cost implications.

Utility Crane Truck Purchase

Project Summary: One time purchase of utility crane truck for Wastewater operational needs.

Total Project Cost: \$150,000

Justification: Provide safe, reliable vehicle for work related staff use, maximizing reliability while minimizing repair cost. Ability for city staff to make repairs to pumps and lift stations, without the need to hire crane service. This vehicle would allow staff to make repairs in emergency situations and not rely on vendor for scheduling of crane service.



Additional Funding Requested: N/A

Goal and Policy Links: This project ties directly to all three of the City Council’s priorities of sustainable infrastructure, neighborly and safe community, and efficient and effective government.

Project Contact: Public Works Director

Project Status: Awaiting funding to commence project

Project Costs and Funding Sources:

Project Costs by Phase

	Project Costs by Phase						Total
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction							-
Construction Management							-
Equipment Acquisition		150,000					150,000
Total	-	150,000	-	-	-	-	150,000

Project Funding Sources

	Project Funding Sources						Total
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	
Wastewater Reserves		150,000					150,000
							-
							-
Total	-	150,000	-	-	-	-	150,000

Project Effect on the Operating Budget: Reduced auto repairs. Reduce cost to 3rd party vendors. Time efficiency to respond to emergency call outs for equipment failures and possibility of Sewer spills on public roads and community.

Wastewater Emergency Generator

Project Summary: Purchase emergency back-up generators for Lift Stations

Total Project Cost: \$30,000

Justification: To ensure lift station pumps for the Sewer continue to direct sewage towards the wastewater treatment plant. To be able to respond to outages and emergency generators are needed.

Additional Funding Requested: N/A.

Goal and Policy Links: This project ties directly to the City Council’s priorities of sustainable infrastructure and developing a neighborly safe community.

Project Contact: Public Works Director

Project Status: Budget. Procurement to occur in 2024-2025.

Project Costs and Funding Sources:

Project Costs by Phase

	Project Costs by Phase						Total
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction							-
Construction Management							-
Equipment Acquisition		30,000					30,000
Total	-	30,000	-	-	-	-	30,000

Project Funding Sources

	Project Funding Sources						Total
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	
Wastewater Reserves		30,000					30,000
							-
							-
Total	-	30,000	-	-	-	-	30,000

Project Effect on the Operating Budget: Increased cost due to permitting and fuel costs.



Wastewater Lagoon 1 Repair

Project Summary: Currently our Lagoon 1 is in need of new repairs of 2 existing BioLac Aeration 6 inch poly line and manifold rebuild. This is essential for our treatment of wastewater in Lagoon 1.

Total Project Cost: \$65,000

Justification: The City of McFarland Wastewater treatment plant Lagoon 1 is the essential first step in treatment of wastewater. The BioLac Aeration line is responsible for Diffusing oxygen into water. This BioLac Aeration line and manifold will ensure Lagoon 1 is operating at its fullest potential of water treatment.

Additional Funding Requested: N/A

Goal and Policy Links: This project ties directly to the City Council’s prorates of sustainable infrastructure, neighborly and safe community.

Project Contact: Public Works Director

Project Status: Budget process, Construction to begin 2024-2025.

Project Costs and Funding Sources:

Project Costs by Phase

	Project Costs by Phase						Total
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction							-
Construction Management							-
Equipment Acquisition		65,000					65,000
Total	-	65,000	-	-	-	-	65,000

Project Funding Sources

	Project Funding Sources						Total
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	
Wastewater Reserves		65,000					65,000
							-
							-
Total	-	65,000	-	-	-	-	65,000

Project Effect on the Operating Budget: Increased sewer line maintenance because of expansion.



Wastewater Skid Steer

Project Summary: Purchase one Skid Steer for maintenance of the Wastewater Treatment plant.

Total Project Cost: \$72,000

Justification: A skid steer will provide staff the equipment to ensure efficient maintenance of the 49 acres, lagoons, and reservoirs at the wastewater plant.

Additional Funding Requested:

Goal and Policy Links: This project ties directly to all three of the City Council’s priorities of sustainable infrastructure, neighborly and safe community, and efficient and effective government.

Project Contact: Public Works Director

Project Status: One time purchase in 2024-2025

Project Costs and Funding Sources:



Project Costs by Phase

	Project Costs by Phase						Total
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction							-
Construction Management							-
Equipment Acquisition		72,000					72,000
Total	-	72,000	-	-	-	-	72,000

Project Funding Sources

	Project Funding Sources						Total
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	
Wastewater Reserves		72,000					72,000
							-
							-
Total	-	72,000	-	-	-	-	72,000

Project Effect on the Operating Budget: Reduced auto repairs.

WWTP SCADA

Project Summary: Design, purchase and install new SCADA control panels at WWTP.

Total Project Cost: \$125,800.00

Justification: Replace old outdated unreliable SCADA controls with new electronic controls that are easily repaired with new in stock parts. Current system is obsolete and unable to get parts, only parts available are used online with no warranty. Reduce cost of constant service calls for SCADA related issues.

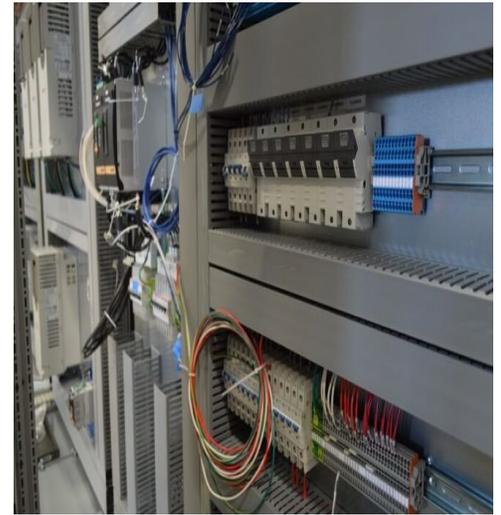
Additional Funding Requested: N/A

Goal and Policy Links: This project ties directly to the City Council’s priority of sustainable infrastructure.

Project Contact: Public Works Director

Project Status: Budget/phase, complete in 2024-2025.

Project Costs and Funding Sources:



Project Costs by Phase

	Project Costs by Phase						Total
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction							-
Construction Management							-
Equipment Acquisition		125,800					125,800
Total	-	125,800	-	-	-	-	125,800

Project Funding Sources

	Project Funding Sources						Total
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	
							-
Wastewater Reserves		125,800					125,800
							-
Total	-	125,800	-	-	-	-	125,800

Project Effect on the Operating Budget: This project will reduce maintenance costs at the lift stations.

Rover Pipeline Camera

Project Summary: One time purchase of Pipeline Camera system

Total Project Cost: \$115,000.

Justification: Provide Staff the ability to diagnose and troubleshoot any issues in our sewer line system by deploying a camera system. The Rover Camera device also allows staff to localize sewer laterals that are not marked on the master plan.

Additional Funding Requested: N/A

Goal and Policy Links: This project ties directly to all three of the City Council’s priorities of sustainable infrastructure, neighborly and safe community, and efficient and effective government.

Project Contact: Public Works Director

Project Status: Awaiting funding to purchase.

Project Costs and Funding Sources:



Project Costs by Phase

	Project Costs by Phase						
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction							-
Construction Management							-
Equipment Acquisition			115,000				115,000
Total	-	-	115,000	-	-	-	115,000

Project Funding Sources

	Project Funding Sources						
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	Total
							-
Wastewater Reserves			115,000				115,000
							-
Total	-	-	115,000	-	-	-	115,000

Project Effect on the Operating Budget: Reduce cost to 3rd party vendors. Time efficiency to respond to emergency call outs for equipment failures and possibility of Sewer spills on public roads and community.

Office Trailer

Project Summary: One time purchase of Office Trailer for Wastewater operational needs.

Total Project Cost: \$30,000

Justification: Provide separate office trailer for WWTP supervisor and related staff use. This office trailer would provide a separate office space aside from the laboratory to use for meetings with clients, consultants, and governmental agencies.



Additional Funding Requested: N/A

Goal and Policy Links: This project ties directly to all three of the City Council’s priorities of sustainable infrastructure, neighborly and safe community, and efficient and effective government.

Project Contact: Public Works Director

Project Status: Awaiting funding to commence project

Project Costs and Funding Sources:

Project Costs by Phase

	Project Costs by Phase						
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction							-
Construction Management							-
Equipment Acquisition		30,000					30,000
Total	-	30,000	-	-	-	-	30,000

Project Funding Sources

	Project Funding Sources						
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	Total
							-
Wastewater Reserves		30,000					30,000
							-
Total	-	30,000	-	-	-	-	30,000

Project Effect on the Operating Budget: Increase in utilities.

1, 2, 3 TCP & Nitrate Treatment System-Browning Well

Project Summary: Design and install a coconut carbon absorption/filtration system Reverse Osmosis Treatment system at the Browning Rd. water well.

Total Project Cost: \$7,415,000

Justification: The Browning Rd. well water contains 1,2,3 Tri chloropropane (TCP) and Nitrate in concentrations the State of California exceeding drinking standards. To continue utilizing this well, the concertation of 1,2,3 TCP and Nitrate must be reduced.

Additional Funding Requested: \$3,915,000

Goal and Policy Links: This project ties directly to the City Council’s priorities of sustainable infrastructure and developing a neighborly safe, community.

Project Contact: Public Works Director

Project Status: Design in progress. Construction to occur in 2025-2026.



Project Costs and Funding Sources:

Project Costs by Phase

	Project Costs by Phase						Total
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design	500,000						500,000
Construction	3,000,000		3,915,000				6,915,000
Construction Management							-
Equipment Acquisition							-
Total	3,500,000	-	3,915,000	-	-	-	7,415,000

Project Funding Sources

	Project Funding Sources						Total
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	
TCP Litigation Funds	3,500,000						3,500,000
Unknown			3,915,000				3,915,000
							-
Total	3,500,000	-	3,915,000	-	-	-	7,415,000

Project Effect on the Operating Budget: Both labor and supply cost will increase as a result of this project. Not defined at this point.

Taylor Well Replacement

Project Summary: Drill a new domestic water well at the Taylor Well site.

Total Project Cost: \$6,500,000

Justification: The Taylor Ave. water well is not currently being utilized because of excess sand and bio growth. Without this well in service the City of McFarland experiences difficulty supplying water at adequate volume and pressure with no reserve.

Additional Funding Requested: N/A

Goal and Policy Links: This project ties directly to the City Council’s priorities of sustainable infrastructure and developing a neighborly safe community.



Project Contact: Public Works Director

Project Status: Budget phase. Design to occur in 2025-2026 and construction in 2026-2027.

Project Costs and Funding Sources:

Project Costs by Phase

	Project Costs by Phase						Total
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design	500,000						500,000
Construction				6,000,000			6,000,000
Construction Management							-
Equipment Acquisition							-
Total	500,000	-	-	6,000,000	-	-	6,500,000

Project Funding Sources

	Project Funding Sources						Total
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	
							-
State Revolving Fund	500,000			6,000,000			6,500,000
							-
Total	500,000	-	-	6,000,000	-	-	6,500,000

Project Effect on the Operating Budget: This project will result in additional utility and maintenance costs.

Well #6 Replacement

Project Summary: Drill a new domestic water well at the existing Well #6 site on Hail Ln.

Total Project Cost: \$6,500,000

Justification: Water from Well #6 is pumped intermittently and blended with water from other sites because of issues with hydrogen sulfide (H2S) and nitrate levels. By drilling a new, deeper well these issues can be significantly reduced.

Additional Funding Requested: N/A

Goal and Policy Links: This project ties directly to the City Council’s Priority of sustainable infrastructure.

Project Contact: Public Works Director

Project Status: Budget phase, design in 2025-2026 construction to occur in 2026-2027.

Project Costs and Funding Sources:



Project Costs by Phase

	Project Costs by Phase						Total
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design			500,000				500,000
Construction				6,000,000			6,000,000
Construction Management							-
Equipment Acquisition							-
Total	-	-	500,000	6,000,000	-	-	6,500,000

Project Funding Sources

	Project Funding Sources						Total
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	
State Revolving Fund			500,000	6,000,000			6,500,000
							-
							-
Total	-	-	500,000	6,000,000	-	-	6,500,000

Project Effect on the Operating Budget: This project will result in additional utility and maintenance costs.

1.0 MG Storage Tank and Booster

Project Summary: Design and construct a new water storage tank and pressure boosting pump.

Total Project Cost: \$3,750,000

Justification: As the Taylor Ave well is brought back online and development begins as a result of the recent annexation of 1900 acres into the City of McFarland, there will be a need to build an additional water storage tank. This will enable distribution of both volume of water and pressure to both the residents and commercial users.

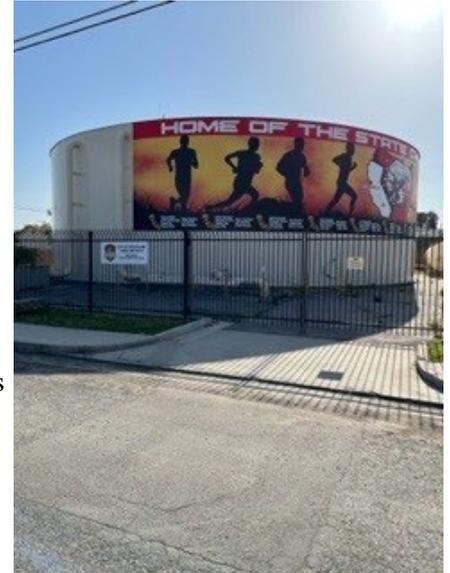
Additional Funding Requested: N/A

Goal and Policy Links: This project ties directly to the City Council’s priorities of sustainable infrastructure and developing a neighborly safe community.

Project Contact: Public Works Director

Project Status: Budget, Design and construction anticipated in 2025-2026.

Project Costs and Funding Sources:



Project Costs by Phase

	Project Costs by Phase						
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction			3,750,000				3,750,000
Construction Management							-
Equipment Acquisition							-
Total	-	-	3,750,000	-	-	-	3,750,000

Project Funding Sources

	Project Funding Sources						
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	Total
State Revolving Fund			3,750,000				3,750,000
							-
							-
Total	-	-	3,750,000	-	-	-	3,750,000

Project Effect on the Operating Budget: This project will result in additional utility and maintenance costs.

Emergency Standby Generators

Project Summary: Install emergency back-up generators the Garzoli well and New Well.

Total Project Cost: \$1,275,000

Justification: To ensure water delivery during extended electrical power outages, emergency generators are needed. This will become increasingly necessary as the city expands its commercial and industrial footprint.

Additional Funding Requested: N/A.

Goal and Policy Links: This project ties directly to the City Council’s priorities of sustainable infrastructure and developing a neighborly safe community.

Project Contact: Public Works Director

Project Status: Budget. Procurement and installation to occur in 2025-2026.



Project Costs and Funding Sources:

Project Costs by Phase

	Project Costs by Phase						
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction							-
Construction Management							-
Equipment Acquisition	1,275,000						1,275,000
Total	1,275,000	-	-	-	-	-	1,275,000

Project Funding Sources

	Project Funding Sources						
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	
State Revolving Fund	850,000						850,000
Water Reserves	425,000						425,000
							-
Total	1,275,000	-	-	-	-	-	1,275,000

Project Effect on the Operating Budget: Increased cost due to permitting and fuel costs.

Advanced Metering Infrastructure

Project Summary: Install infrastructure and water metering equipment to enable remote monthly meter reading.

Total Project Cost: \$3,000,000

Justification: Currently water meters are read monthly, on a manual basis. The cost of this effort is about \$80,000 per year and is time consuming and prone to error. Converting to a remote system will significantly reduce manpower/ contract services and streamline the water meter reading/billing process. It will also result in much more accurate meter recording devices.

Additional Funding Requested: N/A.

Goal and Policy Links: This project ties directly to the City Council’s priorities of sustainable infrastructure and developing a neighborly safe community.

Project Contact: Public Works Director

Project Status: Budget. Anticipated construction 2025-2026.



Project Costs and Funding Sources:

Project Costs by Phase

	Project Costs by Phase						Total
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction							-
Construction Management							-
Equipment Acquisition			3,000,000				3,000,000
Total	-	-	3,000,000	-	-	-	3,000,000

Project Funding Sources

	Project Funding Sources						
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	
State Revolving Fund			3,000,000				3,000,000
							-
							-
Total	-	-	3,000,000	-	-	-	3,000,000

Project Effect on the Operating Budget: Cost savings of \$100,000 per year.

New Well for Expansion

Project Summary: Drill a new domestic water well to serve the residents and commercial developments.

Total Project Cost: \$6,500,000

Justification: Recently the city annexed 2200 acres for future residential, commercial, and industrial development. This development will require additional water supplies. Drilling a new well will satisfy the demand for additional water.

Additional Funding Requested: N/A.

Goal and Policy Links: This project ties directly to the City Council’s overarching priorities of sustainable infrastructure, neighborly and safe community, and efficient and effective government.

Project Contact: Public Works Director, Community Development Director.

Project Status: Budget Phase, Design Phase to be 2026-27, and probable construction phase in 2027-28



Project Costs and Funding Sources:

Project Costs by Phase

	Project Costs by Phase						
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design	300,000			200,000			500,000
Construction					6,000,000		6,000,000
Construction Management							-
Equipment Acquisition							-
Total	300,000	-	-	200,000	6,000,000	-	6,500,000

Project Funding Sources

	Project Funding Sources						
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	
Water Reserves	300,000			200,000			500,000
Financing (USDA/Revenue Bonds)					6,000,000		6,000,000
							-
Total	300,000	-	-	200,000	6,000,000	-	6,500,000

Project Effect on the Operating Budget: Increase cost of utilities and personnel.

Fleet Replacement Program-Water Department

Project Summary: Annually purchase one vehicle to keep Water Department fleet operational.

Total Project Cost: \$170,000 over 4 years.

Justification: Provide safe, reliable vehicles for work related staff use, maximizing reliability while minimizing repair cost.

Additional Funding Requested: N/A

Goal and Policy Links: This project ties directly to all three of the City Council’s priorities of sustainable infrastructure, neighborly and safe community, and efficient and effective government.

Project Contact: Public Works Director

Project Status: Ongoing for over Four years.

Project Costs and Funding Sources:



	Project Costs by Phase						
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction							-
Construction Management							-
Equipment Acquisition	35,000	40,000	45,000	50,000			170,000
Total	35,000	40,000	45,000	50,000	-	-	170,000

Project Costs by Phase

Project Funding Sources

	Project Funding Sources						
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	
Water Reserves	35,000	40,000	45,000	50,000			170,000
							-
							-
Total	35,000	40,000	45,000	50,000	-	-	170,000

Project Effect on the Operating Budget: Reduced auto repairs.

Well Replacement with Arsenic Treatment

Project Summary: Drill a new domestic water well with Arsenic Treatment on Perkins Ave or Elmo Hwy.

Total Project Cost: \$10,072,347

Justification: With the Taylor Well offline and Browning Well encountering contamination and in need of a permanent treatment system, the City is in need of a new Water Well to keep up with demand. Although a new Well could provide water with no need for a treatment system, The surrounding agriculture and farming can make treatment inevitable. The cost is inclusive of a new Well construction with Arsenic Treatment.

Additional Funding Requested: N/A

Goal and Policy Links: This project ties directly to the City Council’s Priority of sustainable infrastructure.

Project Contact: Public Works Director

Project Status: Budget phase, design in 2024-2025 construction to occur in 2025-2026.



Project Costs and Funding Sources:

Project Costs by Phase

	Project Costs by Phase						Total
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design		500,000					500,000
Construction			9,572,347				9,572,347
Construction Management							-
Equipment Acquisition							-
Total	-	500,000	9,572,347	-	-	-	10,072,347

Project Funding Sources

	Project Funding Sources						Total
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	
State Revolving Fund		500,000	9,572,347				10,072,347
							-
							-
Total	-	500,000	9,572,347	-	-	-	10,072,347

Project Effect on the Operating Budget: This project will result in additional utility and maintenance costs.

PLC & SCADA Upgrades at Garzoli Well

Project Summary: Design, purchase and install new PLC and SCADA control panels at Garzoli Well.

Total Project Cost: \$100,000

Justification: Replace old outdated unreliable PLC and SCADA controls with new electronic controls that are easily repaired with new in stock parts. Current system is obsolete and unable to get parts, only parts available are used online with no warranty. Reduce cost of constant service calls for SCADA-related issues.

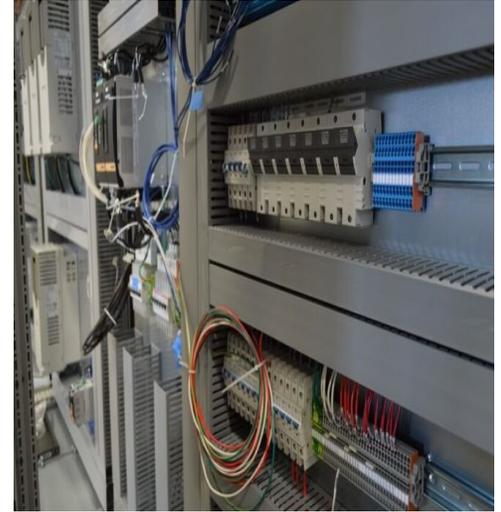
Additional Funding Requested: N/A

Goal and Policy Links: This project ties directly to the City Council’s priority of sustainable infrastructure.

Project Contact: Public Works Director

Project Status: Budget/phase, complete in 2024-2025.

Project Costs and Funding Sources:



Project Costs by Phase

	Project Costs by Phase						
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction							-
Construction Management							-
Equipment Acquisition		100,000					100,000
Total	-	100,000	-	-	-	-	100,000

Project Funding Sources

	Project Funding Sources						
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	
Water Reserves		100,000					100,000
							-
							-
Total	-	100,000	-	-	-	-	100,000

Project Effect on the Operating Budget: This project will reduce maintenance costs at the lift stations.

Transit Facility

Project Summary: Design and construct a transit station providing a transit office, waiting area and restrooms for public utilizing transit system along with garage to house an eighteen-passenger bus and van, with area for minor repair and electric charging stations.



Total Project Cost: \$1,350,000

Justification: Existing bus/van parking area is not conducive to interface with public. It does not allow for charging stations and does not provide area for maintenance.

Additional Funding Requested: \$0

Goal and Policy Links: This project ties directly to the City Councils priorities of developing a neighborly safe community.

Project Contact: Public Works Director

Project Status: Design phase complete. Waiting on funding in order to commence the construction phase.

Project Costs and Funding Sources:

	Project Costs by Phase						
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design	130,000						130,000
Construction			1,220,000				1,220,000
Construction Management							-
Equipment Acquisition							-
Total	130,000	-	1,220,000	-	-	-	1,350,000

Project Funding Sources

	Project Funding Sources						
	Prior Years	2024-25	2025-26	2026-27	2027-28	2028-29	Total
17/18 State of Good Repair (Awarded)	54,000						54,000
18/19 State of Good Repair (Awarded)	76,000		58,615				134,615
Cal-OES Transit Security (Awarded)			19,634				19,634
LCTOP (Awarded)			28,152				28,152
CDBG (To Apply)			770,474				770,474
TDA-Transit			343,125				343,125
Total	130,000	-	1,220,000	-	-	-	1,350,000

Project Effect on the Operating Budget: Increase in operating costs due to new facility has yet to be determined.



STAFFING

CITY OF MCFARLAND
POSITION & SALARY RANGE LIST
 EFFECTIVE 07/01/2024-06/30/2025

CONTRACT EMPLOYEES

City Manager	Contract
Police Chief	Contract
Police Captain	Contract
Finance Director	Contract
Public Works Director	Contract
Community Development Director	Contract
Human Resources Director	Contract
Assistant Public Works Director	Contract

CITY COUNCIL - MONTHLY

City Councilmembers	\$200
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NON- EXEMPT EMPLOYEE PAY SCHEDULE - BIWEEKLY

HOURLY PAY

TITLE	RANGE	STEP A	STEP B	STEP C	STEP D	STEP E	STEP F	STEP A	STEP F
Administrative Assistant I	15	1,453.42	1,526.99	1,604.29	1,685.51	1,770.83	1,860.48	18.17	23.26
Accounting Clerk I	15	1,453.42	1,526.99	1,604.29	1,685.51	1,770.83	1,860.48	18.17	23.26
Community Service Officer	15	1,453.42	1,526.99	1,604.29	1,685.51	1,770.83	1,860.48	18.17	23.26
Street Maintenance I	16	1,489.75	1,565.17	1,644.40	1,727.64	1,815.10	1,906.99	18.62	23.84
Wastewater Treatment Plant Operator In Training	16	1,489.75	1,565.17	1,644.40	1,727.64	1,815.10	1,906.99	18.62	23.84
Water Operator In Training	16	1,489.75	1,565.17	1,644.40	1,727.64	1,815.10	1,906.99	18.62	23.84
Transit Operator	19	1,604.30	1,685.51	1,770.84	1,860.48	1,954.67	2,053.62	20.05	25.67
Accounting Clerk II	19	1,604.30	1,685.51	1,770.84	1,860.48	1,954.67	2,053.62	20.05	25.67
Animal Control/Code Enforcement Officer	19	1,604.30	1,685.51	1,770.84	1,860.48	1,954.67	2,053.62	20.05	25.67
Police Office Technician	19	1,604.30	1,685.51	1,770.84	1,860.48	1,954.67	2,053.62	20.05	25.67
Community Development Technician	19	1,604.30	1,685.51	1,770.84	1,860.48	1,954.67	2,053.62	20.05	25.67
Sweeper/Street Maintenance Worker I	21	1,685.52	1,770.84	1,860.49	1,954.67	2,053.62	2,157.58	21.07	26.97
Water Operator I	22	1,727.65	1,815.11	1,907.00	2,003.54	2,104.96	2,211.52	21.60	27.64
Wastewater Treatment Plant Operator I	22	1,727.65	1,815.11	1,907.00	2,003.54	2,104.96	2,211.52	21.60	27.64
Facilities Maintenance Specialist	22	1,727.65	1,815.11	1,907.00	2,003.54	2,104.96	2,211.52	21.60	27.64
Police Emergency Dispatcher	25	1,860.49	1,954.68	2,053.63	2,157.59	2,266.81	2,381.57	23.26	29.77
Accounting Clerk III	25	1,860.49	1,954.68	2,053.63	2,157.59	2,266.81	2,381.57	23.26	29.77
Administrative Assistant II	26	1,907.01	2,003.55	2,104.97	2,211.53	2,323.48	2,441.11	23.84	30.51
Water Operator II	27	1,954.68	2,053.63	2,157.59	2,266.82	2,381.57	2,502.13	24.43	31.28
Wastewater Treatment Plant Operator II	27	1,954.68	2,053.63	2,157.59	2,266.82	2,381.57	2,502.13	24.43	31.28
Crime Scene Technician	27	1,954.68	2,053.63	2,157.59	2,266.82	2,381.57	2,502.13	24.43	31.28
Police Officer Reserve/Trainee	27	1,954.68	2,053.63	2,157.59	2,266.82	2,381.57	2,502.13	24.43	31.28
Animal Control Supervisor	29	2,053.64	2,157.60	2,266.82	2,381.58	2,502.14	2,628.80	25.67	32.86
Communication/Records Supervisor	30	2,104.98	2,211.54	2,323.49	2,441.12	2,564.69	2,694.52	26.31	33.68
Staff Accountant	32	2,211.54	2,323.50	2,441.12	2,564.70	2,694.53	2,830.94	27.64	35.39
Parks and Streets Maintenance Supervisor	32	2,211.54	2,323.50	2,441.12	2,564.70	2,694.53	2,830.94	27.64	35.39
Police Officer	33	2,266.83	2,381.59	2,502.15	2,628.81	2,761.89	2,901.71	28.34	36.27
School Resource Officer	33	2,266.83	2,381.59	2,502.15	2,628.81	2,761.89	2,901.71	28.34	36.27
Building Inspector I/Code Enforcement Officer	35	2,381.59	2,502.15	2,628.82	2,761.90	2,901.71	3,048.61	29.77	38.11
Grant Manager	36	2,441.13	2,564.71	2,694.54	2,830.95	2,974.26	3,124.82	30.51	39.06
Police Corporal	37	2,502.16	2,628.82	2,761.90	2,901.72	3,048.61	3,202.94	31.28	40.04
Wastewater Treatment Plant Operator III/ Supervisor	38	2,564.71	2,694.55	2,830.95	2,974.26	3,124.83	3,283.02	32.06	41.04
Water Operator III/Supervisor	38	2,564.71	2,694.55	2,830.95	2,974.26	3,124.83	3,283.02	32.06	41.04
Accounting Supervisor	38	2,564.71	2,694.55	2,830.95	2,974.26	3,124.83	3,283.02	32.06	41.04
Police Sergeant	41	2,761.91	2,901.73	3,048.62	3,202.96	3,365.10	3,535.45	34.52	44.19

EXEMPT EMPLOYEE PAY SCHEDULE - BIWEEKLY

HOURLY PAY

City Clerk (Non-Certified)	35	2,381.59	2,502.15	2,628.82	2,761.90	2,901.71	3,048.61	29.77	38.11
City Clerk (Certified)	41	2,761.91	2,901.73	3,048.62	3,202.96	3,365.10	3,535.45	34.52	44.19
Assistant Engineer/Projects Manager	46	3,124.85	3,283.04	3,449.24	3,623.85	3,807.30	4,000.04	39.06	50.00
Senior City Planner	46	3,124.85	3,283.04	3,449.24	3,623.85	3,807.30	4,000.04	39.06	50.00
Finance Manager	46	3,124.85	3,283.04	3,449.24	3,623.85	3,807.30	4,000.04	39.06	50.00

SALARY AND BENEFITS DISTRIBUTION RECAP

POSITION	CITY COUNCIL	CITY ADMIN	CITY CLERK	HUMAN RESOURCES	FINANCE	PLANNING	PUBLIC SAFETY	ANIMAL CONTROL	BUILDING	CODE ENFORCEMENT	GRANTS	STREETS	FACILITIES	LLMD	SEWER	REFUSE	WATER	PUBLIC TRANSIT	TOTAL
Accounting Clerk I Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.99	0.99	1.02	-	3.00
Accounting Clerk II Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.66	0.66	0.68	-	2.00
Accounting Clerk III Total	-	-	-	-	0.60	-	-	-	-	-	-	-	-	-	0.60	0.20	0.60	-	2.00
Accounting Supervisor Total	-	-	-	-	0.10	-	-	-	-	-	-	-	-	-	0.30	0.30	0.30	-	1.00
Administrative Assistant I Total	-	-	-	-	-	-	-	-	-	-	-	0.20	-	-	0.30	0.20	0.30	-	1.00
Administrative Assistant II Total	-	0.50	-	-	-	-	0.50	-	-	-	-	-	-	-	-	-	-	-	1.00
Animal Control/Code Enforcement Officer Total	-	-	-	-	-	-	-	-	-	1.00	-	-	-	-	-	-	-	-	2.00
Animal Control Supervisor Total	-	-	-	-	-	-	-	1.00	-	-	-	-	-	-	-	-	-	-	1.00
Assistant Public Works Director Total	-	-	-	-	-	-	-	-	-	-	-	0.15	-	0.05	0.30	0.15	0.30	0.05	1.00
Assistant Engineer/Projects Manager Total	-	-	-	-	-	0.75	-	-	-	-	0.25	-	-	-	-	-	-	-	1.00
Building Inspector/Code Enforcement Officer Total	-	-	-	-	-	-	-	-	0.50	0.50	-	-	-	-	-	-	-	-	1.00
City Clerk Total	-	-	0.40	-	-	-	-	-	-	-	-	-	-	-	0.30	-	0.30	-	1.00
City Manager/Finance Director Total	-	0.13	-	-	0.13	-	-	-	-	-	-	-	-	-	0.25	0.25	0.25	-	1.00
Communication/Records Supervisor Total	-	-	-	-	-	-	1.00	-	-	-	-	-	-	-	-	-	-	-	1.00
Community Development Director Total	-	-	-	-	-	0.35	-	-	0.35	-	0.30	-	-	-	-	-	-	-	1.00
Community Development Technician Total	-	-	-	-	-	0.40	-	-	0.60	-	-	-	-	-	-	-	-	-	1.00
Community Service Officer Total	-	-	-	-	-	-	1.00	-	-	-	-	-	-	-	-	-	-	-	1.00
Council Member Total	5.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5.00
Crime Scene Technician Total	-	-	-	-	-	-	1.00	-	-	-	-	-	-	-	-	-	-	-	1.00
Facility Maintenance Specialist Total	-	-	-	-	-	-	-	-	-	-	-	-	1.00	-	-	-	-	-	1.00
Finance Manager Total	-	-	-	-	0.10	-	-	-	-	-	-	-	-	-	0.30	0.30	0.30	-	1.00
Grants Manager Total	-	-	-	-	-	-	-	-	-	-	1.00	-	-	-	-	-	-	-	1.00
Human Resources Director Total	-	-	-	0.25	-	-	-	-	-	-	-	-	-	-	0.38	-	0.38	-	1.00
Police Captain Total	-	-	-	-	-	-	1.00	-	-	-	-	-	-	-	-	-	-	-	1.00
Police Chief Total	-	-	-	-	-	-	1.00	-	-	-	-	-	-	-	-	-	-	-	1.00
Police Corporal Total	-	-	-	-	-	-	1.00	-	-	-	-	-	-	-	-	-	-	-	1.00
Police Emergency Dispatcher Total	-	-	-	-	-	-	1.00	-	-	-	-	-	-	-	-	-	-	-	1.00
Police Lieutenant Total	-	-	-	-	-	-	1.00	-	-	-	-	-	-	-	-	-	-	-	1.00
Police Office Technician Total	-	-	-	-	-	-	4.00	-	-	-	-	-	-	-	-	-	-	-	4.00
Police Officer Total	-	-	-	-	-	-	8.00	-	-	-	-	-	-	-	-	-	-	-	8.00
Police Officer Reserve/Trainee Total	-	-	-	-	-	-	1.00	-	-	-	-	-	-	-	-	-	-	-	1.00
Police Sergeant Total	-	-	-	-	-	-	4.00	-	-	-	-	-	-	-	-	-	-	-	4.00
Public Works Director Total	-	-	-	-	-	-	-	-	-	-	0.15	-	-	0.05	0.30	0.15	0.30	0.05	1.00
School Resource Officer Total	-	-	-	-	-	-	1.00	-	-	-	-	-	-	-	-	-	-	-	1.00
Senior City Planner Total	-	-	-	-	-	1.00	-	-	-	-	-	-	-	-	-	-	-	-	1.00
Special Project Manager/Police Oversight Advisor Total	-	-	-	-	-	-	1.00	-	-	-	-	-	-	-	-	-	-	-	1.00
Staff Accountant Total	-	-	-	-	0.30	-	-	-	-	-	-	-	-	-	0.30	0.10	0.30	-	1.00
Street Maintenance I Total	-	-	-	-	-	-	-	-	-	-	-	2.25	-	2.75	-	-	-	-	5.00
Street Maintenance Supervisor Total	-	-	-	-	-	-	-	-	-	-	-	0.75	-	0.25	-	-	-	-	1.00
Street Sweeper Total	-	-	-	-	-	-	-	-	-	-	-	1.00	-	-	-	-	-	-	1.00
Transit Driver Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2.00	2.00
Wastewater Treatment Plant Operator I Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2.00	-	-	-	2.00
Wastewater Treatment Plant Operator III/ Supervisor Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00	-	-	-	1.00
Wastewater Treatment Plant Operator In Training Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00	-	-	-	1.00
Water Operator II Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2.00	-	2.00
Water Operator III/Supervisor Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00	-	1.00
Water Operator in Training Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2.00	-	2.00
GRAND TOTAL	5.00	0.63	0.40	0.25	1.23	2.50	27.50	2.00	1.45	1.50	1.55	4.50	1.00	3.10	8.98	3.30	10.03	2.10	77.00

CITY OF MCFARLAND
FULL-TIME EQUIVALENT POSITIONS

FUND TYPE	DEPARTMENT	AUTHORIZED FY22-23	AUTHORIZED FY23-24	AUTHORIZED FY24-25
General Fund				
	City Council			
	City Clerk	0.40		
	Executive Administrative Specialist			
	Administrative Assistant	0.10		
	Council Member	5.00	5.00	5.00
	Total City Council	5.50	5.00	5.00
	City Administration			
	Assistant City Manager	0.25		
	Executive Administrative Specialist			
	Administrative Assistant	0.90	0.90	0.50
	City Manager	0.13	0.25	
	City Manager/Finance Director			0.13
	Human Resources Director	0.25		
	Deputy Public Works Director	0.30		
	Total City Administration	1.83	1.15	0.63
	City Clerk			
	City Clerk		0.40	0.40
	Administrative Assistant		0.10	
	Total City Clerk	-	0.50	0.40
	Human Resources/Risk Management			
	Human Resources Director		0.25	0.25
	Total Human Resources/Risk Management	-	0.25	0.25
	Finance and Accounting			
	Staff Accountant	0.60	0.60	0.30
	Accounting Clerk III	0.20	0.20	0.60
	City Manager/Finance Director			0.13
	Finance Director	0.10	0.10	
	Accounting Supervisor		0.10	0.10
	Finance Manager	0.10		0.10
	Total Finance and Accounting	1.00	1.00	1.23
	Planning			
	Senior City Planner	1.00	1.00	1.00
	Community Development Director	0.20	0.60	0.35
	Assistant Engineer/Projects Manager			0.75
	Community Development Technician			0.40
	Administrative Assistant	0.20	0.10	
	Total Planning	1.40	1.70	2.50
	Public Safety			
	Administrative Assistant	1.00	1.00	0.50
	City Manager	0.50	0.25	

**CITY OF MCFARLAND
FULL-TIME EQUIVALENT POSITIONS**

FUND TYPE	DEPARTMENT	AUTHORIZED FY22-23	AUTHORIZED FY23-24	AUTHORIZED FY24-25
	Community Service Officer	1.00	1.00	1.00
	Police Corporal	1.00	1.00	1.00
	Crime Scene Tech	1.00	1.00	1.00
	Deputy Police Chief	1.00		
	Police Chief	1.00	1.00	1.00
	Police Captain		1.00	1.00
	Police Lieutenant		2.00	1.00
	Police Office Technician	4.00	4.00	4.00
	Police Office Technician - Part Time	1.00	2.00	
	Police Emergency Dispatcher			1.00
	Police Officer	11.00	10.00	8.00
	Police Officer Reserve/Trainee			1.00
	Police Sergeant	4.00	4.00	4.00
	School Resource Officer			1.00
	Communication/Records Supervisor		1.00	1.00
	Special Project Manager/Police Oversight Advisor			1.00
	Senior Police Communication/Records Administrator	1.00		
	Total Public Safety	27.50	29.25	27.50
	Animal Control			
	Animal Control Officer	2.00	2.00	
	Animal Control/Code Enforcement Officer			1.00
	Animal Control Officer Supervisor			1.00
	Community Development Director	0.20		
	Total Animal Control	2.20	2.00	2.00
	Building Inspection			
	Community Development Director	0.20	0.20	0.35
	Building Inspector/Code Enforcement Officer			0.50
	Building Inspector I	1.00	1.00	0.60
	Total Building Inspection	1.20	1.20	1.45
	Code Enforcement			
	Animal Control/Code Enforcement Officer			1.00
	Building Inspector/Code Enforcement Officer			0.50
	Code Enforcement Officer	0.73	0.73	
	Code Enforcement Officer - Part Time	0.73	0.73	
	Community Development Director	0.20	0.20	
	Total Code Enforcement	1.66	1.66	1.50
	Grants Administration			
	Assistant Engineer/Projects Manager			0.25
	Grants Administrator	1.00	1.00	
	Community Development Director	0.20		0.30
	Grant Manager			1.00
	Grants Administrator in Training		1.00	
	Total Grants Administration	1.20	2.00	1.55

CITY OF MCFARLAND
FULL-TIME EQUIVALENT POSITIONS

FUND TYPE	DEPARTMENT	AUTHORIZED FY22-23	AUTHORIZED FY23-24	AUTHORIZED FY24-25
	Streets			
	Public Works Director	0.20	0.20	0.15
	Street Maintenance Supervisor	0.97	0.97	0.75
	Street Maintenance I	2.00	2.00	2.25
	Street Sweeper	1.00	1.00	1.00
	Assistant Public Works Director	0.50	0.20	0.15
	Administrative Assistant I	0.10	0.10	0.20
	Total Streets	4.77	4.47	4.50
	Facilities Maintenance			
	Facilities Maintenance Specialist			1.00
	Total Facilities Maintenance	-	-	1.00
Total General Fund		48.26	50.18	49.50
Special Revenue Funds				
	Lighting Landscaping and Maintenance District			
	Assistant Public Works Director			0.05
	Public Works Director			0.05
	Street Maintenance Supervisor	0.03	0.03	0.25
	Street Maintenance I			2.75
	Groundskeeper	2.00	2.00	
	Total Lighting Landscaping and Maintenance District	2.03	2.03	3.10
Total Special Revenue Funds		2.03	2.03	3.10
Enterprise Funds				
	Sewer			
	City Clerk	0.30	0.30	0.30
	Executive Administrative Specialist			
	Staff Accountant	0.60	0.60	0.30
	Assistant City Manager	0.45		
	Code Enforcement Officer	0.14	0.14	
	Code Enforcement Officer - Part Time	0.14	0.14	
	Accounting Clerk I	0.72	0.66	0.33
	Public Works Director	0.30	0.30	0.30
	Accounting Clerk III	0.60	0.60	0.60
	WWTPO III/Supervisor	1.00	1.00	1.00
	Wastewater Treatment Plant Operator I	1.00	2.00	2.00
	Wastewater Treatment Plant Operator In Training	2.00	1.00	1.00
	Accounting Clerk II	0.33	0.33	0.66
	Finance Director	0.30	0.30	
	City Manager	0.13	0.20	
	City Manager/Finance Director			0.25
	Human Resources Director	0.38	0.38	0.38
	Accounting Supervisor		0.30	0.30
	Finance Manager	0.30		0.30
	Assistant Public Works Director	0.50	0.30	0.30
	Administrative Assistant	0.30	0.30	0.30
	Total Sewer	9.47	8.84	8.32

CITY OF MCFARLAND
FULL-TIME EQUIVALENT POSITIONS

FUND TYPE	DEPARTMENT	AUTHORIZED FY22-23	AUTHORIZED FY23-24	AUTHORIZED FY24-25
	Refuse			
	Staff Accountant	0.20	0.20	0.10
	Assistant City Manager	0.15		
	Accounting Clerk I	0.70	0.66	0.33
	Public Works Director	0.20	0.20	0.15
	Accounting Clerk III	0.60	0.60	0.20
	Accounting Clerk II	0.33	0.33	0.66
	Finance Director	0.30	0.30	
	City Manager	0.13	0.10	
	City Manager/Finance Director			0.25
	Accounting Supervisor		0.30	0.30
	Finance Manager	0.30		0.30
	Assistant Public Works Director	0.10	0.20	0.15
	Administrative Assistant	0.10	0.20	0.20
	Total Refuse	3.11	3.09	2.64
	Water			
	City Clerk	0.30	0.30	0.30
	Executive Administrative Specialist			
	Staff Accountant	0.60	0.60	0.30
	Water Operator In Training	3.00	3.00	2.00
	Assistant City Manager	0.15		
	Code Enforcement Officer	0.14	0.14	
	Code Enforcement Officer - Part Time	0.14	0.14	
	Utility Technician			
	Accounting Clerk I	0.24	0.34	0.34
	Public Works Director	0.30	0.30	0.30
	Accounting Clerk III	0.60	0.60	0.60
	Accounting Clerk II	0.34	0.34	0.68
	Finance Director	0.30	0.30	
	City Manager	0.13	0.20	
	City Manager/Finance Director			0.25
	Human Resources Director	0.38	0.38	0.38
	Accounting Supervisor		0.30	0.30
	Finance Manager	0.30		0.30
	Assistant Public Works Director	0.50	0.30	0.30
	Water Supervisor	1.00	1.00	1.00
	Water Operator II	1.00	1.00	2.00
	Administrative Assistant	0.30	0.30	0.30
	Accounting Clerk I	0.34	0.34	
	Total Water	10.04	9.87	9.35
	Public Transportation			
	Transit Driver	2.00	1.00	2.00
	Public Works Director			0.05
	Assistant Public Works Director	0.10		0.05
	Total Public Transportation	2.10	1.00	2.10

**CITY OF MCFARLAND
FULL-TIME EQUIVALENT POSITIONS**

FUND TYPE	DEPARTMENT	AUTHORIZED FY22-23	AUTHORIZED FY23-24	AUTHORIZED FY24-25
Total Enterprise Funds		24.72	22.79	22.40
Grand Total All Funds		75.00	75.00	75.00



APPENDIX

BUDGET CALENDAR

The following outlines key budget tasks, dates and responsibilities in developing the 2024-25 Budget.

When	Who	What
March 15	Finance	Distributes Operating and CIP budget instructions and worksheets
March 20-22	Finance	Brief departments on budget process/worksheet preparation
April 05	Departments	Submit New Regular Staff Requests
April 12	Finance	Distributes regular staffing, insurance and G&A costs
April 19	Departments	Submit budget worksheets, strategic initiatives, accomplishments and objectives, division descriptions and CIP project requests
April 22 to April 26	Finance	Review department submittals: meet with departments as needed Prepare revenue, expenditure and changes in fund balance/working capital projections
April 29 to May 01	Finance	Brief City Manager on revenue, expenditure and changes in fund balance projections and results of department review
May 03	Departments	Present any “appeals” to City Manager
May 06 to May 15	Finance City Manager	Prepare Preliminary Budget Review and approve Preliminary Budget
May 17	City Manager	Issue 2024-25 Preliminary Budget
June 4	Council	Preliminary Budget: Overview, General and Special Funds
June 4	Council	Preliminary Budget: Enterprise and Internal Service Funds
June 27	Council	Budget adoption (Regular Meeting)

In 1979, California voters approved Proposition 4 (Article XIII-B of the California State Constitution). Informally known as the “Gann Spending Initiative,” this provision limits the total amount of appropriations in any fiscal year from “proceeds of taxes.” Accordingly, it is essentially a limitation on revenues from taxes, rather than a direct limit on spending.

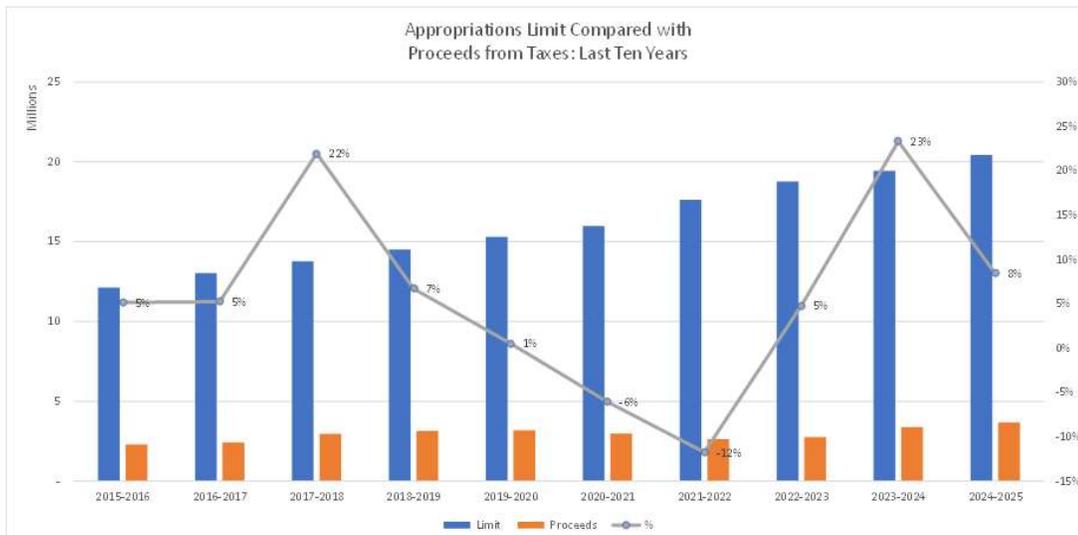
In 1980, the State Legislature added Section 9710 to the Government Code which requires that the Council of each establish, by resolution, an appropriations limit for the following year. The limit for any fiscal year is equal to the previous year’s limit, adjusted for population changes and the change in the U.S. Consumer Price Index (or California per capita personal income, if smaller). The necessary statistical information is provided by the California Department of Finance.

The original Article XIII-B (Proposition 4) and its implementing legislation were further modified by Proposition 111 (approved by the voters in June 1990). The changes were incorporated into the 1990-91 and 1991-92 Appropriations Limits. Beginning with the 1990-91 Appropriations Limit, a city may choose annual adjustment factors. The adjustment factors include the growth in the California per capita income or the growth in the non-residential assessed valuation due to construction within the city; and the population growth within the county or the city.

The following compares the difference between McFarland’s 2024-25 Appropriations Limit and the estimated proceeds of taxes in the adopted 2024-25 Annual Budget. As reflected below, the City remains well below its Appropriations Limit for 2024-25.

McFarland Appropriations Limit

Fiscal Year	Per Capita Change Factor	Population Change Factor	Total Adjustment	Appropriations Limit	Appropriations Subject to	Amount Under the Limit
2015-2016	1.0382	1.0254	1.0646	12,133,228	2,304,373	9,828,855
2016-2017	1.0537	1.0183	1.0730	13,018,743	2,425,038	10,593,705
2017-2018	1.0369	1.0197	1.0573	13,765,068	2,957,523	10,807,545
2018-2019	1.0367	1.0162	1.0535	14,501,424	3,155,712	11,345,712
2019-2020	1.0385	1.0160	1.0551	15,300,685	3,172,102	12,128,583
2020-2021	1.0373	1.0077	1.0453	15,993,610	2,980,227	13,013,383
2021-2022	1.0573	1.0418	1.1015	17,616,884	2,630,557	14,986,327
2022-2023	1.0755	0.9906	1.0654	18,768,857	2,757,119	16,011,738
2023-2024	1.0444	0.9918	1.0358	19,441,456	3,399,704	16,041,752
2024-2025	1.0362	1.0145	1.0512	20,437,343	3,685,718	16,751,625





GLOSSARY

ACCOUNTING: (a)-The special field concerned with the design and implementation of procedures for the accumulation and reporting of financial data. (b)- The process of identifying, measuring, and communicating financial information to permit informed judgments and decisions by users of the information.

ACCOUNTING PERIOD: Any period of time at the end of which an agency determines its financial position and results of operations.

ACCOUNTING PROCEDURES: All processes that identify, record, classify, and summarize financial information to produce reports and to provide internal controls.

ACCOUNTING SYSTEM: The total structure of records and procedures which identify, record, classify, and report information on the financial operations of an agency through its funds, balance account groups, and organizational components.

ACCOUNTS PAYABLE: A short-term liability account reflecting amounts due to others for goods and services prior to the end of the accounting period (includes amounts billed but not paid).

ACCOUNTS RECEIVABLE: An asset account reflecting amounts due from others for goods and services provided prior to the end of an accounting period (includes amounts advanced but not repaid).

ACCRUAL BASIS: The method of accounting which calls for recognizing revenue/gains and expenditures/losses in the accounting period in which the transactions occur regardless of the timing of the related cash flow. Contrast with Cash Basis.

ACCUMULATED DEPRECIATION: The amount of depreciation that has accumulated to date during the existing useful life of City assets.

ACTUAL FISCAL YEAR: Amounts represent actual expenditures and financing sources for two fiscal years prior to the Recommended Budget fiscal year.

AD VALOREM TAXES: Revenue from taxes paid on real property and personal property which is calculated based on the "value" of the property.

ADOPTED BUDGET: The official budget is a legal document that is approved by a legislative body at the start of each fiscal year.

ALLOCATION: Division or distribution of resources according to a predetermined plan.

APPORTIONMENT: Allocation of State or Federal aid, district taxes, or other moneys to cities or other governmental units.

APPROPRIATION: A legal authorization to make expenditures and incur obligations for specific purposes.



GLOSSARY

ASSESSMENT: The process of making the official valuation of property for purposes of taxation.

ASSETS: A probable future economic benefit obtained or controlled by an entity as a result of past transactions or events.

AUDIT: An examination of financial statements and related documents, records, and accounts for the purpose of determining the propriety of transactions, whether transactions are recorded properly and whether statements drawn from accounts reflect an accurate picture of financial operations and financial status. Audits may also include reviews of compliance with applicable laws and regulations, economy and efficiency of operations and effectiveness in achieving program results. The general focus of the annual audit conducted on the City is usually a financial statement examination and compliance review.

AGENCY FUND: Includes the Successor Agency and McFarland Improvement Authority, which are under the authority of the Council, but are separate legal entities.

BALANCE SHEET: A basic financial statement that shows assets, liabilities, and fund balance of an entity as of a specific date.

BASIS OF BUDGETING: Basis of budgeting refers to the method used for recognizing revenues and expenditures in the budget. For the City of McFarland, the basis of budgeting is the same basis used for accounting: modified accrual.

BOND: Most often, a written promise to pay a specified sum of money, called the face value, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.

BUDGET: A financial plan consisting of an estimate of proposed expenditures, the proposed means of financing and corresponding purpose for a given time period.

BUDGETARY CONTROL: The management of business affairs in accordance with an approved plan of estimated income and expenditures.

BUDGET EXPLANATION: A general discussion of the recommended budget as presented in writing to the City Council. The budget explanation contains a description of the principal budget items and their financial status at the time of budget development.

BUDGET FINANCIAL SCHEDULES: Provides summary and detailed information on financing sources/uses.

BUDGETARY AMENDMENT/MODIFICATION: A change in resources needed to accomplish an existing service level. This is a necessary adjustment to the current year budget already approved by the City Council.

BUDGET UNIT: The classification of expenditures and revenue into appropriately identified accounting or cost centers deemed necessary or desirable for control of financial operations. Such units are devised at the discretion of the City.



GLOSSARY

BUDGETED POSITION: A unit of measure used to standardize positions with different bases (e.g., hours, months). All items are converted to full-time equivalent positions, which are represented as budgeted positions in departmental operations. A full time equivalent represents one employee working full-time for one year.

CANCEL (OR DECREASE) RESERVES: An accounting transaction to release obligated fund balances to finance appropriations.

CAPITAL IMPROVEMENT: A permanent addition to the City assets, including purchase of land, the design and construction of buildings and facilities or major renovations of the same.

CAPITAL IMPROVEMENT PLAN (CIP): A financial plan of proposed capital improvement projects with single and multiple-year capital expenditures. Th CIP plans for five years and is updated annually.

CAPITAL OUTLAY: The acquisition of fixed assets or additions to fixed assets, including land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or equipment.

CASH: An asset account reflecting currency, checks, money orders, bank deposits, and banker's drafts either on hand or on deposit with an official or agent designated as custodian of cash. Any restrictions or limitations as to the use of cash must be indicated.

CASH BASIS: Method of accounting in which income and expenditures are recorded only when cash is actually received or disbursed (contrast with accrual basis).

CHART OF ACCOUNTS: A systematic list of accounts applicable to a specific entity.

CHANGE FROM BUDGET: The resulting variance when the recommended budget is compared to the adopted budget of the preceding year.

CONTRACTED SERVICES: Services rendered by personnel who are not on the payroll of the City, including all related expense covered by contract.

COST ALLOCATION: Overhead accounting provides for cost allocation of administrative and support service costs to service providing organizations. Allocation is based on different methods in unison or in combination, including expenditure budget amount, FTE employees and facility square footage. A weighting of overhead charges is further broken out for operational costs verses CIP. This service enables the City to determine the full cost of program budgeting and to recapture General Fund costs expended in contracting with outside agencies and in serving other funds of the City.

COST OF LIVING ADJUSTMENT (COLA): The COLA is commonly used to refer to general salary increases granted to employees or increases in benefit payments for recipients of public assistance to keep pace with inflation in the cost of goods and services as measured by the Consumer Price Index (CPI).



GLOSSARY

CURRENT LIABILITIES: Amounts due and payable for goods and services received prior to the end of the fiscal year. Current liabilities are paid within a relatively short period of time, usually within a year.

DEBT SERVICE FUND: A fund used to account for the accumulation of resources to make payments of principal and interest on general obligation bonds and other long-term debt.

DEBT SERVICE REQUIREMENTS: The amount of money required to pay interest on outstanding debt and required contributions to accumulate monies for future retirement of term bonds.

DEFICIT: (1)-Excess of liabilities over assets. (2)- The excess of expenditures or expenses over revenues during an accounting period.

DEPARTMENTAL PROGRAM SUMMARY: Provides information such as the legal authority for the program, whether the program is mandated or discretionary, the description of the program and summary budget information reflecting the base budget.

DEPRECIATION: The decrease in value of physical assets due to use and the passage of time.

ENTERPRISE FUND: A fund used to account for those operations that are financed and run like commercial entities, where the intent is to recover the cost of providing ongoing services, primarily by user charges. An example is the Wastewater Enterprise Fund, supported financially by monthly rates and charges paid by businesses and residents.

EDUCATIONAL REVENUE AUGMENTATION FUND (ERAF): Implemented in 1992-1993, ERAF legislation allows a portion of local property tax going to counties, cities and other local agencies to be redirected to educational agencies within that county.

ESTIMATED FISCAL YEAR: Reflects estimated expenditures and financing sources for the entire current fiscal year.

EXPENDITURE: The spending or disbursement of financial resources.

FEES: Amounts collected from or paid to individuals or groups for services or use of facilities.

FULL-TIME EQUIVALENT (FTE): The number of employees working full time. In other words, one FTE is equivalent to one employee working full time.

FINANCING SOURCES: Reflects the total resources utilized to finance expenditure needs.

FINANCING USES: Total needs requiring financing for the fiscal year, consisting of expenditure appropriations and increases to reserves.

FISCAL YEAR: A yearly accounting period, beginning on July 1 and lasting through June 30 of the next year, to which the annual operating budget applies. Fiscal years are designated by either the calendar year in which they begin and end or only in which they end. Abbreviation: FY

FIXED ASSETS: Fixed assets are assets of a permanent character that have continuing value such as land, buildings, machinery, furniture, and equipment.



GLOSSARY

FIXED COST: Fixed costs are those costs that remain relatively constant regardless of enrollment or volume of business. Examples include interest, insurance, and contributions to retirement systems.

FUNCTION: A group of related activities aimed at accomplishing a major service or regulatory program.

FUND: A separate fiscal and accounting entity with a self-balancing set of accounts recording financing sources, financing uses, assets and liabilities.

FUND BALANCE: The amount remaining at fiscal year-end representing the difference between current assets and current liabilities. In enterprise funds, this is also referred to as Net Position.

FUND BALANCE AVAILABLE: That portion of the fund balance not obligated and therefore available for financing the budgetary requirements of the Proposed Budget.

FUND SOURCES: Identifies fund(s) that will provide money for project expenditures.

FUND NUMBER: A Fund Number is a number with two digits which uniquely identifies the fund in the City's financial system. As an example, the General Fund is 01, Special Revenue Fund 10 and Enterprise Fund is 30.

GENERAL FUND: The fund used to account for all citywide operations except those required to be accounted for in another fund.

GENERAL LEDGER: A book, software file, or other device in which accounts are kept to a degree of detail necessary to summarize the financial transactions of the City of McFarland system. General ledger accounts may be kept for any group of items of receipts or expenditures.

GENERAL PLAN: The General Plan is a long range planning document that provides the City a framework for action and the direction in which to focus that action. General Plan Elements are areas in which the City has elected to administer and manage the delivery of services to its community.

GENERAL ACCEPTED ACCOUNTING PRINCIPLES (GAAP): GAAP is a set of uniform minimum standards and guidelines for financial accounting and reporting.

GOVERNMENTAL ACCOUNTING STANDARD BOARD (GASB): GASB is the authoritative accounting and financial reporting standard-setting body for governmental entities

GRANT: A contribution by a government or other organization to support a particular function.

INTERFUND ACCOUNTS: Accounts in which transactions between funds are reflected.

INTERFUND TRANSFERS: Money that is taken from one fund and added to another fund without an expectation of repayment.

INTRABUDGET TRANSFERS: Amounts transferred from one appropriation account to another within the same fund.



GLOSSARY

LAFCO: Local Agency Formation Commission.

MODIFIED ACCRUAL BASIS OF ACCOUNTING: The City's basis of accounting. Revenues are recognized when they become both measurable and available to finance expenditures. Expenditures are generally recognized when incurred, except for self-insurance, litigation, and employee benefits, which are accounted for on a cash basis.

NET FUND OBLIGATION: The amount of the operation financed by general purpose revenues, such as property taxes, after deducting revenues generated by the operation and transfers from other funds attributable to the operation in question

OBJECT CODE: A sequence of numbers and/or letters assigned to ledger accounts for ease of reference.

OBJECTIVE: Describes in specific and measurable terms the results which a program is expected to achieve.

OPERATING BUDGET: A financial plan for the provision of direct services and support functions.

OPERATING TRANSFERS: Council-authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

OTHER CHARGES: An object of expense that reflects costs not directly associated with the daily expenses of running an operation. Includes payments for interest and principal charges, capital lease payments, payments to other governmental agencies, and judgments and/or settlements.

PERFORMANCE INDICATOR: A performance indicator is a measurement designed by a reasoning process to determine whether or not a service objective has been met. It measures the effectiveness of achieving the objective or how well the objective has been accomplished.

PETTY CASH: A sum of money set aside for the purpose of immediate payments of small amounts for which the issuance of a formal voucher and check would be too expensive and time-consuming.

PHASE OF PROJECT: Projects progress in phases from initial planning to ultimate completion.

Possible phases are: planning, design, construction, implementation and completion. Some projects are of an ongoing nature and do not fit into a phrase.

POLICY: A direction that must be followed to advance toward a goal. The direction can be a course of action or a guiding principle.

PROPOSED BUDGET: The recommendations of the City Manager for how the resources of the City should be prioritized and spent in the upcoming fiscal year. Upon submittal of the Proposed Budget by the City Manager to the City Council, public hearings are held before the City Council approves the final budget, not later than June 30.



GLOSSARY

SUCCESSOR AGENCY: This fund is used to account for the activities of the former Redevelopment Agency of the City of McFarland, which was created by the City Council to prepare and carry out redevelopment plans for designated areas of the City.

REFUSE COLLECTION: Used to account for revenues and expenses related to refuse collection and disposal services.

RESERVES: Portions of fund balance set aside due to legal or contractual restrictions and not available for appropriation. The City has traditionally reserved funds for debt service and rate stabilization.

RESOLUTION: A special order of the City Council which requires less legal formality than an ordinance in terms of public notice and the number of public readings prior to approval.

REVENUE: Source of income to an operation other than debt issue proceeds, transfers from another fund, or use of reserves.

SALARIES AND EMPLOYEE BENEFITS: An object of expense reflecting the City's costs for employee compensation. Includes salaries and wages, insurance (health, dental, life, unemployment and workers' compensation), retirement, overtime, and flexible benefit plans.

SERVICES AND SUPPLIES: An object of expense reflecting the purchase of goods and services within the year.

SPECIAL FUNDS: Used to account for proceeds of specific legally restricted revenue for and generated from activities.

SPENDING LIMITATIONS (GANN LIMIT): Article XIII B of the California Constitution establishes a spending limitation on government agencies within California. The spending limit is a mandated calculation of how much the City is allowed to expend in one fiscal year.

Annually, local governments may increase the appropriation limit by a factor comprised of the change in population combined with the California per capita income.

USER FEES: The payment of a fee for direct receipt of a public service by benefiting from the service.

WASTEWATER FUND: This fund is used to account for all the revenues and expenses related to the city-operated sewer collection.

YEAR-END: This term means as of June 30th (the end of the fiscal year).

RESOLUTION NO. 2024-78

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND APPROVING THE CITY'S ANNUAL OPERATING BUDGET FOR THE FISCAL YEAR 2024-25 AND 2024-29 CAPITAL IMPROVEMENT PROGRAM

WHEREAS, the City Manager has submitted the 2024-25 Preliminary Budget and 2024-29 Capital Improvement Program (CIP) to the City Council for its review and consideration in accordance with the strategic goals and policies established by the City Council, and in accordance with Section 2.16.120 of the Municipal Code; and

WHEREAS, the 2024-25 Budget is based upon extensive City Council review and discussion after two budget workshops and hearings; and

WHEREAS, the City of McFarland has complied with all provisions of Article XIII B, as amended, in determining the appropriations limit for the Fiscal Year 2024-25.

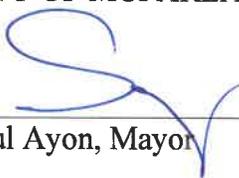
NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of McFarland that it hereby finds and determines as follows:

1. The 2024-25 Operating Budget and 2024-29 Capital Improvement Program are hereby adopted as presented in the Preliminary Budget and CIP, with modifications approved by the City Council on June 27, 2024.

PASSED AND ADOPTED at a regular meeting of the City Council of the City of McFarland on June 27, 2024 by the following vote:

	Aye	Nae	Abstain	Absent
Saul Ayon	X			
Ricardo Cano	X			
Amador Ayon	X			
María T. Pérez	X			
Anita Gonzalez	X			

CITY OF MCFARLAND



 Saul Ayon, Mayor

ATTEST:



 Paul Saldana, Interim City Clerk

I, Paul Saldana, Interim City Clerk of the City of McFarland, California, DO HEREBY CERTIFY that the foregoing resolution is a true and accurate copy of the Resolution passed and adopted by the City Council of the City of McFarland on the date and by the vote indicated herein.



 Paul Saldana, Interim City Clerk

RESOLUTION NO. 2024-79

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND APPROVING AND ADOPTING THE ANNUAL APPROPRIATIONS LIMIT FOR THE FISCAL YEAR 2024-25

WHEREAS, the voters of California on November 6, 1979, added Article XIII B to the State Constitution placing various limitations on the appropriations of the state and local governments; and

WHEREAS, Article XIII B provides that the appropriations limit for Fiscal Year 2024-25 is to be calculated by adjusting the base year appropriations of Fiscal Year 1978-1979 for changes in the per capita cost-of-living and population; and

WHEREAS, the City of McFarland has complied with all provisions of Article XIII B, as amended, in determining the appropriations limit for the Fiscal Year 2024-25; and

WHEREAS, pursuant to California Government Code Section 7910, the documentation provided by the Finance Director upon which the determination and establishment of this resolution is based and is on file with and available for public inspection in the office of the City Clerk for fifteen (15) days prior to the date of adoption of this resolution.

WHEREAS, the appropriation limit of \$20,437,343 exceeds the proceeds from taxes, estimated in the amount of approximately \$3,685,718 for FY24-25. Therefore, the City of McFarland shall be in compliance with the provisions of Article XIII B of the Constitution of the State of California

WHEREAS, documentation used in the determination of the appropriations was made available 15 days prior to the adoption of this resolution by the City Council and is available to the public upon request at the City Manager's Office, City Hall, 401 W. Kern Avenue, McFarland, CA 93250.

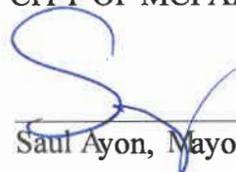
NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of McFarland that it hereby finds and determines as follows:

1. The Appropriations Limit for Fiscal Year 2024-25 is \$20,437,343.

PASSED AND ADOPTED at a regular meeting of the City Council of the City of McFarland on June 27, 2024 by the following vote:

	Aye	Nae	Abstain	Absent
Saul Ayon	X			
Ricardo Cano	X			
Amador Ayon	X			
María T. Pérez	X			
Anita Gonzalez	X			

CITY OF MCFARLAND


Saul Ayon, Mayor

ATTEST:



Paul M. Saldana, Interim City Clerk

I, Paul Saldana, City Clerk of the City of McFarland, California, DO HEREBY CERTIFY that the foregoing resolution is a true and accurate copy of the Resolution passed and adopted by the City Council of the City of McFarland on the date and by the vote indicated herein.



Paul M. Saldana, Interim City Clerk