



CITY OF MCFARLAND ADOPTED

FISCAL YEAR 2026-2027

BUDGET

& CAPITAL IMPROVEMENT PROGRAM



Tradition Unity Excellence

CITY OF MCFARLAND

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CITY OF MCFARLAND

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OUR 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.

OUR CORE VALUES



TRADITION

*WE EMBRACE
THE TRADITIONS
THAT SHAPED
OUR
COMMUNITY
AND GUIDE OUR
FUTURE.*



UNITY

*WE BELIEVE
MCFARLAND IS
STRONGEST
WHEN
RESIDENTS,
STAFF, AND
LEADERS MOVE
FORWARD
TOGETHER.*



EXCELLENCE

*COMMITTED TO
EXCELLENCE
THROUGH
THOUGHTFUL
PLANNING,
STRONG
SERVICE, AND
RESULTS THAT
MOVE
MCFARLAND
FORWARD.*



Adopted Annual Operating Budget

McFarland Historical Timeline - Key Moments



The City of McFarland, California, is a small but vibrant community with deep agricultural roots and a rich history. Nestled in Kern County just 25 miles north of Bakersfield, McFarland spans 2.67 square miles and has grown steadily since its founding in 1907. Over the years, the city has experienced key milestones that continue to shape its identity and spirit today.



1907 – Founding of McFarland

McFarland was founded by James Boyd McFarland, who purchased land in the area and began developing the town. His vision was to create an agricultural hub in the fertile San Joaquin Valley.

1965 – State Route 99 Expansion



The expansion of State Route 99 brought better accessibility and growth to the city. It helped link McFarland to neighboring cities and the rest of California.

2015 – City Spotlight in Film



The release of Disney's *McFarland, USA* brought national attention to the city, showcasing McFarland's community strength, perseverance, and rich cultural roots through the story of its legendary cross-country team.



1950s–60s – Rapid Population Growth

McFarland experienced major growth as the Central Valley's agriculture industry boomed. Families came from across the region to work in farming, which shaped the city's strong agricultural roots. As a result McFarland officially incorporated as a city, establishing formal governance.

1970s–2000s – Steady Population Growth



Between the 1970s and 1990s, McFarland experienced steady population growth as agricultural jobs attracted new families. In response, the city expanded housing, improved public facilities, and developed parks to support the growing community.

Today – Investing Toward the Future



McFarland remains a tight-knit, diverse community that honors its agricultural roots while embracing growth. With recent annexations totaling in over 2,000 acres the city continues to invest in public safety, infrastructure, and economic development, strengthening its foundation while building toward a vibrant and sustainable future. McFarland is committed to preserving its history and improving the quality of life for all residents.



CITY OVERVIEW

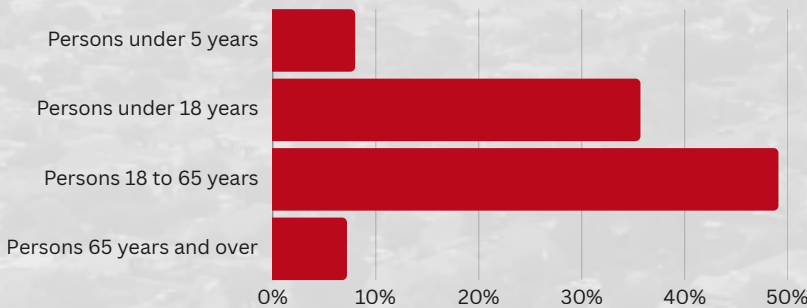
McFarland is a vibrant, agriculture-based city nestled in the heart of California’s San Joaquin Valley along State Route 99 in Kern County. Known as the “Heart of Agriculture,” McFarland is rooted in a proud farming tradition and recognized nationwide through the inspiring story behind Disney’s McFarland, USA. As one of the region’s fastest-growing communities, McFarland is full of potential and promise for the future.

LOCATION

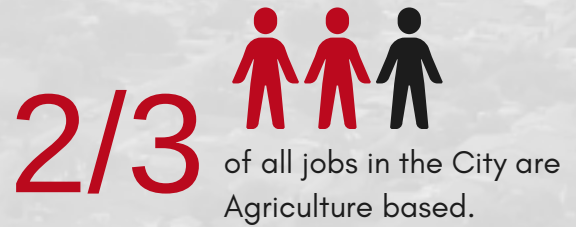


Located right off Highway 99, McFarland is just 2 hours from Los Angeles, 4 hours from San Francisco and Sacramento, and only a short drive from the coast or local national parks. Its central location makes it easy to reach everything California has to offer.

AGE DISTRIBUTION

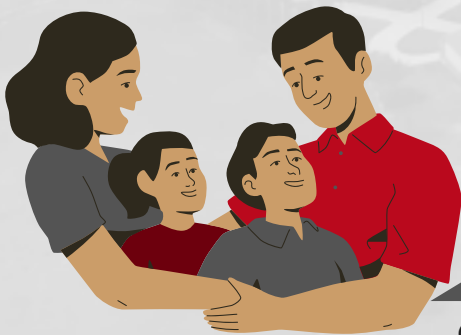


JOB FORCE



STATISTICS & DEMOGRAPHICS

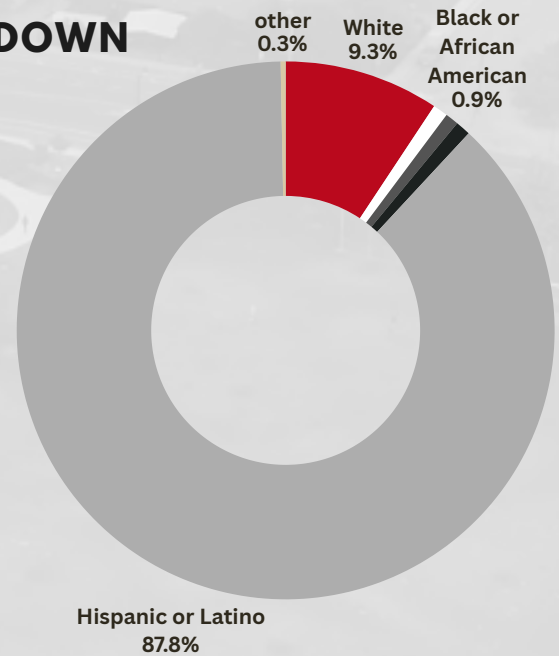
2025 Population - 14,709



Average Household Size for 2025 in McFarland was 3.89



ETHNICITY BREAKDOWN



CITY OF
McFarland
CITY COUNCIL



★ SERVING OUR COMMUNITY. BUILDING OUR FUTURE. ★

— MAYOR —



Saul Ayon
Mayor

— CITY COUNCIL MEMBERS —



Ricardo Cano
Vice Mayor
District 4



Maria Perez
Council Member
District 1



Anita Gonzalez
Council Member
District 3



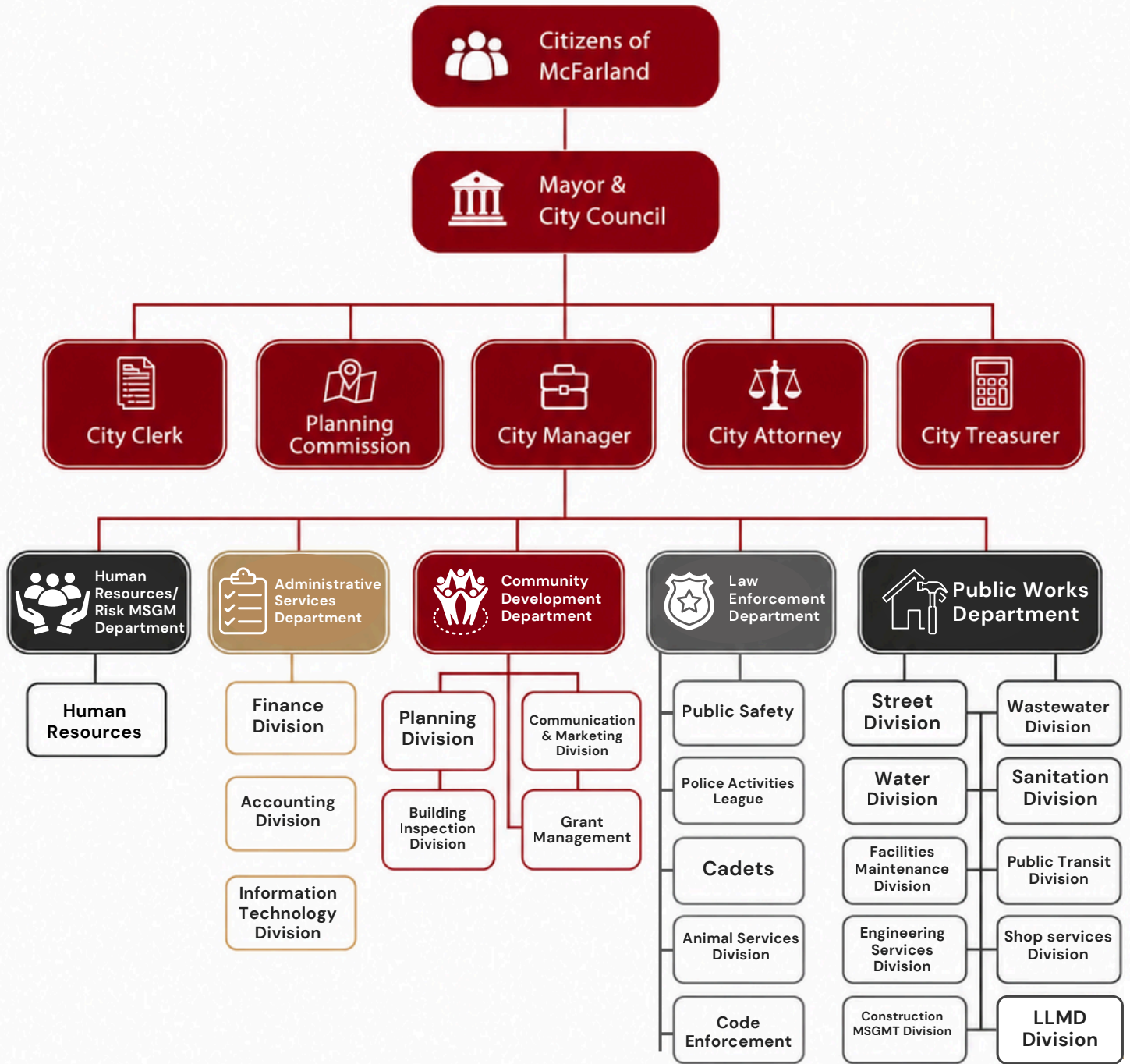
Martin Gutierrez
Council Member
District 2

“
**PROUDLY SERVING MCFARLAND WITH
LEADERSHIP, UNITY, AND A
COMMITMENT TO OUR COMMUNITY'S
FUTURE.**



CITY OF MCFARLAND

ORGANIZATIONAL CHART





June 10, 2026

Honorable Mayor and City Council Members

It is my privilege to present the Adopted Annual Operating Budget and Capital Improvement Program (CIP) for Fiscal Year 2026–2027 for the City of McFarland. This budget reflects a continued commitment to fiscal discipline, strategic infrastructure investment, and service delivery that meets the evolving needs of our community.

The past year was one of substantial progress and persistent challenges. We continued to strengthen our financial foundation, advanced critical infrastructure projects, expanded public safety capabilities, and furthered efforts to position McFarland for long-term economic growth. This budget builds on the priorities previously established by the City Council:

- **Stabilize City Finances**
- **Sustainable Infrastructure**
- **Neighborly and Safe Community**
- **Efficient and Effective Government**

These guiding pillars remain central to our budget development process and inform the allocation of our limited resources in a manner that maximizes impact and long-term benefit to our residents.

Stabilize City Finances

The City enters Fiscal Year 2026–2027 with a stable financial position, though challenges remain. While revenues generated through Measures M and O continue to support essential City services, Fiscal Year 2026–2027 marks the first full budget cycle supported by Measure C, the voter-approved one-cent transaction and use tax approved by the community. The passage of Measure C reflects the trust and confidence residents have placed in the City Council and staff to continue building upon the progress achieved over the past several years. That trust carries with it a responsibility to ensure these resources are managed prudently, invested strategically, and utilized in a manner that delivers meaningful and lasting benefits to the residents of McFarland.

Despite these additional revenues, significant fiscal challenges remain. The City continues to experience substantial cost increases in fire services, workers' compensation, liability insurance, employee benefits, and public safety operations. These cost pressures require continued discipline and long-term planning to ensure the sustainability of essential municipal services.

One of the City Council's highest priorities for Measure C funding is the restoration and reopening of the community swimming pool, a facility owned by the McFarland Recreation and Park District that has

remained closed for several years. Preliminary assessments indicate that more than \$5 million in capital improvements may be required to rehabilitate the facility and return it to operational status. The City Council recognizes the importance of the pool as a vital community asset that promotes recreation, youth development, public health, and quality of life for residents.

The Council has directed staff to work collaboratively with the McFarland Recreation and Park District and McFarland Unified School District to identify partnership opportunities, pursue external funding sources, and develop a long-term strategy for restoring this important community resource. While significant challenges remain, the City Council remains committed to making meaningful progress toward reopening the pool and delivering on a priority consistently expressed by residents.

Long-term fiscal sustainability will continue to depend upon expanding the City's economic base. The City continues advancing commercial, industrial, and residential development opportunities through strategic annexations, infrastructure investments, and economic development initiatives. Annexations 18, 19, and 20 remain critical components of McFarland's long-term growth strategy and are expected to create future opportunities for employment, housing, and revenue diversification.

The City also continues evaluating long-term fire service sustainability and funding options to address escalating contract costs while maintaining the service levels expected by our residents.

Sustainable Infrastructure

Infrastructure remains one of the City's highest priorities and one of its greatest challenges. Significant progress has been made over the past year in advancing water reliability projects, transportation improvements, flood mitigation planning, and public facility investments.

Two of the most significant infrastructure projects currently underway are the Elmo Municipal Well and the Perkins Municipal Well. The Elmo Well will serve as the permanent replacement for the Browning Road Well and represents a critical investment in maintaining the reliability and long-term sustainability of the City's existing water supply. This project will strengthen system resiliency, reduce reliance on temporary treatment solutions, and ensure continued delivery of safe and reliable drinking water to residents.

Equally important is the Perkins Municipal Well project, which is designed to expand the City's overall water production capacity to accommodate future residential, commercial, and industrial growth. In addition to supporting economic development, the Perkins Well will provide critical system redundancy during emergencies, maintenance activities, or unexpected disruptions to existing water infrastructure. Together, these projects represent transformative investments in McFarland's water future and will significantly improve the City's ability to meet both current and future water demands.

Beyond these major projects, the City continues advancing treatment facility improvements, SCADA system upgrades, and other critical water infrastructure investments necessary to ensure a reliable, sustainable, and resilient water system for generations to come.

Wastewater infrastructure remains another critical focus area. For the past several years, the City has worked closely with the State Water Resources Control Board and other funding partners to advance the planning and design of a wastewater treatment plant expansion project. This investment will be

essential to supporting future residential, commercial, and industrial growth while maintaining compliance with increasingly stringent regulatory requirements.

The City also continues investing in transportation infrastructure through roadway rehabilitation projects, pedestrian improvements, bridge enhancements, and traffic safety measures. Major projects including the Garzoli Pedestrian Improvements Project, Perkins Pedestrian Improvements, road rehabilitation projects, and Highway Safety Improvement Program projects continue to advance critical transportation needs throughout the community.

Flood mitigation remains an important long-term priority, particularly for some of McFarland's most vulnerable neighborhoods. The City continues pursuing funding opportunities and partnerships to address localized flooding concerns while advancing plans for a multi-purpose flood retention basin and community dog park. Through continued advocacy and strategic planning, McFarland remains committed to delivering infrastructure improvements that support public health, economic development, and long-term sustainability.

Neighborly and Safe Community

Public safety remains a cornerstone of our City's mission. During the past year, we continued investing in personnel, technology, training, and equipment to enhance the capabilities of the McFarland Police Department and improve public safety services for residents.

The centerpiece of these efforts remains the construction of the new Police Department and Community Center facility. This transformational project represents the largest public safety investment in the City's history and will provide modern facilities capable of supporting current operations and future growth. The facility will improve operational efficiency, emergency preparedness, officer wellness, and public accessibility while serving as a long-term asset for the community.

The Police Department continues emphasizing accountability, professionalism, and community engagement. Investments in investigative technology, body-worn cameras, upgraded Taser systems, traffic safety initiatives, and advanced officer training strengthen the department's ability to serve the community while reducing organizational risk and liability.

Beyond traditional law enforcement services, the City continues expanding Animal Services and Code Enforcement operations. Through partnerships with rescue organizations, foster programs, public education efforts, and proactive enforcement, the City has improved animal welfare outcomes while maintaining neighborhood quality and public health standards.

Building a neighborly and safe community requires more than facilities and equipment. It requires trust, transparency, communication, and collaboration. The City remains committed to strengthening those relationships through community outreach, public engagement, and responsive service delivery.

Efficient and Effective Government

McFarland continues to build upon the foundation of a modern, responsive, and accountable local government. Over the past year, the City has continued investing in technology, workforce development, operational efficiencies, and service delivery improvements.

Significant advancements have been made in records management, permitting, business licensing, information technology, communications, and financial administration. These investments improve accessibility for residents while helping staff perform their duties more efficiently and effectively.

The City has continued modernizing internal systems through expanded digital services, enhanced cybersecurity measures, records retention initiatives, and improved technology infrastructure. These improvements support transparency, operational continuity, and long-term organizational effectiveness.

The Communications and Marketing Division continues expanding public outreach efforts through enhanced digital engagement, bilingual communications, emergency notifications, and improved transparency regarding City projects and services. The City's new website, social media presence, and public information efforts have strengthened communication between local government and residents.

Organizational development also remains a priority. Continued investments in employee recruitment, retention, training, internships, and succession planning ensure the City maintains a highly qualified workforce capable of meeting future challenges. These efforts reduce reliance on consultants, strengthen institutional knowledge, and improve the City's ability to provide high-quality services with limited resources.

Looking ahead, the City remains committed to modernizing government operations, improving customer service, and ensuring public resources are managed efficiently and responsibly.

ECONOMIC OUTLOOK

While economic uncertainty continues nationally and statewide, McFarland remains positioned for long-term growth through strategic infrastructure investments, economic development initiatives, and responsible fiscal management.

Inflationary pressures have moderated from recent historic highs but continue to impact labor, construction, insurance, and operating costs. At the same time, state and federal funding opportunities continue to provide critical resources for infrastructure investments that would otherwise be difficult for smaller communities to finance independently.

The City's future economic success will depend largely upon continued commercial, industrial, and residential development. Strategic annexations, utility improvements, transportation investments, and partnerships with regional stakeholders position McFarland to capitalize on future growth opportunities while strengthening long-term fiscal sustainability.

GENERAL FUND OVERVIEW

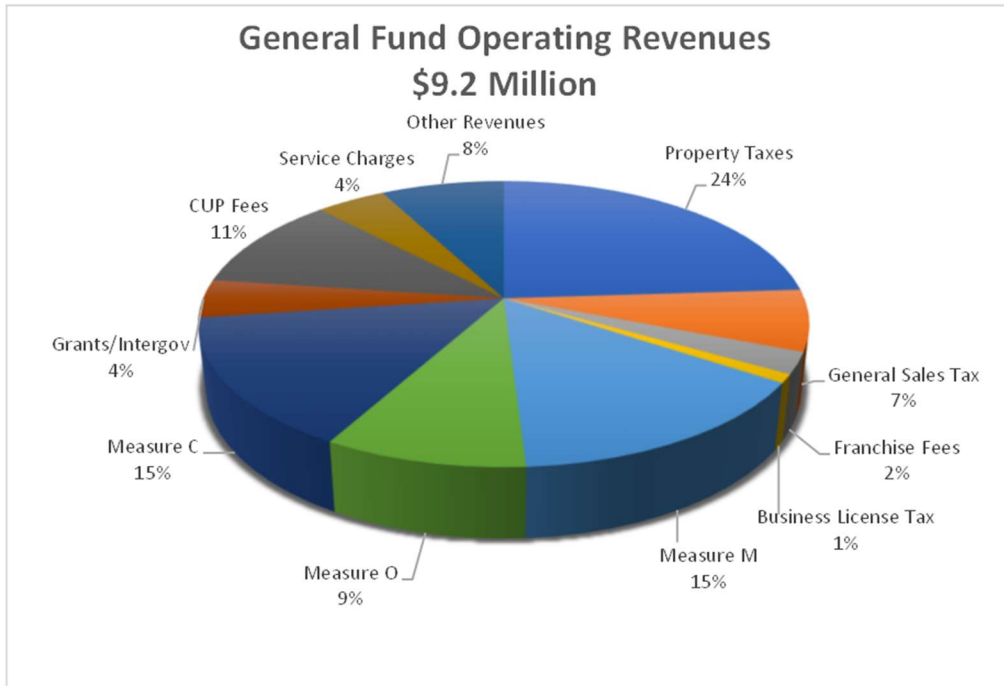
The General Fund remains the primary operating fund supporting essential municipal services, including public safety, community development, public works, administration, and support services.

The Fiscal Year 2026–2027 Budget reflects a balanced approach that prioritizes core services while acknowledging ongoing financial pressures. Departments were directed to carefully evaluate operating requests and identify efficiencies wherever possible.

The City's largest cost drivers continue to be personnel, public safety operations, fire services, workers' compensation, liability insurance, and employee benefits. Despite these pressures, the City has continued investing strategically in staffing, technology, and operational improvements that support long-term efficiency and service delivery.

The City remains committed to maintaining financial transparency, strengthening reserves, and ensuring that limited General Fund resources are allocated in a manner consistent with Council priorities.

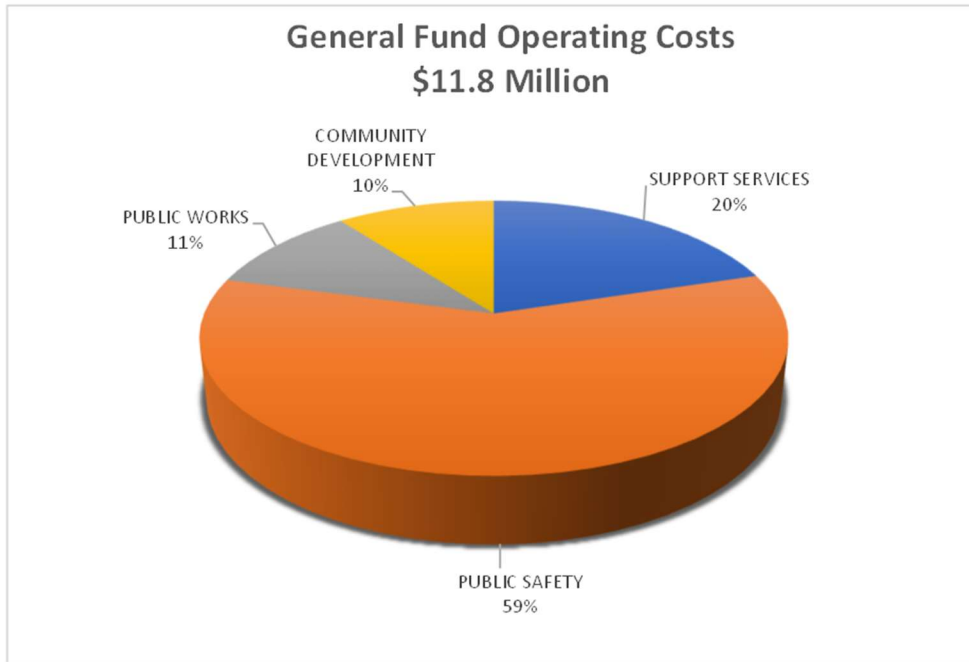
General Fund Revenue



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



ENTERPRISE FUNDS OVERVIEW

Enterprise funds are established for operations that offer services to the public on a user charge basis. These include our water, wastewater, refuse and recycling, and public transportation services.

Current projections indicate that both the Water and Sewer Funds maintain unrestricted fund balance levels above the City's established reserve targets. While these reserves provide short-term stability, they remain insufficient to independently fund the substantial capital investments required to maintain and expand utility infrastructure over the long term.

As a result, the City continues pursuing external funding opportunities, including State Revolving Fund financing, Community Project Funding appropriations, grant opportunities, and developer participation agreements to help address future infrastructure needs.

Utility operations continue benefiting from organizational efficiencies, cross-training initiatives, and investments in equipment and technology that improve reliability while reducing dependence on outside contractors.

CAPITAL IMPROVEMENT PROGRAM (CIP)

The Capital Improvement Program represents the City's strategic blueprint for infrastructure enhancement and development over the next five years.

Several significant projects outlined in the Fiscal Year 2026–2027 CIP reflect the comprehensive approach we are taking to improve the City's infrastructure and quality of life:

- 1. New Police Station & Community Center:** Continued construction of a modern public safety and community services facility.
- 2. Elmo and Perkins Municipal Wells:** Transformational investments in water reliability, system redundancy, and future growth capacity..
- 3. Wastewater Treatment Plant Expansion:** Critical improvements necessary to support future residential, commercial, and industrial growth.
- 4. Transportation Infrastructure Improvements:** Road rehabilitation, pedestrian improvements, bridge enhancements, and traffic safety projects throughout the community.
- 5. Community Pool Restoration Initiative:** Working collaboratively with the Recreation and Park District and School District to restore a vital community asset for future generations.

These capital projects are investments in McFarland's future and are essential to maintaining quality public services, supporting economic growth, and enhancing the quality of life enjoyed by our residents.

CIP SUMMARY BY FUNDING SOURCE AND CATEGORY BY YEAR

	2026-27	2027-28	2028-29	2029-30	2030-31
CIP Projects By Funding Source					
Capital Outlay Fund					
General Fund	1,040,000	4,316,771	-	-	-
Grants	1,700,635	487,500	-	-	-
Gas Tax/SB1	71,790	-	-	-	-
Transportation Development Act (TDA)	293,000	99,000	107,000	115,000	120,000
Development Impact Fee Fund	2,000,000	162,500	-	-	-
Total Capital Outlay Fund	5,105,425	5,065,771	107,000	115,000	120,000
Enterprise Funds					
Sewer	1,547,500	12,250,000	11,302,500	55,000	57,500
Water	3,836,328	7,400,000	4,052,500	7,805,000	4,057,500
Refuse	-	-	-	-	-
Transit	300,000	3,159,500	-	120,000	-
Total Enterprise Funds	5,683,828	22,809,500	15,355,000	7,980,000	4,115,000
TOTAL	10,789,253	27,875,271	15,462,000	8,095,000	4,235,000

CIP Projects By Category

	2026-27	2027-28	2028-29	2029-30	2030-31
City Buildings and Facilities	1,040,000	4,804,271	-	-	-
Park Improvements	-	-	-	-	-
Streets & Transportation	4,065,425	261,500	107,000	115,000	120,000
Sewer System	1,547,500	12,250,000	11,302,500	55,000	57,500
Water System	3,836,328	7,400,000	4,052,500	7,805,000	4,057,500
Refuse System	-	-	-	-	-
Transit	300,000	3,159,500	-	120,000	-
TOTAL	10,789,253	27,875,271	15,462,000	8,095,000	4,235,000

Conclusion

The Fiscal Year 2026–2027 Budget reflects the City Council's continued commitment to fiscal responsibility, infrastructure investment, public safety, and effective local government.

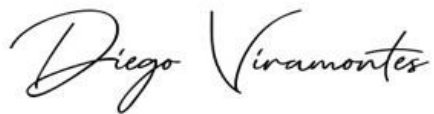
This budget maintains essential services, advances major capital projects, and positions the City to capitalize on future growth opportunities while responsibly managing financial challenges. It reflects the hard work of City staff, the leadership of the City Council, and the continued support of the McFarland community.

While challenges remain, including rising operating costs and significant infrastructure needs, the City is well positioned to continue moving forward. Through prudent financial management, strategic investments, and strong partnerships, McFarland will continue building a stronger, safer, and more prosperous future for residents.

The passage of Measure C demonstrates the confidence that residents have placed in their local government and in the shared vision for McFarland's future. We remain committed to honoring that trust through responsible stewardship of public resources, transparent decision-making, and investments that improve the quality of life for current and future generations. Whether it is restoring community assets such as the swimming pool, improving public safety infrastructure, strengthening utility systems, or supporting economic development, every investment reflected in this budget is intended to create lasting value for the community.

I would like to thank the City Council for its leadership, our department heads and staff for their dedication, and our residents for their continued trust and engagement. Together, we are building upon the progress made in recent years and laying the foundation for an even stronger McFarland for future generations.

Respectfully submitted,



Diego Viramontes, CPA
City Manager/Finance Director

Adopted Annual Operating Budget

Fiscal year 2026-2027 | Budget and Fiscal Policies



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.

Adopted Annual Operating Budget Fiscal year 2026-202671 Budget and Fiscal Policies



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:

Adopted Annual Operating Budget Fiscal year 2026-2027 | Budget and Fiscal Policies



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.

Adopted Annual Operating Budget Fiscal year 2026-2027 | Budget and Fiscal Policies



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

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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.

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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:

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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.

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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.

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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.

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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

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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.

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- 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.

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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

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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

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.

Special Revenue Funds. Account for restricted funding sources that must be used and accounted for a specific purpose.

Capital Project Funds. Account for the collection and expenditure of revenues dedicated for capital improvements, other than those related to the Enterprise Funds.

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.

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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

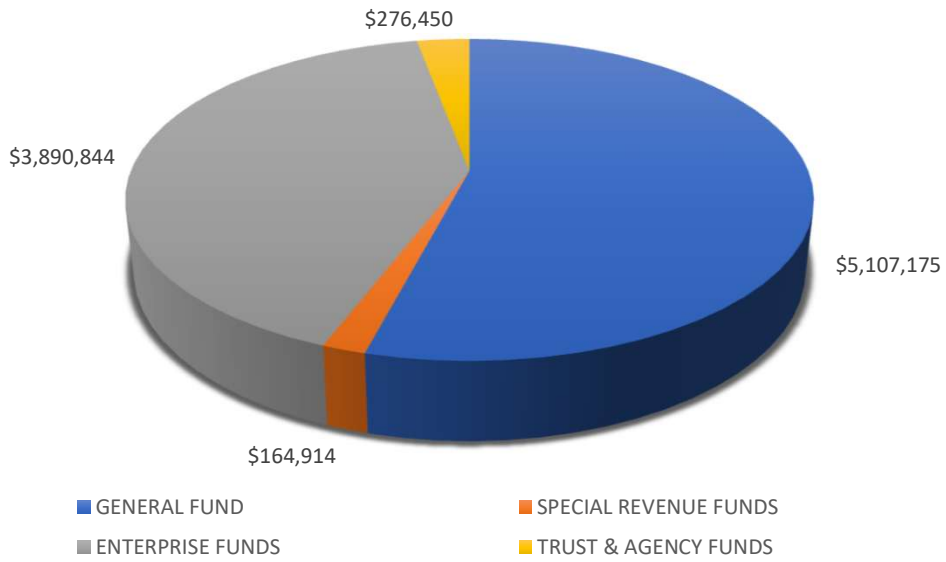
SUPPORT SERVICES

Citywide Financial Summaries

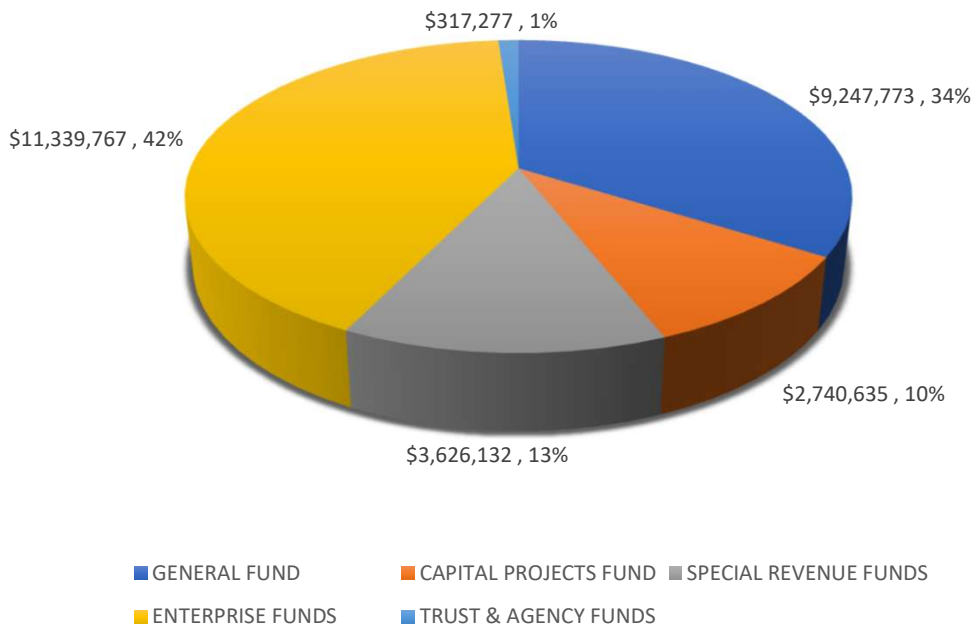
Fund Balances	Projected July 1, 2026	FY2026-27 Revenues	FY2026-27 Appropriations	FY2026-27 Transfers In	FY2026-27 Transfers Out	Other Sources (Uses)	Projected June 30, 2027
GENERAL FUND							
GENERAL	4,021,725	9,247,773	12,090,301	6,094,682	5,095,838	82,117	2,260,159
CAPITAL IMPROVEMENT PROJECTS	2,751,822	2,740,635	5,105,425	2,364,790	1,822		2,750,000
TOTAL GENERAL FUND	6,773,547	11,988,408	17,195,726	8,459,472	5,097,660	82,117	5,010,159
SPECIAL REVENUE							
TRANSPORTATION DEVELOPMENT ACT	-	1,108,069	-	-	1,108,069		-
LIGHTING AND LANDSCAPING MAINT DIST	0	169,793	327,690	202,951	44,961		94
COMMUNITY FACILITIES DISTRICT	0	714,000	35,000	-	679,000		0
GAS TAX	(27,993)	403,054	-	-	375,061		0
ROAD MAINTENANCE AND REHAB (SB1)	936,834	407,796	-	-	-		1,344,630
COPS	(914)	-	-	-	-		(914)
DEVELOPMENT IMPACT FEES	5,088,657	823,420	-	-	2,000,000		3,912,077
MISCELLANEOUS GRANTS	304,394	-	-	-	-		304,394
CALHOME	275,000	-	-	-	-		275,000
CDBG	0	-	-	-	-		0
TOTAL SPECIAL REVENUE	6,575,980	3,626,132	362,690	202,951	4,207,091	-	5,835,282
ENTERPRISE							
SEWER	1,309,207	3,723,264	3,498,853	-	259,115	-	1,274,503
WATER	6,843,790	5,030,719	6,089,656	-	308,873	-	5,475,981
REFUSE	144,666	1,980,775	1,730,717	-	100,136	-	294,588
PUBLIC TRANSPORTATION	-	605,009	568,640	-	36,370	-	(1)
TOTAL ENTERPRISE	8,297,663	11,339,767	11,887,865	-	704,494	-	7,045,070
TRUST & AGENCY							
MCFRRRLAND IMROVEMENT AUTHORITY	1,640,099	317,277	276,450	-	1,055,718.17		625,208
TOTAL TRUST & AGENCY	1,640,099	317,277	276,450	-	1,055,718.17	-	625,208
Total	23,287,289	27,271,584	29,722,731	8,662,423	11,064,963	82,117	18,515,719

Appropriations by Fund				
Proposed Budget	Personnel	Operating	Capital	Total Appropriations
GENERAL FUND				
SUPPORT SERVICES	676,185	1,696,480	800	2,373,465
PUBLIC SAFETY	4,450,618	2,491,970	333,300	7,275,888
PUBLIC WORKS	744,132	480,926	-	1,225,058
COMMUNITY DEVELOPMENT	778,091	437,799	-	1,215,890
CAPITAL IMPROVEMENT PROJECTS	-	-	5,105,425	5,105,425
TOTAL GENERAL FUND	6,649,025	5,107,175	5,439,525	17,195,726
SPECIAL REVENUE				
LIGHTING LANDSCAPING AND MAINTENANCE DISTRICT	197,776	129,914	-	327,690
COPS GRANT	-	-	-	-
MISCELLANEOUS GRANTS	-	-	-	-
COMMUNITY FACILITIES DISTRICT	-	35,000	-	35,000
TOTAL SPECIAL REVENUE	197,776	164,914	-	362,690
ENTERPRISE				
SEWER	924,232	1,027,121	1,547,500	3,498,853
WATER	934,125	1,319,203	3,836,328	6,089,656
REFUSE & RECYCLING	245,631	1,485,086	-	1,730,717
PUBLIC TRANSPORTATION	209,205	59,435	300,000	568,640
TOTAL ENTERPRISE	2,313,193	3,890,844	5,683,828	11,887,865
TRUST & AGENCY				
MCFARLAND IMPROVEMENT AUTHORITY	-	276,450	-	276,450
TOTAL TRUST & AGENCY	-	276,450	-	276,450
Total Appropriations	9,159,994	9,439,384	11,123,353	29,722,731

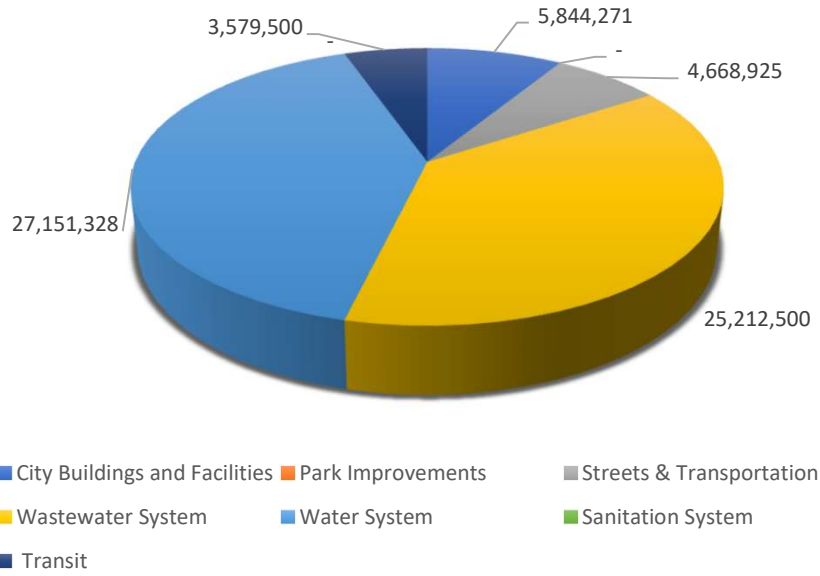
Expenditures by Fund Type



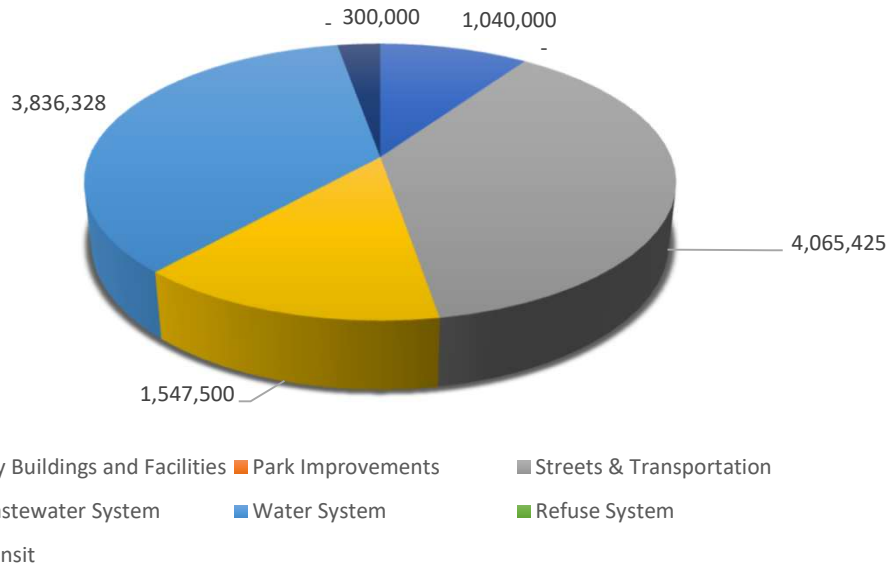
Revenues by Fund Type



5 Year CIP By Project Category 2026-2031



CIP Projects By Category 2026-27





FUND FINANCIAL SCHEDULES

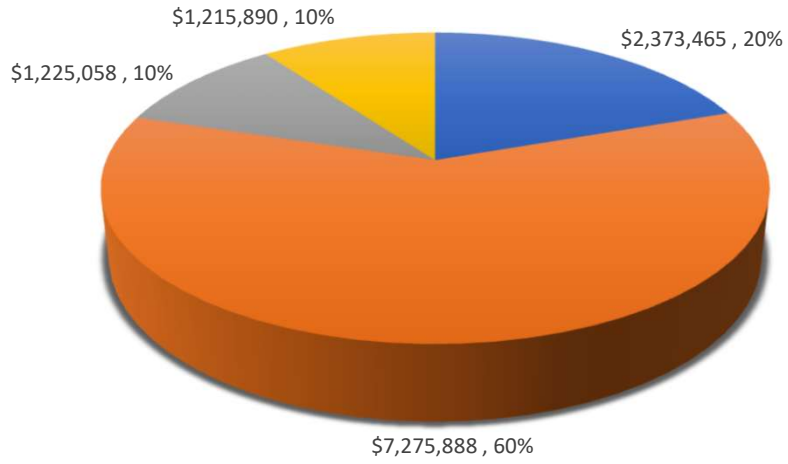
General Fund Revenues, Expenditures and Changes in Fund Balance

	2023-24 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
REVENUES					
Taxes and Franchise Fees					
General Property Tax	\$409,339	\$447,292	\$515,295	\$515,295	\$525,601
VLF Swap Property Tax	1,672,098	1,672,098	1,641,265	1,641,265	1,674,090
General Sales Tax	485,663	513,865	486,728	609,405	640,174
Measure M Sales Tax	1,014,048	1,222,349	1,021,218	1,296,030	1,362,540
Measure C Sales Tax	-	-	-	-	1,362,540
Measure O Business Tax	-	462,790	800,000	828,789	840,000
Franchise Fees	234,627	248,195	219,300	219,300	223,686
Business License Tax	69,453	94,564	88,220	88,220	88,585
Property Transfer Tax	26,102	23,702	18,657	18,657	19,030
Total Taxes	3,911,331	4,684,855	4,790,683	5,216,961	6,736,245
Permit and Service Charges					
Development Review	1,229,202	513,289	595,284	685,112	402,102
Conditional Use Permit (CUP) Fees	1,044,989	954,908	971,505	972,702	991,233
Other Charges	120,411	2,040	1,800	1,800	1,800
Total Permit and Service Charges	2,394,602	1,470,237	1,568,589	1,659,614	1,395,135
Grants/Intergovernmental	412,255	493,032	807,017	746,393	398,812
Other Revenues	821,220	1,083,776	784,210	1,309,633	717,581
Total Revenues	7,539,408	7,731,901	7,950,499	8,932,601	9,247,773
EXPENDITURES					
Operating Costs	7,438,101	8,513,774	10,727,951	10,221,353	11,756,201
CIP Projects	979,947	481,144	924,725	916,988	334,100
Total Expenditures	8,418,048	8,994,918	11,652,676	11,138,342	12,090,301
OTHER SOURCES (USES)					
Transfers In	5,777,804	4,511,322	6,171,688	6,276,179	6,094,682
Transfers Out	(1,971,862)	(2,863,758)	(3,083,598)	(3,523,239)	(5,095,838)
Total Other Sources (Uses)	3,805,943	1,647,564	3,088,090	2,752,940	1,080,962
Sources Over (Under) Uses	2,927,302	384,546	(614,087)	547,199	(1,761,566)
FUND BALANCE, BEGINNING OF YEAR	162,677	3,089,980	3,474,526	3,474,526	4,021,725
FUND BALANCE, END OF YEAR					
Unassigned Fund Balance	3,089,980	3,474,526	2,860,439	4,021,725	2,260,159
Total Fund Balance	3,089,980	3,474,526	2,860,439	4,021,725	2,260,159

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

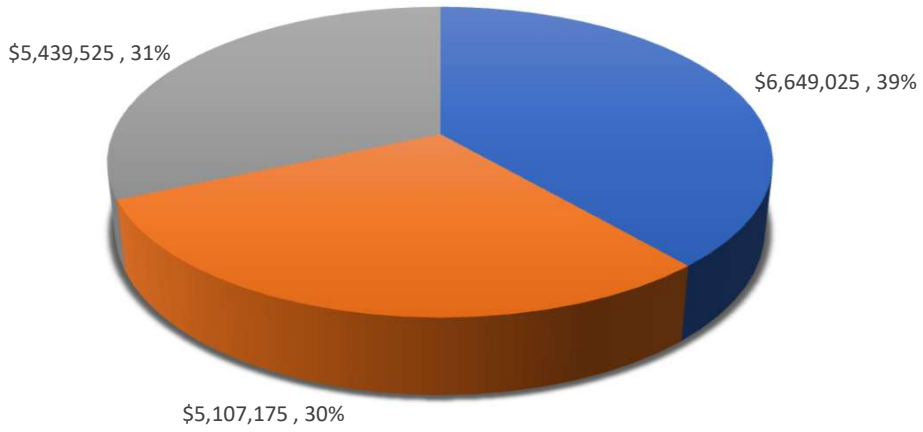
	2023-24 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
REVENUES					
Grants/Intergovernmental	2,027,060	1,165,267	23,426,442	20,879,350	2,740,635
Other Revenues	-	-	-	-	-
Total Revenues	2,027,060	1,165,267	23,426,442	20,879,350	2,740,635
EXPENDITURES					
CIP Projects	1,589,414	2,898,727	25,136,922	20,854,659	5,105,425
Total Expenditures	1,589,414	2,898,727	25,136,922	20,854,659	5,105,425
OTHER SOURCES (USES)					
Transfers In	1,036,822	1,713,343	1,690,984	350,000	2,364,790
Transfers Out	(998)	(1,136)	(1,775)	(1,548)	(1,822)
Total Other Sources (Uses)	1,035,824	1,712,207	1,689,209	348,452	2,362,968
Sources Over (Under) Uses	1,473,470	(21,254)	(21,271)	373,143	(1,822)
FUND BALANCE, BEGINNING OF YEAR	926,462	2,399,932	2,378,679	2,378,679	2,751,822
FUND BALANCE, END OF YEAR					
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	(350,068)	(371,321)	(392,592)	1,822	(0)
Total Fund Balance	2,399,932	2,378,679	2,357,408	2,751,822	2,750,000

General Fund Expenditures by Function



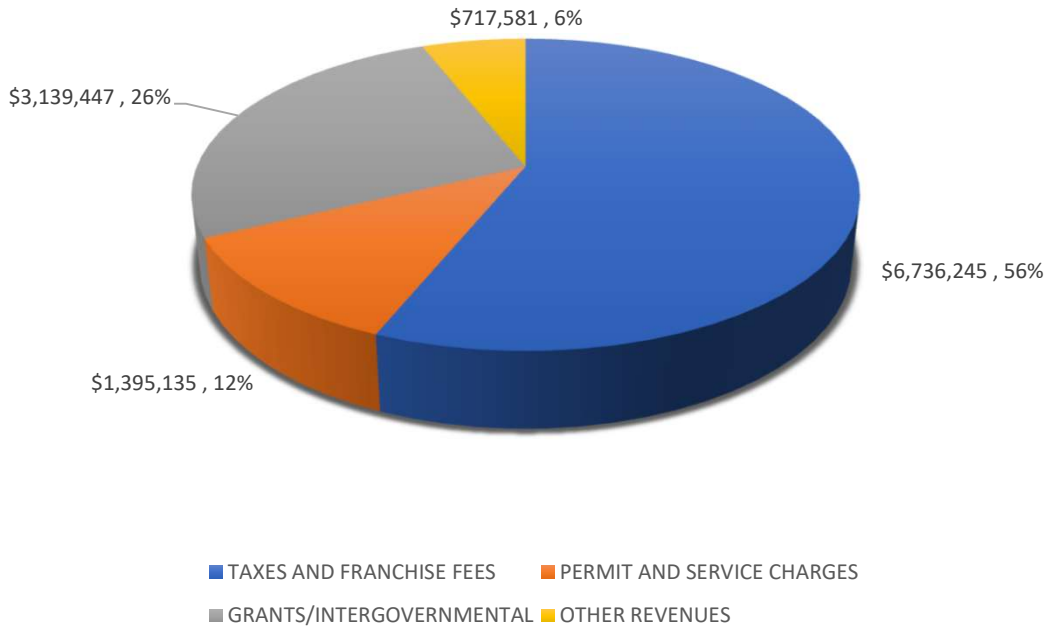
■ SUPPORT SERVICES ■ PUBLIC SAFETY ■ PUBLIC WORKS ■ COMMUNITY DEVELOPMENT

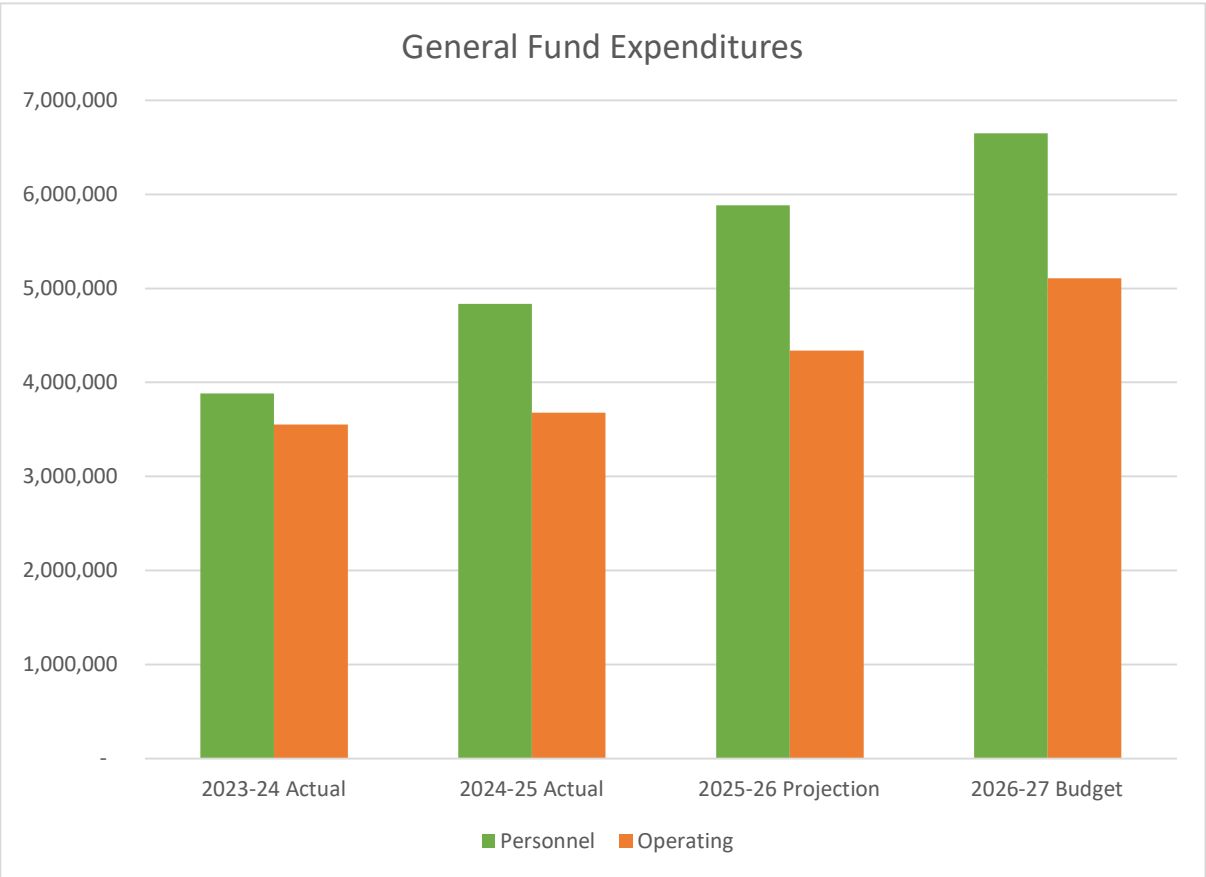
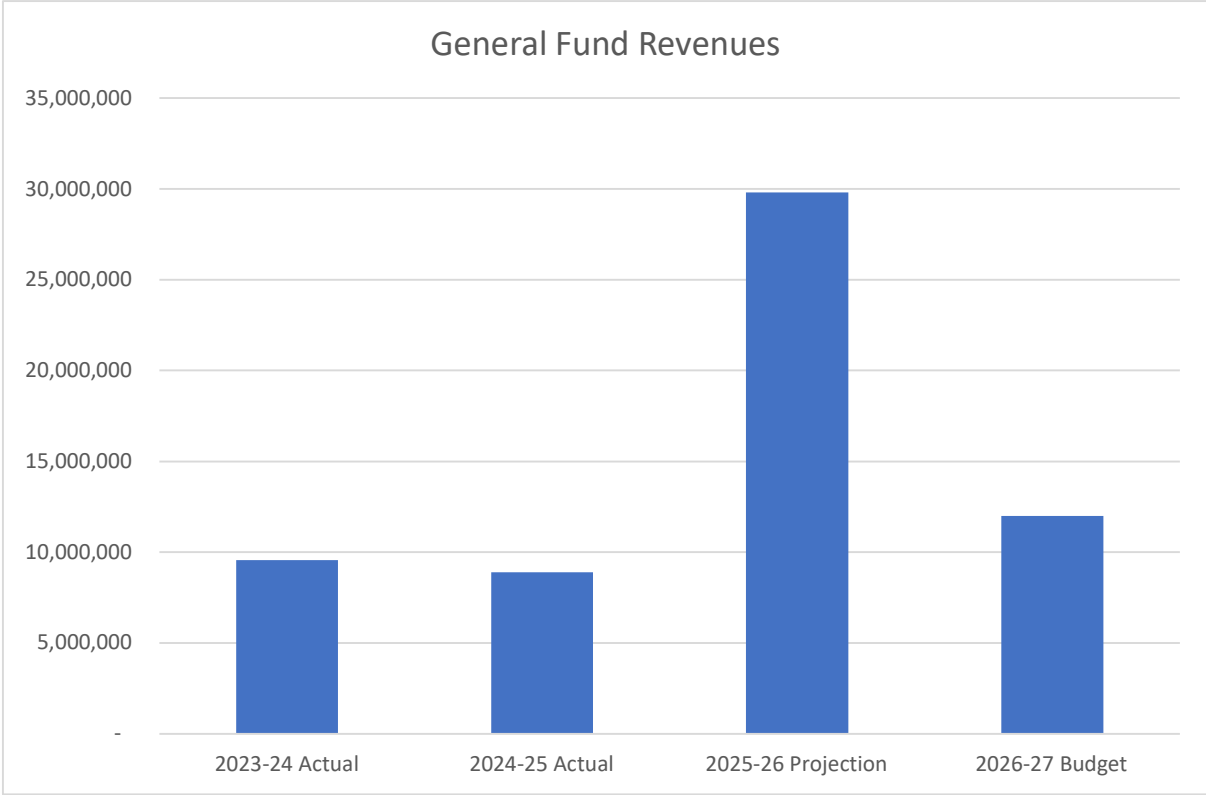
General Fund Expenditures by Type



■ PERSONNEL ■ OPERATING ■ CAPITAL

General Fund Revenues by Type





General Fund Detail Revenues and Expenditures

	2023-24 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
REVENUES					
City Council					
48330 Contributions & Donations	-	80	-	62	-
City Administration					
44000 Other Agency Grants - Catalyst	-	-	210,900	50,000	160,900
Finance and Accounting					
42340 Administration Fee	3,868	-	-	-	-
Planning					
41400 Planning & Engineering Fees	60,011	44,661	150,000	100,000	120,000
41400 Planning & Engineering Fees - Tract 7214	9,393	4,859	-	-	-
41400 Planning & Engineering Fees San Joaquin R	341,233	-	-	-	-
41400 Planning & Engineering Fees Medical Offic	4,472	600	-	-	-
41400 Planning & Engineering Fees - R&F Buildir	5,083	-	-	-	-
41400 Planning & Engineering Fees - Tract 7393	58,221	10,158	-	-	-
41400 Planning & Engineering Fees - Superior Gas	7,714	-	-	-	-
41400 Planning & Engineering Fees - Parcel Map	4,958	-	-	-	-
41400 Planning & Engineering - Annex 20	24,950	-	-	-	-
41400 Planning & Engineering - VTPM 12540	3,380	-	-	-	-
41400 Planning & Engineering Fees- GEO Group	20,000	-	-	-	-
41400 Planning & Engineering Fees - Burger King	4,030	-	-	-	-
41400 Planning & Engineering Fees - 809 Garzoli	5,840	3,000	-	-	-
41400 Planning & Engineering Fees - Milicic Ranc	12,540	-	-	-	-
41400 Planning & Engineering Fees - El Buen Past	670	-	-	-	-
41400 Planning & Engineering Fees - Carneceria	419	-	-	-	-
41620 Home Occupation Permit	-	125	-	-	-
44000 Other Agency Grants- SALC	65,000	-	-	-	-
44000 Other Agency Grants - REAP	73,166	-	-	-	-
44000 Other Agency Grants SALC	(7,333)	7,333	-	-	-
48300 Contributions & Donations - Grape Festival	-	21,930	-	-	10,250
48300 Contributions & Donations - Freedom Fest	-	11,303	28,979	28,979	30,000
48300 Contributions & Donations - Cinco De Mayo	-	80	-	20,000	30,000
48300 Contributions & Donations - HomeTown He	-	-	2,111	2,145	3,000
Public Safety					
40220 Sales Tax - Public Safety 1/2%	17,223	18,717	18,129	18,129	18,492
41310 GEO CUP/MPD Contribution	113,501	119,360	122,751	120,881	124,507
41900 Court Fines	30,116	77,685	35,000	30,000	30,000
41950 Live Scan Fees	238	515	-	500	-
44000 Other Agency Grants - Fentanyl Task Force	-	31,887	159,613	159,613	-
44000 Other Agency Grants SIT OP & SRO	275,813	161,159	123,179	200,000	237,912
44050 State Grants	5,610	222,652	-	23,455	-
44250 COPS/SLESF	51,771	194,663	150,000	201,537	150,000
45000 Copies/Reports	5,101	3,069	3,000	4,500	3,000
48000 POST Reimbursements	8,795	11,969	29,000	28,500	30,000
48200 Miscellaneous	161,925	4,186	2,600	183,463	2,600
48200 Miscellaneous - Opioid Settlement	-	8,545	-	-	-
48300 Contributions & Donations	11,150	17,427	-	-	-
48300 Contributions & Donations - Bike Safety Ro	-	1,550	-	5,600	-
48300 Contributions & Donations - Shop with a Cc	-	3,460	-	2,500	-
48300 Contributions & Donations - Trunk or Treat	6,000	3,135	-	650	-
48600 McFarland PD Asset/Forfeiture	40,435	-	-	-	-
Animal Control Services					
41200 Animal Licenses	965	400	500	630	-
41210 Animal Shelter Fees	1,309	50	100	1,085	-
44000 Spay and Neuter Grant - UC Davis	-	70,000	-	-	-
48300 Contributions & Donations - Animal Shelter	-	100	-	101	-
Building Inspection					
41400 Planning & Engineering Fees	-	(180)	-	-	-
41500 Building Permits	554,381	331,670	345,869	508,233	214,947
41505 Technology Fee	21,811	14,333	11,805	19,394	10,318

General Fund Detail Revenues and Expenditures

	2023-24 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
41510 Training Fee	21,907	15,082	11,805	15,102	10,318
41515 Building - GP Maintenance Fee	22,163	14,783	11,805	12,657	10,318
41550 Building Plan Check	20,917	57,600	50,000	23,556	30,000
Code Enforcement					
41700 Code Enforcement Revenue	77,030	19,089	10,000	12,000	10,000
48200 Miscellaneous Code Enforcement 20412	49,347	29,665	-	-	-
Streets					
44150 Intergovernmental Revenues	-	-	313,325	313,325	-
48200 Miscellaneous Revenue	10	-	-	-	-
Community Center					
42350 Rents	15,322	20,271	12,000	16,000	15,000
Construction Management					
41510 Training Fee	896	617	500	85	100
41520 Technology Fee	896	617	500	85	100
41600 Excavation Permits	23,317	15,367	13,000	6,000	6,000
General Fund Revenue					
40100 General Property Tax 20401	409,339	447,292	515,295	515,295	525,601
40180 VLF - In Lieu Property Tax	1,672,098	1,672,098	1,641,265	1,641,265	1,674,090
40200 Sales Tax & Bradley Burns	485,663	513,865	486,728	609,405	640,174
40240 Property Transfer Tax	26,102	23,702	18,657	18,657	19,030
40300 Motor Vehicle License Fees (MVLFF)	17,513	22,364	18,220	18,220	18,585
41100 Business Licenses	51,941	72,200	70,000	70,000	70,000
41250 Yard Sale Permits	2,250	2,040	1,800	1,800	1,800
41300 Franchise Fees	234,627	248,195	219,300	219,300	223,686
41310 CUP Fees	1,044,989	954,908	971,505	972,702	991,233
42340 Administrative Fees	118,161	-	-	-	-
42350 Rents	13,169	16,452	38,366	23,491	27,600
42355 Rents - Leases	14,366	-	-	-	-
45000 Copies/Reports	9	-	-	-	-
48100 Interest Income	191,332	402,158	300,000	300,000	200,000
48200 Miscellaneous	7,999	72,968	30,000	302,230	30,000
48200 Miscellaneous - Community Garden	240	-	-	-	-
48300 Contributions & Donations - Christmas Tree	-	2,905	791	5,650	2,941
48300 Contributions & Donations - Community Vi	-	1,380	883	-	191
48300 Contributions & Donations - General Events	-	9,880	-	1,000	-
49250 Investment Earnings (FMV)	-	10,785	-	-	-
Measure M Sales Tax					
40230 Sales Tax - Measure M	1,014,048	1,222,349	1,021,218	1,296,030	1,362,540
Measure O Business Tax					
40235 Business Tax - Measure O	-	462,790	800,000	828,789	840,000
Measure C Sales Tax					
40232 Sales Tax - Measure C	-	-	-	-	1,362,540
Capital Projects					
44000 Other Agency Grants	-	-	4,189,250	37,365	1,700,635
44000 Other Agency Grants - 2025 Street Rehab	-	-	1,852,518	3,968,588	-
44000 Other Agency Grants - Animal Shelter	-	50,000	-	-	-
44050 State Grants	30,864	651,684	14,884,675	14,373,397	-
44050 HSIP Cycle 10	11,720	(10,147)	-	-	-
44050 RSTP/HIP West Side - Harlow	335,158	49,028	-	-	-
44050 State Grants - Community Garden	1,649,318	424,702	-	-	-
44050 State Grant (AHSC)	-	-	-	-	-
48200 Miscellaneous Revenue	-	-	2,500,000	2,500,000	1,040,000
Total Revenues	9,566,468	8,897,168	31,376,941	29,811,951	11,988,408
EXPENDITURES					
City Council					
50100 Salaries - Permanent Employees	12,000	10,700	12,132	12,132	12,000
50300 Payroll Taxes	918	837	1,164	1,164	1,410
50400 Retirement (401K)	24,380	22,250	20,485	20,485	24,000

General Fund Detail Revenues and Expenditures

	2023-24 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
50500 Health Insurance Premiums	4	-	-	-	-
50550 Dental/Vision Premiums	-	(218)	-	-	-
50600 Workers Compensation Insurance	400	459	498	498	580
50700 Life Insurance	(4)	-	-	-	-
51800 Clothing Allowance	589	640	1,000	500	1,000
52000 Conferences/Meetings/Travel	15,745	13,876	20,500	21,000	20,000
52200 Contract Services	4,216	4,719	5,000	1,500	5,000
53200 Dues & Subscriptions	174	(0)	500	250	500
54000 Fuel	812	333	1,000	250	1,000
54400 Insurance - CSJV Rsk Mgmt.	523	633	668	668	675
55600 Postage	277	352	500	250	500
55800 Printing & Legal Notices	29	(5)	1,000	-	1,000
56000 Professional Services - Other	25	5,236	5,000	3,500	5,000
57100 Special Activities	196,402	9,276	7,500	8,500	9,000
57100 Special Activities - Christmas Tree Lighting	83	2,034	791	4,500	5,000
57100 Special Activities - Community Grants Prog	7,500	8,000	10,000	10,000	10,000
57100 Special Activities - Crimes Reward Program	-	-	25,000	-	25,000
57100 Special Activities - Scholarships	-	158,500	100,000	150,000	160,000
57100 Special Activities - Community Vigil	-	417	883	693	1,000
57100 Special Activities - State of the City	-	-	3,000	3,000	3,000
57200 Supplies - Office	1,657	629	500	500	500
57400 Supplies - Operating	1,437	-	-	-	-
57800 Telephone & Communications	3,082	3,007	3,000	2,500	3,000
City Administration					
50100 Salaries - Permanent Employees	75,424	90,192	25,986	25,986	26,250
50150 Wages - Temporary Employees	-	8,753	10,000	6,000	10,000
50200 Overtime	1,504	4,578	-	1,000	1,000
50300 Payroll Taxes	5,841	8,683	2,653	2,653	2,044
50350 Stipends	283	3,390	522	522	-
50400 Retirement (401K)	7,927	8,472	2,343	2,343	2,625
50500 Health Insurance Premiums	15,408	13,612	1,149	1,149	1,728
50550 Dental/Vision Premiums	2,590	1,071	305	305	231
50600 Workers Compensation Insurance	3,661	2,065	1,019	1,019	1,270
50700 Life Insurance	202	34	7	7	9
52000 Conferences/Meetings/Travel	2,249	342	2,500	2,500	3,750
53100 Grant Expenditures - Catalyst	-	-	210,900	50,000	160,900
53200 Dues & Subscriptions	1,917	2,001	2,000	3,200	3,500
54000 Fuel	1,550	676	1,000	-	1,000
54400 Insurance - CSJV Rsk Mgmt.	4,857	4,552	1,366	1,366	1,476
54600 Interest Expense	1,417	285	-	-	-
55200 Miscellaneous	1,574	3,034	3,000	1,000	3,000
55600 Postage	297	352	500	500	515
56000 Professional Services - Other	62	448	31,500	31,500	1,545
56600 Repairs & Maintenance - Vehicle	749	-	-	-	-
57100 Special Activities	60	22	500	500	515
57200 Supplies - Office	701	8	800	500	824
57400 Supplies- Operating	45	-	500	-	515
57800 Telephone & Communications	940	1,339	1,200	1,200	1,236
City Clerk					
50100 Salaries - Permanent Employees	25,871	24,278	27,343	27,343	30,928
50150 Wages - Temporary Employees	-	-	-	2,500	2,500
50200 Overtime	844	-	-	100	500
50300 Payroll Taxes	2,242	2,158	2,548	2,548	2,481
50350 Stipends	332	1,093	444	444	-
50400 Retirement (401K)	2,856	2,564	2,663	2,663	3,016
50500 Health Insurance Premiums	8,520	1,224	1,385	1,385	1,596
50550 Dental/Vision Premiums	728	146	355	355	740
50600 Workers Compensation Insurance	1,006	1,049	1,133	1,133	1,496
50700 Life Insurance	17	61	27	27	28

General Fund Detail Revenues and Expenditures

	2023-24 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
51800 Clothing Allowance	53	150	150	150	150
52000 Conferences/Meetings/Travel	3,133	3,574	5,000	5,000	5,000
52200 Contract Services	12,425	13,429	13,200	13,200	15,000
52920 Furniture (Capital)	-	4,321	-	-	-
52930 Computer Hard/Software (CAP) - Laserfiche	-	-	24,000	24,000	-
52950 Equipment - Other (Capital)	-	-	2,600	2,511	-
53200 Dues & Subscriptions	660	665	600	600	800
53400 Election Expense	654	1,107	10,000	7,000	10,000
54000 Fuel	395	421	500	500	500
54400 Insurance - CSJV Rsk Mgmt.	1,319	1,538	1,519	1,519	1,739
55600 Postage	870	13	500	250	500
56000 Professional Services - Other	-	396	400	200	10,900
57200 Supplies - Office	2,265	1,264	1,500	1,500	2,000
57400 Supplies- Operating	-	-	500	200	1,500
57800 Telephone & Communications	-	416	-	506	600
Human Resources/Risk Management					
50100 Salaries - Permanent Employees	22,776	24,505	24,143	24,143	25,952
50150 Wages - Temporary Employees	-	-	1,000	1,000	1,500
50300 Payroll Taxes	1,824	1,934	2,041	2,041	2,057
50400 Retirement (401K)	2,488	2,675	2,398	2,398	2,595
50500 Health Insurance Premiums	5,379	5,247	4,273	4,273	5,434
50550 Dental/Vision Premiums	501	482	457	457	463
50600 Workers Compensation Insurance	744	1,532	1,046	1,046	1,255
50700 Life Insurance	16	17	17	17	18
51800 Clothing Allowance	55	59	150	100	150
52000 Conferences/Meetings/Travel	208	632	800	500	3,000
52920 Furniture (Capital)	-	866	800	800	800
53200 Dues & Subscriptions	450	326	500	500	500
54400 Insurance - CSJV Rsk Mgmt.	974	1,199	1,403	1,403	1,459
55600 Postage	121	53	250	100	200
57100 Special Activities	340	1,081	1,000	1,000	1,500
57200 Supplies - Office	1,202	2,376	2,000	1,000	2,000
57400 Supplies- Operating	41	309	500	250	400
57500 Marketing	72	5,661	800	250	800
57800 Telephone & Communications	-	-	-	500	550
Communications & Marketing					
50100 Salaries - Permanent Employees	-	-	51,744	51,744	64,898
50200 Overtime	-	-	-	3,000	3,500
50300 Payroll Taxes	-	-	4,547	4,547	5,252
50350 Stipends	-	-	2,538	2,538	-
50400 Retirement (401K)	-	-	4,543	4,543	5,890
50600 Workers Compensation Insurance	-	-	2,520	2,520	3,139
50700 Life Insurance	-	-	41	41	1,921
51800 Clothing Allowance	-	-	150	100	150
52000 Conferences/Meetings/Travel	-	-	500	-	500
52950 Equipment - Other (Capital)	-	-	1,500	1,500	-
53200 Dues & Subscriptions	-	-	4,500	4,500	4,500
54000 Fuel	-	-	500	-	500
54400 Insurance - CSJV Rsk Mgmt.	-	-	3,379	3,379	3,649
56000 Professional Services - Other	-	-	1,000	-	7,000
57200 Supplies - Office	-	-	500	250	500
57400 Supplies- Operating	-	-	4,000	500	4,000
57800 Telephone & Communications	-	-	850	500	850
Finance and Accounting					
50100 Salaries - Permanent Employees	62,887	74,917	108,501	108,501	122,190
50150 Wages - Temporary Employees	-	-	500	500	2,500
50200 Overtime	1,816	617	4,000	4,000	5,000
50300 Payroll Taxes	5,237	5,952	8,949	8,949	9,756
50350 Stipends	153	750	792	792	-

General Fund Detail Revenues and Expenditures

	2023-24 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
50400 Retirement (401K)	6,535	7,312	9,706	9,706	12,051
50500 Health Insurance Premiums	11,893	13,017	18,660	18,660	17,886
50550 Dental/Vision Premiums	1,458	1,064	1,924	1,924	2,638
50600 Workers Compensation Insurance	2,254	2,826	4,831	4,831	5,910
50700 Life Insurance	79	36	57	57	100
51800 Clothing Allowance	1,150	104	1,200	1,000	1,236
52000 Conferences/Meetings/Travel	5,627	3,574	5,600	5,600	6,540
52200 Contract Services	24	(795)	6,500	1,000	6,695
52930 Hardware/Software (Capital)	-	6,964	-	-	-
53200 Dues & Subscriptions	766	200	1,000	305	1,030
54000 Fuel	911	132	1,200	200	1,236
54400 Insurance - CSJV Rsk Mgmt.	2,983	4,106	6,478	6,478	6,871
55150 Tuition Reimbursement	-	2,271	2,729	-	-
55200 Miscellaneous	185	(182)	500	500	515
55600 Postage	278	353	500	500	515
55800 Printing & Legal Notices	-	(5)	-	-	-
56000 Professional Services - Other	655	275	500	500	515
57200 Supplies - Office	2,011	1,930	2,000	2,000	2,060
57800 Telephone & Communications	1,021	1,316	1,400	1,400	1,442
Non-Departmental					
51200 Bank Charges	2,988	17,316	10,000	5,000	10,000
51250 Cash Over/Under	(69)	(149)	-	-	-
52200 Contract Services	18,251	20,424	16,100	18,000	28,500
52700 Fire Protection	-	-	1,153,777	1,067,107	1,363,677
53800 Rental Equipment/Other	271,000	272,700	315,727	315,727	317,277
54800 Maintenance Agreements	21,528	21,424	23,000	23,000	23,690
55600 Postage	277	367	500	500	515
56000 Professional Services - Other	60,596	47,339	47,000	47,000	54,500
56050 Accounting/Auditing Services	18,687	19,507	20,800	16,000	20,800
56100 Legal Services	151,060	140,975	200,000	200,000	200,000
57100 Special Activities	32	-	500	-	500
57200 Supplies - Office	2,334	1,173	2,700	2,000	2,700
57400 Operating Supplies Emergency Response	4,211	-	-	-	-
57800 Telephone & Communications	-	-	-	-	-
58850 Land Lease	-	-	3,331	13,325	3,498
58900 Debt Principal Redeemed	771,640	904,948	-	-	-
Planning					
50100 Salaries - Permanent Employees	159,441	208,647	188,343	188,343	213,455
50150 Wages - Temporary Employees	-	2,640	3,000	7,500	8,000
50200 Overtime	70	71	-	500	1,000
50300 Payroll Taxes	12,873	17,330	16,347	16,347	17,032
50350 Stipends	487	2,540	1,763	1,763	-
50400 Retirement (401K)	16,304	20,034	15,805	15,805	19,678
50500 Health Insurance Premiums	21,129	20,763	15,175	15,175	22,986
50550 Dental/Vision Premiums	1,512	1,715	1,479	1,479	3,610
50600 Workers Compensation Insurance	5,487	8,586	7,532	7,532	10,324
50700 Life Insurance	119	131	128	128	137
51800 Clothing Allowance	167	207	300	300	300
52000 Conferences/Meetings/Travel	5,195	568	2,000	500	2,500
52200 Contract Services	1,636	8,541	18,000	10,000	18,000
53200 Dues & Subscriptions	791	815	6,000	5,000	14,000
53500 Contributions & Donations Expense - Grape	-	11,680	-	-	20,000
53500 Contributions & Donations Expense - Freed	-	767	28,979	30,000	35,000
53500 Contributions & Donations Expense - Cinco	-	-	-	40,000	45,000
53500 Cont.& Donations Expense - HomeTown Hc	-	-	2,111	2,111	3,000
53600 Engineerin/Architectural Services	-	-	5,000	-	5,000
54000 Fuel	331	235	500	-	500
54400 Insurance - CSJV Rsk Mgmt.	7,222	10,075	10,100	10,100	12,003
55500 Special Studies/Master Plans	-	-	1,000	-	1,000

General Fund Detail Revenues and Expenditures

	2023-24 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
55600 Postage	501	446	1,000	250	1,000
55800 Printing & Legal Notices	-	(5)	-	-	-
56000 Professional Services - Other	204,702	143,866	150,000	150,000	160,000
56000 Professional Services - Tract 7214	12,906	-	-	-	-
56000 Professional Services - Med Office - Elmo	761	-	-	-	-
56000 Professional Services - Interstate Land Dev	62,031	3,543	-	-	-
56000 Professional Services - Superior Gas	3,282	-	-	-	-
56000 Professional Services - Parcel Map 12462	4,789	-	-	-	-
56000 Professional Services - San Joaquin Renewa	70,872	-	-	-	-
56000 Professional Services - Hazard Mitigation P	34,472	-	-	-	-
56100 Legal Services	225	-	-	-	-
57200 Supplies - Office	168	243	1,000	1,000	1,000
57400 Supplies - Operating	318	299	1,000	1,000	1,000
57800 Telephone & Communications	769	1,994	1,500	1,500	1,500
Engineering					
50100 Salaries - Permanent Employees	-	-	32,081	32,081	38,146
50300 Payroll Taxes	-	-	2,585	2,585	3,033
50350 Stipends	-	-	203	203	-
50400 Retirement (401K)	-	-	2,998	2,998	3,767
50500 Health Insurance Premiums	-	-	3,012	3,012	3,718
50550 Dental/Vision Premiums	-	-	393	393	740
50600 Workers Compensation	-	-	1,472	1,472	1,845
50700 Life Insurance	-	-	16	16	28
51800 Clothing Allowance	-	-	-	-	-
54400 Insurance- CSJV Risk Management	-	-	1,974	1,974	2,145
57800 Telephone & Communications	-	-	-	-	-
Public Safety					
50100 Salaries - Permanent Employees	1,519,181	1,875,902	2,205,413	2,205,413	2,574,833
50150 Wages - Temporary Employees	11,912	6,624	-	-	-
50200 Overtime	333,395	408,359	525,860	600,000	350,000
50300 Payroll Taxes	152,748	186,756	211,881	211,881	205,578
50350 Stipends	34,399	74,210	61,328	61,328	-
50400 Retirement (401K)	151,611	169,349	177,591	177,591	313,308
50500 Health Insurance Premiums	243,088	249,888	227,176	227,176	266,695
50550 Dental/Vision Premiums	25,236	21,591	29,691	29,691	51,831
50600 Workers Compensation Insurance	130,236	154,363	193,936	193,936	249,075
50700 Life Insurance	2,556	1,505	1,365	1,365	1,966
51150 Dog Clinic (Vet Services for K-9)	1,073	51	5,356	300	5,356
51800 Clothing Allowance	14,910	5,293	11,000	10,300	11,000
52000 Conferences/Meetings/Travel	14,677	15,351	21,500	26,000	25,000
52010 Conference/Meeting/Travel POST Reimburs	22,141	23,948	29,000	28,500	30,000
52200 Contract Services	31,482	51,395	133,535	130,000	143,535
52920 Furniture (Capital)	-	5,537	7,000	-	-
52930 Computer Hardware/Software	-	249	2,500	1,200	2,500
52940 Vehicles (Capital)	202,094	309,758	204,027	204,027	205,000
52940 Vehicles (Capital) - CHP Grant	214,425	4,407	-	-	-
52950 Equip-Other (Capital)	14,161	-	-	-	-
52950 Equipment - Other (Capital)	63,500	87,232	125,800	125,800	125,800
53100 Grant Expenditures - Fentanyl Task Force	-	31,887	58,500	58,500	-
53100 Grant Expenditures - Bike Safety Rodeo	-	2,000	-	-	-
53200 Dues & Subscriptions	700	729	1,279	1,279	1,600
53500 Contributions/Donations Expense -Bike Safi	-	1,476	-	3,000	3,000
53500 Contributions/Donations - Shop with a Cop	-	4,771	5,500	3,162	5,500
53500 Contributions/Donations - Trunk or Treat	6,508	6,036	10,000	5,277	10,000
53800 Rental Equipment/Other	-	3,124	3,305	1,000	3,000
54000 Fuel	116,593	97,039	113,300	113,300	113,300
54400 Insurance - CSJV Rsk Mgmt.	172,059	209,832	260,057	260,057	289,575
54800 Maintenance Agreements	26,216	27,706	45,812	38,705	40,000
55150 Tuition Reimbursement	4,724	12,000	-	-	-

General Fund Detail Revenues and Expenditures

	2023-24 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
55200 Miscellaneous	3,311	2,114	4,000	4,000	4,000
55600 Postage	353	490	500	500	500
55800 Printing & Legal Notices	-	275	320	-	320
56000 Professional Services - Other	94,129	61,660	136,005	120,000	80,000
56100 Legal Services	-	4,000	10,000	4,214	10,000
56400 Repairs & Maint - Build & Equip	3,199	4,469	4,620	4,000	4,620
56410 Repairs & Maintenance Equipment	1,553	3,767	4,300	3,000	4,300
56600 Repairs & Maintenance - Vehicle	60,869	68,279	66,500	70,000	70,000
56800 Safety Equipment	20,462	25,006	26,000	25,000	26,000
56900 McFarland PD Asset/Forfeiture Acct.	62,310	-	-	-	-
57100 Special Activities	241	-	-	-	-
57200 Supplies - Office	7,850	7,559	7,650	5,700	7,650
57200 Case Investigation Supplies	-	1,928	-	-	-
57400 Supplies - Operating	12,633	4,791	16,000	16,000	16,000
57400 Supplies - Operating - Opioid Settlement	-	8,545	-	-	-
57800 Telephone & Communications	25,763	27,742	30,000	30,000	35,000
58900 Debt Principal	21,681	-	-	-	-
Animal Control Services					
50100 Salaries - Permanent Employees	72,636	89,682	95,503	95,503	118,295
50200 Overtime	9,958	28,725	23,150	12,000	15,000
50300 Payroll Taxes	7,360	10,371	9,196	9,196	9,767
50350 Stipends	4,457	2,372	1,443	1,443	-
50400 Retirement (401K)	7,488	8,696	8,069	8,069	10,161
50500 Health Insurance Premiums	15,115	14,463	5,966	5,966	14,474
50550 Dental/Vision Premiums	2,761	1,677	888	888	3,702
50600 Workers Compensation Insurance	3,763	8,160	6,635	6,635	11,443
50700 Life Insurance	242	98	9	9	140
51100 Animal Disposal	2,426	3,496	4,000	3,000	4,000
51150 Dog Clinic	2,966	3,903	13,602	13,602	12,000
51160 Spay and Neuter Fees	60,000	4,012	29,000	29,000	20,000
51160 Spay and Neuter Fees - UC Davis	-	38,397	-	-	-
51800 Clothing Allowance	2,726	1,293	1,500	2,000	2,000
52000 Conferences/Meetings/Travel	217	1,934	2,200	1,000	2,200
52200 Contract Services	156	2,302	5,500	4,000	5,500
52910 Building & Improvements (Capital) - ACO	-	-	88,800	88,800	-
52950 Equipment (Capital)	-	4,084	4,200	4,200	-
53200 Dues & Subscriptions	106	184	300	300	300
54000 Fuel	4,008	5,075	4,400	6,000	6,000
54400 Insurance - CSJV Rsk Mgmt.	4,963	8,254	8,897	8,897	13,304
54600 Interest Expense	13,050	24,775	26,000	24,091	26,000
55600 Postage	278	352	450	450	450
55800 Printing & Legal Notices	-	(5)	-	-	-
56000 Professional Services - Other	717	2,394	2,500	3,000	3,000
56400 Repairs & Maint - Build & Equip	7,184	12,519	-	-	-
56600 Repairs & Maintenance - Vehicle	2,065	10,792	10,850	5,000	10,000
56800 Safety Equipment	-	612	750	250	750
57100 Special Activities	-	97	1,000	750	1,500
57200 Supplies - Office	775	890	1,150	1,150	1,150
57400 Supplies - Operating	6,519	12,517	10,300	15,000	15,200
57400 Spay and Nueter Fees - UC Davis/Comm Ot	-	3,755	-	-	-
57800 Telephone & Communications	3,120	3,757	3,700	3,700	4,000
58050 Utilities Other	144	543	4,000	-	4,000
58900 Debt Principal Redeemed	57	20,264	20,321	20,321	21,000
Building Inspection					
50100 Salaries - Permanent Employees	65,637	72,115	141,463	141,463	163,349
50150 Wages - Temporary Employees	2,184	210	6,000	8,000	8,000
50200 Overtime	314	981	1,000	2,500	1,000
50300 Payroll Taxes	5,481	5,990	12,601	12,601	13,056
50350 Stipends	-	1,477	1,043	1,043	-

General Fund Detail Revenues and Expenditures

	2023-24 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
50400 Retirement (401K)	6,789	7,223	13,034	13,034	16,335
50500 Health Insurance Premiums	11,250	4,744	29,734	29,734	41,243
50550 Dental/Vision Premiums	1,178	292	1,897	1,897	3,610
50600 Workers Compensation Insurance	4,692	5,768	5,771	5,771	11,851
50700 Life Insurance	49	41	114	114	137
51400 Building Plan Check/Inspection	84,573	137,053	75,000	35,000	40,000
51800 Clothing Allowance	244	260	300	300	300
52000 Conferences/Meetings/Travel	1,312	154	500	-	500
52200 Contract Services	-	-	10,500	-	6,000
52930 Computer Hard/Software (Capital)	-	34,500	8,348	9,000	-
53200 Dues & Subscriptions	635	(100)	400	400	400
54000 Fuel	1,326	784	1,500	1,000	1,500
54400 Insurance - CSJV Rsk Mgmt.	6,180	7,684	7,739	7,739	13,778
55600 Postage	277	355	300	300	300
55800 Printing & Legal Notices	-	(5)	-	-	-
56000 Professional Services	1,000	43	-	-	15,000
56600 Repairs & Maintenance - Vehicle	5	158	800	300	800
57200 Supplies - Office	2,685	730	1,500	-	1,200
57400 Supplies - Operating	495	129	2,500	500	1,500
57800 Telephone & Communications	331	635	800	-	1,200
Code Enforcement					
50100 Salaries - Permanent Employees	61,121	70,849	134,093	134,093	167,555
50200 Overtime	1,028	4,261	6,550	2,000	5,000
50300 Payroll Taxes	5,184	6,414	12,763	12,763	13,822
50350 Stipends	-	639	1,369	1,369	-
50400 Retirement (401K)	6,465	6,875	10,807	10,807	13,576
50500 Health Insurance Premiums	10,966	11,744	15,416	15,416	24,436
50550 Dental/Vision Premiums	1,196	1,481	2,412	2,412	4,628
50600 Workers Compensation Insurance	3,795	4,490	5,862	5,862	12,156
50700 Life Insurance	369	267	219	219	176
51800 Clothing Allowance	57	651	-	-	-
52000 Conferences/Meetings/Travel	3,876	382	2,500	1,500	4,500
53200 Dues & Subscriptions	760	599	1,000	1,000	1,000
54000 Fuel	1,948	2,220	2,000	2,000	2,000
54400 Insurance - CSJV Rsk Mgmt.	5,032	6,107	7,860	7,860	14,133
55600 Postage	377	255	600	800	1,000
55800 Printing & Legal Notices	-	(5)	-	-	-
55950 Abatement	-	-	15,000	6,000	15,000
56000 Professional Services-Other	3,511	3,431	3,600	3,600	3,600
56600 Repairs & Maintenance - Vehicle	491	1,656	2,200	550	2,200
56800 Safety Equipment	-	200	750	750	750
57100 Special Activities	-	15	1,000	1,000	1,500
57200 Supplies - Office	21	500	500	300	500
57400 Supplies - Operating	478	817	850	850	1,000
57800 Telephone & Communications	1,133	1,965	2,200	2,000	2,500
Grant Administration					
50100 Salaries - Permanent Employees	23,428	97,127	140,543	140,543	153,263
50150 Wages - Temporary Employees	-	-	-	3,000	3,500
50200 Overtime	557	920	-	-	-
50300 Payroll Taxes	2,114	8,044	11,735	11,735	12,184
50350 Stipends	-	605	1,251	1,251	-
50400 Retirement (401K)	2,646	9,399	12,594	12,594	15,326
50500 Health Insurance Premiums	(3,770)	12,073	16,702	16,702	27,778
50550 Dental/Vision Premiums	799	673	1,406	1,406	2,962
50600 Workers Compensation Insurance	1,856	4,719	5,966	5,966	7,413
50700 Life Insurance	17	(78)	(38)	(38)	112
51800 Clothing Allowance	100	116	150	150	150
52000 Conferences/Meetings/Travel	2,095	154	2,000	1,600	2,500
53200 Dues & Subscriptions	110	-	1,000	500	1,000

General Fund Detail Revenues and Expenditures

	2023-24 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
54000 Fuel	137	103	300	-	300
54400 Insurance - CSJV Rsk Mgmt.	2,462	4,481	8,001	8,001	8,618
55600 Postage	277	355	300	300	300
55800 Printing & Legal Notices	-	(5)	-	-	-
56000 Professional Services	2,304	594	18,000	11,000	20,000
57200 Supplies - Office	523	409	500	500	500
57400 Supplies - Operating	71	-	500	300	500
57800 Telephone & Communications	533	1,356	1,200	1,200	1,400
Streets					
50100 Salaries - Permanent Employees	183,934	254,580	378,117	378,117	415,965
50150 Wages - Temporary Employees	-	-	10,000	1,000	5,000
50200 Overtime	23,341	30,977	35,693	31,136	35,000
50300 Payroll Taxes	17,289	23,463	33,368	33,368	33,687
50350 Stipends	12	90	152	152	-
50400 Retirement (401K)	18,032	23,199	32,860	32,860	41,561
50500 Health Insurance Premiums	71,006	81,404	90,577	90,577	97,417
50550 Dental/Vision Premiums	6,070	5,893	8,496	8,496	12,032
50600 Workers Compensation Insurance	15,436	17,860	30,893	30,893	40,238
50700 Life Insurance	722	503	(269)	(269)	456
51800 Clothing Allowance	5,451	10,586	11,500	9,455	11,500
52000 Conferences/Meetings/Travel	-	936	3,500	295	2,000
52200 Contract Services	5,048	2,741	7,500	5,154	6,000
52950 Equipment - Other (Capital)	4,732	-	33,005	33,005	-
52950 Equipment - Other (Capital) - Patch Truck	-	-	280,320	280,320	-
52950 Equipment - Other (Capital) - Paint Striper	-	-	35,000	35,000	-
53200 Dues & Subscriptions	6	-	12,000	3,500	5,000
53250 Permits & Certificates	1,300	1,735	1,768	-	-
53800 Rental Equipment/Other	-	4,084	7,000	7,838	7,000
54000 Fuel	17,758	10,701	16,777	16,777	15,000
54400 Insurance - CSJV Rsk Mgmt.	20,377	24,612	41,425	41,425	46,781
55800 Printing & Legal Notices	-	(5)	-	-	-
56000 Professional Services - Other	33,491	36,195	32,990	21,924	30,000
56400 Repairs/Maintenance-Building & Equipmen	-	-	-	1,855	-
56410 Repairs & Maintenance Equipment	11,598	21,064	24,800	11,473	20,000
56430 Repairs & Maintenance - Heavy Equipment	6,616	6,884	11,408	6,000	11,500
56440 Repairs & Maintenance-Streets Sweeper	10,604	22,909	68,000	34,738	50,000
56500 Repairs/Maintenance Streets	33,733	57,038	60,000	60,000	60,000
56600 Repairs/Maintenance - Vehicles	4,167	8,315	10,408	7,615	10,000
56800 Safety Equipment	1,592	924	2,400	2,400	2,500
57200 Supplies - Office	1,149	3,501	3,500	-	2,000
57400 Supplies - Operating	36,151	44,453	118,189	91,778	90,000
57800 Telephone & Communications	2,305	2,454	3,500	908	2,500
58000 Utilities	22,137	21,653	32,500	32,500	32,500
58050 Utilities Other	1,148	898	2,000	(138)	-
58100 Street Lighting	79,090	91,926	85,341	86,881	86,000
58900 Debt Principal Redeemed	388	-	-	-	-
Community Center					
50150 Wages - Temporary Employees	-	-	-	-	-
50300 Payroll Taxes	-	-	-	-	-
52200 Contract Services	1,127	100	4,500	496	4,500
53250 Permits & Certificates	-	-	-	207	250
56400 Repairs & Maint - Build & Equip	11,614	22,971	25,000	12,938	15,000
56410 Repairs & Maintenance -Equipment	2,912	1,629	3,500	-	3,500
56700 Repairs & Maint.- Landscape	-	468	900	-	900
57400 Supplies - Operating	969	1,235	1,950	105	2,000
57800 Telephone & Communications	1,016	1,157	2,000	308	1,500
58000 Utilities	18,818	23,159	21,400	18,124	21,500
58050 Utilities Other	94	-	250	-	250
Facilities Maintenance					

General Fund Detail Revenues and Expenditures

	2023-24 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
50100 Salaries - Permanent Employees	24,542	51,352	87,216	87,216	145,226
50200 Overtime	2,403	7,126	8,000	12,000	15,000
50300 Payroll Taxes	2,331	4,708	7,686	7,686	11,756
50400 Retirement (401K)	2,603	5,133	5,317	5,317	14,523
50500 Health Insurance Premiums	11,601	20,791	19,278	19,278	40,736
50550 Dental/Vision Premiums	528	1,121	1,332	1,332	4,165
50600 Workers Compensation Insurance	-	3,539	5,268	5,268	14,048
50700 Life Insurance	11	68	80	80	158
51800 Clothing Allowance	-	-	-	2,300	2,500
52200 Contract Services	12,210	18,765	19,000	19,000	20,000
54400 Insurance - CSJV Rsk Mgmt.	-	2,094	7,065	7,065	16,333
56000 Professional Services - Other	-	240	-	-	-
56000 Professional Services - Other Janitorial Serv	-	-	-	1,815	1,500
56400 Repairs & Maint - Build & Equip	13,574	44,384	50,000	25,000	50,000
56800 Safety Equipment	-	1,122	3,000	662	2,500
57400 Supplies - Operating	4,168	15,683	15,000	11,537	15,000
57800 Telephone & Communications	-	-	1,200	-	-
58000 Utilities	42,645	45,236	44,411	35,142	45,000
Management Information Systems					
52200 Contract Services	108,877	134,429	200,000	182,283	200,000
52950 Equipment Capital	34,442	23,225	-	-	-
52950 Equipment Capital - Citywide Workstations	-	-	90,000	90,000	-
54800 Maintenance Agreements	78,714	63,207	75,000	70,000	75,000
57400 Office Operating Supplies	22	-	-	-	-
General Fund Revenue					
52900 Land Capital	446,593	-	-	-	-
52910 Building & Improvements (Capital) - CC Cl	-	-	16,825	16,825	-
Measure M Sales Tax					
56000 Professional Services - Other	1,698	-	20,000	5,000	20,000
Capital Projects					
52900 Land & Land Improvements (Capital)	-	51,438	650,000	-	-
52910 Buildings & Improvements (Capital)	88,166	-	-	-	-
52910 Buildings & Improvements (Capital) - Roof	-	1,254	13,746	-	-
52910 Buildings & Improvements (Capital) - New	-	480,072	7,160,000	7,160,000	3,040,000
52960 HSIP Cycle 10	11,720	193,458	-	-	-
52960 RSTP/HIP West Side - Harlow	415,402	2,820	-	-	-
52960 Street & Roads (Capital)	-	-	-	-	1,389,790
52960 Streets & Roads Capital SBIFunds:Design I	(1,505)	-	-	-	-
52960 Street & Roads (Capital) - RSTP W.Perkins	43,079	284,359	-	12,566	-
52960 Street & Roads (Capital) - Ebell St. Rehab	206,729	-	-	-	-
52960 Street & Roads (Capital) - Wiley St. Rehab.	264,872	-	-	-	-
52960 Street & Roads (Capital) - San Juan - Sherw	362,164	-	-	-	-
52960 Street & Roads (Capital) - East Kern Ave R	-	-	399,722	330,228	-
52960 Street & Roads (Capital) - Imp to Elmo Sun	10,454	-	-	-	-
52960 Streets & Roads (Capital) - Overpass Overla	-	3,448	2,005,060	330,925	-
52960 Street & Roads (Capital) - W.Kern Ave - 3r	-	67,557	502,801	309,558	-
52960 Street & Roads (Capital) - Cliff Ave	28,280	378,784	-	-	-

General Fund Detail Revenues and Expenditures

	2023-24 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
52960 Street & Roads (Capital) - 3rd St.Rehab-W.	-	33,823	707,778	349,213	-
52960 Street & Roads (Capital) - Asphalt Rejuvena	-	299,882	350,000	350,000	90,500
52960 Streets & Roads (Capital) - Mast & Whistle	29,019	-	-	-	-
52960 Street & Roads (Capital) - 5th Street Rehab	38,148	394,943	-	-	-
52960 Street & Roads (Capital) - San Lucas Rehab	35,568	382,944	-	-	-
52960 Street & Roads (Capital) - 7th St. Rehab	-	45,718	632,983	341,203	-
52960 Street & Roads (Capital) - A St. Rehab	-	51,925	599,475	333,273	-
52960 Street & Roads (Capital) - B St. Rehab	-	64,125	884,575	346,523	-
52960 Street & Roads (Capital) - Roberston Ave. F	-	35,973	434,828	333,465	-
52960 Street & Roads (Capital) - 9th St. Rehab	-	33,963	399,238	332,475	-
52960 Street & Roads (Capital) - San Juan - Perkin	-	29,898	341,903	331,403	-
52960 Street & Roads (Capital) - Mount Arbor St.	-	31,895	382,505	332,888	-
52960 Street & Roads (Capital) -MCF Sustain Con	-	-	8,895,446	8,895,446	-
52960 Streets & Roads Capital - Villa Del Caribe	-	(23)	-	-	-
52960 Streets & Roads Capital - Community Gard	57,319	-	-	-	-
52960 Street & Roads (Capital) - 3rd Street Rehab-	-	30,475	344,900	333,530	-
52960 Street & Roads (Capital) - HSIP Cycle 12	-	-	394,600	394,600	-
52960 Street & Roads (Capital) - San Pedro St. Rel	-	-	37,365	37,365	382,635
52960 Street & Roads (Capital) - Garzoli Widening	-	-	-	-	-
52960 TDA- LTF Various Street Reconstruction	-	-	-	-	202,500
Total Expenditures	10,007,463	11,893,645	36,789,598	31,993,001	17,195,726



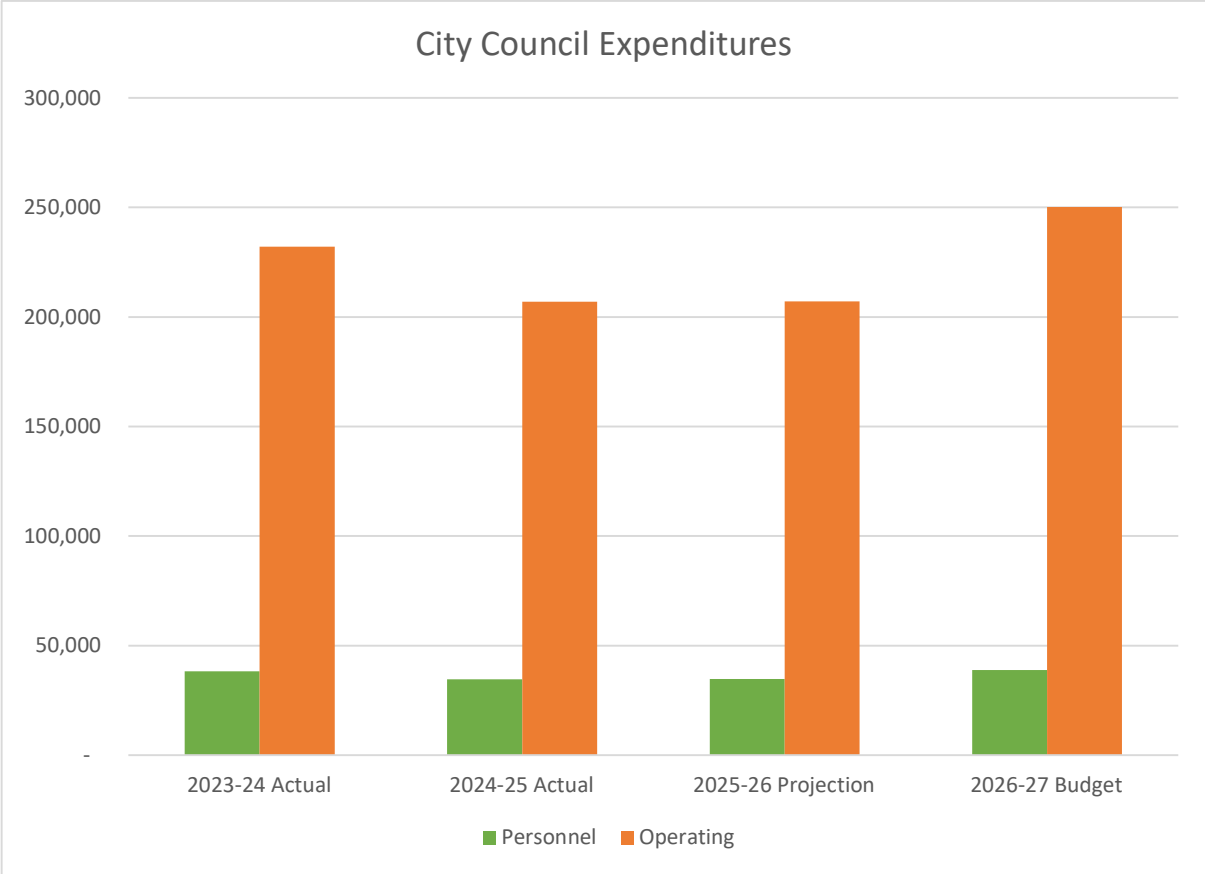
SUPPORT SERVICES



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 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
CITY COUNCIL SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	80	-	62	-
Total Revenues	-	80	-	62	-
EXPENDITURES					
Operating Costs	270,249	241,672	220,122	241,890	289,165
CIP Projects	-	-	-	-	-
Total Expenditures	270,249	241,672	220,122	241,890	289,165
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	-	-	-	-	-
Sources Over (Under) Uses	(270,249)	(241,592)	(220,122)	(241,828)	(289,165)



City Council Detail Revenues and Expenditures

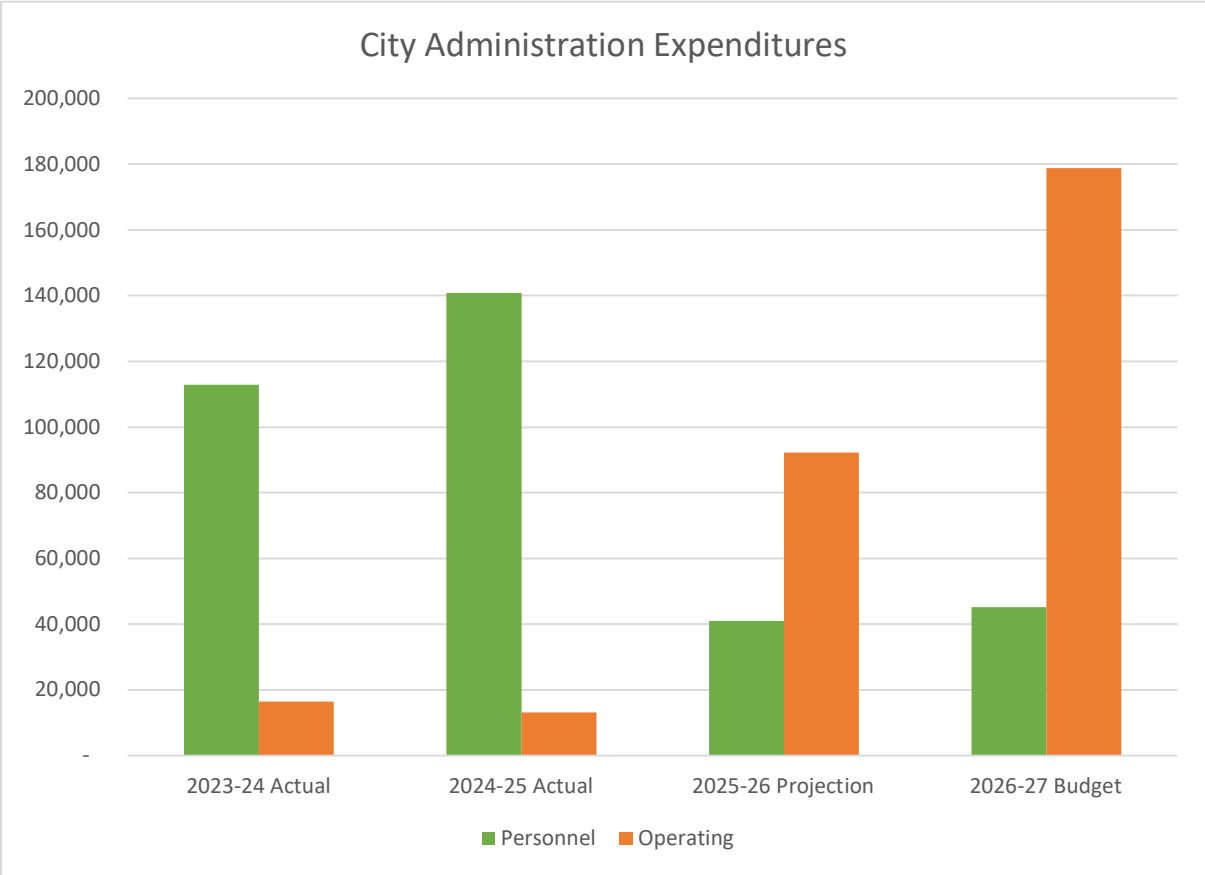
Fund: 01 Division: 105	2023-24 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
REVENUES					
City Council					
48330 Contributions & Donations	-	80	-	62	-
Total Revenues	-	80	-	62	-
EXPENDITURES					
City Council					
50100 Salaries - Permanent Employees	12,000	10,700	12,132	12,132	12,000
50300 Payroll Taxes	918	837	1,164	1,164	1,410
50400 Retirement (401K)	24,380	22,250	20,485	20,485	24,000
50500 Health Insurance Premiums	4	-	-	-	-
50550 Dental/Vision Premiums	-	(218)	-	-	-
50600 Workers Compensation Insurance	400	459	498	498	580
50700 Life Insurance	(4)	-	-	-	-
51800 Clothing Allowance	589	640	1,000	500	1,000
52000 Conferences/Meetings/Travel	15,745	13,876	20,500	21,000	20,000
52200 Contract Services	4,216	4,719	5,000	1,500	5,000
53200 Dues & Subscriptions	174	(0)	500	250	500
54000 Fuel	812	333	1,000	250	1,000
54400 Insurance - CSJV Rsk Mgmt.	523	633	668	668	675
55600 Postage	277	352	500	250	500
55800 Printing & Legal Notices	29	(5)	1,000	-	1,000
56000 Professional Services - Other	25	5,236	5,000	3,500	5,000
57100 Special Activities	196,402	9,276	7,500	8,500	9,000
57100 Special Activities - Christmas Tree Lighting	83	2,034	791	4,500	5,000
57100 Special Activities - Community Grants Prog	7,500	8,000	10,000	10,000	10,000
57100 Special Activities - Crimes Reward Program	-	-	25,000	-	25,000
57100 Special Activities - Scholarships	-	158,500	100,000	150,000	160,000
57100 Special Activities - Community Vigil	-	417	883	693	1,000
57100 Special Activities - State of the City	-	-	3,000	3,000	3,000
57200 Supplies - Office	1,657	629	500	500	500
57400 Supplies - Operating	1,437	-	-	-	-
57800 Telephone & Communications	3,082	3,007	3,000	2,500	3,000
Total Expenditures	270,249	241,672	220,122	241,890	289,165



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 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
CITY ADMINISTRATION SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	-	210,900	50,000	160,900
Other Revenues	-	-	-	-	-
Total Revenues	-	-	210,900	50,000	160,900
EXPENDITURES					
Operating Costs	129,262	153,908	299,749	133,249	223,933
CIP Projects	-	-	-	-	-
Total Expenditures	129,262	153,908	299,749	133,249	223,933
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	-	-	-	-	-
Sources Over (Under) Uses	(129,262)	(153,908)	(88,849)	(83,249)	(63,033)



City Administration Detail Revenues and Expenditures

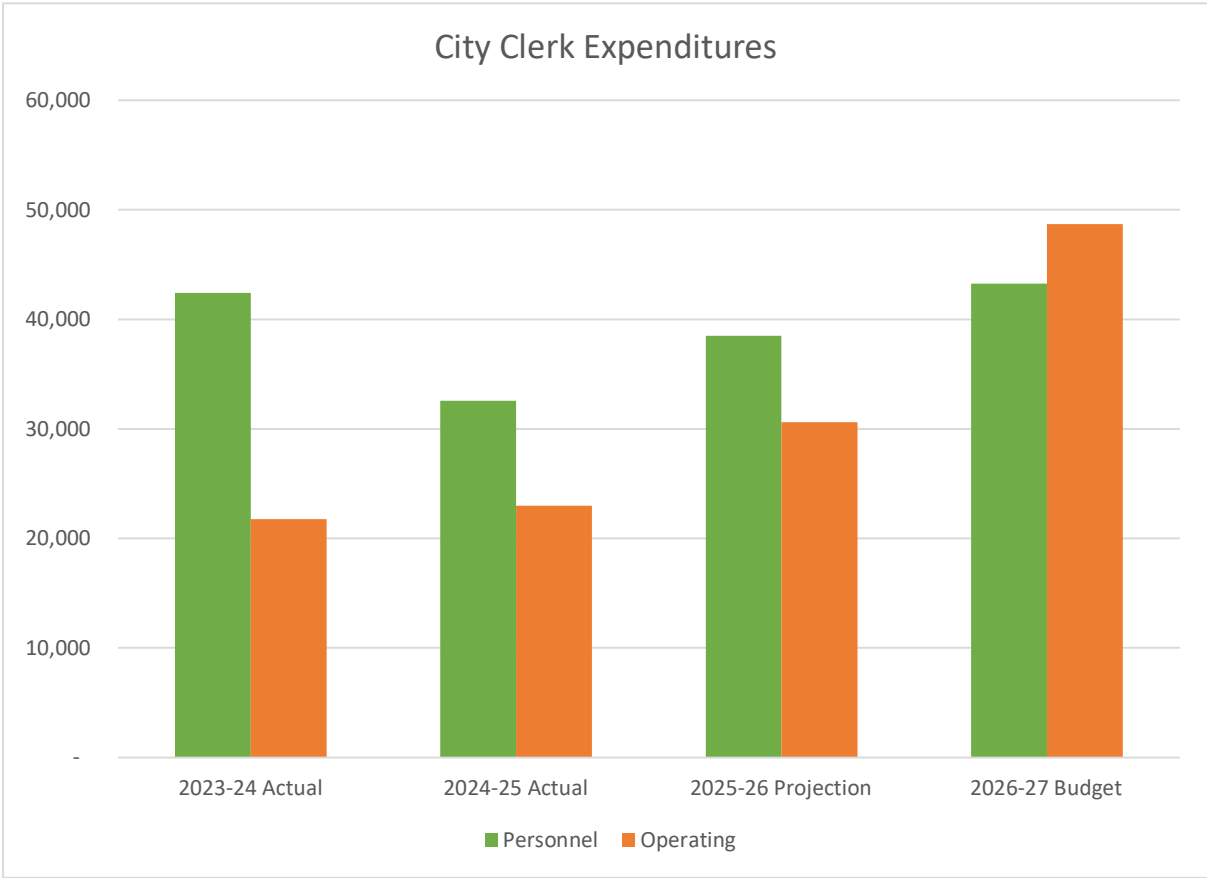
Fund: 01 Division: 110	2023-24 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
REVENUES					
City Administration					
44000 Other Agency Grants - Catalyst	-	-	210,900	50,000	160,900
Total Revenues	-	-	210,900	50,000	160,900
EXPENDITURES					
City Administration					
50100 Salaries - Permanent Employees	75,424	90,192	25,986	25,986	26,250
50150 Wages - Temporary Employees	-	8,753	10,000	6,000	10,000
50200 Overtime	1,504	4,578	-	1,000	1,000
50300 Payroll Taxes	5,841	8,683	2,653	2,653	2,044
50350 Stipends	283	3,390	522	522	-
50400 Retirement (401K)	7,927	8,472	2,343	2,343	2,625
50500 Health Insurance Premiums	15,408	13,612	1,149	1,149	1,728
50550 Dental/Vision Premiums	2,590	1,071	305	305	231
50600 Workers Compensation Insurance	3,661	2,065	1,019	1,019	1,270
50700 Life Insurance	202	34	7	7	9
52000 Conferences/Meetings/Travel	2,249	342	2,500	2,500	3,750
53100 Grant Expenditures - Catalyst	-	-	210,900	50,000	160,900
53200 Dues & Subscriptions	1,917	2,001	2,000	3,200	3,500
54000 Fuel	1,550	676	1,000	-	1,000
54400 Insurance - CSJV Rsk Mgmt.	4,857	4,552	1,366	1,366	1,476
54600 Interest Expense	1,417	285	-	-	-
55200 Miscellaneous	1,574	3,034	3,000	1,000	3,000
55600 Postage	297	352	500	500	515
56000 Professional Services - Other	62	448	31,500	31,500	1,545
56600 Repairs & Maintenance - Vehicle	749	-	-	-	-
57100 Special Activities	60	22	500	500	515
57200 Supplies - Office	701	8	800	500	824
57400 Supplies- Operating	45	-	500	-	515
57800 Telephone & Communications	940	1,339	1,200	1,200	1,236
Total Expenditures	129,262	153,908	299,749	133,249	223,933



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 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
CITY CLERK SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	-	-	-
Total Revenues	-	-	-	-	-
EXPENDITURES					
Operating Costs	64,191	55,544	69,766	69,122	91,975
CIP Projects	-	4,321	26,600	26,511	-
Total Expenditures	64,191	59,865	96,366	95,633	91,975
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	-	-	-	-	-
Sources Over (Under) Uses	(64,191)	(59,865)	(96,366)	(95,633)	(91,975)



City Clerk Detail Revenues and Expenditures

Fund: 01 Division: 111	2023-24 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
REVENUES					
Total Revenues	-	-	-	-	-
EXPENDITURES					
City Clerk					
50100 Salaries - Permanent Employees	25,871	24,278	27,343	27,343	30,928
50150 Wages - Temporary Employees	-	-	-	2,500	2,500
50200 Overtime	844	-	-	100	500
50300 Payroll Taxes	2,242	2,158	2,548	2,548	2,481
50350 Stipends	332	1,093	444	444	-
50400 Retirement (401K)	2,856	2,564	2,663	2,663	3,016
50500 Health Insurance Premiums	8,520	1,224	1,385	1,385	1,596
50550 Dental/Vision Premiums	728	146	355	355	740
50600 Workers Compensation Insurance	1,006	1,049	1,133	1,133	1,496
50700 Life Insurance	17	61	27	27	28
51800 Clothing Allowance	53	150	150	150	150
52000 Conferences/Meetings/Travel	3,133	3,574	5,000	5,000	5,000
52200 Contract Services	12,425	13,429	13,200	13,200	15,000
52920 Furniture (Capital)	-	4,321	-	-	-
52930 Computer Hard/Software (CAP) - Laserfiche	-	-	24,000	24,000	-
52950 Equipment - Other (Capital)	-	-	2,600	2,511	-
53200 Dues & Subscriptions	660	665	600	600	800
53400 Election Expense	654	1,107	10,000	7,000	10,000
54000 Fuel	395	421	500	500	500
54400 Insurance - CSJV Rsk Mgmt.	1,319	1,538	1,519	1,519	1,739
55600 Postage	870	13	500	250	500
56000 Professional Services - Other	-	396	400	200	10,900
57200 Supplies - Office	2,265	1,264	1,500	1,500	2,000
57400 Supplies- Operating	-	-	500	200	1,500
57800 Telephone & Communications	-	416	-	506	600
Total Expenditures	64,191	59,865	96,366	95,633	91,975



HUMAN RESOURCES/ RISK MANAGEMENT

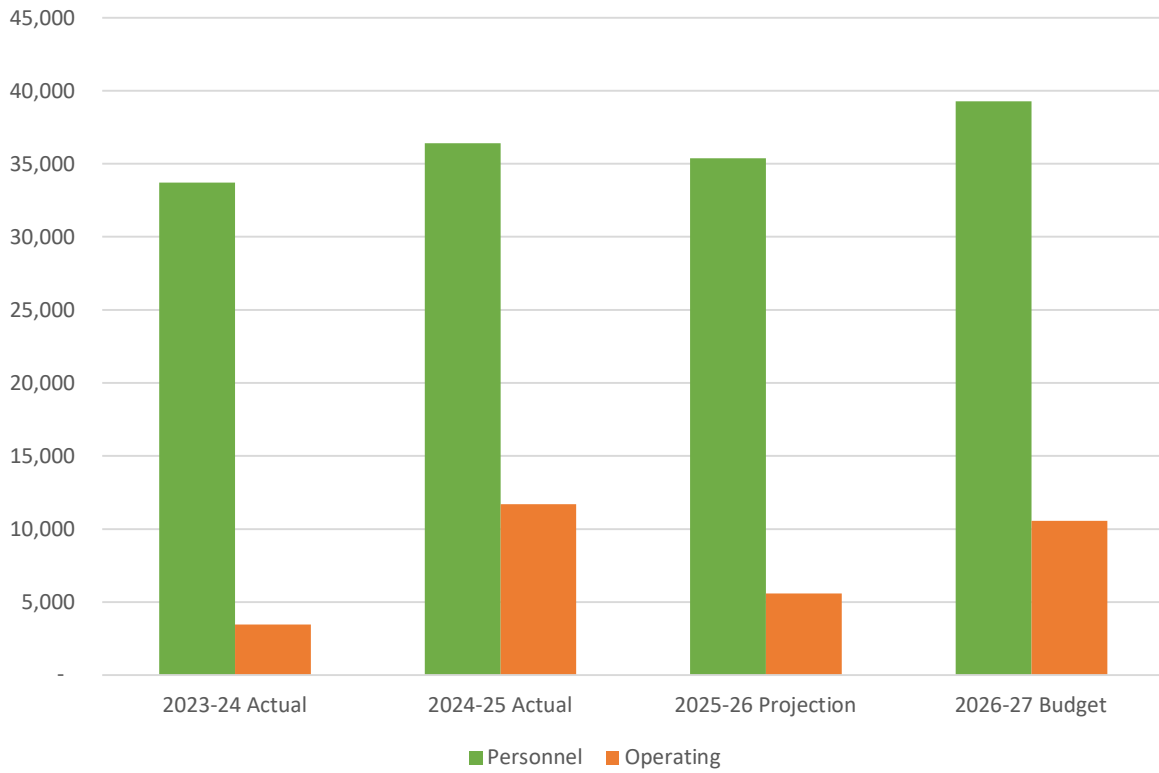
The Human Resources Department of the City of McFarland continues to lead in fostering organizational excellence and advancing workforce development. In 2025, Human Resources remains committed to driving the City's operational success through innovative recruitment strategies, proactive employee relations, targeted training and development initiatives, and equitable administration of employee benefits.

Our department also ensures the accurate and confidential management of personnel and medical records, reinforcing transparency and compliance in all processes. Under the leadership of a dedicated Human Resources Director, this department serves as a vital resource to the City's employee-centered mission, ensuring that every initiative aligns with McFarland's strategic goals.

As we look ahead, Human Resources pledges to uphold the highest standards of service, professionalism and accountability—continuing to earn the trust of the City of McFarland and its valued employees.

	2023-24 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
HUMAN RESOURCES/RISK MANAGEMENT SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	-	-	-
Total Revenues	-	-	-	-	-
EXPENDITURES					
Operating Costs	37,191	48,086	42,777	40,977	49,833
CIP Projects	-	866	800	800	800
Total Expenditures	37,191	48,952	43,577	41,777	50,633
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	-	-	-	-	-
Sources Over (Under) Uses	(37,191)	(48,952)	(43,577)	(41,777)	(50,633)

Human Resources/Risk Management Expenditures



Human Resources/Risk Management Detail Revenues and Expenditures

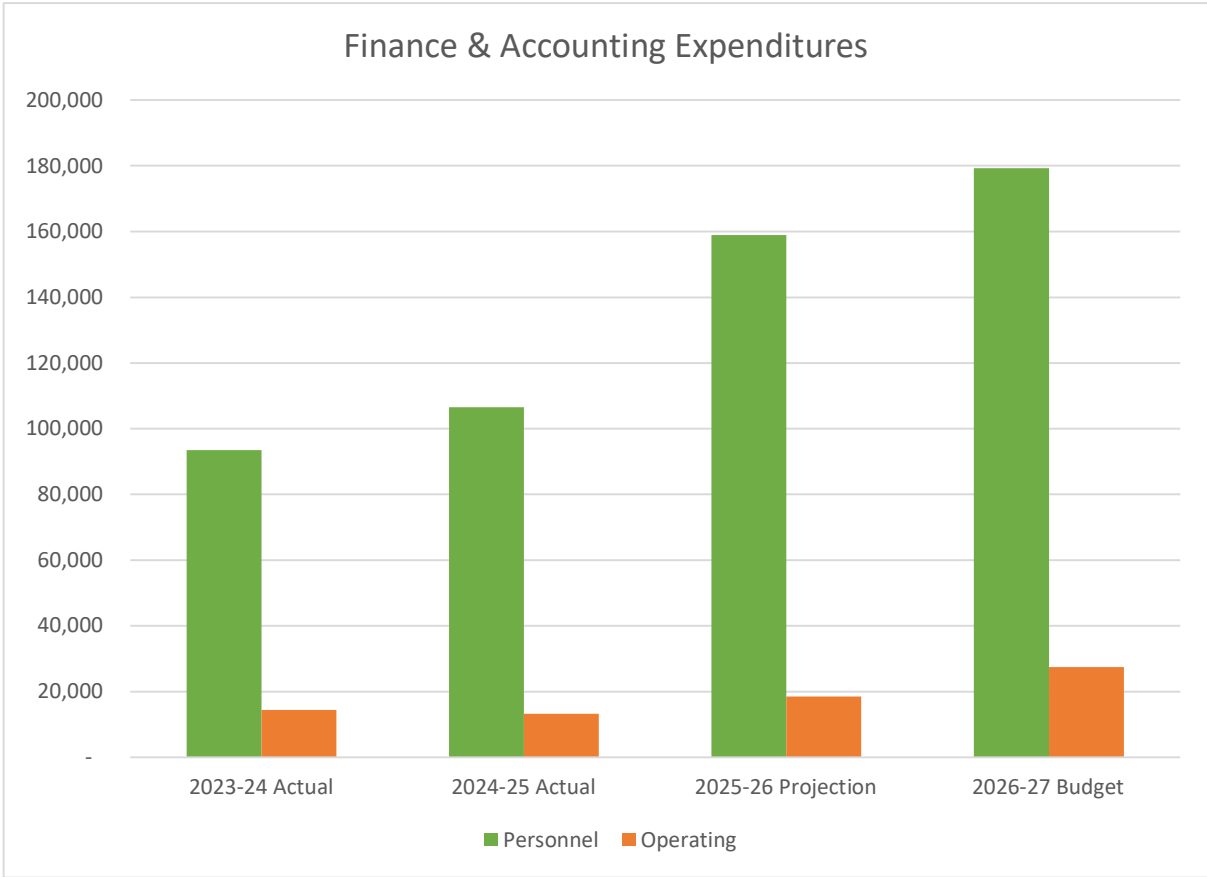
Fund: 01 Division: 112	2023-24 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
REVENUES					
Total Revenues	-	-	-	-	-
EXPENDITURES					
Human Resources/Risk Management					
50100 Salaries - Permanent Employees	22,776	24,505	24,143	24,143	25,952
50150 Wages - Temporary Employees	-	-	1,000	1,000	1,500
50300 Payroll Taxes	1,824	1,934	2,041	2,041	2,057
50400 Retirement (401K)	2,488	2,675	2,398	2,398	2,595
50500 Health Insurance Premiums	5,379	5,247	4,273	4,273	5,434
50550 Dental/Vision Premiums	501	482	457	457	463
50600 Workers Compensation Insurance	744	1,532	1,046	1,046	1,255
50700 Life Insurance	16	17	17	17	18
51800 Clothing Allowance	55	59	150	100	150
52000 Conferences/Meetings/Travel	208	632	800	500	3,000
52920 Furniture (Capital)	-	866	800	800	800
53200 Dues & Subscriptions	450	326	500	500	500
54400 Insurance - CSJV Rsk Mgmt.	974	1,199	1,403	1,403	1,459
55600 Postage	121	53	250	100	200
57100 Special Activities	340	1,081	1,000	1,000	1,500
57200 Supplies - Office	1,202	2,376	2,000	1,000	2,000
57400 Supplies- Operating	41	309	500	250	400
57500 Marketing	72	5,661	800	250	800
57800 Telephone & Communications	-	-	-	500	550
Total Expenditures	37,191	48,952	43,577	41,777	50,633



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 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
FINANCE & ACCOUNTING SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	3,868	-	-	-	-
Total Revenues	3,868	-	-	-	-
EXPENDITURES					
Operating Costs	107,922	119,771	187,528	177,404	206,686
CIP Projects	-	6,964	-	-	-
Total Expenditures	107,922	126,736	187,528	177,404	206,686
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	-	-	-	-	-
Sources Over (Under) Uses	(104,054)	(126,736)	(187,528)	(177,404)	(206,686)



Finance and Accounting Detail Revenues and Expenditures

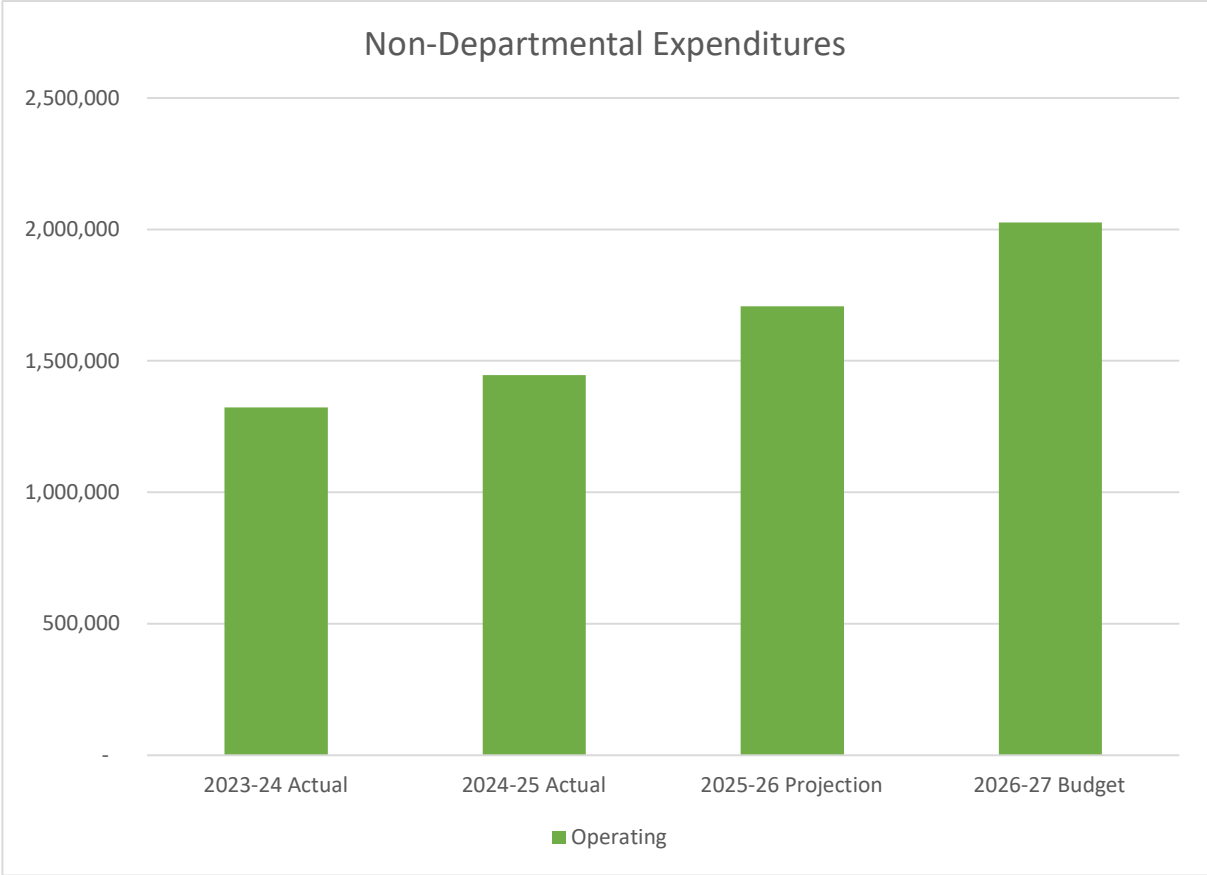
Fund: 01 Division: 115	2023-24 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
REVENUES					
Finance and Accounting					
42340 Administration Fee	3,868	-	-	-	-
Total Revenues	3,868	-	-	-	-
EXPENDITURES					
Finance and Accounting					
50100 Salaries - Permanent Employees	62,887	74,917	108,501	108,501	122,190
50150 Wages - Temporary Employees	-	-	500	500	2,500
50200 Overtime	1,816	617	4,000	4,000	5,000
50300 Payroll Taxes	5,237	5,952	8,949	8,949	9,756
50350 Stipends	153	750	792	792	-
50400 Retirement (401K)	6,535	7,312	9,706	9,706	12,051
50500 Health Insurance Premiums	11,893	13,017	18,660	18,660	17,886
50550 Dental/Vision Premiums	1,458	1,064	1,924	1,924	2,638
50600 Workers Compensation Insurance	2,254	2,826	4,831	4,831	5,910
50700 Life Insurance	79	36	57	57	100
51800 Clothing Allowance	1,150	104	1,200	1,000	1,236
52000 Conferences/Meetings/Travel	5,627	3,574	5,600	5,600	6,540
52200 Contract Services	24	(795)	6,500	1,000	6,695
52930 Hardware/Software (Capital)	-	6,964	-	-	-
53200 Dues & Subscriptions	766	200	1,000	305	1,030
54000 Fuel	911	132	1,200	200	1,236
54400 Insurance - CSJV Rsk Mgmt.	2,983	4,106	6,478	6,478	6,871
55150 Tuition Reimbursement	-	2,271	2,729	-	-
55200 Miscellaneous	185	(182)	500	500	515
55600 Postage	278	353	500	500	515
55800 Printing & Legal Notices	-	(5)	-	-	-
56000 Professional Services - Other	655	275	500	500	515
57200 Supplies - Office	2,011	1,930	2,000	2,000	2,060
57800 Telephone & Communications	1,021	1,316	1,400	1,400	1,442
Total Expenditures	107,922	126,736	187,528	177,404	206,686



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.

	2023-24 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
NON-DEPARTMENTAL SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	-	-	-
Total Revenues	-	-	-	-	-
EXPENDITURES					
Operating Costs	1,322,537	1,446,023	1,793,435	1,707,659	2,025,657
CIP Projects	-	-	-	-	-
Total Expenditures	1,322,537	1,446,023	1,793,435	1,707,659	2,025,657
OTHER SOURCES (USES)					
Transfers In	771,640	-	-	-	-
Transfers Out	-	(289,888)	-	(228,002)	(202,951)
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	771,640	(289,888)	-	(228,002)	(202,951)
Sources Over (Under) Uses	(550,897)	(1,735,911)	(1,793,435)	(1,935,661)	(2,228,608)



Non-Departmental Detail Revenues and Expenditures

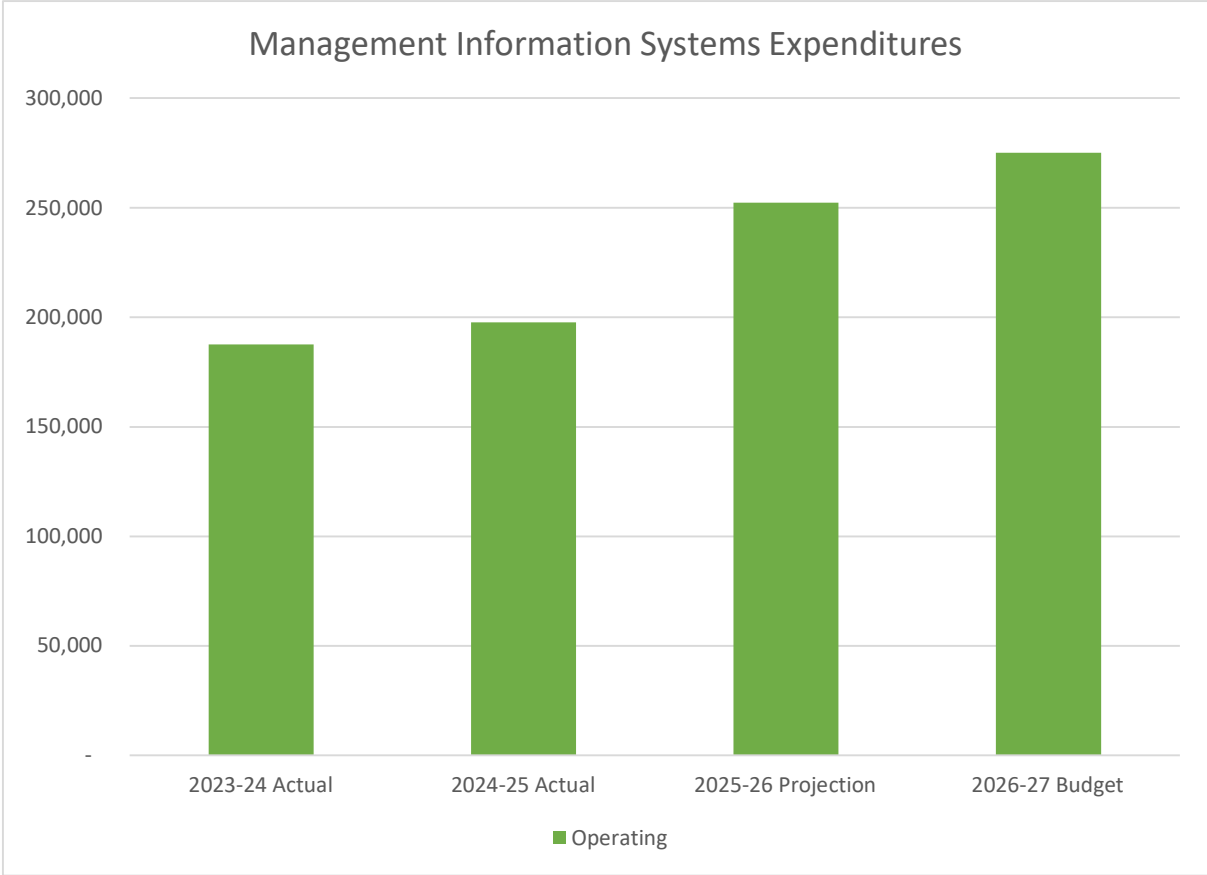
Fund: 01 Division: 130	2023-24 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
REVENUES					
Total Revenues	-	-	-	-	-
EXPENDITURES					
Non-Departmental					
51200 Bank Charges	2,988	17,316	10,000	5,000	10,000
51250 Cash Over/Under	(69)	(149)	-	-	-
52200 Contract Services	18,251	20,424	16,100	18,000	28,500
52700 Fire Protection	-	-	1,153,777	1,067,107	1,363,677
53800 Rental Equipment/Other	271,000	272,700	315,727	315,727	317,277
54800 Maintenance Agreements	21,528	21,424	23,000	23,000	23,690
55600 Postage	277	367	500	500	515
56000 Professional Services - Other	60,596	47,339	47,000	47,000	54,500
56050 Accounting/Auditing Services	18,687	19,507	20,800	16,000	20,800
56100 Legal Services	151,060	140,975	200,000	200,000	200,000
57100 Special Activities	32	-	500	-	500
57200 Supplies - Office	2,334	1,173	2,700	2,000	2,700
57400 Operating Supplies Emergency Response	4,211	-	-	-	-
57800 Telephone & Communications	-	-	-	-	-
58850 Land Lease	-	-	3,331	13,325	3,498
58900 Debt Principal Redeemed	771,640	904,948	-	-	-
Total Expenditures	1,322,537	1,446,023	1,793,435	1,707,659	2,025,657



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.

	2023-24 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
MANAGEMENT INFORMATION SYSTEMS SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	-	-	-
Total Revenues	-	-	-	-	-
EXPENDITURES					
Operating Costs	187,613	197,636	275,000	252,283	275,000
CIP Projects	34,442	23,225	90,000	90,000	-
Total Expenditures	222,055	220,861	365,000	342,283	275,000
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	-	-	-	-	-
Sources Over (Under) Uses	(222,055)	(220,861)	(365,000)	(342,283)	(275,000)



Management Information Systems Detail Revenues and Expenditures

Fund: 01 Division: 310	2023-24 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
REVENUES					
Total Revenues	-	-	-	-	-
EXPENDITURES					
Management Information Systems					
52200 Contract Services	108,877	134,429	200,000	182,283	200,000
52950 Equipment Capital	34,442	23,225	-	-	-
52950 Equipment Capital - Citywide Workstations	-	-	90,000	90,000	-
54800 Maintenance Agreements	78,714	63,207	75,000	70,000	75,000
57400 Office Operating Supplies	22	-	-	-	-
Total Expenditures	222,055	220,861	365,000	342,283	275,000



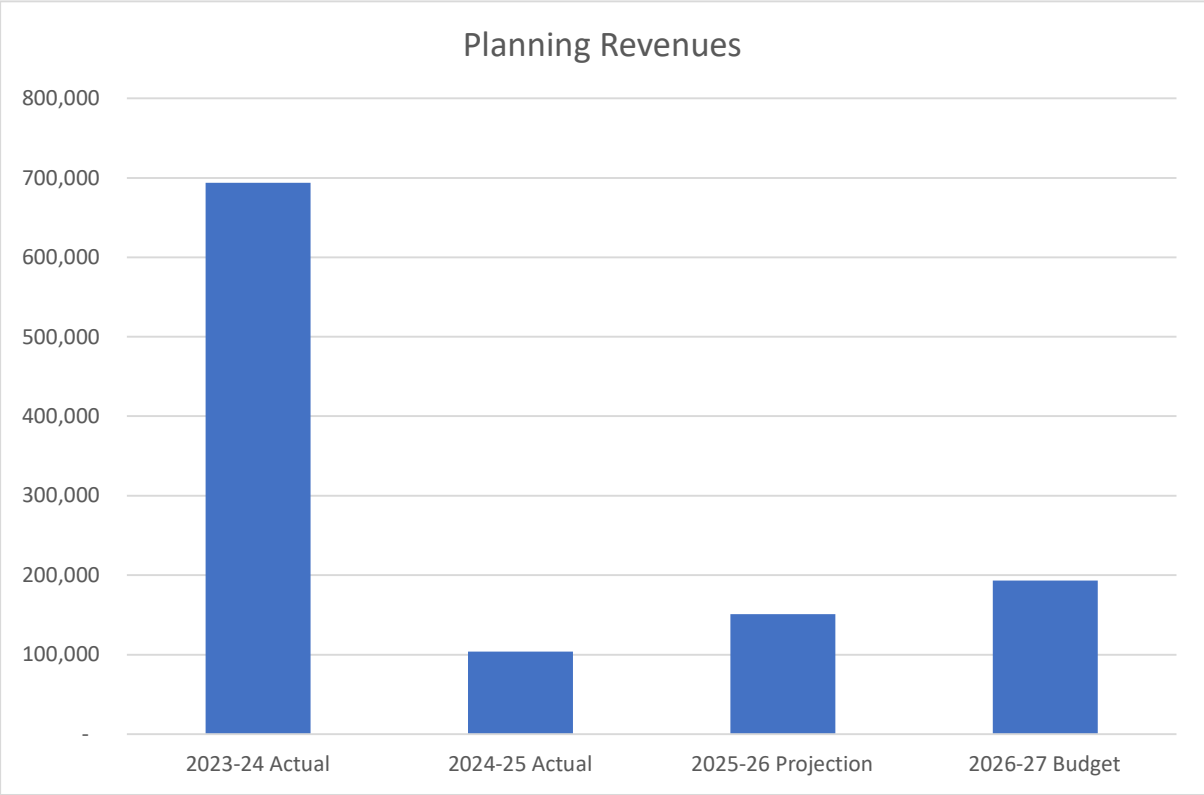
COMMUNITY DEVELOPMENT



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 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
PLANNING SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	562,914	63,403	150,000	100,000	120,000
Grants/Intergovernmental	130,833	7,333	-	-	-
Other Revenues	-	33,313	31,090	51,124	73,250
Total Revenues	693,747	104,049	181,090	151,124	193,250
EXPENDITURES					
Operating Costs	628,560	465,731	478,062	506,333	617,025
CIP Projects	-	-	-	-	-
Total Expenditures	628,560	465,731	478,062	506,333	617,025
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	(53,233)	(49,437)	(62,117)	(66,720)	(77,883)
Expenditure Savings	-	-	-	-	15,085
Total Other Sources (Uses)	(53,233)	(49,437)	(62,117)	(66,720)	(62,798)
Sources Over (Under) Uses	11,954	(411,119)	(359,089)	(421,929)	(486,573)



Planning Detail Revenues and Expenditures

Fund: 01 Division: 140	2023-24 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
REVENUES					
Planning					
41400 Planning & Engineering Fees	60,011	44,661	150,000	100,000	120,000
41400 Planning & Engineering Fees - Tract 7214	9,393	4,859	-	-	-
41400 Planning & Engineering Fees San Joaquin R	341,233	-	-	-	-
41400 Planning & Engineering Fees Medical Office	4,472	600	-	-	-
41400 Planning & Engineering Fees - R&F Buildir	5,083	-	-	-	-
41400 Planning & Engineering Fees - Tract 7393	58,221	10,158	-	-	-
41400 Planning & Engineering Fees - Superior Gas	7,714	-	-	-	-
41400 Planning & Engineering Fees - Parcel Map	4,958	-	-	-	-
41400 Planning & Engineering - Annex 20	24,950	-	-	-	-
41400 Planning & Engineering - VTPM 12540	3,380	-	-	-	-
41400 Planning & Engineering Fees- GEO Group	20,000	-	-	-	-
41400 Planning & Engineering Fees - Burger King	4,030	-	-	-	-
41400 Planning & Engineering Fees - 809 Garzoli	5,840	3,000	-	-	-
41400 Planning & Engineering Fees - Milicic Ranc	12,540	-	-	-	-
41400 Planning & Engineering Fees - El Buen Past	670	-	-	-	-
41400 Planning & Engineering Fees - Carneceria	419	-	-	-	-
41620 Home Occupation Permit	-	125	-	-	-
44000 Other Agency Grants- SALC	65,000	-	-	-	-
44000 Other Agency Grants - REAP	73,166	-	-	-	-
44000 Other Agency Grants SALC	(7,333)	7,333	-	-	-
48300 Contributions & Donations - Grape Festival	-	21,930	-	-	10,250
48300 Contributions & Donations - Freedom Fest	-	11,303	28,979	28,979	30,000
48300 Contributions & Donations - Cinco De May	-	80	-	20,000	30,000
48300 Contributions & Donations - HomeTown H	-	-	2,111	2,145	3,000
Total Revenues	693,747	104,049	181,090	151,124	193,250
EXPENDITURES					
Planning					
50100 Salaries - Permanent Employees	159,441	208,647	188,343	188,343	213,455
50150 Wages - Temporary Employees	-	2,640	3,000	7,500	8,000
50200 Overtime	70	71	-	500	1,000
50300 Payroll Taxes	12,873	17,330	16,347	16,347	17,032
50350 Stipends	487	2,540	1,763	1,763	-
50400 Retirement (401K)	16,304	20,034	15,805	15,805	19,678
50500 Health Insurance Premiums	21,129	20,763	15,175	15,175	22,986
50550 Dental/Vision Premiums	1,512	1,715	1,479	1,479	3,610
50600 Workers Compensation Insurance	5,487	8,586	7,532	7,532	10,324
50700 Life Insurance	119	131	128	128	137
51800 Clothing Allowance	167	207	300	300	300
52000 Conferences/Meetings/Travel	5,195	568	2,000	500	2,500
52200 Contract Services	1,636	8,541	18,000	10,000	18,000
53200 Dues & Subscriptions	791	815	6,000	5,000	14,000
53500 Contributions & Donations Expense - Grape	-	11,680	-	-	20,000
53500 Contributions & Donations Expense - Freed	-	767	28,979	30,000	35,000
53500 Contributions & Donations Expense - Cinco	-	-	-	40,000	45,000
53500 Cont. & Donations Expense - HomeTown H	-	-	2,111	2,111	3,000
53600 Engineerin/Architectural Services	-	-	5,000	-	5,000
54000 Fuel	331	235	500	-	500
54400 Insurance - CSJV Rsk Mgmt.	7,222	10,075	10,100	10,100	12,003
55500 Special Studies/Master Plans	-	-	1,000	-	1,000
55600 Postage	501	446	1,000	250	1,000
55800 Printing & Legal Notices	-	(5)	-	-	-
56000 Professional Services - Other	204,702	143,866	150,000	150,000	160,000
56000 Professional Services - Tract 7214	12,906	-	-	-	-
56000 Professional Services - Med Office - Elmo	761	-	-	-	-
56000 Professional Services - Interstate Land Dev	62,031	3,543	-	-	-
56000 Professional Services - Superior Gas	3,282	-	-	-	-

Planning Detail Revenues and Expenditures

Fund: 01 Division: 140	2023-24 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
56000 Professional Services - Parcel Map 12462	4,789	-	-	-	-
56000 Professional Services - San Joaquin Renewa	70,872	-	-	-	-
56000 Professional Services - Hazard Mitigation P.	34,472	-	-	-	-
56100 Legal Services	225	-	-	-	-
57200 Supplies - Office	168	243	1,000	1,000	1,000
57400 Supplies - Operating	318	299	1,000	1,000	1,000
57800 Telephone & Communications	769	1,994	1,500	1,500	1,500
Total Expenditures	628,560	465,731	478,062	506,333	617,025



BUILDING DEPARTMENT

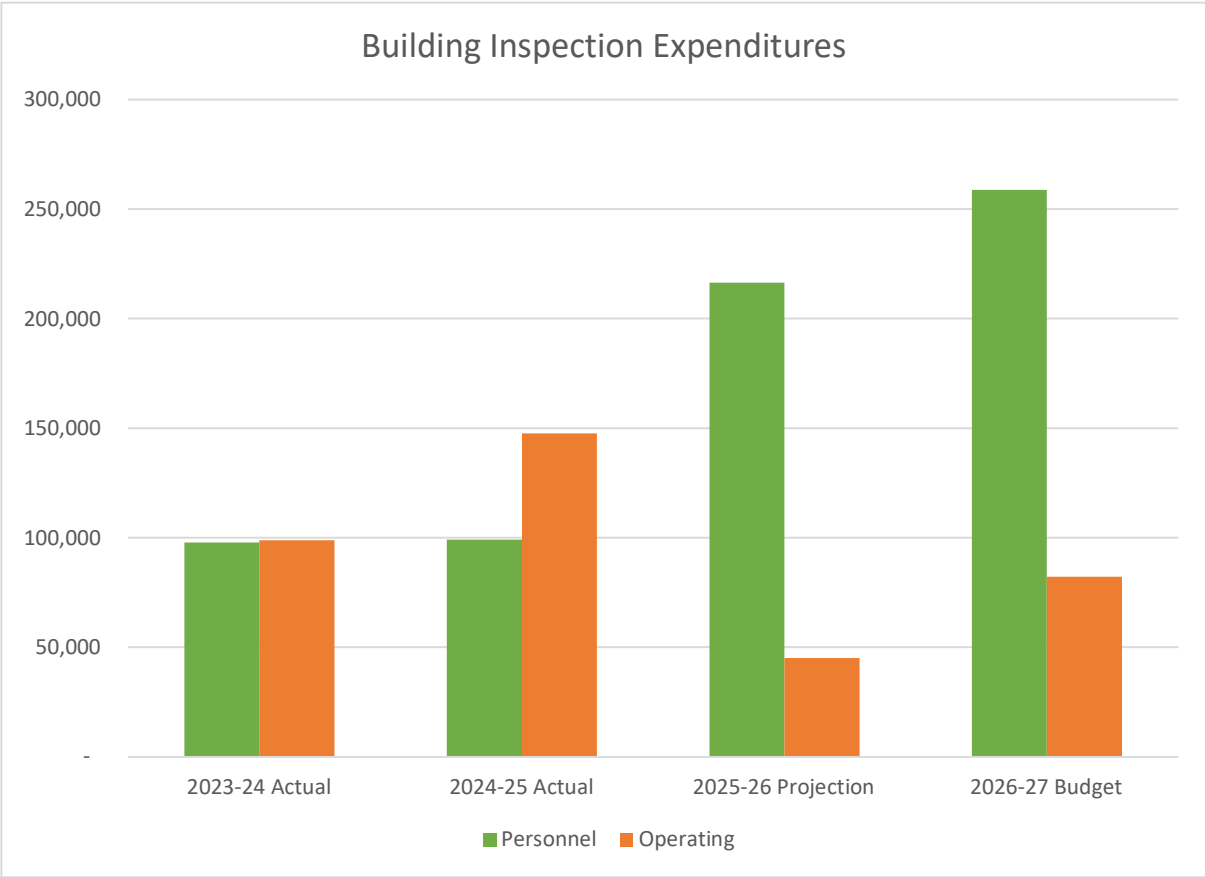
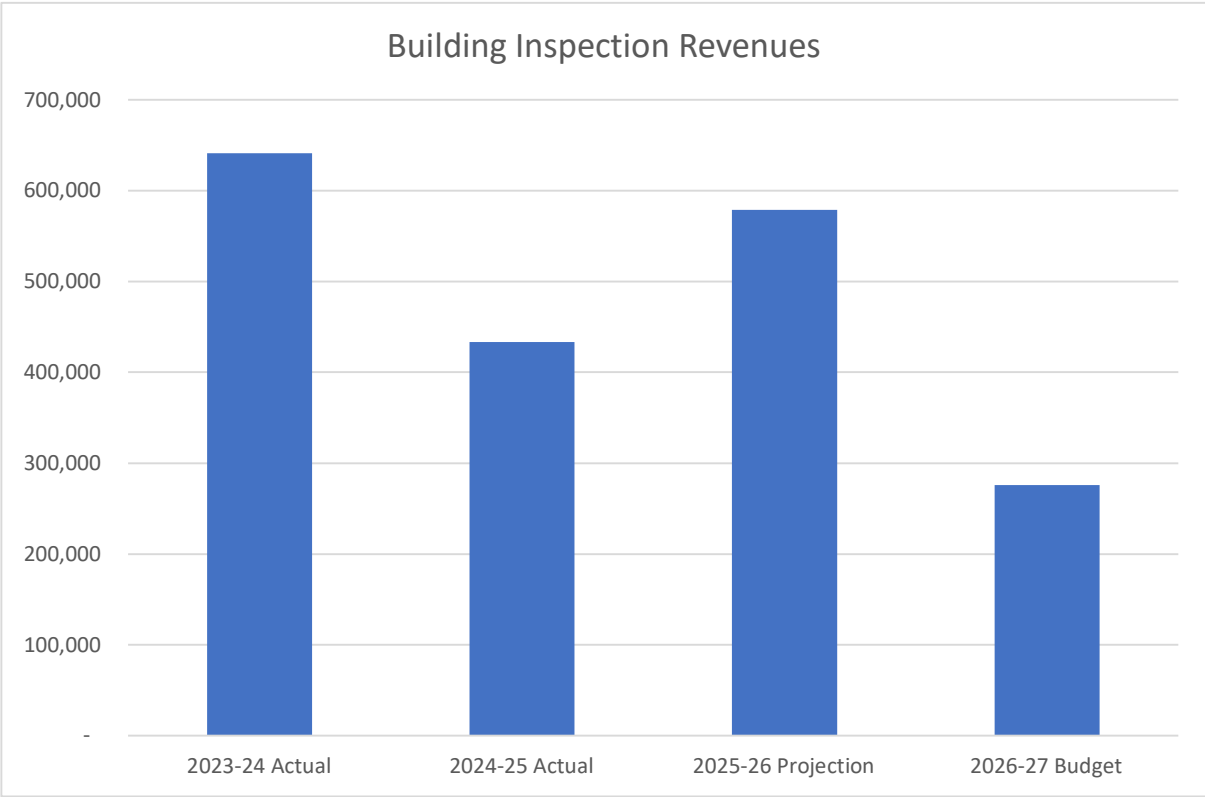
The Building Department is tasked with ensuring the safety, health, and well-being of the public within the built environment. It performs this role through reviewing building plans for compliance with codes, issuing construction permits, conducting inspections at various stages of construction, and 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.



BUILDING DEPT.

SIERRA

	2023-24 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
BUILDING INSPECTION SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	641,179	433,286	431,284	578,942	275,902
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	-	-	-
Total Revenues	641,179	433,286	431,284	578,942	275,902
EXPENDITURES					
Operating Costs	196,636	246,722	314,496	261,696	341,059
CIP Projects	-	34,500	8,348	9,000	-
Total Expenditures	196,636	281,222	322,844	270,696	341,059
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	(22,261)	(27,011)	(41,739)	(37,213)	(43,876)
Expenditure Savings	-	-	-	-	15,085
Total Other Sources (Uses)	(22,261)	(27,011)	(41,739)	(37,213)	(28,791)
Sources Over (Under) Uses	422,281	125,053	66,701	271,034	(93,948)



Building Inspection Detail Revenues and Expenditures

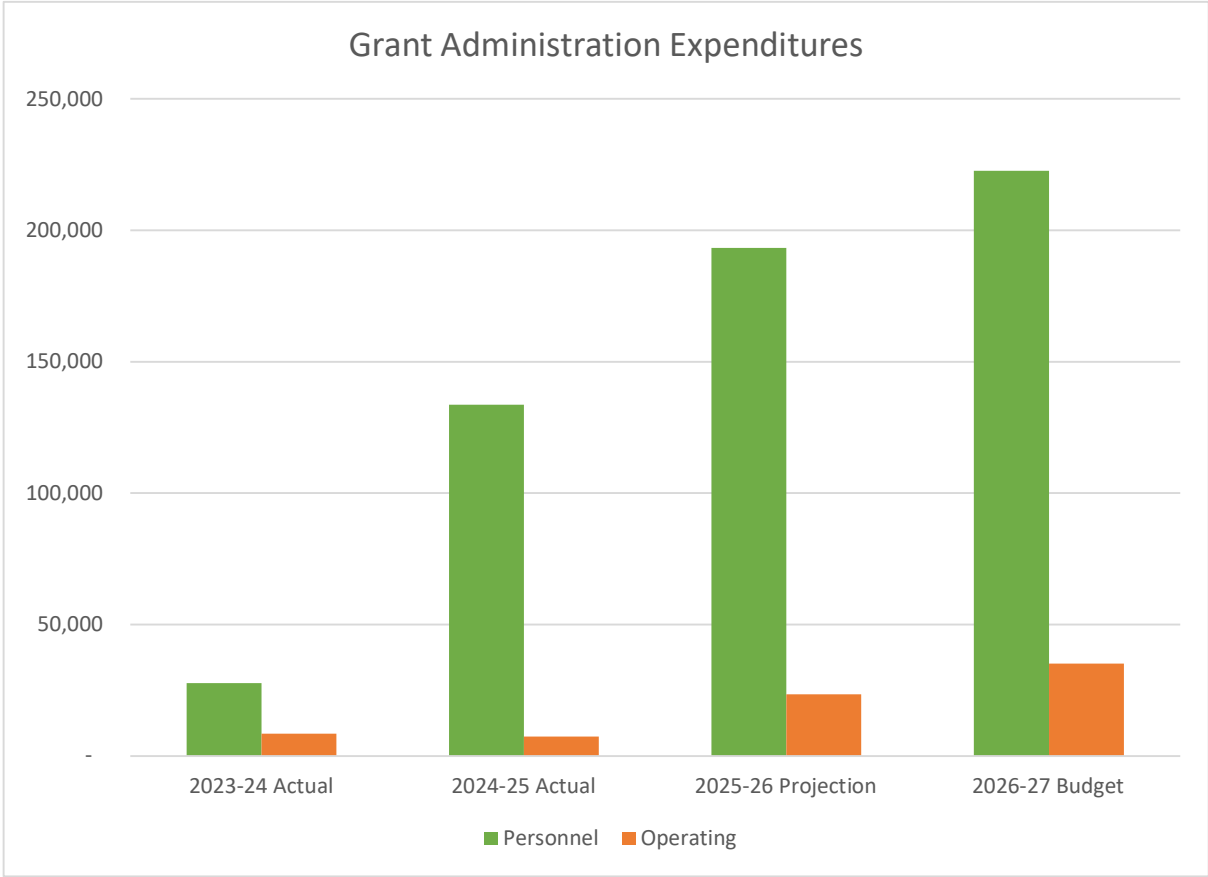
Fund: 01 Division: 160	2023-24	2024-25	2025-26	2025-26	2026-27
	Actual	Actual	Budgeted	Projected	Budget
REVENUES					
Building Inspection					
41400 Planning & Engineering Fees	-	(180)	-	-	-
41500 Building Permits	554,381	331,670	345,869	508,233	214,947
41505 Technology Fee	21,811	14,333	11,805	19,394	10,318
41510 Training Fee	21,907	15,082	11,805	15,102	10,318
41515 Building - GP Maintenance Fee	22,163	14,783	11,805	12,657	10,318
41550 Building Plan Check	20,917	57,600	50,000	23,556	30,000
Total Revenues	641,179	433,286	431,284	578,942	275,902
EXPENDITURES					
Building Inspection					
50100 Salaries - Permanent Employees	65,637	72,115	141,463	141,463	163,349
50150 Wages - Temporary Employees	2,184	210	6,000	8,000	8,000
50200 Overtime	314	981	1,000	2,500	1,000
50300 Payroll Taxes	5,481	5,990	12,601	12,601	13,056
50350 Stipends	-	1,477	1,043	1,043	-
50400 Retirement (401K)	6,789	7,223	13,034	13,034	16,335
50500 Health Insurance Premiums	11,250	4,744	29,734	29,734	41,243
50550 Dental/Vision Premiums	1,178	292	1,897	1,897	3,610
50600 Workers Compensation Insurance	4,692	5,768	5,771	5,771	11,851
50700 Life Insurance	49	41	114	114	137
51400 Building Plan Check/Inspection	84,573	137,053	75,000	35,000	40,000
51800 Clothing Allowance	244	260	300	300	300
52000 Conferences/Meetings/Travel	1,312	154	500	-	500
52200 Contract Services	-	-	10,500	-	6,000
52930 Computer Hard/Software (Capital)	-	34,500	8,348	9,000	-
53200 Dues & Subscriptions	635	(100)	400	400	400
54000 Fuel	1,326	784	1,500	1,000	1,500
54400 Insurance - CSJV Rsk Mgmt.	6,180	7,684	7,739	7,739	13,778
55600 Postage	277	355	300	300	300
55800 Printing & Legal Notices	-	(5)	-	-	-
56000 Professional Services	1,000	43	-	-	15,000
56600 Repairs & Maintenance - Vehicle	5	158	800	300	800
57200 Supplies - Office	2,685	730	1,500	-	1,200
57400 Supplies - Operating	495	129	2,500	500	1,500
57800 Telephone & Communications	331	635	800	-	1,200
Total Expenditures	196,636	281,222	322,844	270,696	341,059



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 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
GRANT ADMINISTRATION SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	-	-	-
Total Revenues	-	-	-	-	-
EXPENDITURES					
Operating Costs	36,258	141,044	222,110	216,710	257,806
CIP Projects	-	-	-	-	-
Total Expenditures	36,258	141,044	222,110	216,710	257,806
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Expenditure Savings					12,930
Total Other Sources (Uses)	-	-	-	-	12,930
Sources Over (Under) Uses	(36,258)	(141,044)	(222,110)	(216,710)	(244,876)



Grant Administration Detail Revenues and Expenditures

Fund: 01 Division: 175	2023-24 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
REVENUES					
Total Revenues	-	-	-	-	-
EXPENDITURES					
Grant Administration					
50100 Salaries - Permanent Employees	23,428	97,127	140,543	140,543	153,263
50150 Wages - Temporary Employees	-	-	-	3,000	3,500
50200 Overtime	557	920	-	-	-
50300 Payroll Taxes	2,114	8,044	11,735	11,735	12,184
50350 Stipends	-	605	1,251	1,251	-
50400 Retirement (401K)	2,646	9,399	12,594	12,594	15,326
50500 Health Insurance Premiums	(3,770)	12,073	16,702	16,702	27,778
50550 Dental/Vision Premiums	799	673	1,406	1,406	2,962
50600 Workers Compensation Insurance	1,856	4,719	5,966	5,966	7,413
50700 Life Insurance	17	(78)	(38)	(38)	112
51800 Clothing Allowance	100	116	150	150	150
52000 Conferences/Meetings/Travel	2,095	154	2,000	1,600	2,500
53200 Dues & Subscriptions	110	-	1,000	500	1,000
54000 Fuel	137	103	300	-	300
54400 Insurance - CSJV Rsk Mgmt.	2,462	4,481	8,001	8,001	8,618
55600 Postage	277	355	300	300	300
55800 Printing & Legal Notices	-	(5)	-	-	-
56000 Professional Services	2,304	594	18,000	11,000	20,000
57200 Supplies - Office	523	409	500	500	500
57400 Supplies - Operating	71	-	500	300	500
57800 Telephone & Communications	533	1,356	1,200	1,200	1,400
Total Expenditures	36,258	141,044	222,110	216,710	257,806

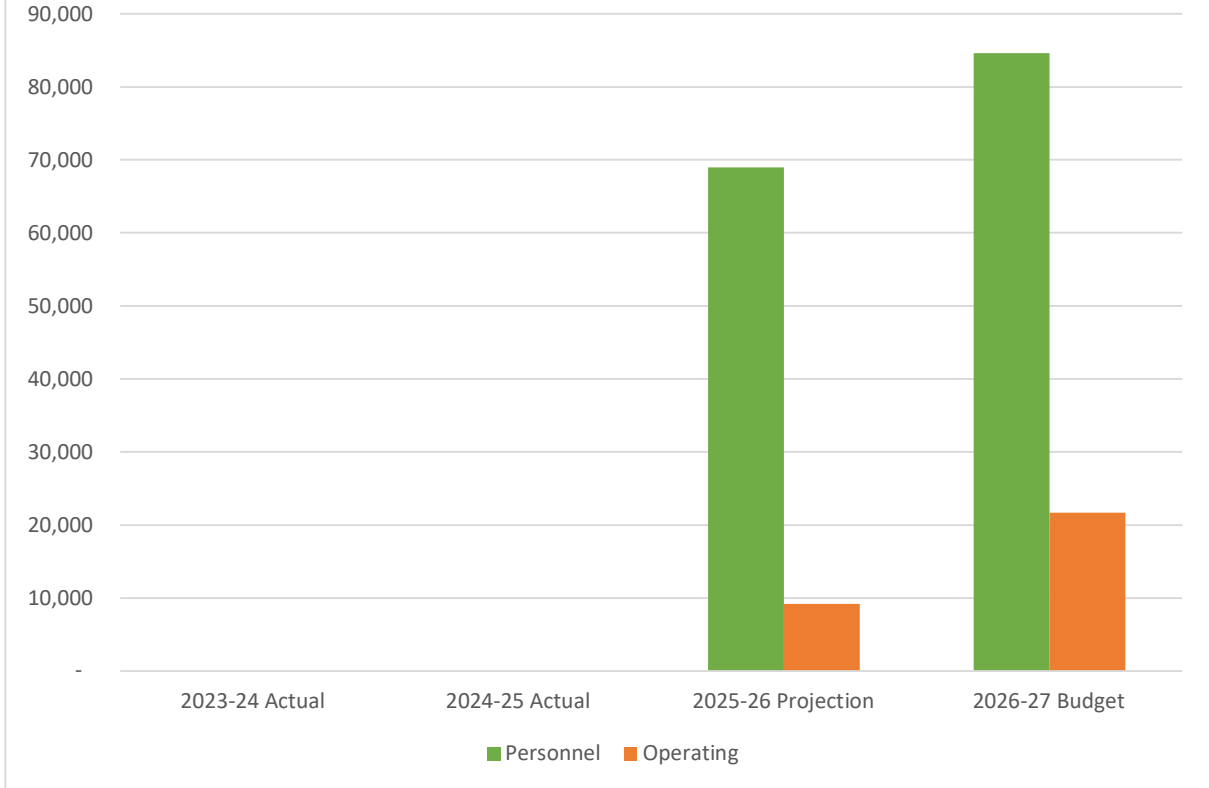


COMMUNICATION & MARKETING

The Communications and Marketing Specialist plays a vital role in enhancing the City of McFarland's public presence, promoting city initiatives, and ensuring timely, accurate, and engaging communication with residents, stakeholders, and the media. This position serves as a bridge between the City and the public, working closely with all departments to shape messaging, foster transparency, and elevate community engagement.

	2023-24 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
COMMUNICATIONS & MARKETING SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	-	-	-
Total Revenues	-	-	-	-	-
EXPENDITURES					
Operating Costs	-	-	81,312	78,162	106,249
CIP Projects	-	-	1,500	1,500	-
Total Expenditures	-	-	82,812	79,662	106,249
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	-	-	-	-	-
Sources Over (Under) Uses	-	-	(82,812)	(79,662)	(106,249)

Communications & Marketing Expenditures



Communications and Marketing Detail Revenues and Expenditures

Fund: 01 Division: 113	2023-24 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
REVENUES					
Total Revenues	-	-	-	-	-
EXPENDITURES					
Communications & Marketing					
50100 Salaries - Permanent Employees	-	-	51,744	51,744	64,898
50200 Overtime	-	-	-	3,000	3,500
50300 Payroll Taxes	-	-	4,547	4,547	5,252
50350 Stipends	-	-	2,538	2,538	-
50400 Retirement (401K)	-	-	4,543	4,543	5,890
50600 Workers Compensation Insurance	-	-	2,520	2,520	3,139
50700 Life Insurance	-	-	41	41	1,921
51800 Clothing Allowance	-	-	150	100	150
52000 Conferences/Meetings/Travel	-	-	500	-	500
52950 Equipment - Other (Capital)	-	-	1,500	1,500	-
53200 Dues & Subscriptions	-	-	4,500	4,500	4,500
54000 Fuel	-	-	500	-	500
54400 Insurance - CSJV Rsk Mgmt.	-	-	3,379	3,379	3,649
56000 Professional Services - Other	-	-	1,000	-	7,000
57200 Supplies - Office	-	-	500	250	500
57400 Supplies- Operating	-	-	4,000	500	4,000
57800 Telephone & Communications	-	-	850	500	850
Total Expenditures	-	-	82,812	79,662	106,249



PUBLIC SAFETY

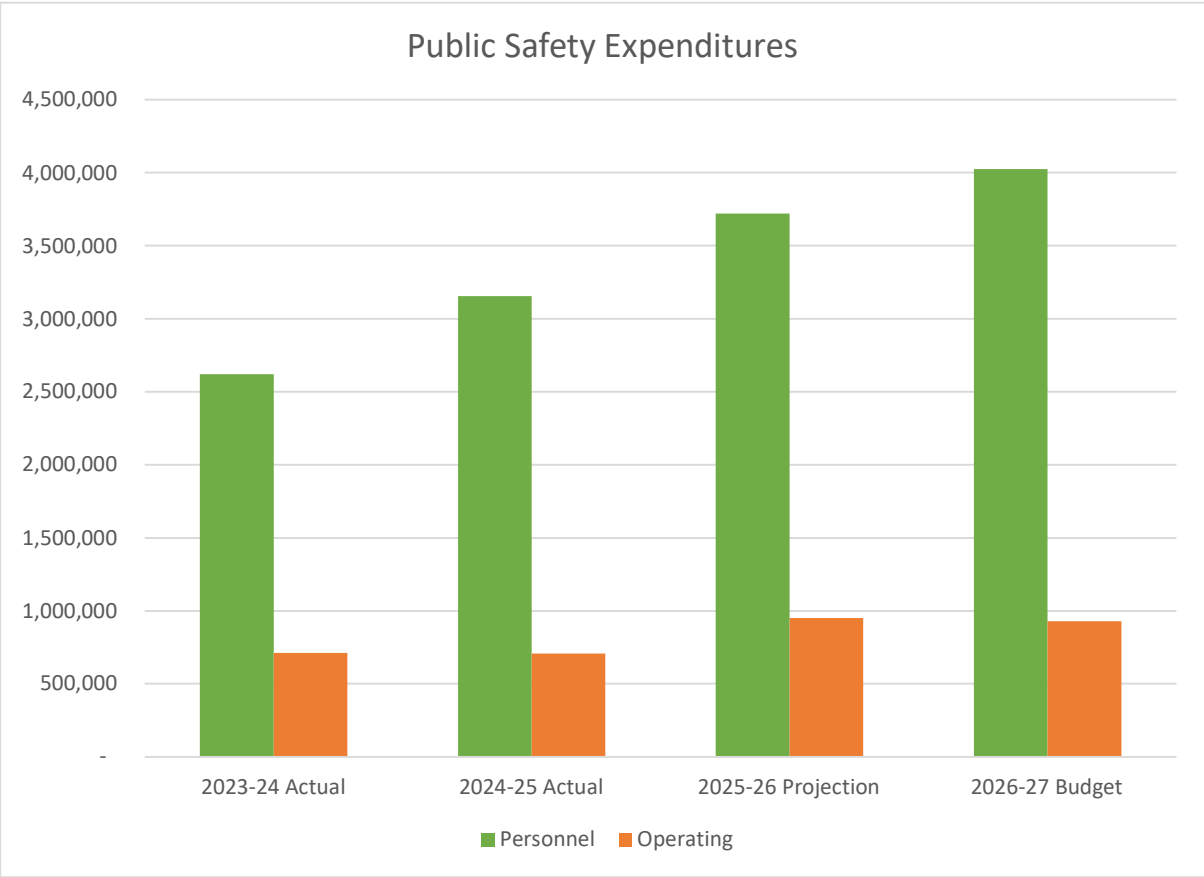
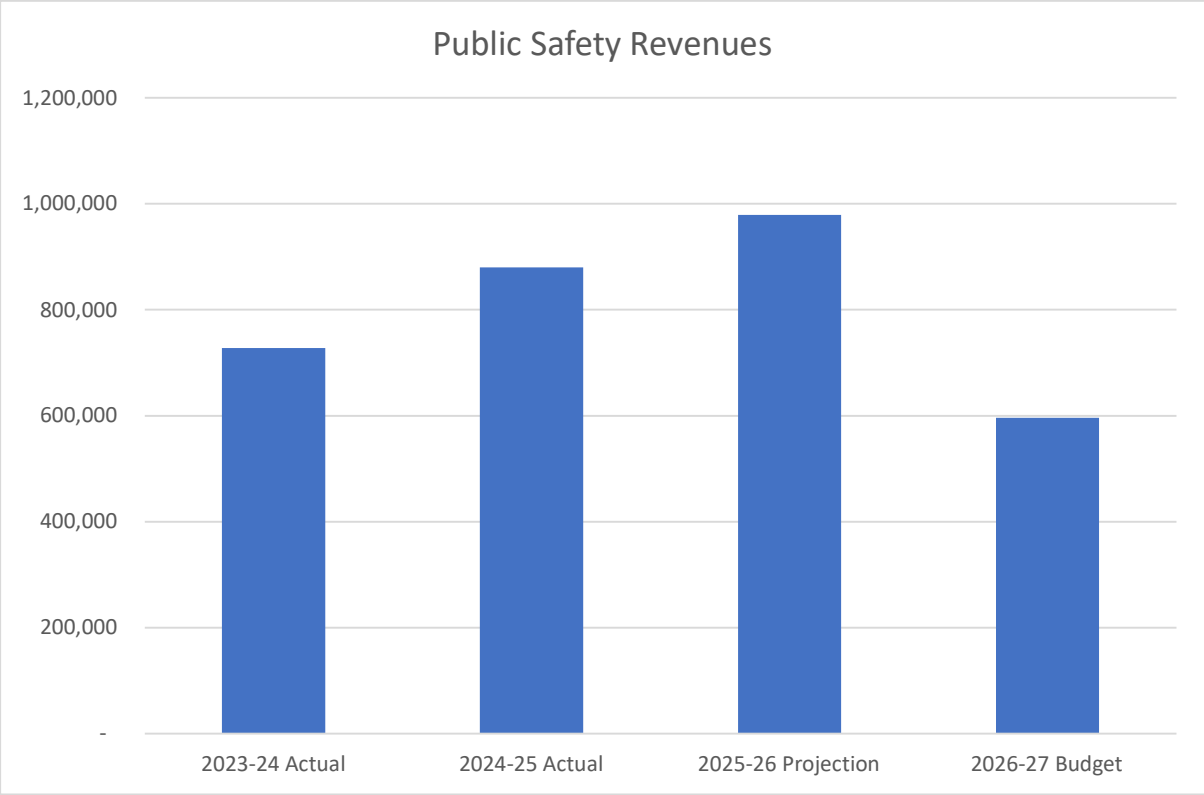
POLICE



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 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
PUBLIC SAFETY SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	281,423	415,699	282,792	383,068	237,912
Other Revenues	446,255	464,280	360,480	596,260	358,599
Total Revenues	727,678	879,979	643,272	979,328	596,511
EXPENDITURES					
Operating Costs	3,329,801	3,861,813	4,638,280	4,670,177	4,952,542
CIP Projects	494,180	407,184	339,327	331,027	333,300
Total Expenditures	3,823,981	4,268,997	4,977,608	5,001,204	5,285,842
OTHER SOURCES (USES)					
Transfers In	3,057,337	2,266,661	3,068,159	3,395,403	2,857,995
Transfers Out	(464,649)	(537,166)	(743,085)	(727,440)	(793,809)
Expenditure Savings					21,823
Total Other Sources (Uses)	2,592,688	1,729,495	2,325,074	2,667,963	2,086,010
Sources Over (Under) Uses	(503,615)	(1,659,523)	(2,009,262)	(1,353,914)	(2,603,321)



Public Safety Detail Revenues and Expenditures

Fund: 01 Division: 150	2023-24	2024-25	2025-26	2025-26	2026-27
	Actual	Actual	Budgeted	Projected	Budget
REVENUES					
Public Safety					
40220 Sales Tax - Public Safety 1/2%	17,223	18,717	18,129	18,129	18,492
41310 GEO CUP/MPD Contribution	113,501	119,360	122,751	120,881	124,507
41900 Court Fines	30,116	77,685	35,000	30,000	30,000
41950 Live Scan Fees	238	515	-	500	-
44000 Other Agency Grants - Fentanyl Task Force	-	31,887	159,613	159,613	-
44000 Other Agency Grants SIT OP & SRO	275,813	161,159	123,179	200,000	237,912
44050 State Grants	5,610	222,652	-	23,455	-
44250 COPS/SLESF	51,771	194,663	150,000	201,537	150,000
45000 Copies/Reports	5,101	3,069	3,000	4,500	3,000
48000 POST Reimbursements	8,795	11,969	29,000	28,500	30,000
48200 Miscellaneous	161,925	4,186	2,600	183,463	2,600
48200 Miscellaneous - Opioid Settlement	-	8,545	-	-	-
48300 Contributions & Donations	11,150	17,427	-	-	-
48300 Contributions & Donations - Bike Safety Ro	-	1,550	-	5,600	-
48300 Contributions & Donations - Shop with a Cc	-	3,460	-	2,500	-
48300 Contributions & Donations - Trunk or Treat	6,000	3,135	-	650	-
48600 McFarland PD Asset/Forfeiture	40,435	-	-	-	-
Total Revenues	727,678	879,979	643,272	979,328	596,511
EXPENDITURES					
Public Safety					
50100 Salaries - Permanent Employees	1,519,181	1,875,902	2,205,413	2,205,413	2,574,833
50150 Wages - Temporary Employees	11,912	6,624	-	-	-
50200 Overtime	333,395	408,359	525,860	600,000	350,000
50300 Payroll Taxes	152,748	186,756	211,881	211,881	205,578
50350 Stipends	34,399	74,210	61,328	61,328	-
50400 Retirement (401K)	151,611	169,349	177,591	177,591	313,308
50500 Health Insurance Premiums	243,088	249,888	227,176	227,176	266,695
50550 Dental/Vision Premiums	25,236	21,591	29,691	29,691	51,831
50600 Workers Compensation Insurance	130,236	154,363	193,936	193,936	249,075
50700 Life Insurance	2,556	1,505	1,365	1,365	1,966
51150 Dog Clinic (Vet Services for K-9)	1,073	51	5,356	300	5,356
51800 Clothing Allowance	14,910	5,293	11,000	10,300	11,000
52000 Conferences/Meetings/Travel	14,677	15,351	21,500	26,000	25,000
52010 Conference/Meeting/Travel POST Reimburs	22,141	23,948	29,000	28,500	30,000
52200 Contract Services	31,482	51,395	133,535	130,000	143,535
52920 Furniture (Capital)	-	5,537	7,000	-	-
52930 Computer Hardware/Software	-	249	2,500	1,200	2,500
52940 Vehicles (Capital)	202,094	309,758	204,027	204,027	205,000
52940 Vehicles (Capital) - CHP Grant	214,425	4,407	-	-	-
52950 Equip-Other (Capital)	14,161	-	-	-	-
52950 Equipment - Other (Capital)	63,500	87,232	125,800	125,800	125,800
53100 Grant Expenditures - Fentanyl Task Force	-	31,887	58,500	58,500	-
53100 Grant Expenditures - Bike Safety Rodeo	-	2,000	-	-	-
53200 Dues & Subscriptions	700	729	1,279	1,279	1,600
53500 Contributions/Donations Expense -Bike Safi	-	1,476	-	3,000	3,000
53500 Contributions/Donations - Shop with a Cop	-	4,771	5,500	3,162	5,500
53500 Contributions/Donations - Trunk or Treat	6,508	6,036	10,000	5,277	10,000
53800 Rental Equipment/Other	-	3,124	3,305	1,000	3,000
54000 Fuel	116,593	97,039	113,300	113,300	113,300
54400 Insurance - CSJV Rsk Mgmt.	172,059	209,832	260,057	260,057	289,575
54800 Maintenance Agreements	26,216	27,706	45,812	38,705	40,000
55150 Tuition Reimbursement	4,724	12,000	-	-	-
55200 Miscellaneous	3,311	2,114	4,000	4,000	4,000
55600 Postage	353	490	500	500	500
55800 Printing & Legal Notices	-	275	320	-	320
56000 Professional Services - Other	94,129	61,660	136,005	120,000	80,000

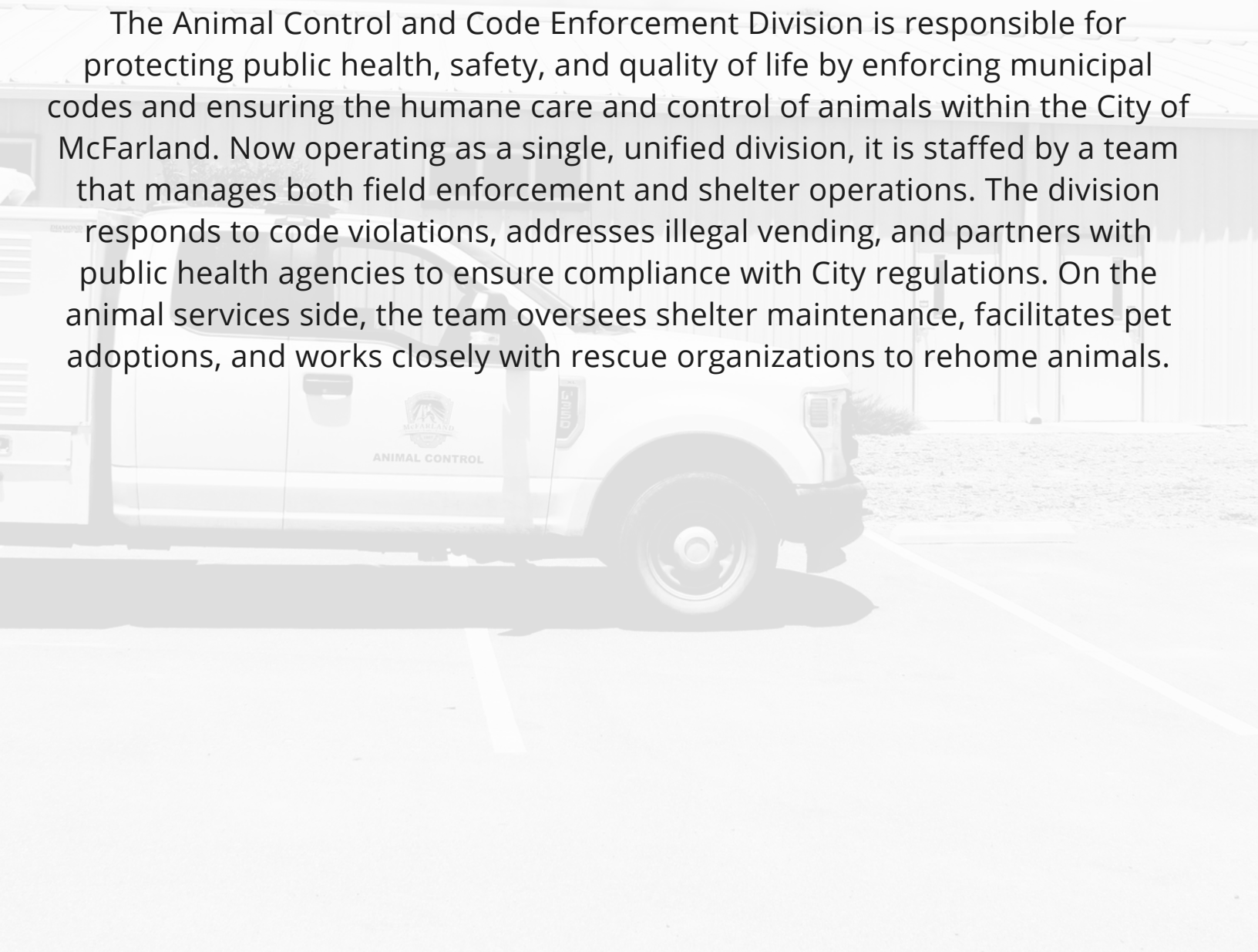
Public Safety Detail Revenues and Expenditures

Fund: 01 Division: 150	2023-24 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
56100 Legal Services	-	4,000	10,000	4,214	10,000
56400 Repairs & Maint - Build & Equip	3,199	4,469	4,620	4,000	4,620
56410 Repairs & Maintenance Equipment	1,553	3,767	4,300	3,000	4,300
56600 Repairs & Maintenance - Vehicle	60,869	68,279	66,500	70,000	70,000
56800 Safety Equipment	20,462	25,006	26,000	25,000	26,000
56900 McFarland PD Asset/Forfeiture Acct.	62,310	-	-	-	-
57100 Special Activities	241	-	-	-	-
57200 Supplies - Office	7,850	7,559	7,650	5,700	7,650
57200 Case Investigation Supplies	-	1,928	-	-	-
57400 Supplies - Operating	12,633	4,791	16,000	16,000	16,000
57400 Supplies - Operating - Opioid Settlement	-	8,545	-	-	-
57800 Telephone & Communications	25,763	27,742	30,000	30,000	35,000
58900 Debt Principal	21,681	-	-	-	-
Total Expenditures	3,823,981	4,268,997	4,977,608	5,001,204	5,285,842

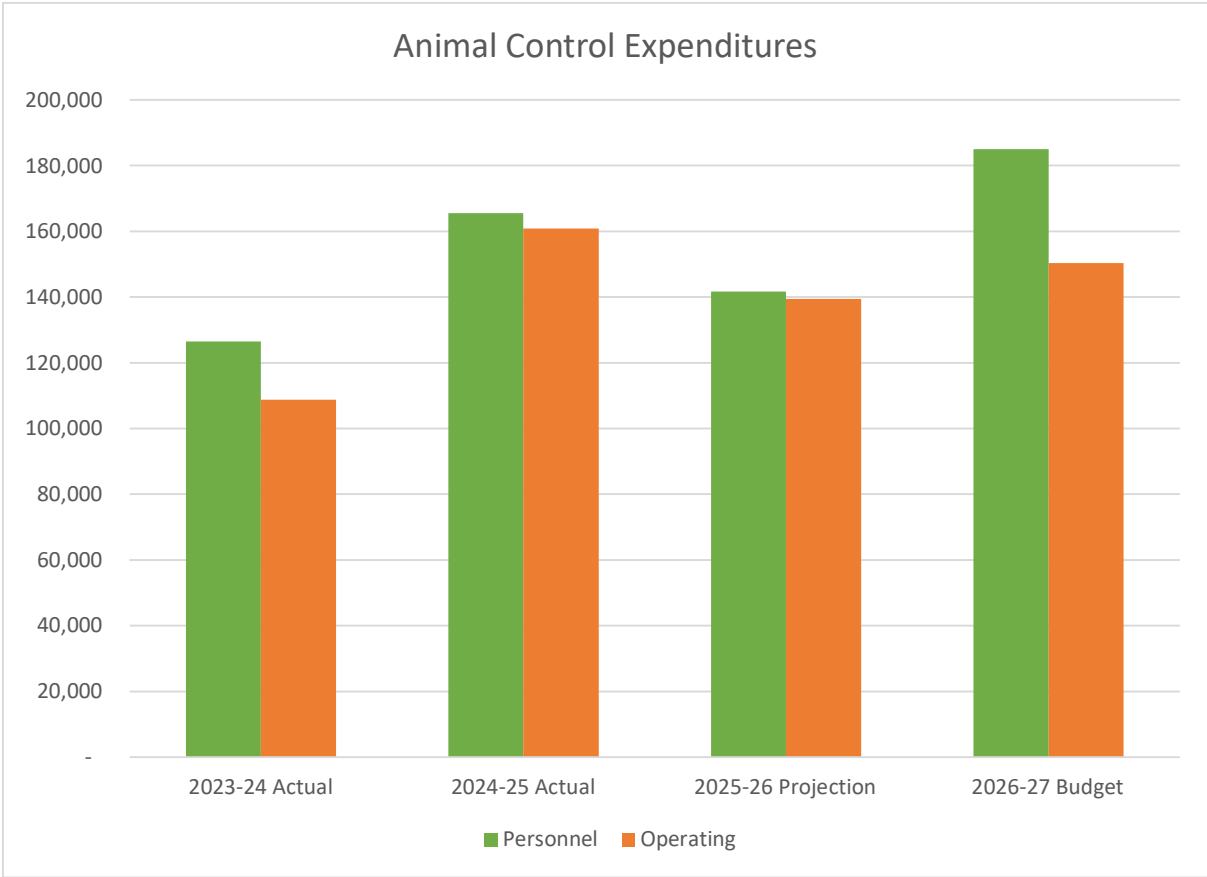
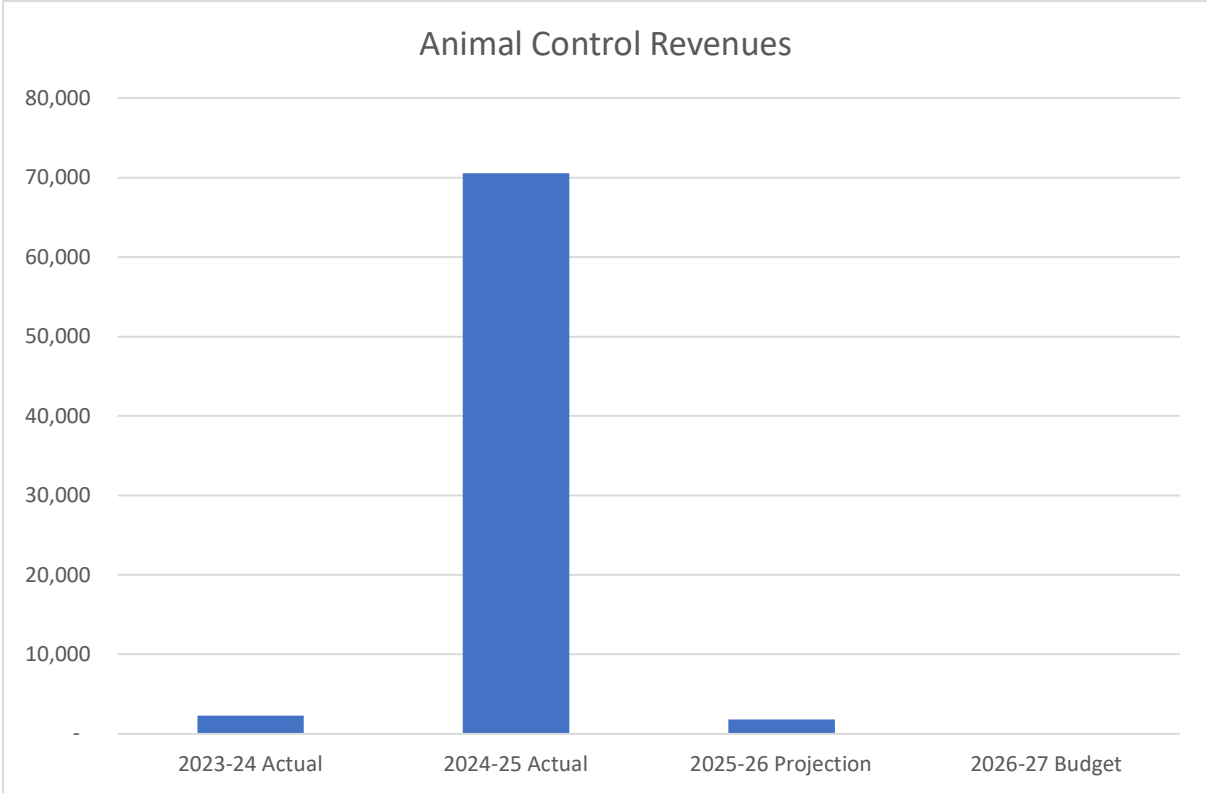


ANIMAL CONTROL & CODE ENFORCEMENT

The Animal Control and Code Enforcement Division is responsible for protecting public health, safety, and quality of life by enforcing municipal codes and ensuring the humane care and control of animals within the City of McFarland. Now operating as a single, unified division, it is staffed by a team that manages both field enforcement and shelter operations. The division responds to code violations, addresses illegal vending, and partners with public health agencies to ensure compliance with City regulations. On the animal services side, the team oversees shelter maintenance, facilitates pet adoptions, and works closely with rescue organizations to rehome animals.



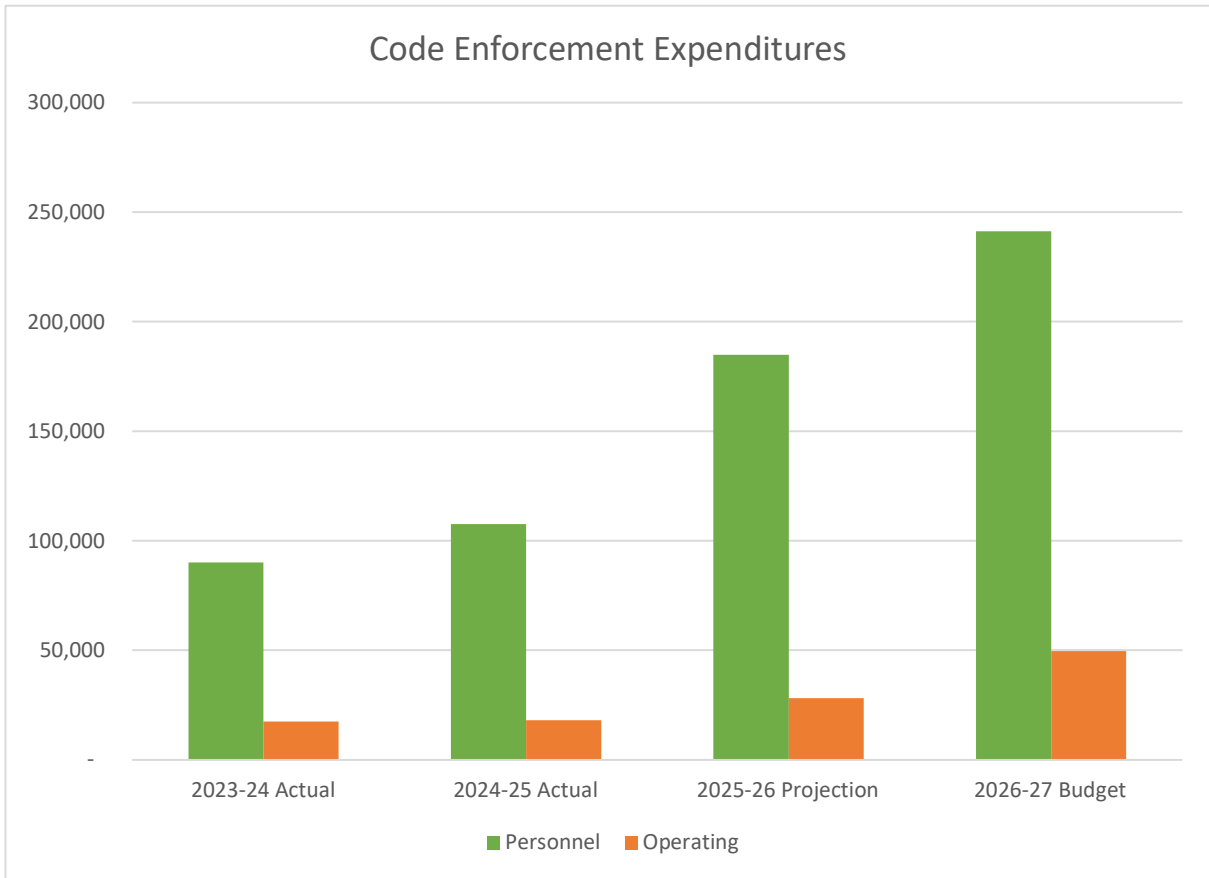
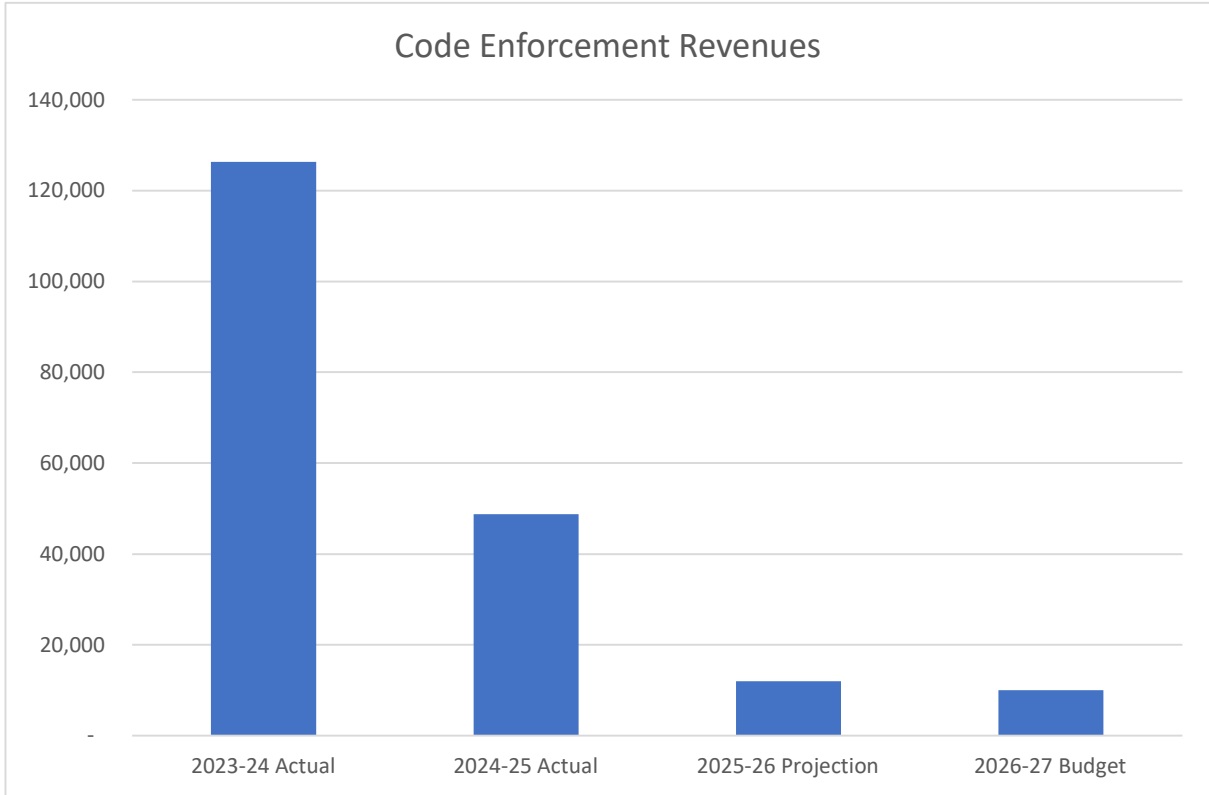
	2023-24 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
ANIMAL CONTROL SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	70,000	-	-	-
Other Revenues	2,274	550	600	1,816	-
Total Revenues	2,274	70,550	600	1,816	-
EXPENDITURES					
Operating Costs	235,257	326,356	301,280	281,220	335,337
CIP Projects	-	4,084	93,000	93,000	-
Total Expenditures	235,257	330,441	394,280	374,220	335,337
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	(82,357)	(109,134)	(165,139)	(117,888)	(156,768)
Expenditure Savings	-	-	-	-	8,597
Total Other Sources (Uses)	(82,357)	(109,134)	(165,139)	(117,888)	(148,171)
Sources Over (Under) Uses	(315,340)	(369,025)	(558,819)	(490,293)	(483,508)



Animal Control Detail Revenues and Expenditures

Fund: 01 Division: 155	2023-24 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
REVENUES					
Animal Control Services					
41200 Animal Licenses	965	400	500	630	-
41210 Animal Shelter Fees	1,309	50	100	1,085	-
44000 Spay and Neuter Grant - UC Davis	-	70,000	-	-	-
48300 Contributions & Donations - Animal Shelter	-	100	-	101	-
Total Revenues	2,274	70,550	600	1,816	-
EXPENDITURES					
Animal Control Services					
50100 Salaries - Permanent Employees	72,636	89,682	95,503	95,503	118,295
50200 Overtime	9,958	28,725	23,150	12,000	15,000
50300 Payroll Taxes	7,360	10,371	9,196	9,196	9,767
50350 Stipends	4,457	2,372	1,443	1,443	-
50400 Retirement (401K)	7,488	8,696	8,069	8,069	10,161
50500 Health Insurance Premiums	15,115	14,463	5,966	5,966	14,474
50550 Dental/Vision Premiums	2,761	1,677	888	888	3,702
50600 Workers Compensation Insurance	3,763	8,160	6,635	6,635	11,443
50700 Life Insurance	242	98	9	9	140
51100 Animal Disposal	2,426	3,496	4,000	3,000	4,000
51150 Dog Clinic	2,966	3,903	13,602	13,602	12,000
51160 Spay and Neuter Fees	60,000	4,012	29,000	29,000	20,000
51160 Spay and Neuter Fees - UC Davis	-	38,397	-	-	-
51800 Clothing Allowance	2,726	1,293	1,500	2,000	2,000
52000 Conferences/Meetings/Travel	217	1,934	2,200	1,000	2,200
52200 Contract Services	156	2,302	5,500	4,000	5,500
52910 Building & Improvements (Capital) - ACO	-	-	88,800	88,800	-
52950 Equipment (Capital)	-	4,084	4,200	4,200	-
53200 Dues & Subscriptions	106	184	300	300	300
54000 Fuel	4,008	5,075	4,400	6,000	6,000
54400 Insurance - CSJV Rsk Mgmt.	4,963	8,254	8,897	8,897	13,304
54600 Interest Expense	13,050	24,775	26,000	24,091	26,000
55600 Postage	278	352	450	450	450
55800 Printing & Legal Notices	-	(5)	-	-	-
56000 Professional Services - Other	717	2,394	2,500	3,000	3,000
56400 Repairs & Maint - Build & Equip	7,184	12,519	-	-	-
56600 Repairs & Maintenance - Vehicle	2,065	10,792	10,850	5,000	10,000
56800 Safety Equipment	-	612	750	250	750
57100 Special Activities	-	97	1,000	750	1,500
57200 Supplies - Office	775	890	1,150	1,150	1,150
57400 Supplies - Operating	6,519	12,517	10,300	15,000	15,200
57400 Spay and Nueter Fees - UC Davis/Comm Ot	-	3,755	-	-	-
57800 Telephone & Communications	3,120	3,757	3,700	3,700	4,000
58050 Utilities Other	144	543	4,000	-	4,000
58900 Debt Principal Redeemed	57	20,264	20,321	20,321	21,000
Total Expenditures	235,257	330,441	394,280	374,220	335,337

	2023-24 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
CODE ENFORCEMENT SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	126,377	48,754	10,000	12,000	10,000
Total Revenues	126,377	48,754	10,000	12,000	10,000
EXPENDITURES					
Operating Costs	107,807	125,815	229,550	213,150	291,032
CIP Projects	-	-	-	-	-
Total Expenditures	107,807	125,815	229,550	213,150	291,032
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	(20,369)	(22,736)	(39,190)	(36,100)	(45,828)
Expenditure Savings					8,597
Total Other Sources (Uses)	(20,369)	(22,736)	(39,190)	(36,100)	(37,231)
Sources Over (Under) Uses	(1,799)	(99,797)	(258,740)	(237,250)	(318,263)



Code Enforcement Detail Revenues and Expenditures

Fund: 01 Division: 165	2023-24	2024-25	2025-26	2025-26	2026-27
	Actual	Actual	Budgeted	Projected	Budget
REVENUES					
Code Enforcement					
41700 Code Enforcement Revenue	77,030	19,089	10,000	12,000	10,000
48200 Miscellaneous Code Enforcement 20412	49,347	29,665	-	-	-
Total Revenues	126,377	48,754	10,000	12,000	10,000
EXPENDITURES					
Code Enforcement					
50100 Salaries - Permanent Employees	61,121	70,849	134,093	134,093	167,555
50200 Overtime	1,028	4,261	6,550	2,000	5,000
50300 Payroll Taxes	5,184	6,414	12,763	12,763	13,822
50350 Stipends	-	639	1,369	1,369	-
50400 Retirement (401K)	6,465	6,875	10,807	10,807	13,576
50500 Health Insurance Premiums	10,966	11,744	15,416	15,416	24,436
50550 Dental/Vision Premiums	1,196	1,481	2,412	2,412	4,628
50600 Workers Compensation Insurance	3,795	4,490	5,862	5,862	12,156
50700 Life Insurance	369	267	219	219	176
51800 Clothing Allowance	57	651	-	-	-
52000 Conferences/Meetings/Travel	3,876	382	2,500	1,500	4,500
53200 Dues & Subscriptions	760	599	1,000	1,000	1,000
54000 Fuel	1,948	2,220	2,000	2,000	2,000
54400 Insurance - CSJV Rsk Mgmt.	5,032	6,107	7,860	7,860	14,133
55600 Postage	377	255	600	800	1,000
55800 Printing & Legal Notices	-	(5)	-	-	-
55950 Abatement	-	-	15,000	6,000	15,000
56000 Professional Services-Other	3,511	3,431	3,600	3,600	3,600
56600 Repairs & Maintenance - Vehicle	491	1,656	2,200	550	2,200
56800 Safety Equipment	-	200	750	750	750
57100 Special Activities	-	15	1,000	1,000	1,500
57200 Supplies - Office	21	500	500	300	500
57400 Supplies - Operating	478	817	850	850	1,000
57800 Telephone & Communications	1,133	1,965	2,200	2,000	2,500
Total Expenditures	107,807	125,815	229,550	213,150	291,032



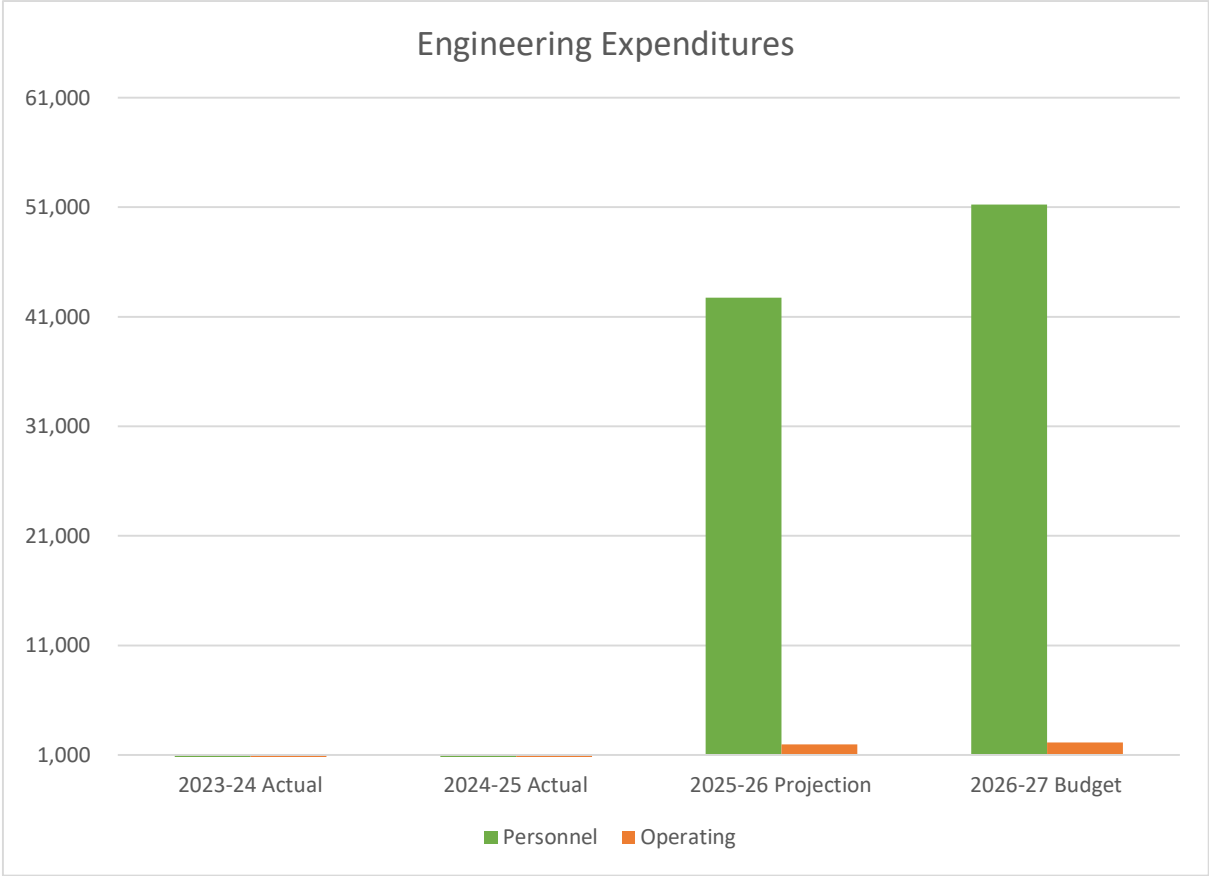
PUBLIC WORKS



ENGINEERING

The Engineering Division plays a vital role in the planning, design, and execution of the City of McFarland's infrastructure projects. The division focuses on roadway and transportation improvements, coordination of facility-related capital projects, and compliance with grant and Caltrans requirements. It also provides project management support across departments, ensuring the successful delivery of key City initiatives through efficient planning, cost-effective execution, and interagency collaboration.

	2023-24 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
ENGINEERING SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	-	-	-
Total Revenues	-	-	-	-	-
EXPENDITURES					
Operating Costs	-	-	44,734	44,734	53,421
CIP Projects	-	-	-	-	-
Total Expenditures	-	-	44,734	44,734	53,421
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	-	-	-	-	-
Sources Over (Under) Uses	-	-	(44,734)	(44,734)	(53,421)



Engineering Detail Revenues and Expenditures

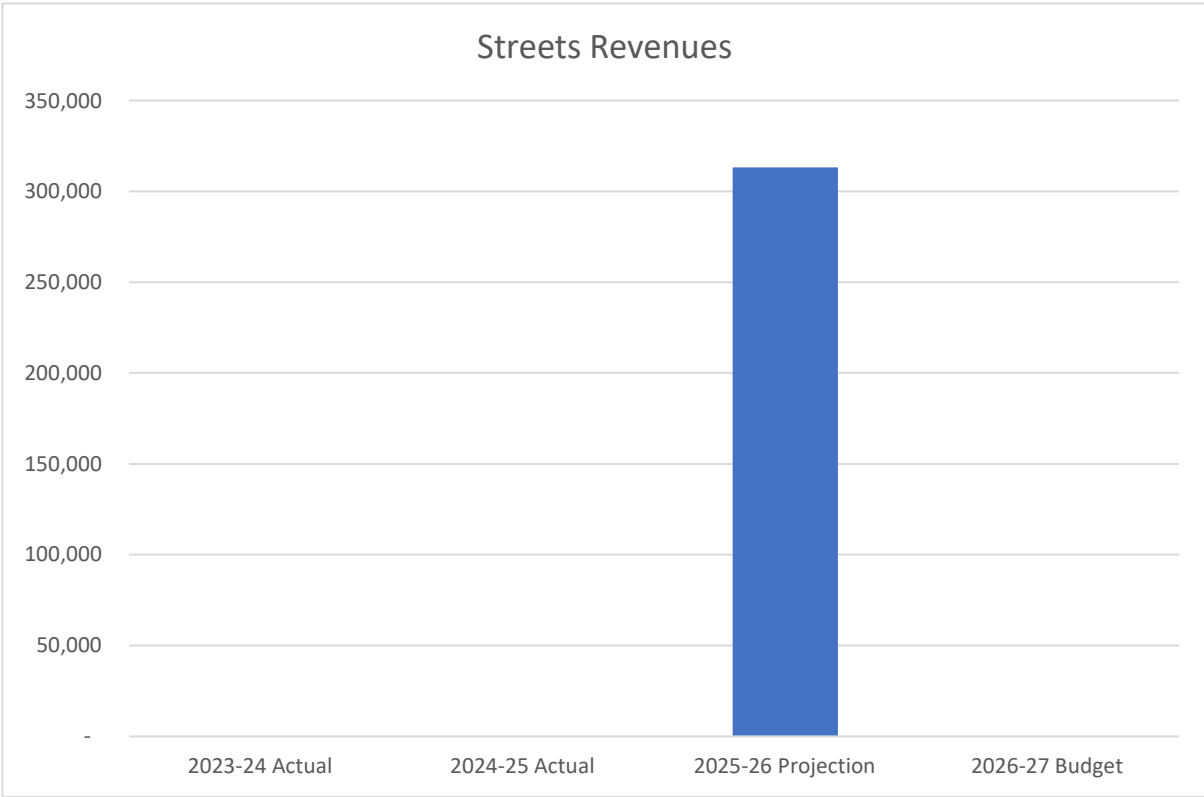
Fund: 01 Division: 145	2023-24 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
REVENUES					
Total Revenues	-	-	-	-	-
EXPENDITURES					
Engineering					
50100 Salaries - Permanent Employees	-	-	32,081	32,081	38,146
50300 Payroll Taxes	-	-	2,585	2,585	3,033
50350 Stipends	-	-	203	203	-
50400 Retirement (401K)	-	-	2,998	2,998	3,767
50500 Health Insurance Premiums	-	-	3,012	3,012	3,718
50550 Dental/Vision Premiums	-	-	393	393	740
50600 Workers Compensation	-	-	1,472	1,472	1,845
50700 Life Insurance	-	-	16	16	28
51800 Clothing Allowance	-	-	-	-	-
54400 Insurance- CSJV Risk Management	-	-	1,974	1,974	2,145
57800 Telephone & Communications	-	-	-	-	-
Total Expenditures	-	-	44,734	44,734	53,421



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 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
STREETS SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	-	313,325	313,325	-
Other Revenues	10	-	-	-	-
Total Revenues	10	-	313,325	313,325	-
EXPENDITURES					
Operating Costs	629,953	811,573	1,176,394	1,048,708	1,171,637
CIP Projects	4,732	-	348,325	348,325	-
Total Expenditures	634,685	811,573	1,524,719	1,397,033	1,171,637
OTHER SOURCES (USES)					
Transfers In	648,920	698,719	1,093,692	1,014,992	1,118,340
Transfers Out	(67,962)	(87,146)	(138,689)	(131,284)	(146,703)
Expenditure Savings					
Total Other Sources (Uses)	580,958	611,573	955,003	883,708	971,637
Sources Over (Under) Uses	(53,716)	(200,000)	(256,391)	(200,000)	(200,000)



Streets Detail Revenues and Expenditures

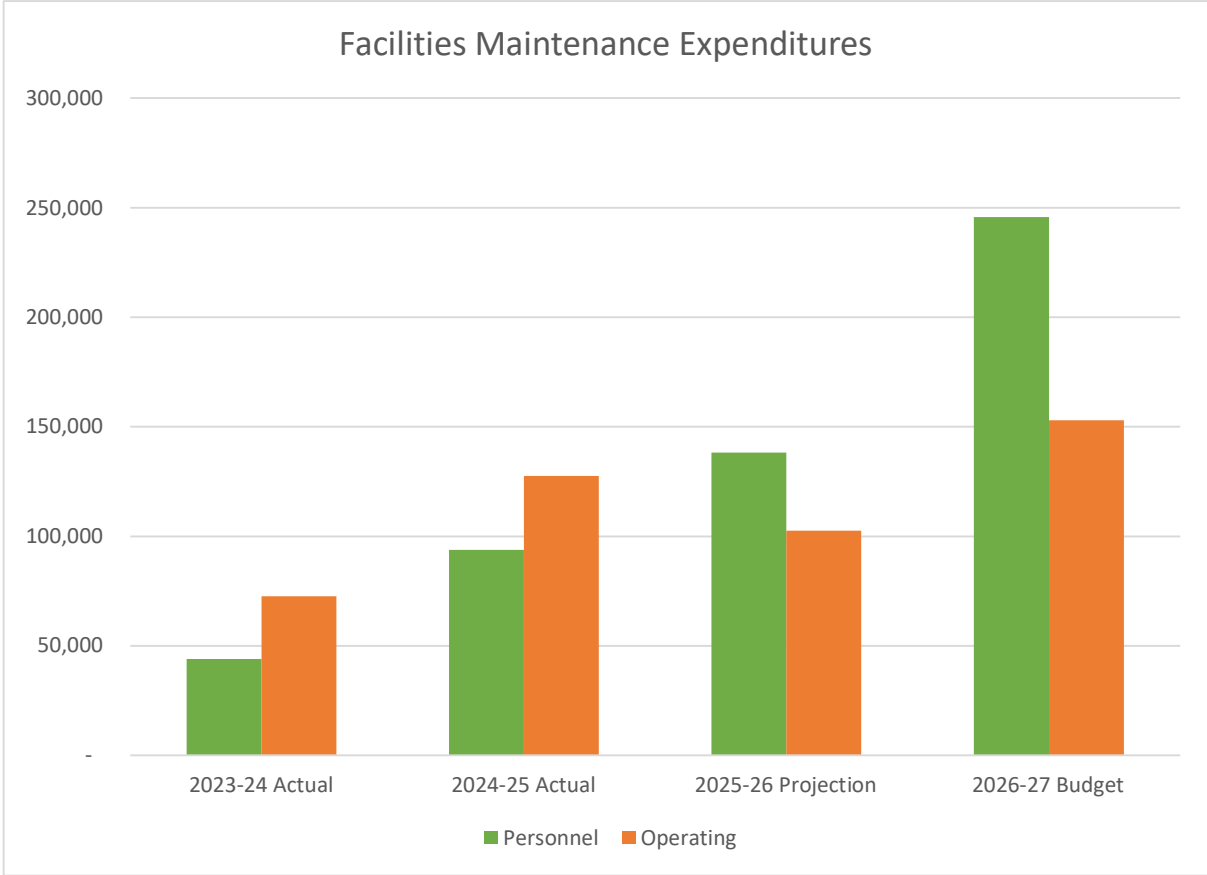
Fund: 01 Division: 180	2023-24 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
REVENUES					
Streets					
44150 Intergovernmental Revenues	-	-	313,325	313,325	-
48200 Miscellaneous Revenue	10	-	-	-	-
Total Revenues	10	-	313,325	313,325	-
EXPENDITURES					
Streets					
50100 Salaries - Permanent Employees	183,934	254,580	378,117	378,117	415,965
50150 Wages - Temporary Employees	-	-	10,000	1,000	5,000
50200 Overtime	23,341	30,977	35,693	31,136	35,000
50300 Payroll Taxes	17,289	23,463	33,368	33,368	33,687
50350 Stipends	12	90	152	152	-
50400 Retirement (401K)	18,032	23,199	32,860	32,860	41,561
50500 Health Insurance Premiums	71,006	81,404	90,577	90,577	97,417
50550 Dental/Vision Premiums	6,070	5,893	8,496	8,496	12,032
50600 Workers Compensation Insurance	15,436	17,860	30,893	30,893	40,238
50700 Life Insurance	722	503	(269)	(269)	456
51800 Clothing Allowance	5,451	10,586	11,500	9,455	11,500
52000 Conferences/Meetings/Travel	-	936	3,500	295	2,000
52200 Contract Services	5,048	2,741	7,500	5,154	6,000
52950 Equipment - Other (Capital)	4,732	-	33,005	33,005	-
52950 Equipment - Other (Capital) - Patch Truck	-	-	280,320	280,320	-
52950 Equipment - Other (Capital) - Paint Striper	-	-	35,000	35,000	-
53200 Dues & Subscriptions	6	-	12,000	3,500	5,000
53250 Permits & Certificates	1,300	1,735	1,768	-	-
53800 Rental Equipment/Other	-	4,084	7,000	7,838	7,000
54000 Fuel	17,758	10,701	16,777	16,777	15,000
54400 Insurance - CSJV Rsk Mgmt.	20,377	24,612	41,425	41,425	46,781
55800 Printing & Legal Notices	-	(5)	-	-	-
56000 Professional Services - Other	33,491	36,195	32,990	21,924	30,000
56400 Repairs/Maintenance-Building & Equipmen	-	-	-	1,855	-
56410 Repairs & Maintenance Equipment	11,598	21,064	24,800	11,473	20,000
56430 Repairs & Maintenance - Heavy Equipment	6,616	6,884	11,408	6,000	11,500
56440 Repairs & Maintenance-Streets Sweeper	10,604	22,909	68,000	34,738	50,000
56500 Repairs/Maintenance Streets	33,733	57,038	60,000	60,000	60,000
56600 Repairs/Maintenance - Vehicles	4,167	8,315	10,408	7,615	10,000
56800 Safety Equipment	1,592	924	2,400	2,400	2,500
57200 Supplies - Office	1,149	3,501	3,500	-	2,000
57400 Supplies - Operating	36,151	44,453	118,189	91,778	90,000
57800 Telephone & Communications	2,305	2,454	3,500	908	2,500
58000 Utilities	22,137	21,653	32,500	32,500	32,500
58050 Utilities Other	1,148	898	2,000	(138)	-
58100 Street Lighting	79,090	91,926	85,341	86,881	86,000
58900 Debt Principal Redeemed	388	-	-	-	-
Total Expenditures	634,685	811,573	1,524,719	1,397,033	1,171,637



FACILITIES MAINTNANCE

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 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
FACILITIES MAINTENANCE SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	-	-	-
Total Revenues	-	-	-	-	-
EXPENDITURES					
Operating Costs	116,616	221,361	273,855	240,701	398,445
CIP Projects	-	-	-	-	-
Total Expenditures	116,616	221,361	273,855	240,701	398,445
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	-	-	-	-	-
Sources Over (Under) Uses	(116,616)	(221,361)	(273,855)	(240,701)	(398,445)



Facilities Maintenance Detail Revenues and Expenditures

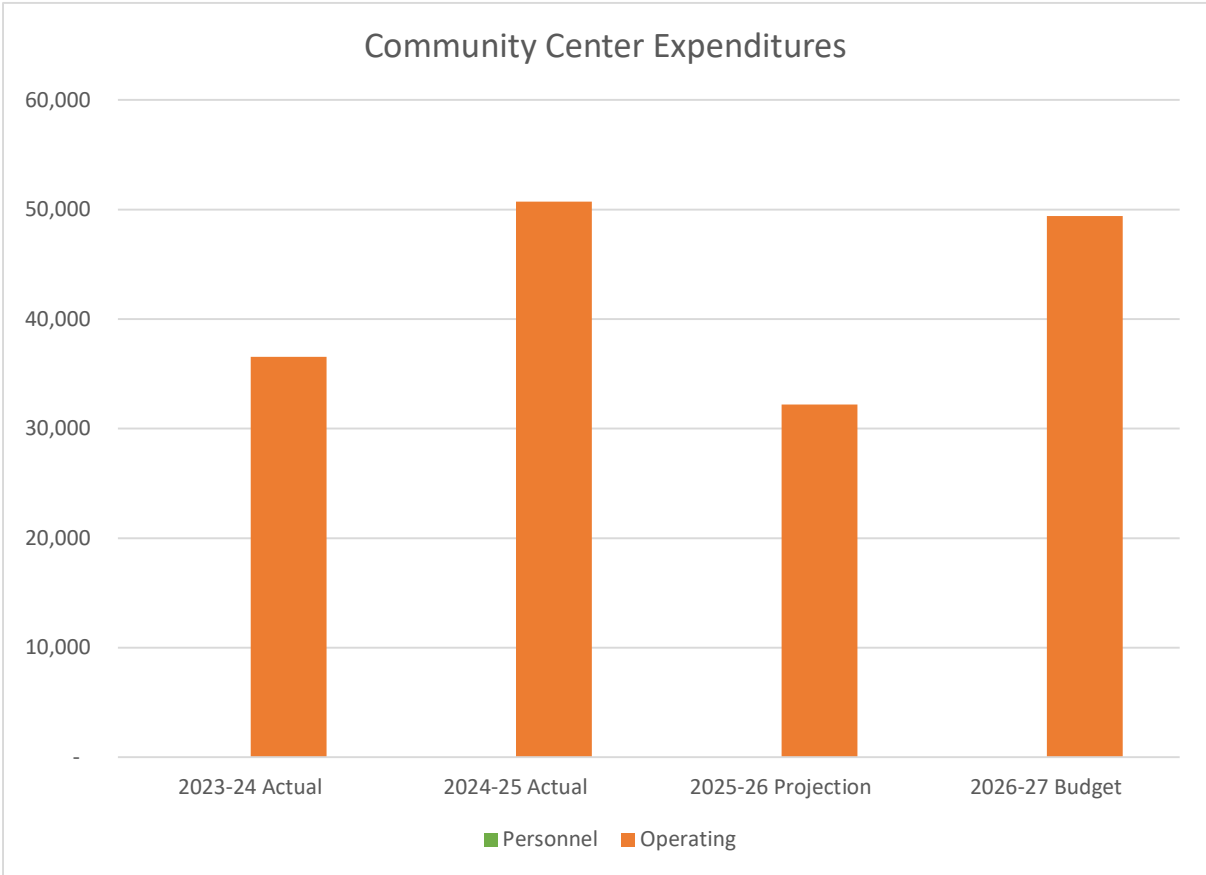
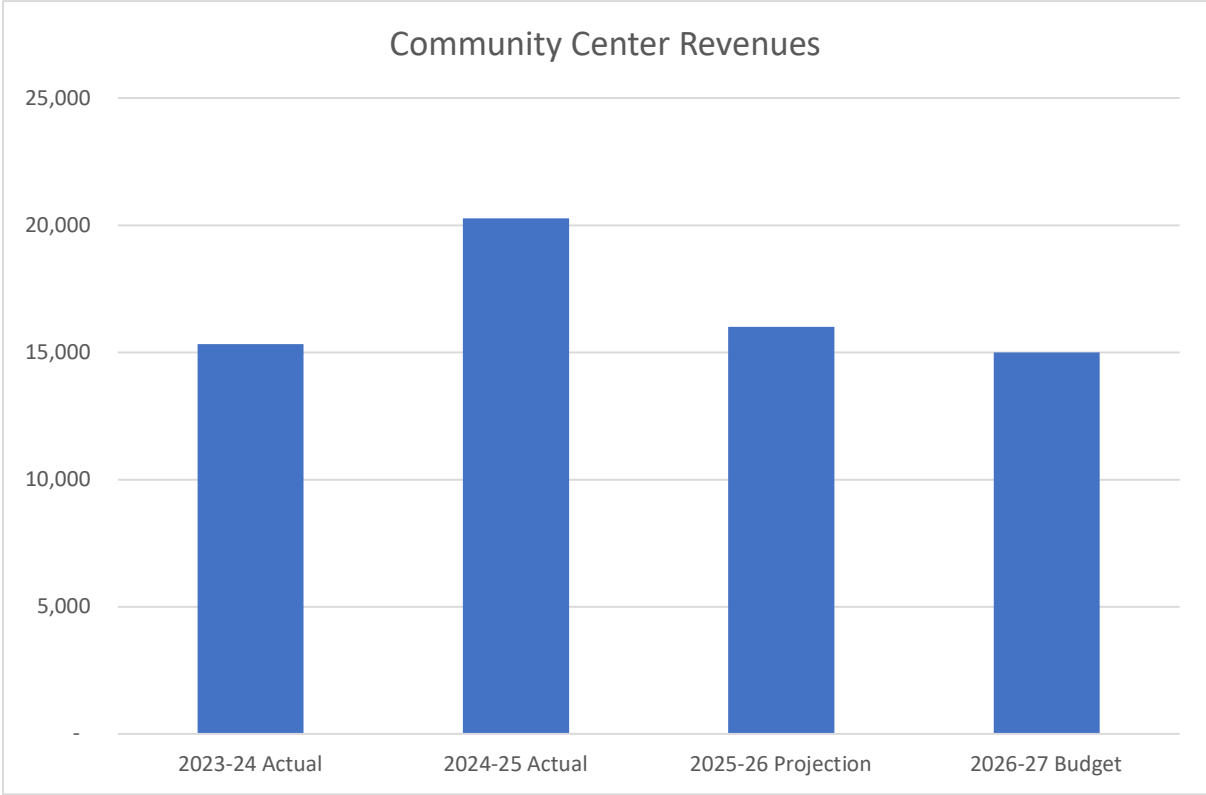
Fund: 01 Division: 190	2023-24 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
REVENUES					
Total Revenues	-	-	-	-	-
EXPENDITURES					
Facilities Maintenance					
50100 Salaries - Permanent Employees	24,542	51,352	87,216	87,216	145,226
50200 Overtime	2,403	7,126	8,000	12,000	15,000
50300 Payroll Taxes	2,331	4,708	7,686	7,686	11,756
50400 Retirement (401K)	2,603	5,133	5,317	5,317	14,523
50500 Health Insurance Premiums	11,601	20,791	19,278	19,278	40,736
50550 Dental/Vision Premiums	528	1,121	1,332	1,332	4,165
50600 Workers Compensation Insurance	-	3,539	5,268	5,268	14,048
50700 Life Insurance	11	68	80	80	158
51800 Clothing Allowance	-	-	-	2,300	2,500
52200 Contract Services	12,210	18,765	19,000	19,000	20,000
54400 Insurance - CSJV Rsk Mgmt.	-	2,094	7,065	7,065	16,333
56000 Professional Services - Other	-	240	-	-	-
56000 Professional Services - Other Janitorial Serv	-	-	-	1,815	1,500
56400 Repairs & Maint - Build & Equip	13,574	44,384	50,000	25,000	50,000
56800 Safety Equipment	-	1,122	3,000	662	2,500
57400 Supplies - Operating	4,168	15,683	15,000	11,537	15,000
57800 Telephone & Communications	-	-	1,200	-	-
58000 Utilities	42,645	45,236	44,411	35,142	45,000
Total Expenditures	116,616	221,361	273,855	240,701	398,445



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 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
COMMUNITY CENTER SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	15,322	20,271	12,000	16,000	15,000
Total Revenues	15,322	20,271	12,000	16,000	15,000
EXPENDITURES					
Operating Costs	36,550	50,718	59,500	32,178	49,400
CIP Projects	-	-	-	-	-
Total Expenditures	36,550	50,718	59,500	32,178	49,400
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	(40,354)	(56,101)	(92,421)	(58,773)	(82,939)
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	(40,354)	(56,101)	(92,421)	(58,773)	(82,939)
Sources Over (Under) Uses	(61,582)	(86,549)	(139,921)	(74,951)	(117,339)



Community Center Detail Revenues and Expenditures

Fund: 01 Division: 185	2023-24 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
REVENUES					
Community Center					
42350 Rents	15,322	20,271	12,000	16,000	15,000
Total Revenues	15,322	20,271	12,000	16,000	15,000
EXPENDITURES					
Community Center					
50150 Wages - Temporary Employees	-	-	-	-	-
50300 Payroll Taxes	-	-	-	-	-
52200 Contract Services	1,127	100	4,500	496	4,500
53250 Permits & Certificates	-	-	-	207	250
56400 Repairs & Maint - Build & Equip	11,614	22,971	25,000	12,938	15,000
56410 Repairs & Maintenance -Equipment	2,912	1,629	3,500	-	3,500
56700 Repairs & Maint.- Landscape	-	468	900	-	900
57400 Supplies - Operating	969	1,235	1,950	105	2,000
57800 Telephone & Communications	1,016	1,157	2,000	308	1,500
58000 Utilities	18,818	23,159	21,400	18,124	21,500
58050 Utilities Other	94	-	250	-	250
Total Expenditures	36,550	50,718	59,500	32,178	49,400



SPECIAL REVENUE FUNDS

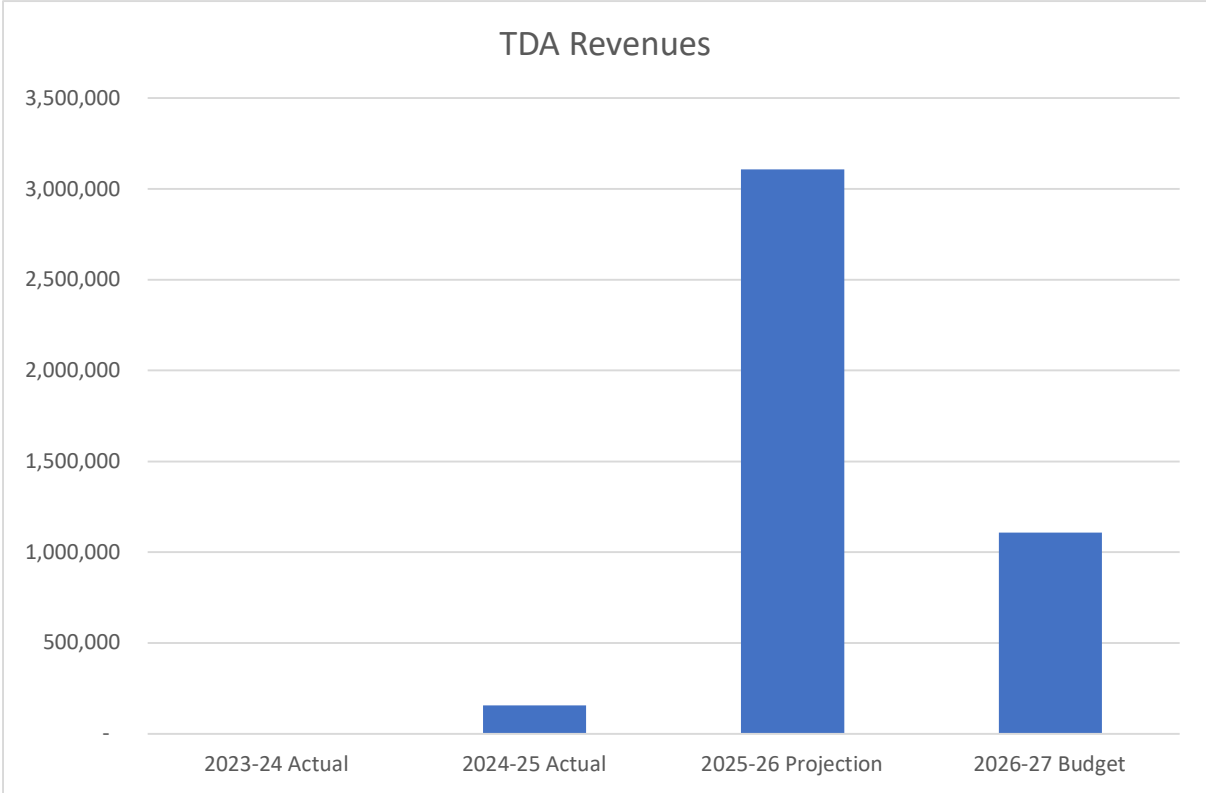


TRANSPORTATION DEVELOPMENT ACT

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

	2023-24 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
REVENUES					
Grants/Intergovernmental	\$0	\$156,158	\$2,089,031	\$3,107,977	\$1,108,069
Other Revenues	-	-	-	-	-
Total Revenues	-	156,158	2,089,031	3,107,977	1,108,069
EXPENDITURES					
Operating Costs	-	-	-	-	-
CIP Projects	-	-	-	-	-
Total Expenditures	-	-	-	-	-
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	(165,089)	(1,645,327)	(1,439,358)	(969,135)	(1,108,069)
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	(165,089)	(1,645,327)	(1,439,358)	(969,135)	(1,108,069)
Sources Over (Under) Uses	(165,089)	(1,489,169)	649,673	2,138,842	-
FUND BALANCE, BEGINNING OF YEAR	(484,584)	(649,673)	(2,138,842)	(2,138,842)	0
FUND BALANCE, END OF YEAR	(649,673)	(2,138,842)	(1,489,169)	0	0



Transportation Development Act Fund Detail Revenues and Expenditures

Fund: 10 Division: 180	2023-24 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
REVENUES					
Local Transit Fund (TDA)					
44350 TDA- Pedestrian & Bike	-	156,158	-	-	-
44360 TDA - Streets & Roads	-	-	2,089,031	3,107,977	1,108,069
Revenues	-	156,158	2,089,031	3,107,977	1,108,069



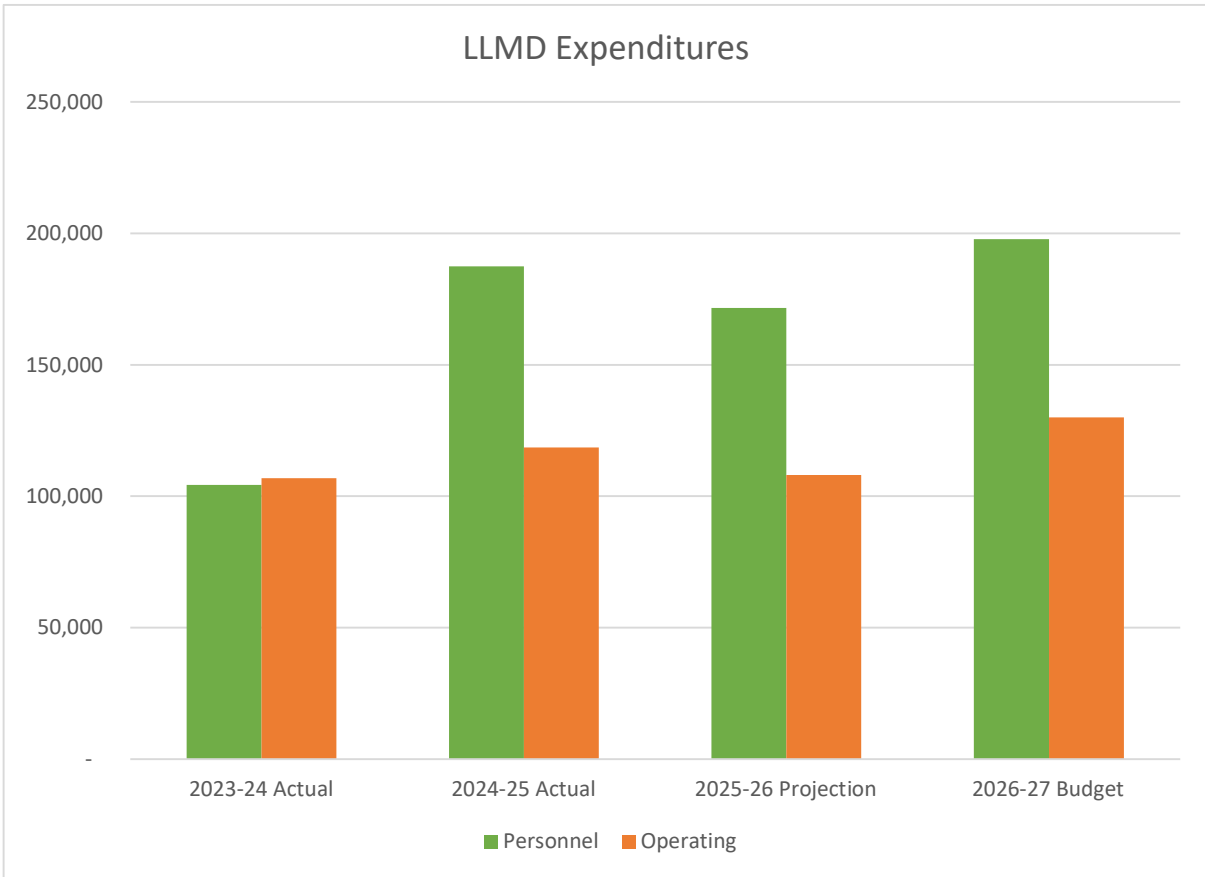
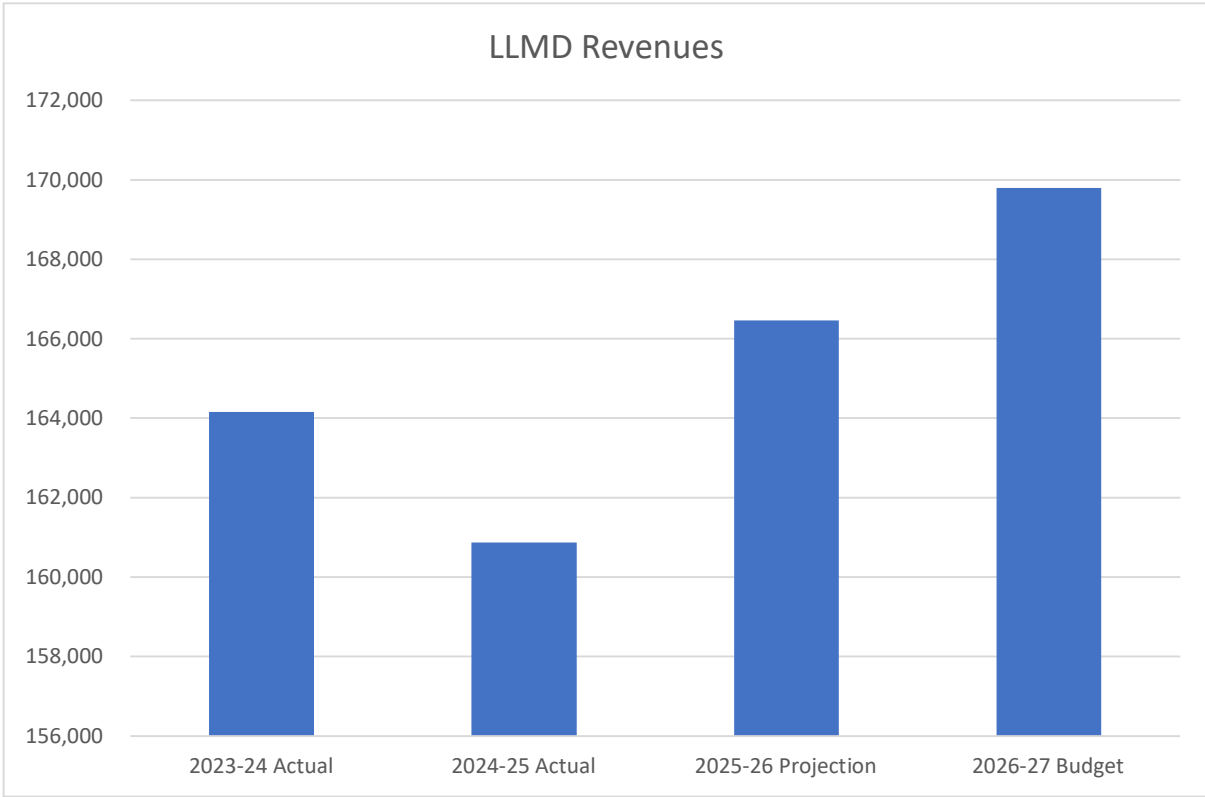
LIGHTING & LANDSCAPE

The Lightning 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.

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

	2023-24 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
REVENUES					
Taxes	\$161,451	\$161,853	\$166,464	\$166,464	\$169,793
Other Revenues	2,713	(982)	-	-	-
Total Revenues	164,164	160,871	166,464	166,464	169,793
EXPENDITURES					
Operating Costs	211,182	305,934	305,583	279,768	327,690
CIP Projects	8,585	-	-	-	-
Total Expenditures	219,767	305,934	305,583	279,768	327,690
OTHER SOURCES (USES)					
Transfers In	-	-	-	228,002	202,951
Transfers Out	(24,733)	(33,071)	(40,367)	(39,012)	(44,961)
Expenditure Savings					
Total Other Sources (Uses)	(24,733)	(33,071)	(40,367)	188,990	157,990
Sources Over (Under) Uses	(80,336)	(178,134)	(179,486)	75,686	93
FUND BALANCE, BEGINNING OF YEAR	182,784	102,448	(75,686)	(75,686)	0
FUND BALANCE, END OF YEAR	102,448	(75,686)	(255,172)	0	94



Lighting & Landscape Maintenance District Fund Detail Revenues and Expenditures

Fund: 20 Division: 200	2023-24 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
REVENUES					
Lighting Landscaping and Maintenance District					
40150 Lighting & Landscaping (A.D. #01) 20408	161,451	161,853	166,464	166,464	169,793
48100 Interest Income	2,713	264	-	-	-
48200 Miscellaneous	-	(1,253)	-	-	-
49250 Investment Earnings (FMV)	-	7	-	-	-
Lighting Landscaping and Maintenance Distric	164,164	160,871	166,464	166,464	169,793
EXPENDITURES					
Lighting Landscaping and Maintenance District					
50100 Salaries/Permanent Employees	51,269	93,758	102,459	102,459	119,276
50150 Wages - Temporary Employees	-	-	-	219	200
50200 Overtime	3,223	6,579	5,000	7,976	6,000
50300 Payroll Taxes	4,840	8,613	8,920	8,920	9,641
50400 Retirement	5,234	9,225	9,298	9,298	11,928
50500 Health Insurance Premiums	32,628	50,843	29,373	29,373	31,734
50550 Dental/Vision Premiums	2,390	3,256	2,708	2,708	3,332
50600 Workers Compensation Insurance	2,496	10,945	7,766	7,766	11,538
50700 Life Insurance	136	167	(114)	(114)	126
51800 Clothing Allowance	2,085	4,023	4,500	3,000	4,000
52000 Conference Meetings	-	77	1,000	250	1,000
52200 Contract Services	45,865	28,088	15,000	7,500	15,000
52950 Equipment-Other (Capital)	8,585	-	-	-	-
54000 Fuel	5,653	6,667	5,700	4,500	5,000
54400 Insurance - CSJ Risk Management	-	8,720	10,414	10,414	13,414
56000 Professional Services - Other	20	3,172	18,500	18,500	10,000
56700 Repairs & Maintenance - Landscape	-	9,508	10,000	6,500	15,000
57400 Supplies - Operating	14,304	23,700	34,560	25,000	30,000
57800 Telephone & Communications	39	1,370	1,000	500	1,000
58100 Street Lighting	41,000	37,223	39,500	35,000	39,500
Lighting Landscaping and Maintenance Distric	219,767	305,934	305,583	279,768	327,690

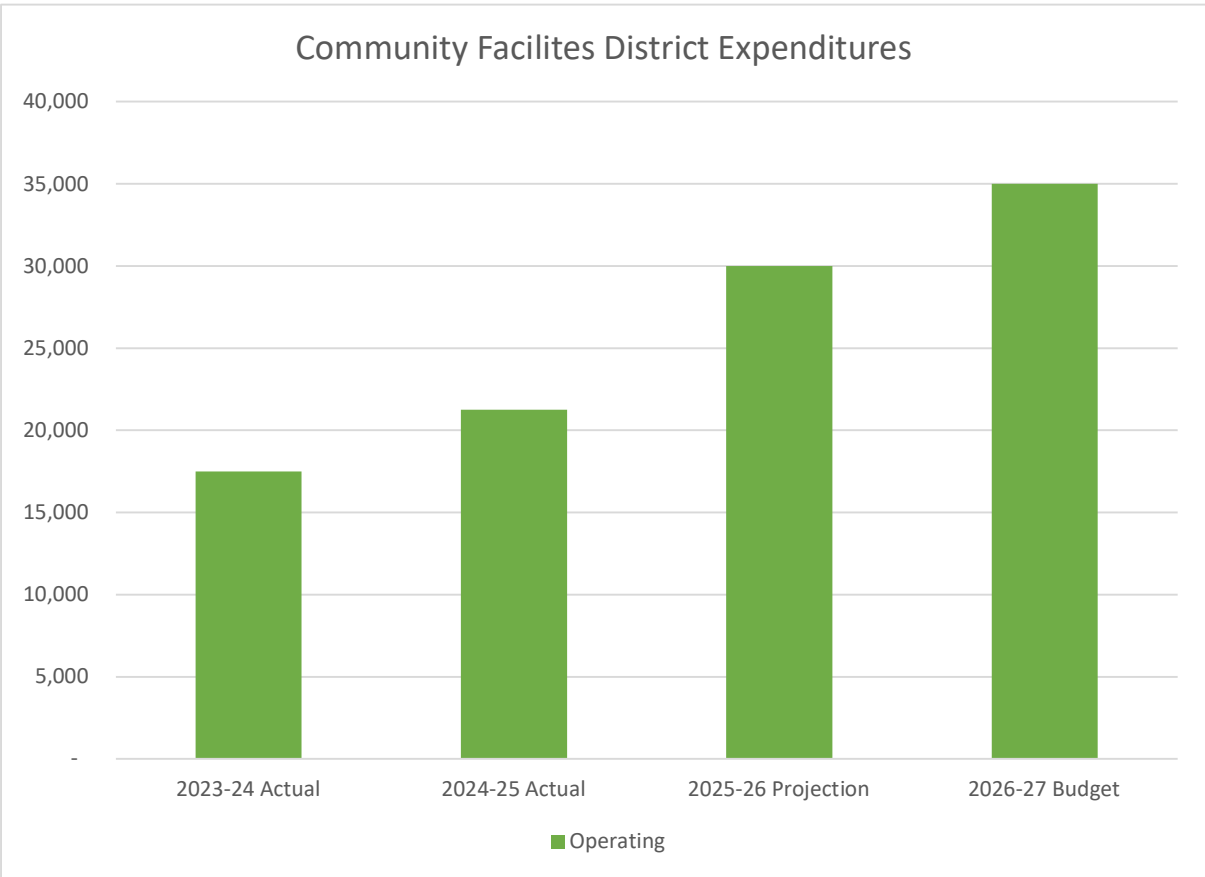
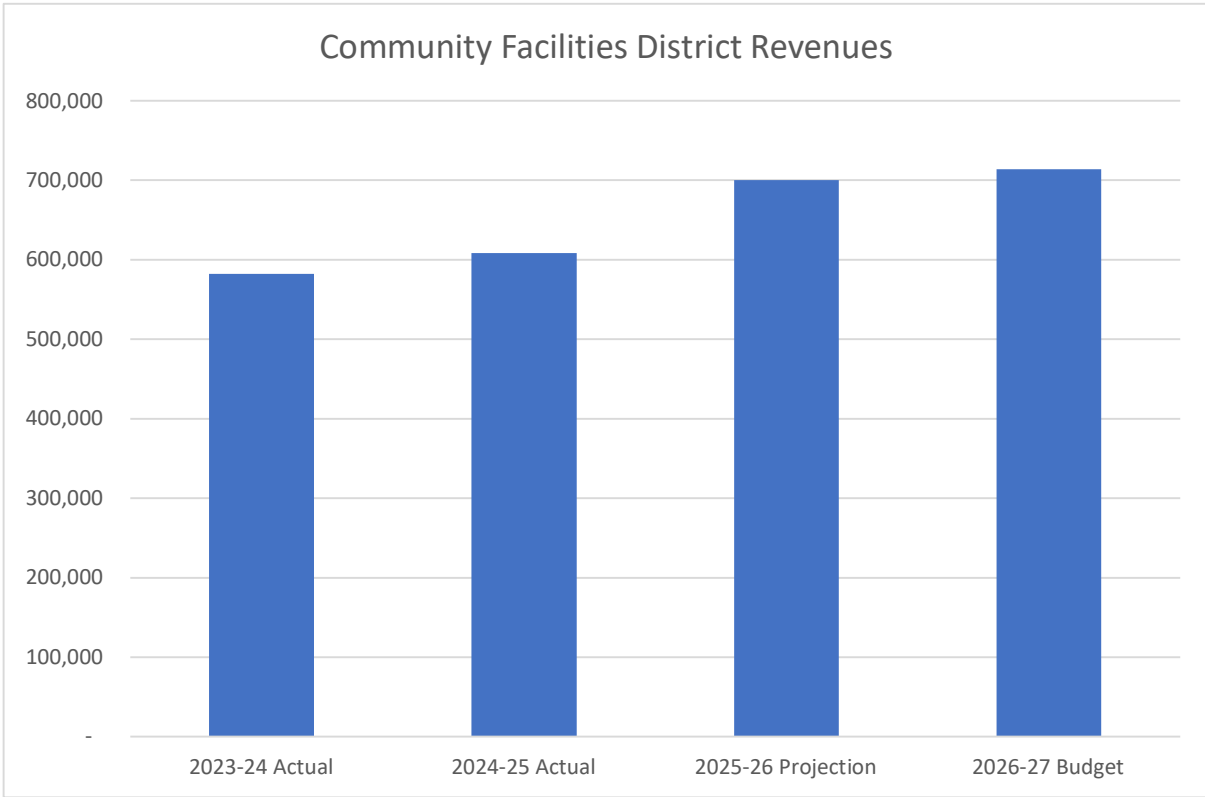


COMMUNITY FACILITIES DISTRICT

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

	2023-24 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
REVENUES					
Taxes	\$582,134	\$606,241	\$700,000	\$700,000	\$714,000
Other Revenues	-	-	-	-	-
Total Revenues	582,134	606,241	700,000	700,000	714,000
EXPENDITURES					
Operating Costs	17,500	21,244	35,000	30,000	35,000
CIP Projects	-	-	-	-	-
Total Expenditures	17,500	21,244	35,000	30,000	35,000
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	(564,633)	(583,109)	(665,179)	(673,843)	(679,000)
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	(564,633)	(583,109)	(665,179)	(673,843)	(679,000)
Sources Over (Under) Uses	-	1,887	(179)	(3,843)	-
FUND BALANCE, BEGINNING OF YEAR	1,956	1,956	3,843	3,843	0
FUND BALANCE, END OF YEAR	1,956	3,843	3,665	0	0



Community Facilities District Fund Detail Revenues and Expenditures

Fund: 24 Division: 210	2023-24 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
REVENUES					
Community Facilities District					
40140 CFD 2017-1 Police Services 20413	359,539	302,136	360,000	360,000	367,200
40141 CFD 2017-2 Landscape & Street Services 2	65,473	113,305	140,000	140,000	142,800
40142 CFD 2019-1 Fire Services 20415	157,122	190,800	200,000	200,000	204,000
48100 Interest Income	-	1,905	-	-	-
49250 Investment Earnings (FMV)	-	51	-	-	-
Community Facilities District Revenues	582,134	608,197	700,000	700,000	714,000
EXPENDITURES					
Community Facilities District					
52200 Contract Services	17,500	21,244	35,000	30,000	35,000
Total Community Facilities District Expenditur	17,500	21,244	35,000	30,000	35,000

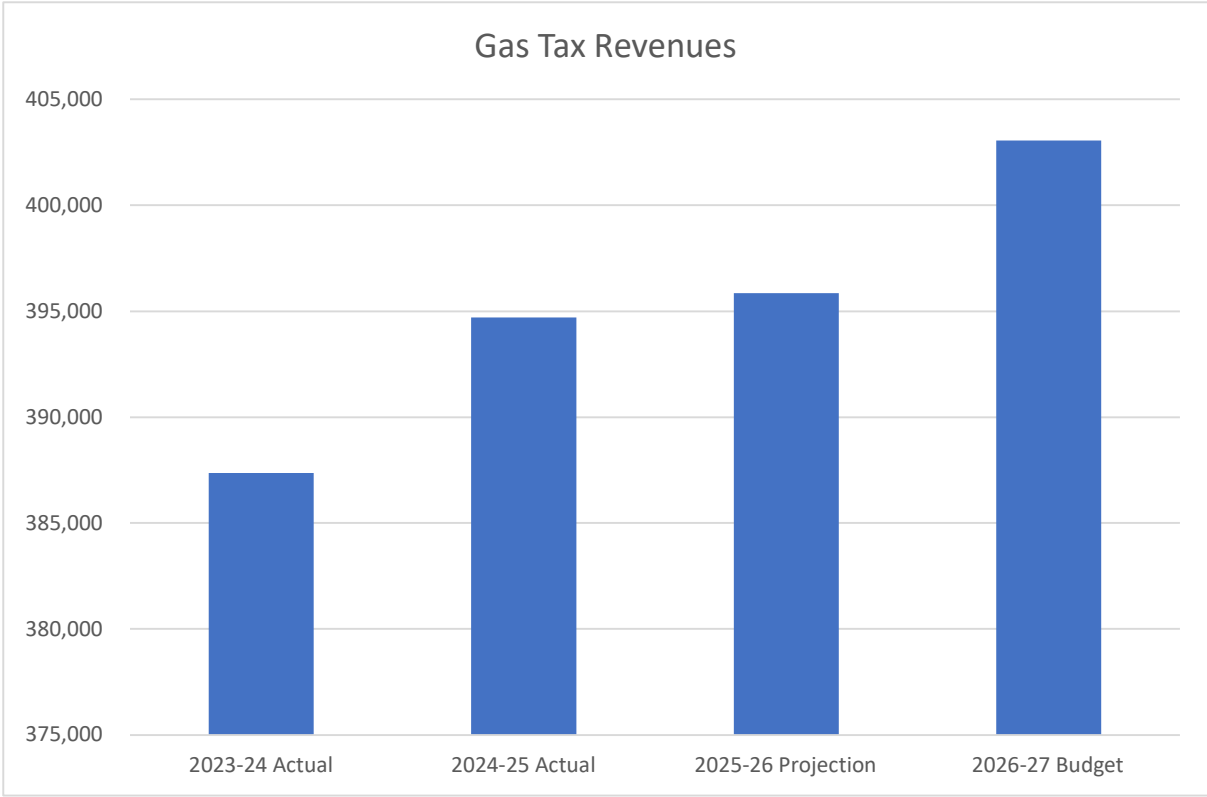


GAS TAX

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

	2023-24 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
REVENUES					
Taxes	\$377,992	\$385,604	\$386,309	\$394,857	\$402,054
Other Revenues	9,363	9,092	9,000	1,000	1,000
Total Revenues	387,355	394,696	395,309	395,857	403,054
EXPENDITURES					
Operating Costs	-	-	-	-	-
CIP Projects	-	-	-	-	-
Total Expenditures	-	-	-	-	-
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	(676,435)	(698,719)	(386,309)	(395,857)	(375,061)
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	(676,435)	(698,719)	(386,309)	(395,857)	(375,061)
Sources Over (Under) Uses	(289,080)	(304,023)	9,000	-	27,993
FUND BALANCE, BEGINNING OF YEAR	565,110	276,030	(27,993)	(27,993)	(27,993)
FUND BALANCE, END OF YEAR	276,030	(27,993)	(18,992)	(27,993)	0



Gas Tax Fund Detail Revenues and Expenditures

Fund: 11 Division: 180	2023-24 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
REVENUES					
Gas Tax					
40400 State Gas Tax 2103 (Prop 42)	139,207	131,128	386,309	394,857	402,054
40410 State Gas Tax 2105	93,084	88,672	-	-	-
40420 State Gas Tax 2106	16,563	42,044	-	-	-
40430 State Gas Tax 2107	116,430	120,759	-	-	-
40440 State Gas Tax 2107.5	12,708	3,000	-	-	-
48100 Interest Income	9,363	8,855	9,000	1,000	1,000
Gas Tax Revenues	387,355	394,459	395,309	395,857	403,054

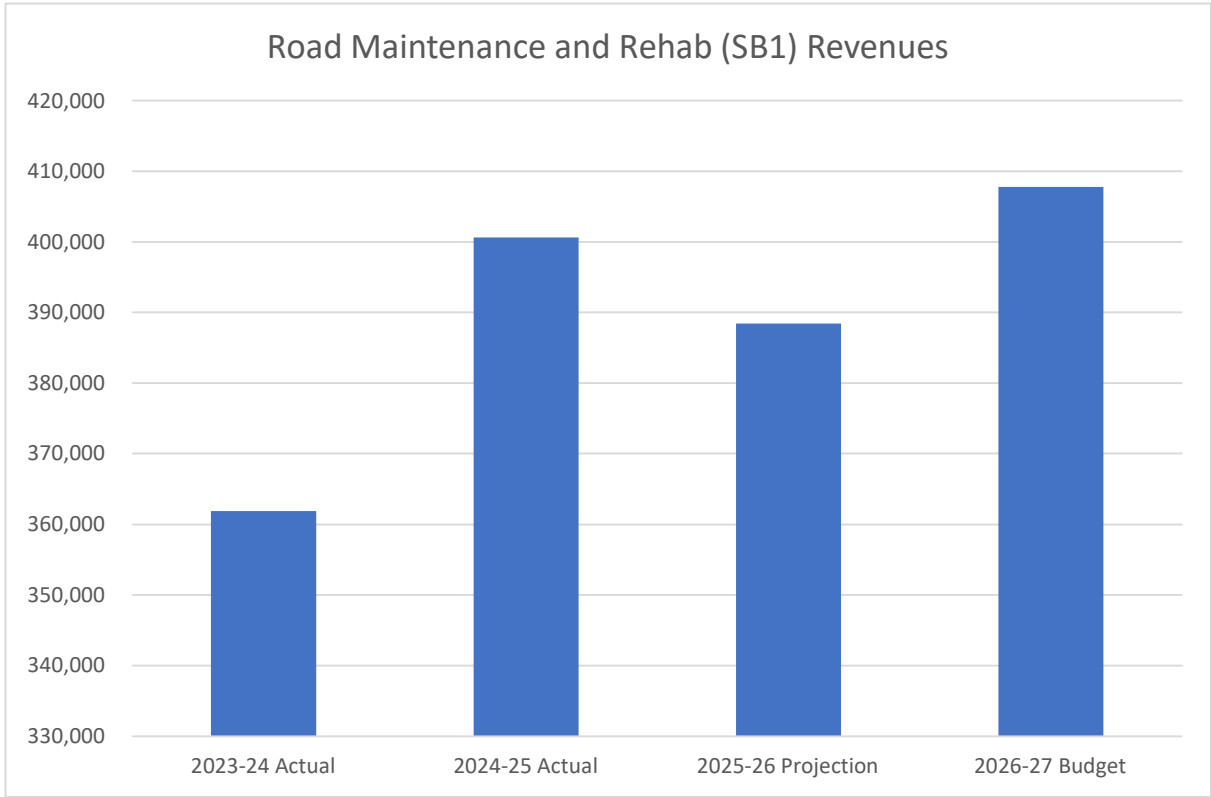


ROAD MAINTENANCE AND REHABILITATION (SB1)

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

	2023-24 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
REVENUES					
Taxes	\$358,675	\$385,552	\$372,143	\$376,158	\$398,796
Other Revenues	3,223	15,057	9,000	12,268	9,000
Total Revenues	361,898	400,609	381,143	388,426	407,796
EXPENDITURES					
Operating Costs	-	-	-	-	-
CIP Projects	-	-	-	-	-
Total Expenditures	-	-	-	-	-
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	(833,765)	(67,815)	(796,509)	-	-
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	(833,765)	(67,815)	(796,509)	-	-
Sources Over (Under) Uses	(471,868)	332,794	(415,366)	388,426	407,796
FUND BALANCE, BEGINNING OF YEAR	687,481	215,613	548,408	548,408	936,834
FUND BALANCE, END OF YEAR	215,613	548,408	133,042	936,834	1,344,630



SB1 Fund Detail Revenues and Expenditures

Fund: 12 Division: 180	2023-24 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
REVENUES					
Road Maintenance & Rehabilitation (SB1)					
40310 Road Maintenance & Rehabilitation - Sectic	358,675	385,552	372,143	376,158	398,796
48100 Interest Income	3,223	14,664	9,000	12,268	9,000
49250 Investment Earnings (FMV)	-	393	-	-	-
Road Maintenance & Rehabilitation (SB1) Revi	361,898	400,609	381,143	388,426	407,796

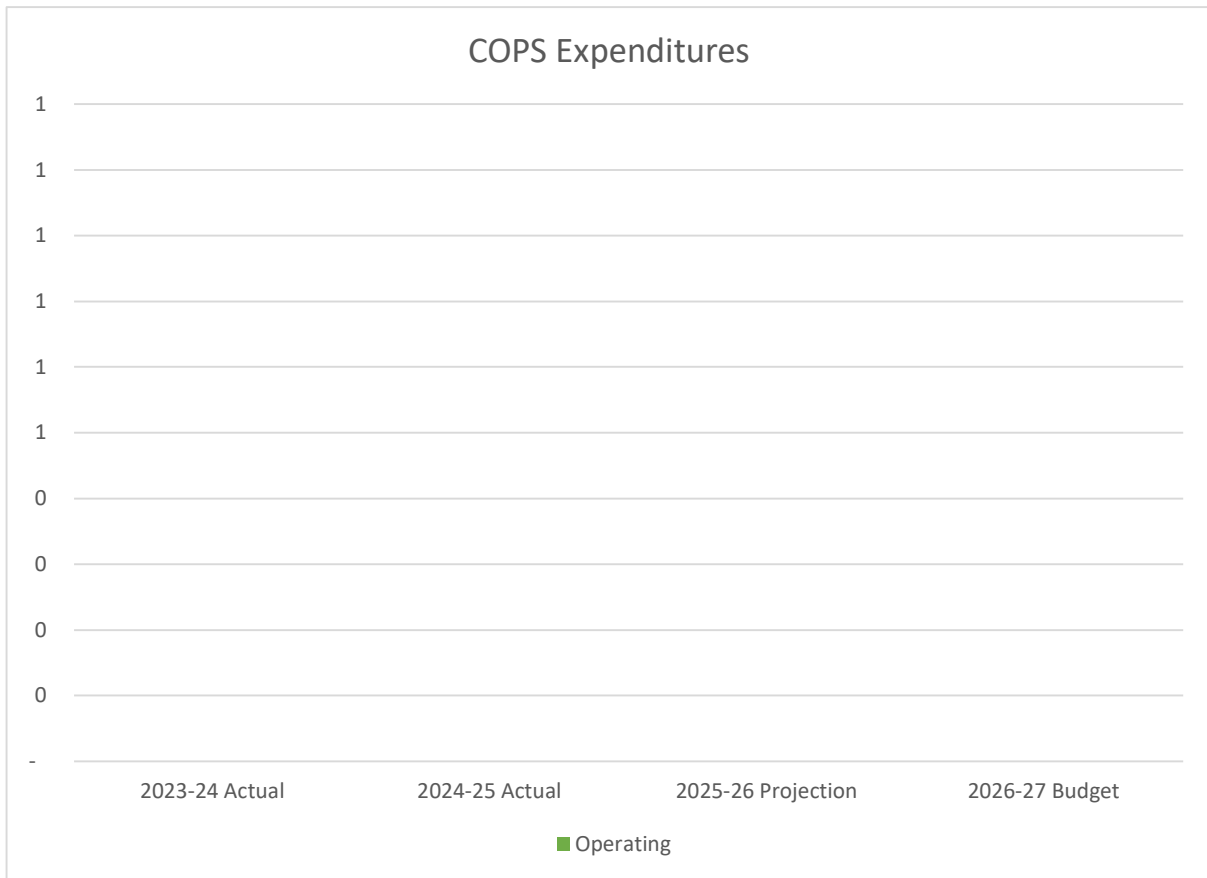
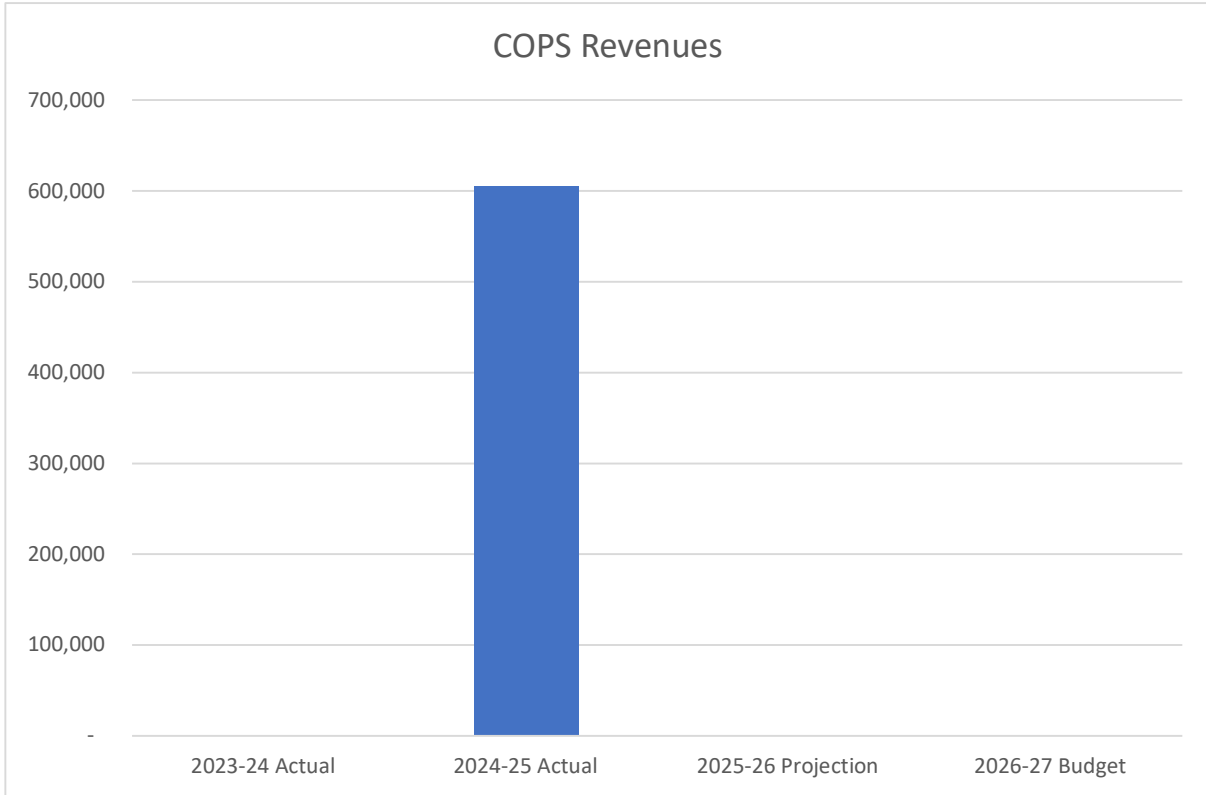


COPS GRANT

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

	2023-24 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
REVENUES					
Grants/Intergovernmental	-	604,798	-	-	-
Other Revenues	-	-	-	-	-
Total Revenues	-	604,798	-	-	-
EXPENDITURES					
Operating Costs	-	-	-	-	-
CIP Projects	-	-	-	-	-
Total Expenditures	-	-	-	-	-
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	(604,798)	(604,798)	-
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	-	-	(604,798)	(604,798)	-
Sources Over (Under) Uses	-	604,798	(604,798)	(604,798)	-
FUND BALANCE, BEGINNING OF YEAR	(914)	(914)	603,884	603,884	(914)
FUND BALANCE, END OF YEAR	(914)	603,884	(914)	(914)	(914)



COPS Fund Detail Revenues and Expenditures

Fund: 22 Division: 150	2023-24 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
REVENUES					
COPS Grant					
44000 Other Agency Grants COPS	-	604,798	-	-	-
Total COPS Grant Revenues	-	604,798	-	-	-

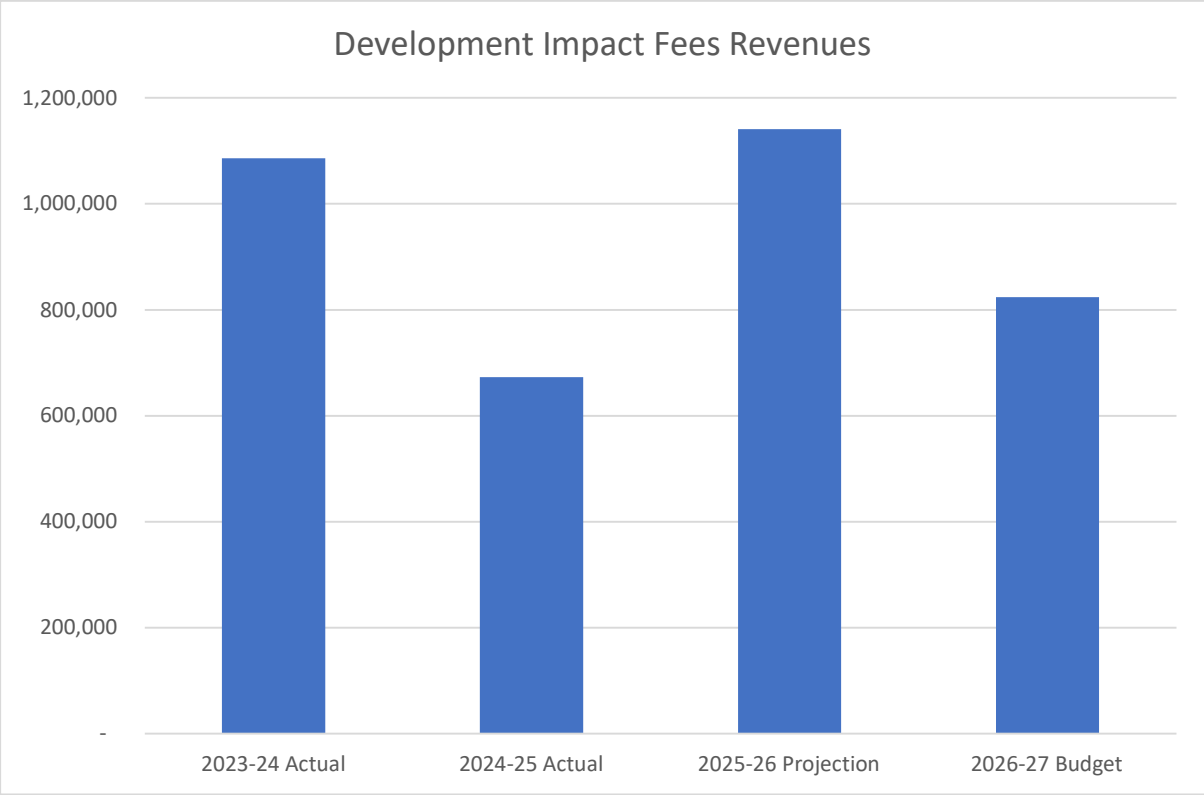


DEVELOPMENT IMPACT FEES

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

	2023-24 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
REVENUES					
Development Impact Fees	\$1,085,877	\$672,898	\$751,681	\$1,140,895	\$823,420
Other Revenues	-	-	-	-	-
Total Revenues	1,085,877	672,898	751,681	1,140,895	823,420
EXPENDITURES					
Operating Costs	-	-	-	-	-
CIP Projects	-	-	-	-	-
Total Expenditures	-	-	-	-	-
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	(10,454)	-	(162,500)	-	(2,000,000)
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	(10,454)	-	(162,500)	-	(2,000,000)
Sources Over (Under) Uses	1,075,423	672,898	589,181	1,140,895	(1,176,580)
FUND BALANCE, BEGINNING OF YEAR	2,199,441	3,274,864	3,947,762	3,947,762	5,088,657
FUND BALANCE, END OF YEAR	3,274,864	3,947,762	4,536,943	5,088,657	3,912,077



Development Impact Fund Detail Revenues and Expenditures

Fund: 15 Division: 170	2023-24 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
REVENUES					
Development Impact Fees					
41450 Government Impact Fees	187,340	101,879	105,776	168,791	117,420
41460 Fire Impact Fees	22,810	13,785	15,620	24,926	17,340
41470 Police Impact Fees	102,745	58,200	61,523	100,309	69,780
41480 Park Impact Fees	175,219	120,510	123,007	198,375	138,000
41490 Traffic Impact Fees	451,965	186,451	304,175	485,070	342,000
42320 Storm Drain Fee	85,528	38,860	41,579	63,424	38,880
48100 Interest Income	60,272	149,212	100,000	100,000	100,000
49250 Investment Earnings (FMV)	-	4,002	-	-	-
Development Impact Fees Revenues	1,085,877	672,898	751,681	1,140,895	823,420

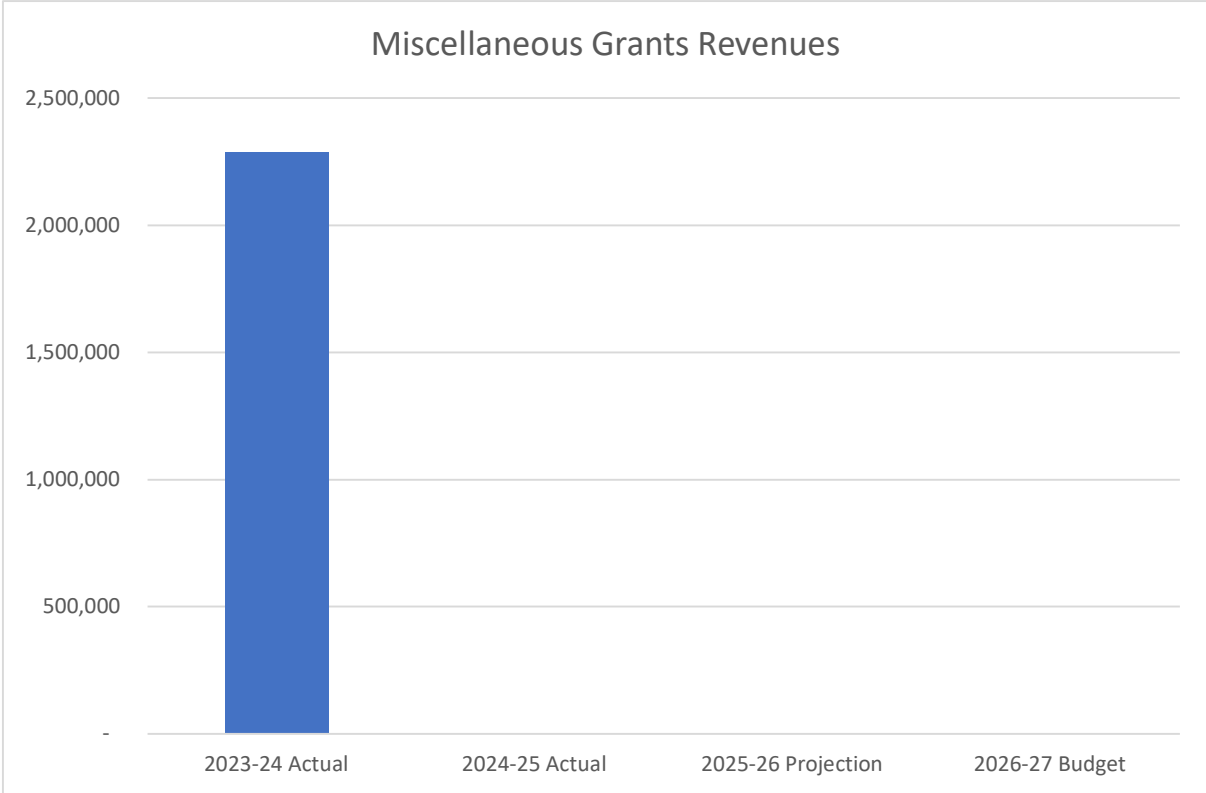


MISCELLANEOUS GRANTS

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

	2023-24 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
REVENUES					
Grants/Intergovernmental	\$2,287,593	\$0	\$0	\$0	\$0
Other Revenues	-	-	-	-	-
Total Revenues	2,287,593	-	-	-	-
EXPENDITURES					
Operating Costs	116,279	(1,370)	-	-	-
CIP Projects	-	-	-	-	-
Total Expenditures	116,279	(1,370)	-	-	-
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	(2,045,392)	-	-	-	-
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	(2,045,392)	-	-	-	-
Sources Over (Under) Uses	125,921	1,370	-	-	-
FUND BALANCE, BEGINNING OF YEAR	177,103	303,024	304,394	304,394	304,394
FUND BALANCE, END OF YEAR	303,024	304,394	304,394	304,394	304,394



Miscellaneous Grants Fund Detail Revenues and Expenditures

Fund: 26 Division: 155	2023-24 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
REVENUES					
Miscellaneous Grants					
44050 State Grants County CARES Act	53,756	-	-	-	-
44050 State Grant - ARPA-24	2,162,996	-	-	-	-
44070 Other Agency Grants SB2	70,840	-	-	-	-
Miscellaneous Grants Revenues	2,287,593	-	-	-	-
EXPENDITURES					
Miscellaneous Grants					
53100 Grant Expenditures- County Cares Act Fun	(1,869)	-	-	-	-
53100 Grant Expenditure - ARPA-24	118,148	(1,370)	-	-	-
Expenditures	116,279	(1,370)	-	-	-

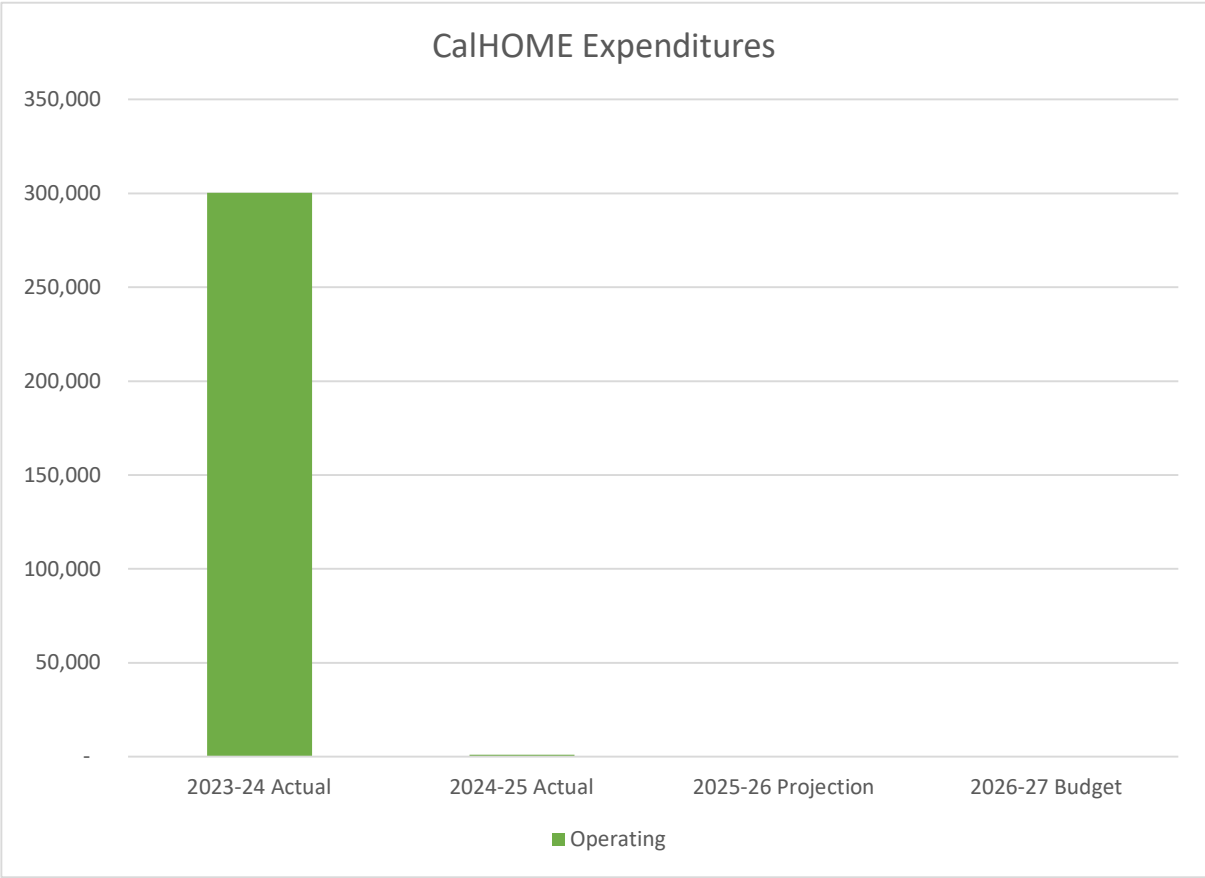
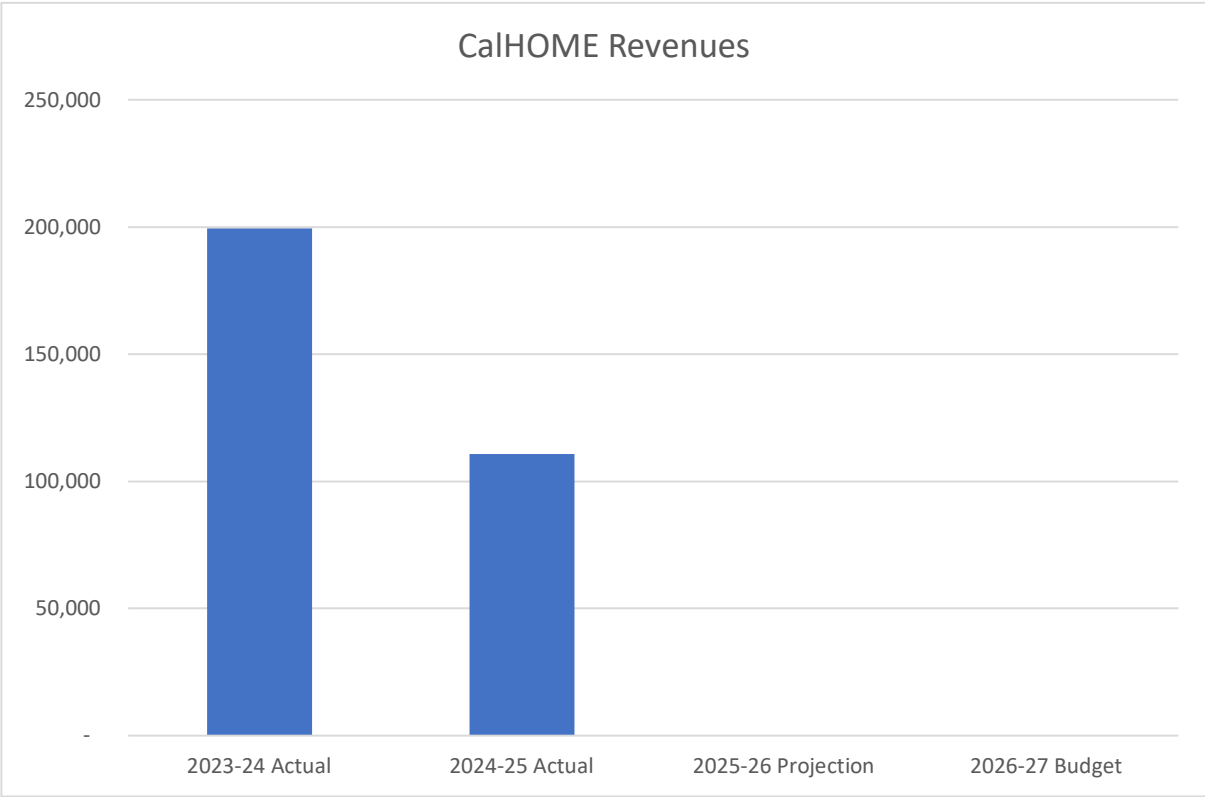


CALHOME GRANT

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

	2023-24 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
REVENUES					
Housing Loan Payments	\$0	\$0	\$0	\$0	\$0
Interest Earnings	-	-	-	-	-
Grants/Intergovernmental	199,500	110,755	-	-	-
Other Revenues	-	-	-	-	-
Total Revenues	199,500	110,755	-	-	-
EXPENDITURES					
Operating Costs	300,310	993	-	-	-
CIP Projects	-	-	-	-	-
Total Expenditures	300,310	993	-	-	-
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	-	-	-	-	-
Sources Over (Under) Uses	(100,810)	109,762	-	-	-
FUND BALANCE, BEGINNING OF YEAR	266,048	165,238	275,000	275,000	275,000
FUND BALANCE, END OF YEAR	165,238	275,000	275,000	275,000	275,000



CalHOME Grant Fund Detail Revenues and Expenditures

Fund: 19 Division: 215	2023-24 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
REVENUES					
CALHOME					
44050 State Grants	199,500	-	-	-	-
48450 Loan Income	-	110,755	-	-	-
CALHOME Revenues	199,500	110,755	-	-	-
EXPENDITURES					
CALHOME					
53100 Grant Expenditures	300,310	993	-	-	-
Expenditures	300,310	993	-	-	-



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

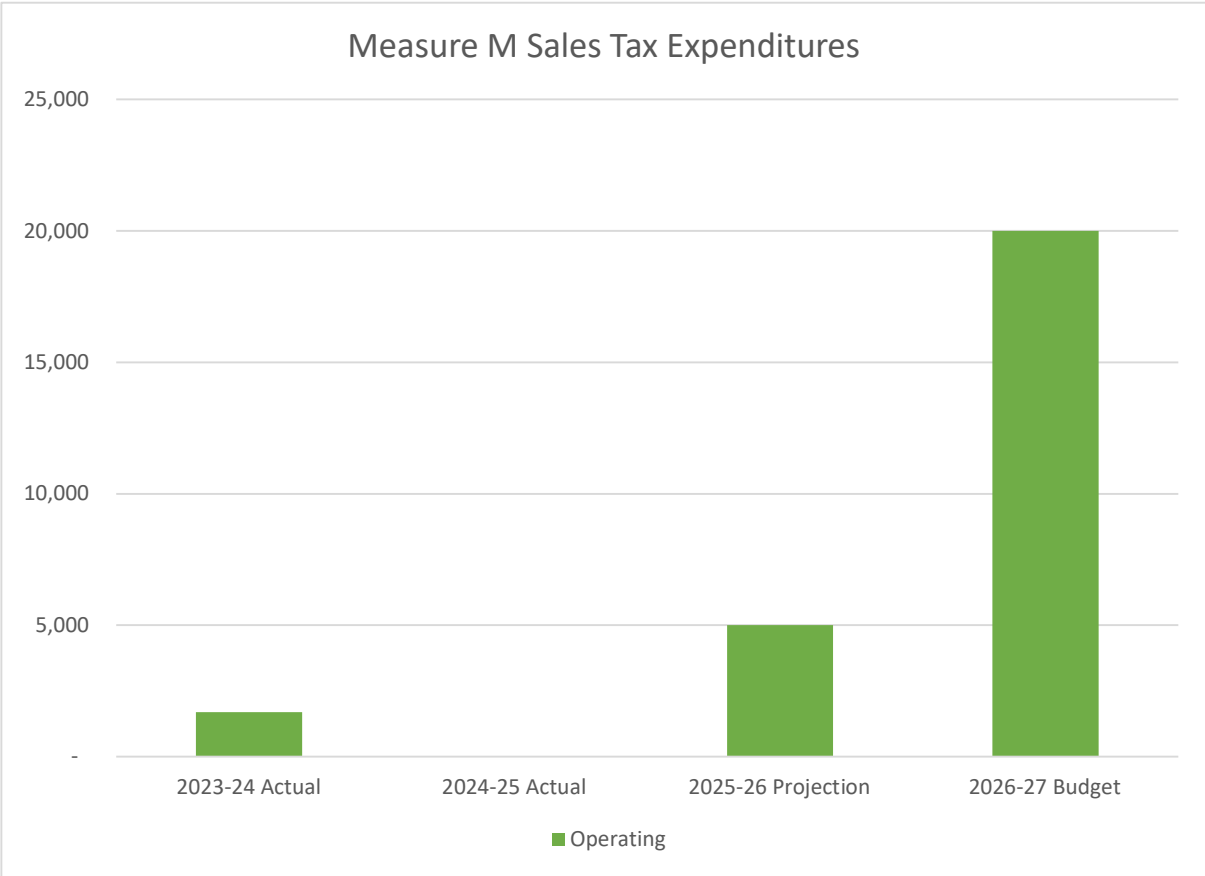
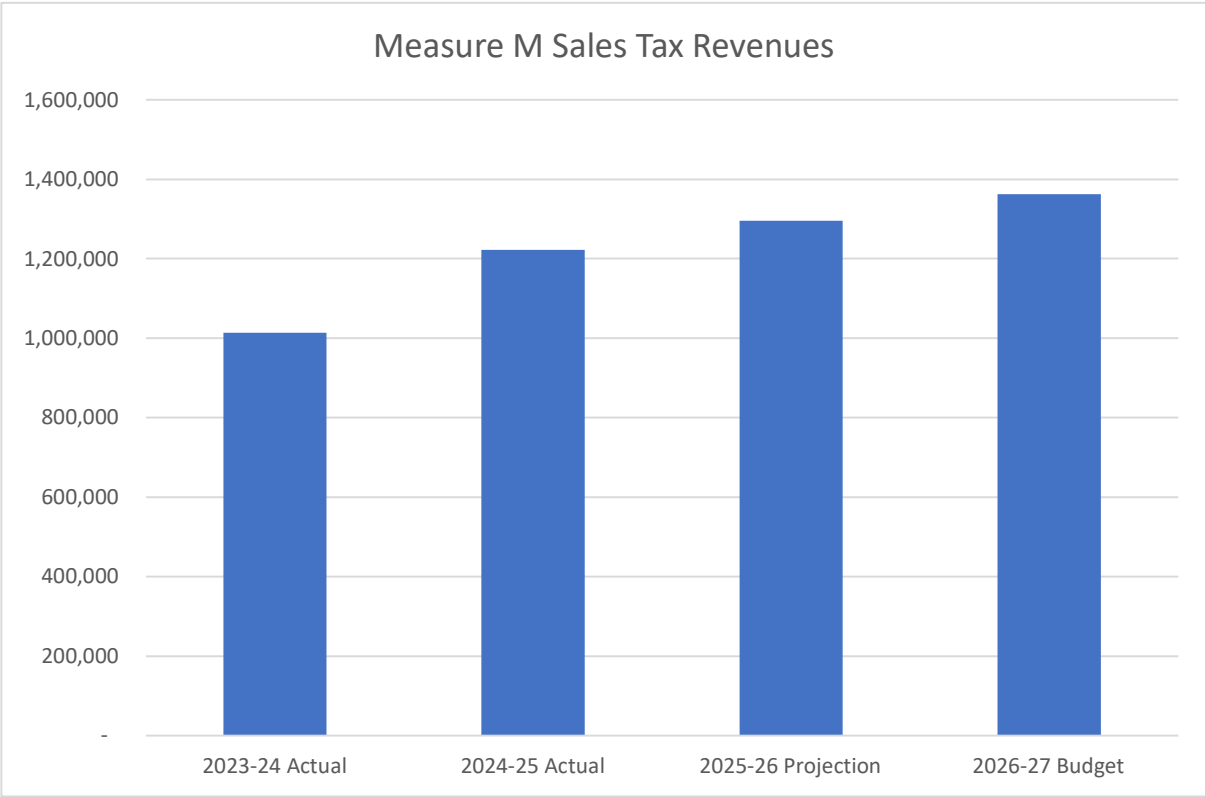
	2023-24 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
REVENUES					
Housing Loan Payments	\$0	\$0	\$0	\$0	\$0
Interest Earnings	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	-	-	-
Total Revenues	-	-	-	-	-
EXPENDITURES					
Operating Costs	-	-	-	-	-
CIP Projects	-	-	-	-	-
Total Expenditures	-	-	-	-	-
OTHER SOURCES (USES)					
Transfers In	-	13,888	-	-	-
Transfers Out	-	-	-	-	-
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	-	13,888	-	-	-
Sources Over (Under) Uses	-	13,888	-	-	-
FUND BALANCE, BEGINNING OF YEAR	(13,888)	(13,888)	0	0	0
FUND BALANCE, END OF YEAR	(13,888)	0	0	0	0



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.

	2023-24 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
MEASURE M SALES TAX SUMMARY					
REVENUES					
Taxes and Franchise Fees	1,014,048	1,222,349	1,021,218	1,296,030	1,362,540
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	-	-	-
Total Revenues	1,014,048	1,222,349	1,021,218	1,296,030	1,362,540
EXPENDITURES					
Operating Costs	1,698	-	20,000	5,000	20,000
CIP Projects	-	-	-	-	-
Total Expenditures	1,698	-	20,000	5,000	20,000
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	(1,220,677)	(1,222,349)	(1,001,218)	(1,291,030)	(1,342,540)
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	(1,220,677)	(1,222,349)	(1,001,218)	(1,291,030)	(1,342,540)
Sources Over (Under) Uses	(208,327)	-	-	-	-

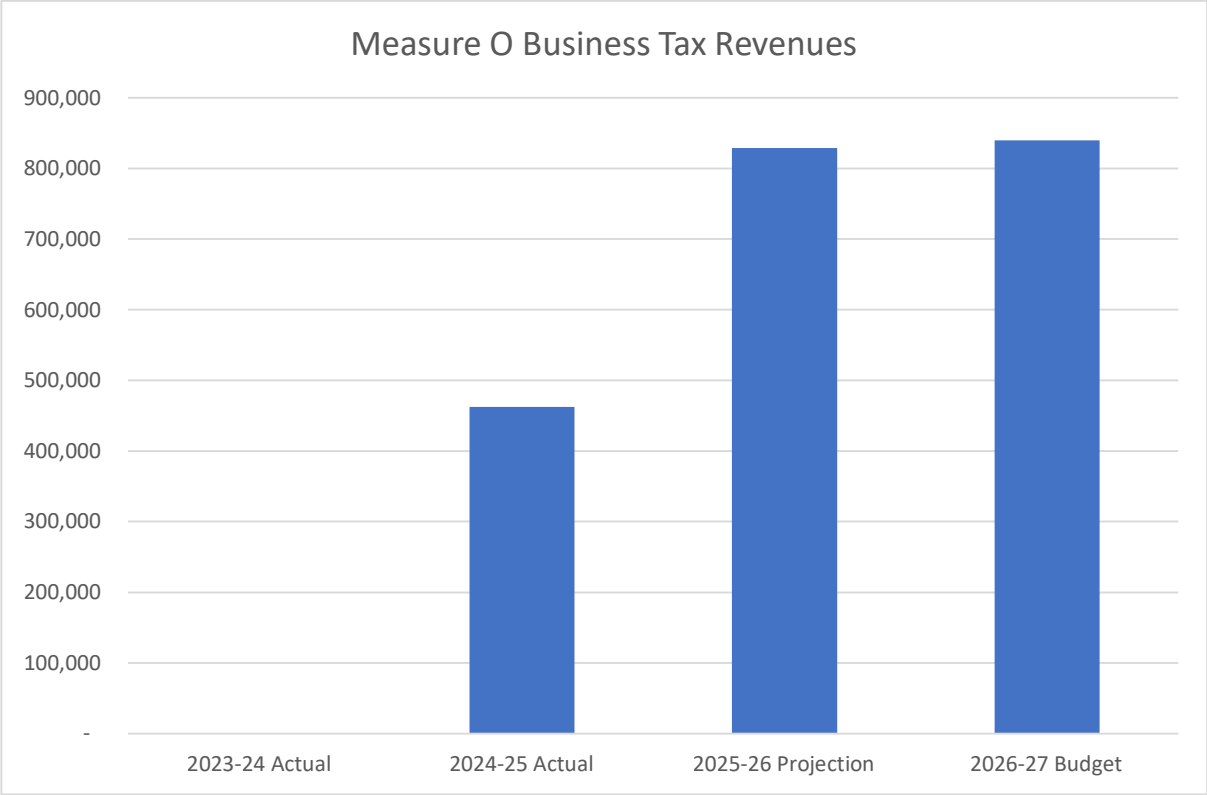




MEASURE ‘O’ BUSINESS TAX

Approved by McFarland voters in November 2022, Measure O established a business tax structure to generate local revenue that supports essential City services. The measure provides a flexible funding source for public safety, infrastructure, and general government operations. Revenue from this measure contributes to the City’s long-term financial stability and reduces reliance on outside funding.

	2023-24 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
MEASURE O BUSINESS TAX SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	462,790	800,000	828,789	840,000
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	-	-	-
Total Revenues	-	462,790	800,000	828,789	840,000
EXPENDITURES					
Operating Costs	-	-	-	-	-
CIP Projects	-	-	-	-	-
Total Expenditures	-	-	-	-	-
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	-	(462,790)	(800,000)	(828,789)	(840,000)
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	-	(462,790)	(800,000)	(828,789)	(840,000)
Sources Over (Under) Uses	-	-	-	-	-

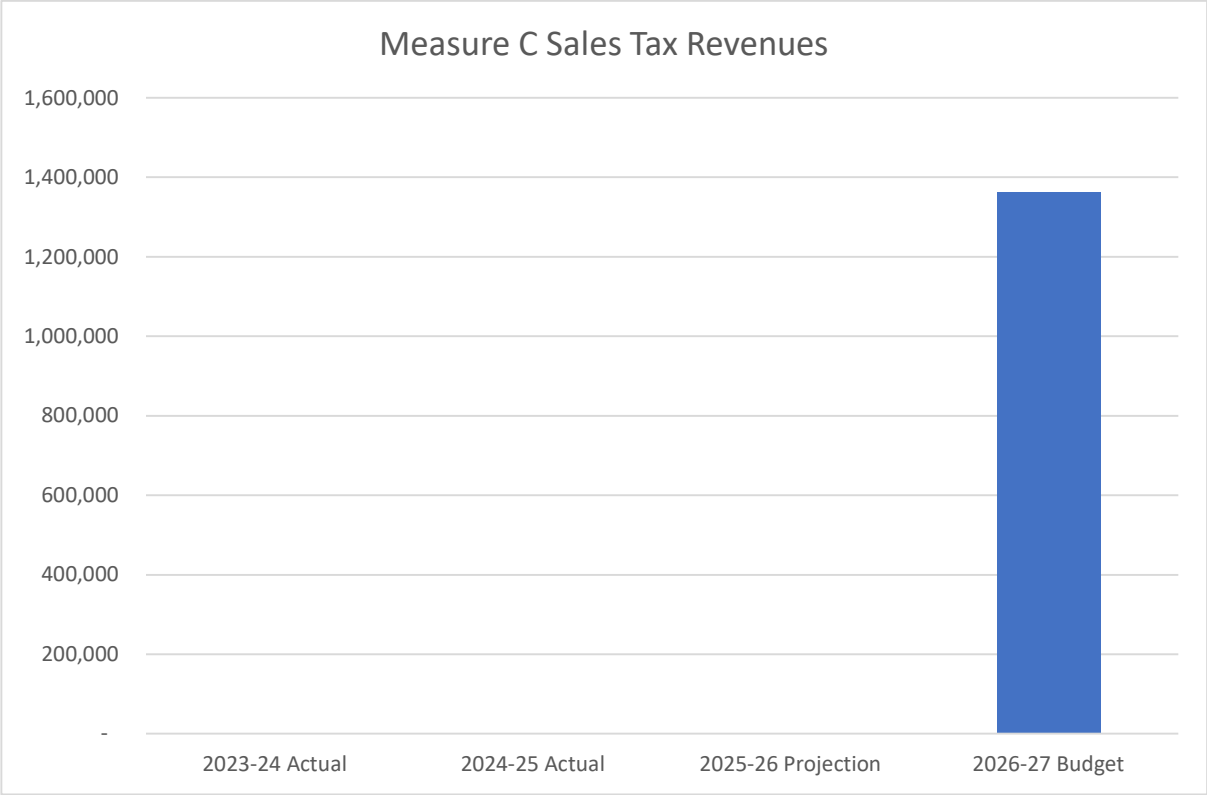




MEASURE ‘C’ SALES TAX

The Measure C Sales Tax Division manages funds generated by the 1% transaction and use tax, passed by McFarland residents in the November 2025 ballot measures. This tax was implemented to supplement the city's general fund and support various public services and infrastructure improvements.

	2023-24 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
MEASURE C SALES TAX SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	1,362,540
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	-	-	-
Total Revenues	-	-	-	-	1,362,540
EXPENDITURES					
Operating Costs	-	-	-	-	-
CIP Projects	-	-	-	-	-
Total Expenditures	-	-	-	-	-
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	(1,362,540)
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	-	-	-	-	(1,362,540)
Sources Over (Under) Uses	-	-	-	-	-





ENTERPRISE FUNDS

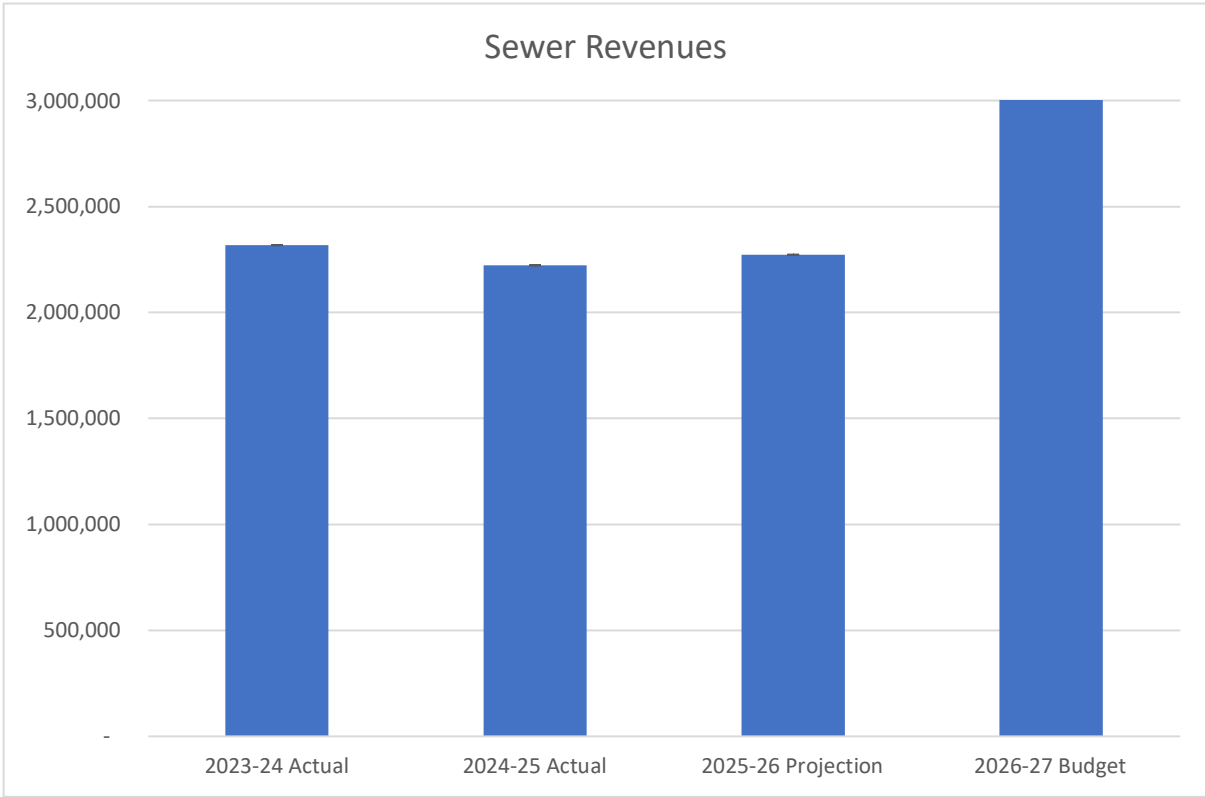


WASTEWATER (SEWER) DEPARTMENT

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.

Sewer Fund Revenues, Expenditures and Changes in Fund Balance

	2023-24 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
REVENUES					
Sewer Service Charges	\$1,996,372	\$2,045,348	\$2,046,161	\$2,046,161	\$2,078,324
Development Impact Fees	228,481	97,237	81,021	110,326	89,940
Grants/Intergovernmental	-	-	55,000	55,000	1,495,000
Other Revenues	92,632	79,797	61,800	61,800	60,000
Total Revenues	2,317,484	2,222,382	2,243,982	2,273,287	3,723,264
EXPENDITURES					
Operating Costs	2,222,080	2,678,970	1,987,566	1,705,121	1,951,353
CIP Projects	-	6,177	713,936	597,800	1,547,500
Total Expenditures	2,222,080	2,685,147	2,701,502	2,302,921	3,498,853
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	(179,603)	(230,304)	(247,376)	(222,213)	(259,115)
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	(179,603)	(230,304)	(247,376)	(222,213)	(259,115)
Sources Over (Under) Uses	(84,199)	(693,069)	(704,896)	(251,847)	(34,704)
FUND BALANCE, BEGINNING OF YEAR	2,338,322	2,254,123	1,561,054	1,561,054	1,309,207
FUND BALANCE, END OF YEAR					
Restricted: Development Impact Fees	228,481	325,718	406,739	436,045	525,985
Unrestricted Fund Balance	2,025,642	1,235,336	449,419	873,162	748,518
Total Fund Balance	2,254,123	1,561,054	856,158	1,309,207	1,274,503



Sewer Fund Detail Revenues and Expenditures

Fund: 30 Division: 500	2023-24	2024-25	2025-26	2025-26	2026-27
	Actual	Actual	Budgeted	Projected	Budget
REVENUES					
Sewer					
42050 Sewer User Fees	1,996,372	2,045,348	2,046,161	2,046,161	2,078,324
42300 Connection Fees	228,481	97,237	81,021	110,326	89,940
42350 Rental Income	46,033	-	-	-	-
42355 Rents - Leases	142	-	-	-	-
44000 Other Agency Grants	-	-	55,000	55,000	1,495,000
48100 Interest Income	45,830	72,960	61,800	61,800	60,000
48200 Miscellaneous Revenue Sewer 20404	627	4,905	-	-	-
49250 Investment Earnings (FMV)	-	1,932	-	-	-
Total Sewer Revenues	2,317,484	2,222,382	2,243,982	2,273,287	3,723,264
EXPENDITURES					
Sewer					
50100 Salaries - Permanent Employees	486,377	552,939	559,904	559,904	604,453
50150 Wages - Temporary Employees	4,389	2,861	7,000	6,219	7,000
50200 Overtime	40,649	44,528	50,000	37,081	45,000
50300 Payroll Taxes	43,446	47,137	49,069	49,069	48,489
50350 Stipends	5,562	7,803	5,487	5,487	-
50400 Retirement (401K)	46,679	50,038	49,499	49,499	60,019
50500 Health Insurance Premiums	77,326	100,624	74,256	74,256	77,246
50550 Dental/Vision Premiums	9,797	8,274	9,668	9,668	14,504
50600 Workers Compensation Insurance	36,928	41,553	50,805	50,805	58,471
50700 Life Insurance	637	559	464	464	550
51200 Bank Charges	2,938	2,483	2,250	3,500	5,000
51800 Clothing Allowance	4,809	10,022	10,000	6,237	8,500
52000 Conferences/Meetings/Travel	581	2,528	3,000	250	2,500
52200 Contract Services	30,693	43,733	40,000	20,000	30,000
52600 Contract Services - Sewer	4,860	-	-	-	-
52910 Buildings & Imp.(Capital) - PLC/Pump Cor	-	-	116,136	-	-
52910 Buildings & Improvements (Capital) - Line	-	-	55,000	55,000	295,000
52910 Buildings & Imp.(Capital) - WW Metal Bui	-	-	102,000	102,000	-
52910 Buildings & Improvements (Capital) - WW	-	-	175,800	175,800	-
52910 Buildings & Imps. (Capital) - WW Office T	-	(1,710)	-	-	-
52910 Buildings & Improvements (Capital) - Wast	-	-	-	-	1,200,000
52940 Vehicles (Capital)	-	-	80,000	80,000	47,500
52950 Equipment - Other (Capital)	-	7,887	-	-	-
52950 Equipment - Other (Capital) - Emergency G	-	-	35,000	35,000	-
52950 Equipment - Other (Capital) - WW Skid Ste	-	-	80,000	80,000	5,000
52950 Equipment - Other (Capital) - Pipeline Cam	-	-	70,000	70,000	-
53000 Depreciation	391,929	424,881	-	-	-
53200 Dues & Subscriptions	4,216	3,593	4,000	5,511	5,500
53250 Permits & Certificates	60,894	62,183	65,000	65,000	70,000
53800 Equipment Rental	4,762	4,976	6,500	4,776	5,500
54000 Fuel	14,273	9,304	15,000	12,000	15,000
54400 Insurance - CSJV Rsk Mgmt.	48,804	58,202	68,126	68,126	67,979
54600 Interest Expense	129,604	128,364	133,109	133,109	126,402
54800 Maintenance Agreements	350	-	3,000	-	3,000
55150 Tuition Reimbursement	-	-	2,000	-	-
55600 Postage	10,942	10,163	10,000	7,744	10,000
55800 Printing & Legal Notices	160	18	1,000	250	1,000
56000 Professional Services - Other	13,393	8,947	10,000	10,000	10,000
56000 Professional Services - WWTP Emergency]	-	391,786	-	-	-
56000 Professional Services - WWTP	378,692	186,509	150,000	100,026	120,000
56050 Accounting/Auditing Services	18,687	19,507	20,800	20,800	20,800
56400 Repairs & Maint - Build & Equip	7,395	36,449	37,000	18,507	35,000
56410 Repairs & Maintenance Equipment	66,455	95,814	82,500	30,000	70,000
56410 Repairs & Main.Equipment - San Juan Lift	-	51,631	-	-	-
56430 Repairs & Maintenance - Heavy Equipment	13,740	19,272	23,500	5,000	20,000
56500 Repairs and Maintenance Streets	-	-	500	-	-
56600 Repairs & Maintenance - Vehicle	15,863	13,784	20,000	10,000	15,000

Sewer Fund Detail Revenues and Expenditures

Fund: 30 Division: 500	2023-24	2024-25	2025-26	2025-26	2026-27
	Actual	Actual	Budgeted	Projected	Budget
56800 Safety Equipment	6,946	5,257	5,300	5,300	5,500
57200 Supplies - Office	5,102	13,289	10,000	3,392	5,000
57400 Supplies - Operating	24,841	34,071	66,589	18,678	35,000
57700 Franchise Fee	(8,667)	-	-	-	-
57800 Telephone & Communications	10,618	12,750	13,500	13,500	13,500
58000 Utilities	196,701	163,188	165,000	137,883	165,000
58050 Utilities Other	144	-	1,000	-	-
58200 Water/Soil/Other Analysis	10,569	9,950	14,000	14,339	15,000
58900 Debt Principal Redeemed	-	-	148,740	148,740	155,440
Sewer Expenditures	2,222,080	2,685,147	2,701,502	2,302,921	3,498,853

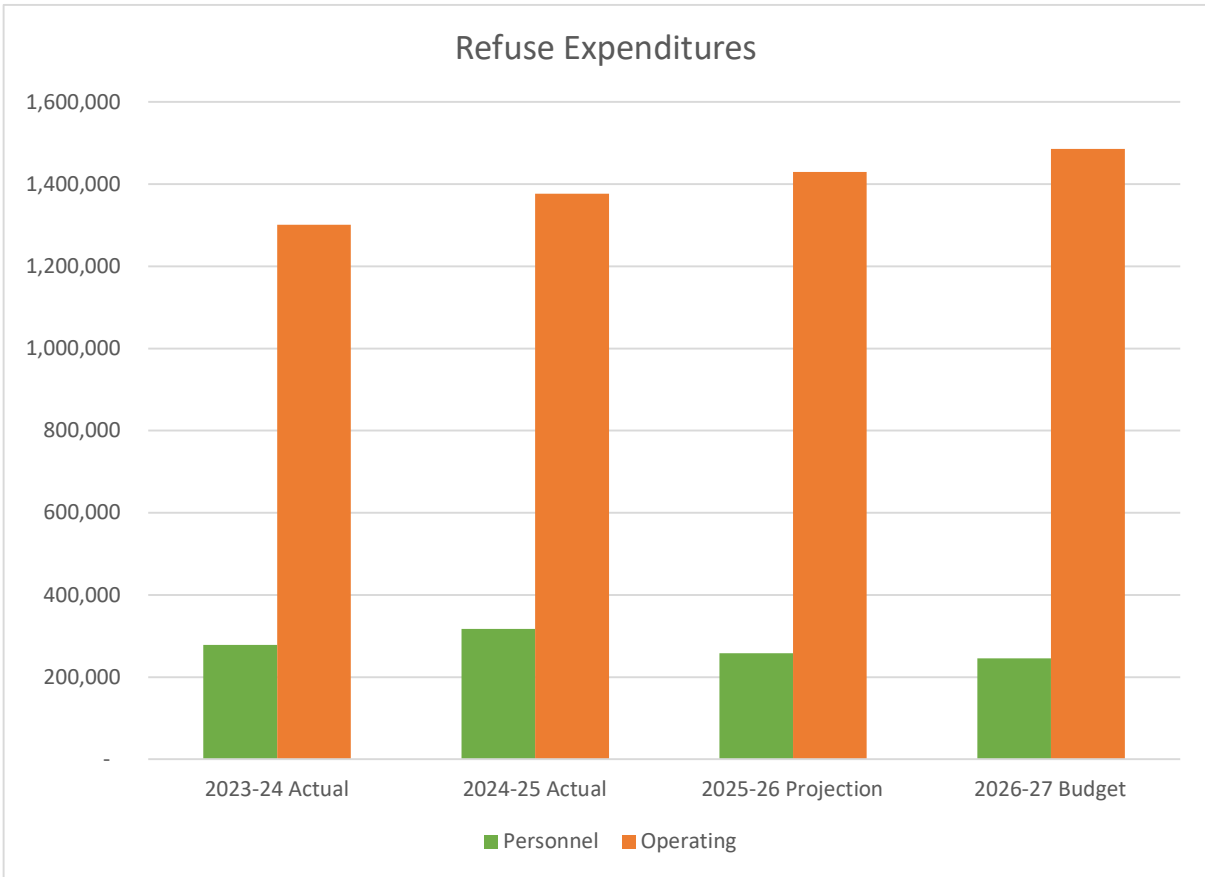
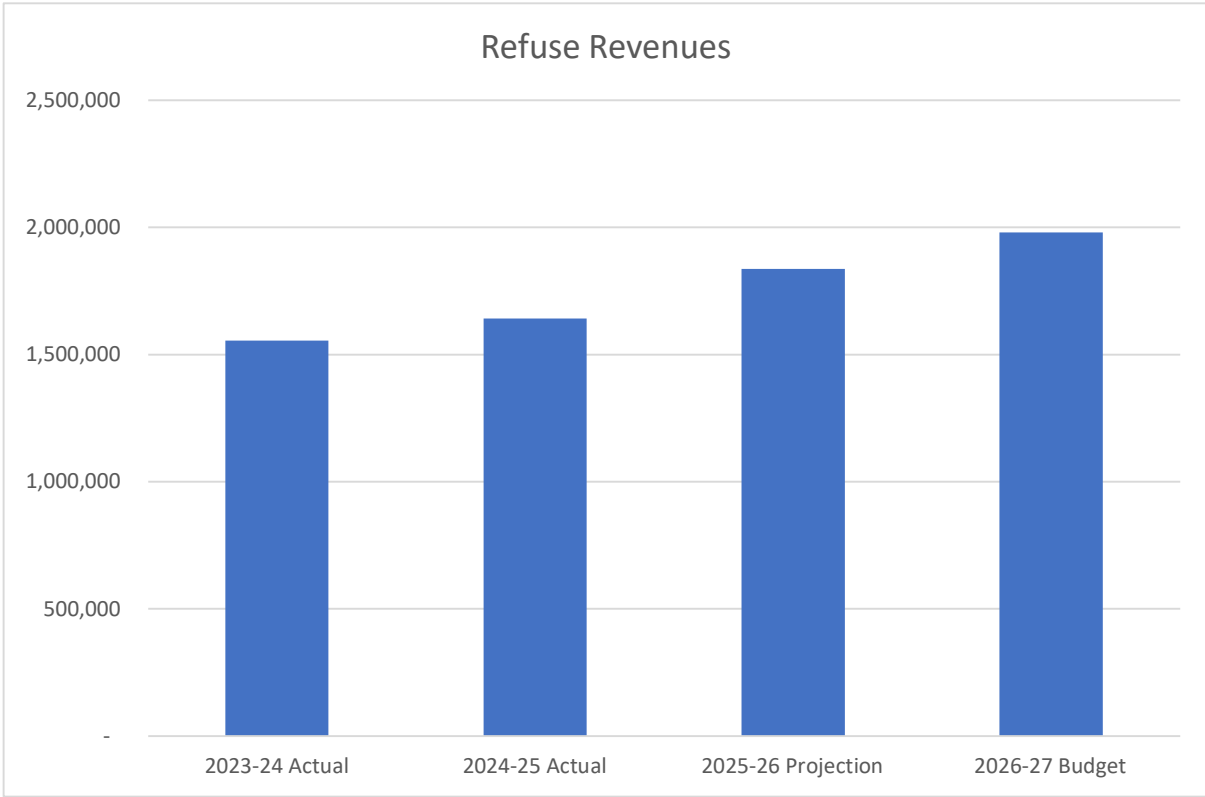


REFUSE AND RECYCLING

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

	2023-24 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
REVENUES					
Refuse Service Charges	\$1,391,474	\$1,535,733	\$1,766,575	\$1,766,575	\$1,909,002
Grants/Intergovernmental	(5,000)	29,665	-	-	-
Other Revenues	167,905	76,853	70,366	70,366	71,774
Total Revenues	1,554,380	1,642,251	1,836,941	1,836,941	1,980,775
EXPENDITURES					
Operating Costs	1,579,829	1,693,570	1,710,936	1,687,138	1,730,717
CIP Projects	-	-	-	-	-
Total Expenditures	1,579,829	1,693,570	1,710,936	1,687,138	1,730,717
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	(65,794)	(73,978)	(92,242)	(94,945)	(100,136)
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	(65,794)	(73,978)	(92,242)	(94,945)	(100,136)
Sources Over (Under) Uses	(91,243)	(125,297)	33,763	54,858	149,922
FUND BALANCE, BEGINNING OF YEAR	306,348	215,105	89,808	89,808	144,666
FUND BALANCE, END OF YEAR	215,105	89,808	123,571	144,666	294,588



Refuse Fund Detail Revenues and Expenditures

Fund: 31 Division: 505	2023-24 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
REVENUES					
Refuse and Recycling					
42100 Refuse Fees	1,226,143	1,328,902	1,514,966	1,514,966	1,599,243
42110 Recycling/Blue Can Fees	165,331	206,831	251,609	251,609	309,759
42130 Gate Fees	64,319	67,212	70,366	70,366	71,774
42340 Administration Fee	6,500	-	-	-	-
44050 State Grant	-	29,665	-	-	-
44050 State Grant - Beverage Container Recycling	(5,000)	-	-	-	-
48100 Interest Income	2,711	8,067	-	-	-
48200 Miscellaneous Revenue Refuse 20406	94,376	1,357	-	-	-
Refuse and Recycling Revenues	1,554,380	1,642,034	1,836,941	1,836,941	1,980,775
EXPENDITURES					
Refuse and Recycling					
50100 Salaries - Permanent Employees	189,222	227,148	187,437	187,437	175,661
50150 Wages - Temporary Employees	4,389	2,861	3,500	2,386	3,500
50200 Overtime	6,178	2,891	5,800	3,154	5,000
50300 Payroll Taxes	16,079	17,839	15,649	15,649	14,001
50350 Stipends	112	1,268	801	801	-
50400 Retirement (401K)	18,550	20,579	16,325	16,325	17,446
50500 Health Insurance Premiums	29,342	32,419	20,258	20,258	17,761
50550 Dental/Vision Premiums	3,856	3,989	3,183	3,183	3,628
50600 Workers Compensation Insurance	10,504	7,701	8,233	8,233	8,496
50700 Life Insurance	221	212	184	184	138
51200 Bank Charges	2,999	2,483	10,000	5,000	10,000
52200 Contract Services	6,114	5,513	5,500	5,500	5,500
52400 Contract Services - Refuse/Green Waste	960,985	1,078,345	1,157,285	1,157,285	1,192,003
52500 Contract Services - Recycling	211,645	184,710	155,297	155,297	159,956
52800 County Waste Management Charge	57,904	67,208	73,542	73,542	75,748
53000 Depreciation	286	214	-	-	-
53200 Dues & Subscriptions	147	188	250	-	250
54400 Insurance - CSJV Rsk Mgmt.	13,884	14,113	11,040	11,040	9,878
55600 Postage	10,939	10,163	10,000	8,000	10,000
55800 Printing & Legal Notices	160	18	500	250	500
56000 Professional Services - Other	23,400	44	10,000	250	5,000
56050 Accounting/Auditing Services	8,691	9,003	10,500	9,522	10,500
57200 Supplies - Office	3,101	3,244	4,250	2,440	4,250
57800 Telephone & Communications	1,122	1,416	1,400	1,400	1,500
Expenditures	1,579,829	1,693,570	1,710,936	1,687,138	1,730,717

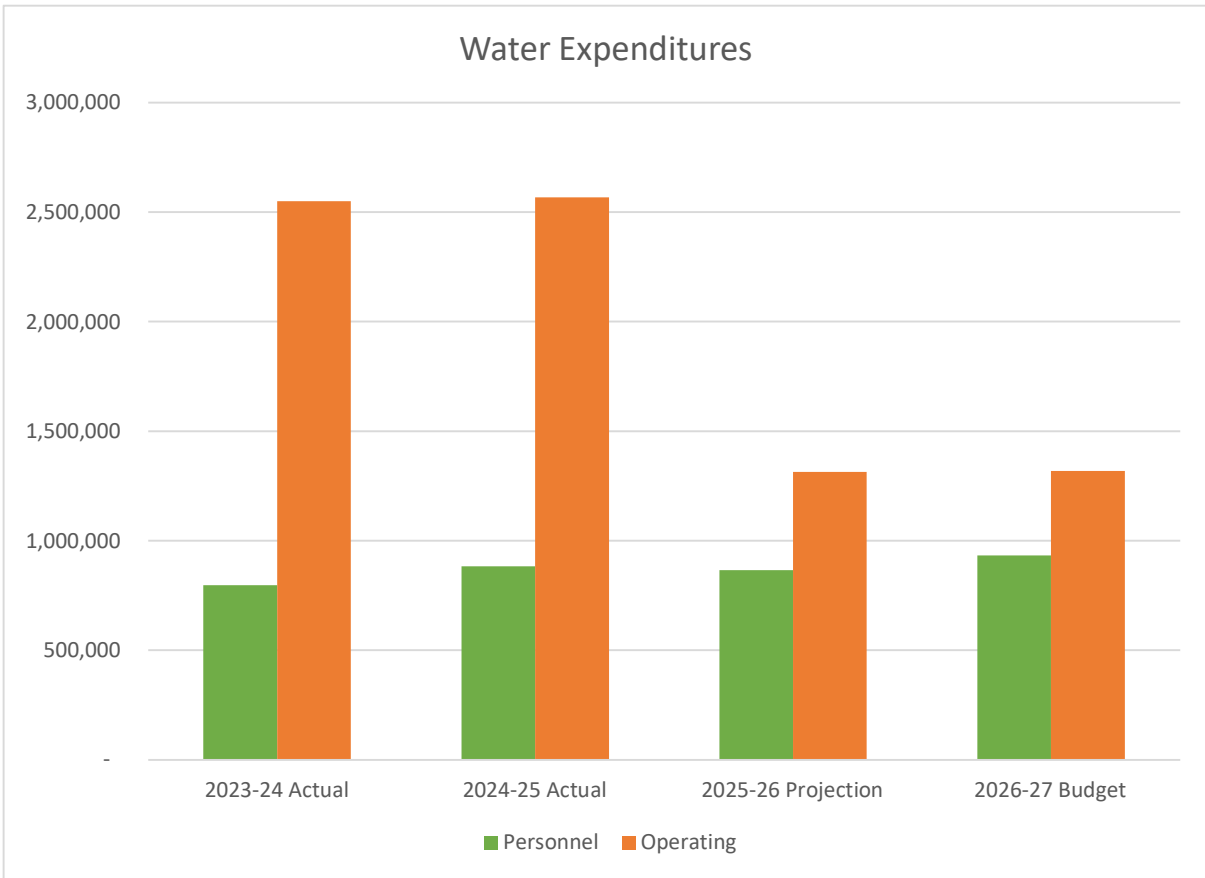
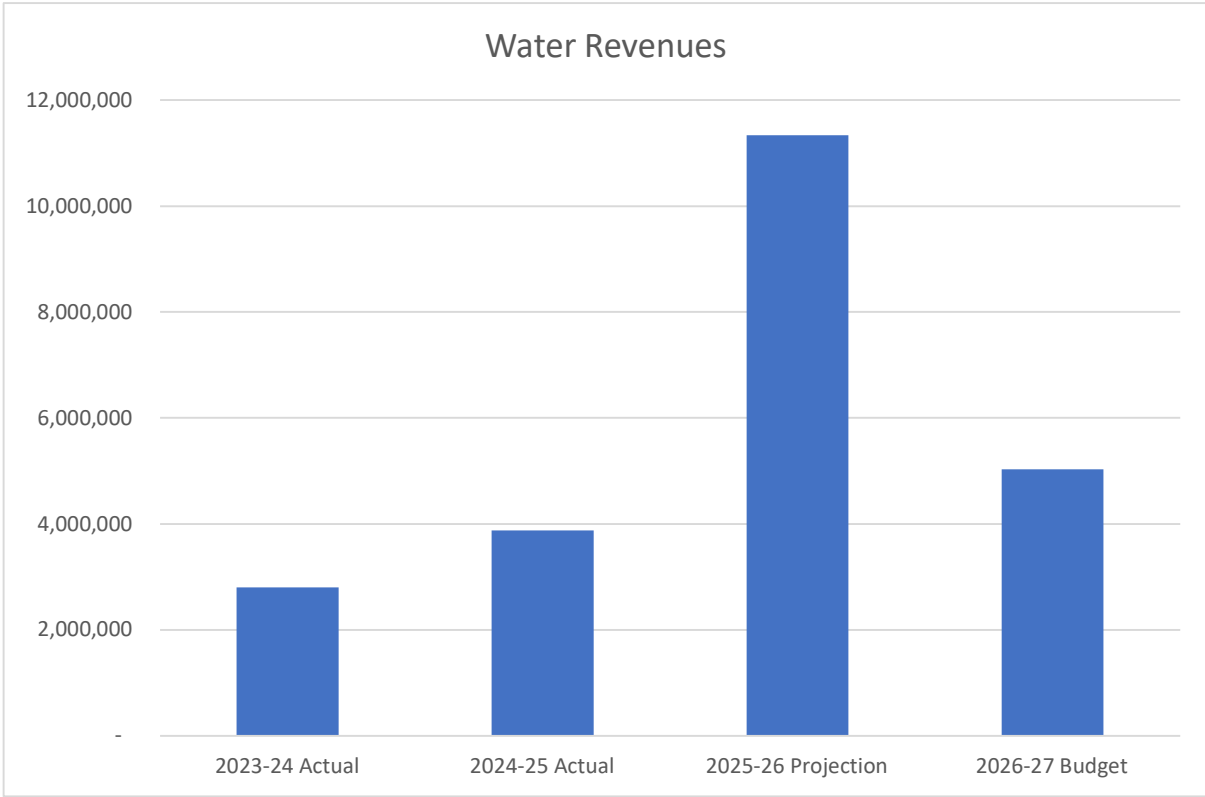


WATER

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.

Water Fund Revenues, Expenditures and Changes in Fund Balance

	2023-24 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
REVENUES					
Water Service Charges	\$1,923,567	\$2,250,404	\$2,255,666	\$2,255,666	\$2,517,257
Development Impact Fees	641,014	29,511	231,659	376,695	251,060
Grants/Intergovernmental	-	1,223,811	6,466,200	8,466,200	2,032,402
Other Revenues	235,905	370,802	230,000	235,000	230,000
Total Revenues	2,800,486	3,874,528	9,183,525	11,333,561	5,030,719
EXPENDITURES					
Operating Costs	3,347,323	3,451,223	2,381,427	2,181,995	2,253,328
CIP Projects	-	-	9,681,395	9,681,395	3,836,328
Total Expenditures	3,347,323	3,451,223	12,062,822	11,863,390	6,089,656
OTHER SOURCES (USES)					
Transfers In	-	276,000	-	-	-
Transfers Out	(251,163)	(288,774)	(300,110)	(287,299)	(308,873)
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	(251,163)	(12,774)	(300,110)	(287,299)	(308,873)
Sources Over (Under) Uses	(798,000)	410,531	(3,179,407)	(817,128)	(1,367,809)
FUND BALANCE, BEGINNING OF YEAR	8,048,387	7,250,387	7,660,918	7,660,918	6,843,790
FUND BALANCE, END OF YEAR					
Restricted: 123 TCP Litigation Funds	5,838,571	5,838,571	5,838,571	5,838,571	4,338,571
Restricted: Development Impact Fees	641,014	29,511	231,659	376,695	251,060
Unrestricted Fund Balance	770,802	1,792,836	(1,588,720)	628,524	886,349
Total Fund Balance	7,250,387	7,660,918	4,481,511	6,843,790	5,475,981



Water Fund Detail Revenues and Expenditures

Fund: 32 Division: 510	2023-24 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
REVENUES					
Water					
42150 Water Sales	1,923,567	2,250,404	2,255,666	2,255,666	2,517,257
42180 Finance Charges	22,721	25,836	15,000	10,000	10,000
42290 Water Construction	150	5,120	10,000	5,000	5,000
42300 Connection Fees	640,864	24,391	221,659	371,695	246,060
42310 Penalty Fees	21,200	34,710	15,000	25,000	20,000
44050 State Grant	-	463,140	466,200	2,000,000	-
44050 State Grant - Brown Rd. Well Rep.	-	260,671	6,000,000	6,466,200	2,032,402
44050 State Grant - RO Treatment System	-	500,000	-	-	-
48100 Interest Income	191,984	302,161	200,000	200,000	200,000
48200 Miscellaneous	-	-	-	-	-
49250 Investment Earnings (FMV)	-	8,095	-	-	-
Water Revenues	2,800,486	3,874,528	9,183,525	11,333,561	5,030,719
EXPENDITURES					
Water					
50100 Salaries - Permanent Employees	486,536	572,507	567,399	567,399	605,396
50150 Wages - Temporary Employees	4,522	2,935	6,000	6,219	6,000
50200 Overtime	56,785	61,619	65,000	40,144	55,000
50300 Payroll Taxes	45,741	50,984	50,038	50,038	48,567
50350 Stipends	5,338	11,790	6,079	6,079	-
50400 Retirement (401K)	46,699	51,076	49,613	49,613	60,113
50500 Health Insurance Premiums	94,638	70,232	73,387	73,387	77,394
50550 Dental/Vision Premiums	10,926	8,157	9,648	9,648	14,541
50600 Workers Compensation Insurance	40,024	46,240	56,953	56,953	58,563
50700 Life Insurance	641	741	357	357	551
51200 Bank Charges	2,932	2,308	10,000	5,000	10,000
51800 Clothing Allowance	5,955	7,788	9,200	7,000	8,000
52000 Conferences/Meetings/Travel	6	751	5,500	250	3,500
52200 Contract Services	58,375	19,011	15,000	10,586	12,000
52910 Buildings & Improvements (Capital) - Garz	-	-	422,195	422,195	-
52910 Buildings & Improvements (Capital) - New	-	-	2,500,000	2,500,000	1,500,000
52910 Buildings & Imp. (Capital) - Brown.Rd We	-	-	6,466,200	6,466,200	2,032,402
52940 Vehicles (Capital)	-	-	80,000	80,000	47,500
52950 Equipment - Other (Capital)	-	-	100,000	112,680	256,426
52950 Equipment - Other (Capital) - Garzoli Well	-	-	85,000	-	-
52950 Equipment - Other (Capital) - RO Media	-	-	28,000	-	-
53000 Depreciation	471,774	470,703	-	-	-
53200 Dues & Subscriptions	4,633	3,601	5,000	3,953	5,000
53250 Permits & Certificates	28,190	15,109	30,000	21,352	25,000
53600 Engineerin/Architectural Services	-	-	-	1,183	2,500
53800 Equipment Rental	387,647	788,540	25,000	40,000	25,000
54000 Fuel	6,596	9,273	12,500	12,500	12,500
54400 Insurance - CSJV Rsk Mgmt.	52,865	63,774	76,370	76,370	68,085
54600 Interest Expense	52,902	78,708	65,561	65,561	62,258
55200 Miscellaneous	-	(3,939)	-	-	-
55600 Postage	14,977	10,228	15,000	7,767	10,000
55800 Printing & Legal Notices	1,230	238	3,800	250	2,500
56000 Professional Services - Other	615,507	146,363	140,000	172,298	130,000
56050 Accounting/Auditing Services	19,401	20,257	20,800	20,800	20,800
56400 Repairs & Maint - Build & Equip	79,382	75,346	76,000	50,000	70,000
56400 Repairs & Maint. Building & Equip - Water	1,018	(616)	2,000	1,000	1,500
56410 Repairs & Maintenance- Equipment	62,195	93,785	95,732	30,000	50,000
56600 Repairs & Maintenance - Vehicle	7,822	10,975	12,800	5,000	10,000
56800 Safety Equipment	-	-	1,330	2,000	2,000
57200 Supplies - Office	3,747	5,868	8,000	3,000	5,000
57400 Supplies - Operating	143,387	138,257	150,000	74,236	80,000
57800 Telephone & Communications	7,616	9,830	10,000	10,000	10,000
58000 Utilities	510,107	547,212	555,600	555,600	550,000
58050 Utilities Other	25	217	3,500	-	-

Water Fund Detail Revenues and Expenditures

Fund: 32 Division: 510	2023-24 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
58200 Water/Soil/Other Analysis	17,185	61,356	75,000	73,192	75,000
58900 Debt Principal	-	-	73,260	73,260	76,560
Water Expenditures	3,347,323	3,451,223	12,062,822	11,763,070	6,089,656

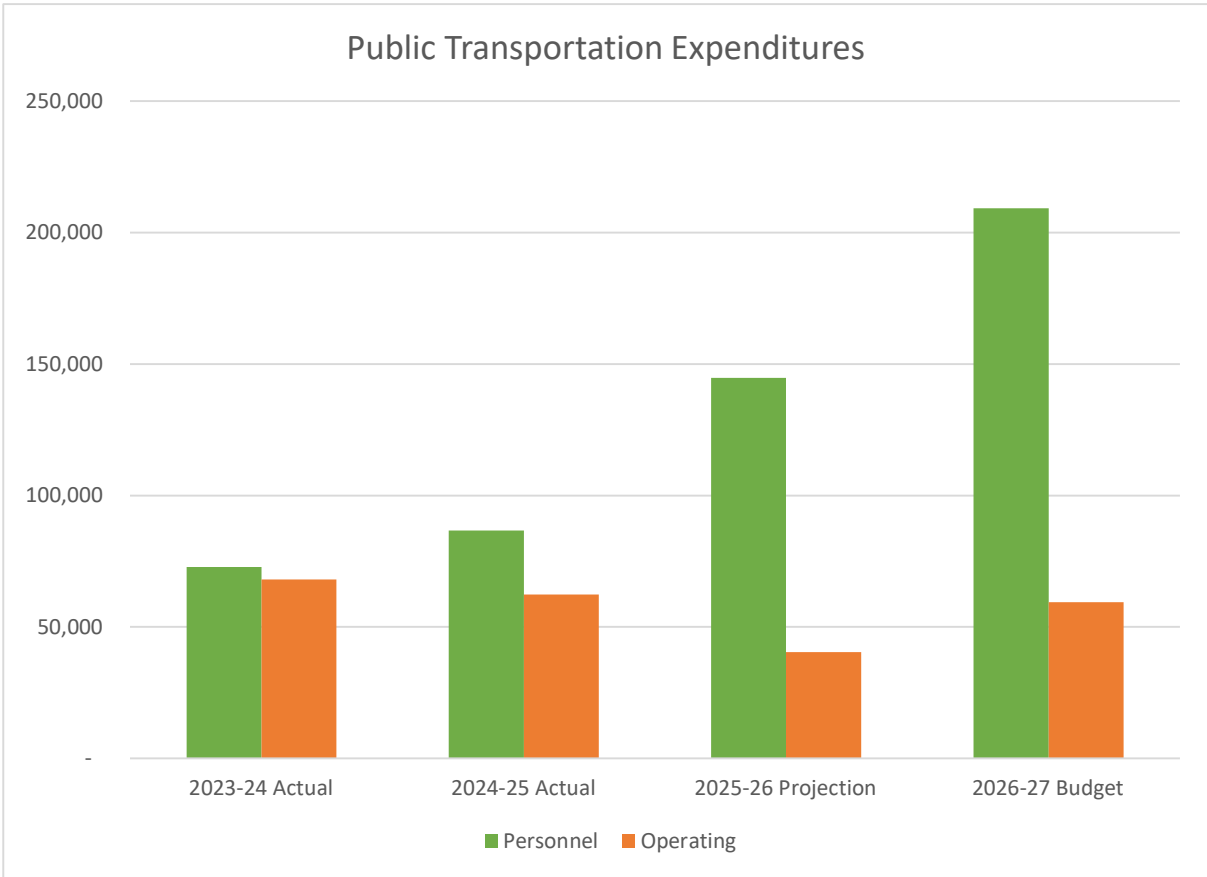
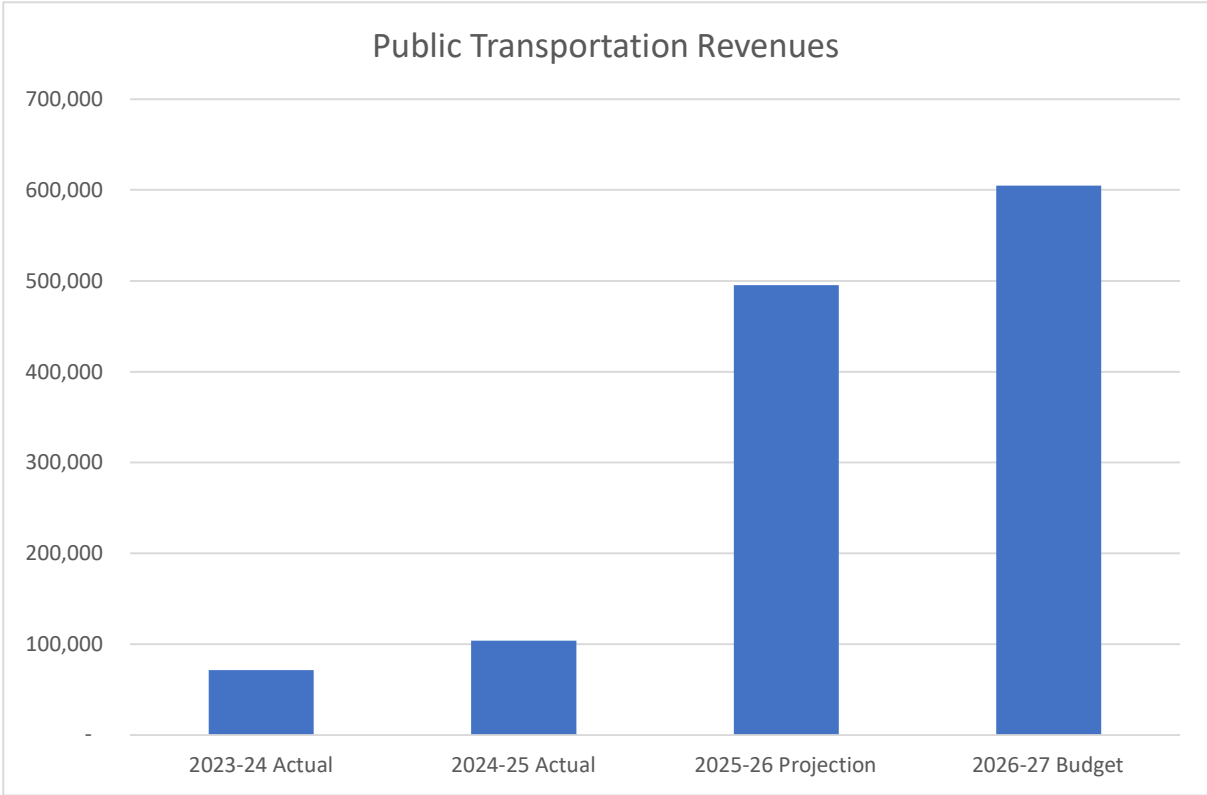


PUBLIC TRANSPORTATION

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.

Public Transportation Fund Revenues, Expenditures and Changes in Fund Balance

	2023-24 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
REVENUES					
Transit Service Charges	\$0	\$0	\$0	\$0	\$0
Grants/Intergovernmental	69,411	87,716	404,150	495,356	605,009
Other Revenues	-	-	-	-	-
Total Revenues	69,411	87,716	404,150	495,356	605,009
EXPENDITURES					
Operating Costs	140,842	149,095	209,535	185,199	268,640
CIP Projects	-	-	180,313	180,313	300,000
Total Expenditures	140,842	149,095	389,848	365,512	568,640
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	(14,823)	(16,567)	(29,291)	(26,786)	(36,370)
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	(14,823)	(16,567)	(29,291)	(26,786)	(36,370)
Sources Over (Under) Uses	(86,254)	(77,945)	(14,988)	103,057	(1)
FUND BALANCE, BEGINNING OF YEAR	61,143	(25,112)	(103,057)	(103,057)	0
FUND BALANCE, END OF YEAR	(25,112)	(103,057)	(118,045)	0	(0)



Public Transportation Fund Detail Revenues and Expenditures

Fund: 34 Division: 520	2023-24	2024-25	2025-26	2025-26	2026-27
	Actual	Actual	Budgeted	Projected	Budget
REVENUES					
Public Transportation					
44050 State Grants	18,056	9,789	140,314	180,313	300,000
44100 Federal Grants	51,356	77,928	263,837	315,043	305,092
48100 Interest Income	2,265	5,130	-	-	-
48200 Miscellaneous	-	11,054	-	-	-
49250 Investment Earnings (FMV)	-	138	-	-	-
Public Transportation Revenues	71,676	104,038	404,150	495,356	605,092
EXPENDITURES					
Public Transportation					
50100 Salaries - Permanent Employees	38,059	51,565	97,471	97,471	140,901
50150 Wages - Temporary Employees	-	-	-	219	300
50200 Overtime	141	3,131	7,300	7,615	7,500
50300 Payroll Taxes	3,293	4,836	8,572	8,572	11,410
50350 Stipends	-	185	508	508	-
50400 Retirement	4,248	5,335	9,007	9,007	13,370
50500 Health Insurance Premiums	21,322	12,824	10,903	10,903	18,775
50550 Dental/Vision Premiums	2,169	546	1,473	1,473	4,072
50600 Workers Compensation Insurance	1,964	5,853	7,360	7,360	10,222
50700 Life Insurance	152	67	122	122	154
51800 Clothing Allowance	1,470	2,427	2,500	1,460	2,500
52910 Buildings & Imp.(Capital) - Transit Station	-	-	69,273	69,273	300,000
52940 Vehicles (Capital) - Electric Transit Van	-	-	111,040	111,040	-
53000 Depreciation	33,022	32,090	-	-	-
53200 Dues & Subscriptions	198	195	1,100	1,100	1,100
53250 Permits & Certificates	-	-	5,500	500	3,500
54000 Fuel	8,054	6,266	17,000	5,000	15,000
54400 Insurance - CSJV Rsk Mgmt.	2,603	5,237	9,869	9,869	11,885
55800 Printing & Legal Notices	3,135	5,470	2,000	262	2,000
56000 Professional Services - Other	7,100	517	900	3,393	3,000
56050 Accounting/Auditing Services	6,426	6,752	8,000	8,000	8,000
56600 Repairs & Maintenance - Vehicle	6,205	3,575	15,000	10,000	10,000
56800 Safety Equipment	-	-	500	500	500
57200 Supplies - Office	307	597	1,000	232	1,000
57400 Supplies - Operating	-	-	850	633	850
57800 Telephone & Communications	973	1,627	2,600	1,000	2,600
Public Transportation Expenditures	140,842	149,095	389,848	365,512	568,640



TRUST & AGENCY FUNDS

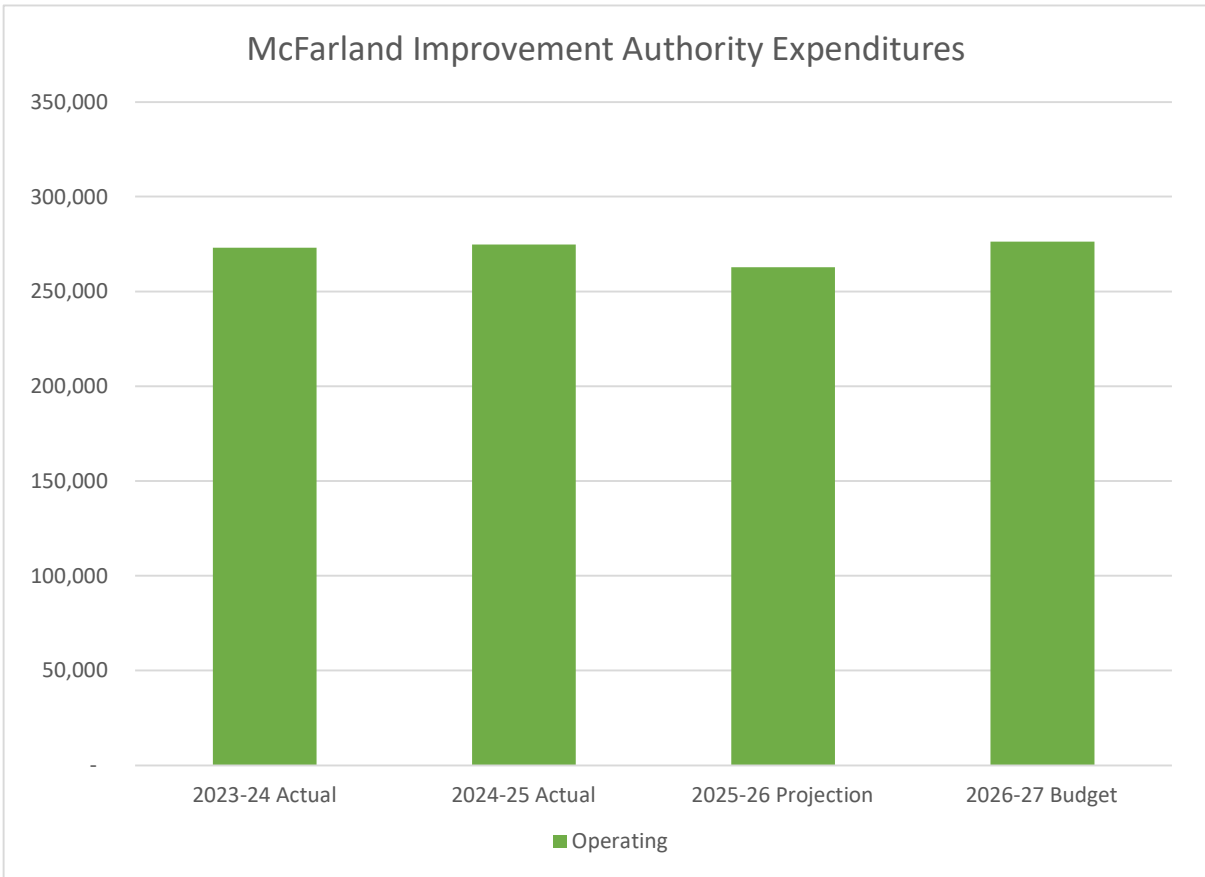
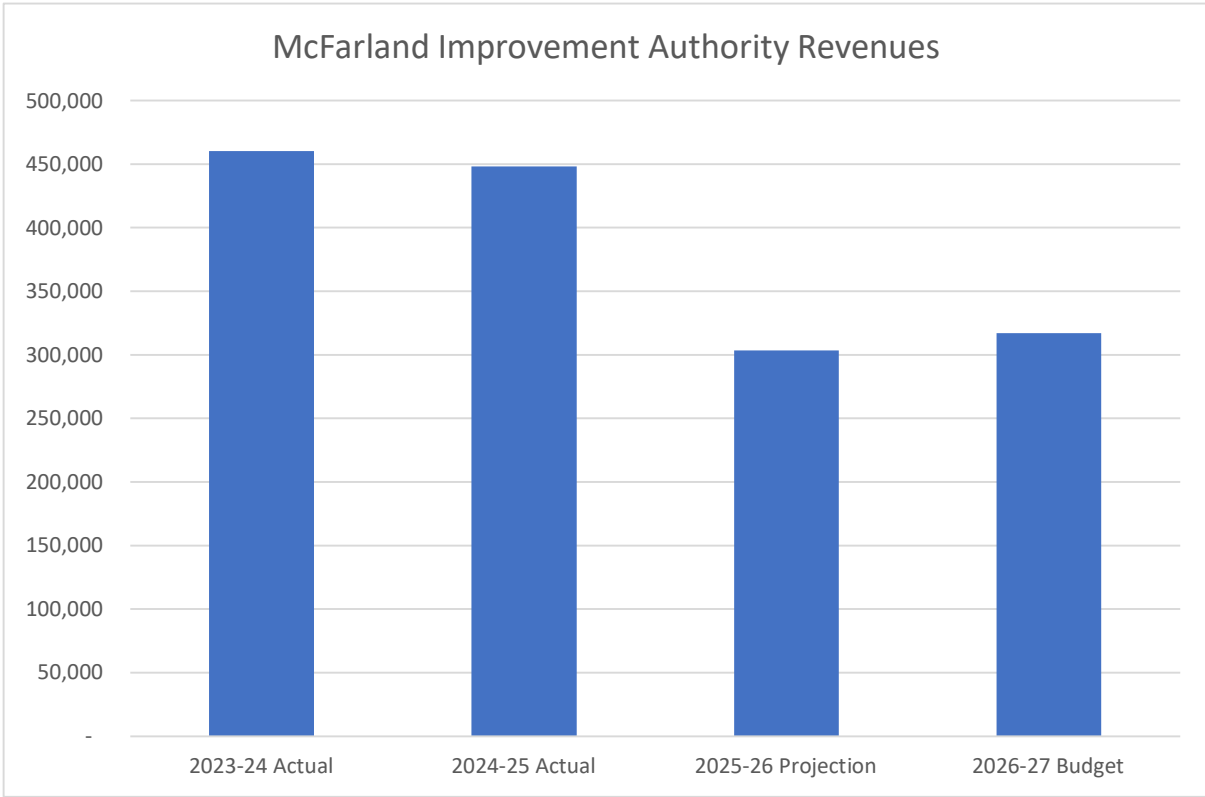


MCFARLAND IMPROVEMENT AUTHORITY

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

	2023-24 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
REVENUES					
Other Revenues	460,177	448,251	2,815,727	303,628	317,277
Total Revenues	460,177	448,251	2,815,727	303,628	317,277
EXPENDITURES					
Operating Costs	273,035	274,700	269,250	262,801	276,450
CIP Projects	-	-	-	-	-
Total Expenditures	273,035	274,700	269,250	262,801	276,450
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	(9,883)	(11,793)	(2,513,260)	(2,515,505)	(1,055,718)
Expenditure Savings					
Total Other Sources (Uses)	(9,883)	(11,793)	(2,513,260)	(2,515,505)	(1,055,718)
Sources Over (Under) Uses	177,259	161,758	33,217	(2,474,678)	(1,014,891)
FUND BALANCE, BEGINNING OF YEAR	3,775,761	3,953,020	4,114,777	4,114,777	1,640,099
FUND BALANCE, END OF YEAR	3,953,020	4,114,777	4,147,994	1,640,099	625,208



McFarland Improvement Authority Fund Detail Revenues and Expenditures

Fund: 54 Division: 980	2023-24 Actual	2024-25 Actual	2025-26 Budgeted	2025-26 Projected	2026-27 Budget
REVENUES					
McFarland Improvement Authority					
48200 Miscellaneous Revenue - MIA	189,177	175,551	2,500,000	-	-
42350 Rents	271,000	272,700	315,727	303,628	317,277
Total McFarland Improvement Authority Reve	460,177	448,251	2,815,727	303,628	317,277
EXPENDITURES					
42340 Administration Fees	2,035	2,000	-	5,650	5,650
54600 Interest Expense	161,000	157,700	154,250	147,713	150,800
58900 Debt Principal Redeemed	110,000	115,000	115,000	109,438	120,000
Total McFarland Improvement Authority Expe	273,035	274,700	269,250	262,801	276,450

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CAPITAL IMPROVEMENT PROGRAM (CIP)



CAPITAL IMPROVEMENT PROGRAM

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

	2026-27	2027-28	2028-29	2029-30	2030-31
CIP Projects By Funding Source					
Capital Outlay Fund					
General Fund	1,040,000	4,316,771	-	-	-
Grants	1,700,635	487,500	-	-	-
Gas Tax/SB1	71,790	-	-	-	-
Transportation Development Act (TDA)	293,000	99,000	107,000	115,000	120,000
Development Impact Fee Fund	2,000,000	162,500	-	-	-
Total Capital Outlay Fund	5,105,425	5,065,771	107,000	115,000	120,000
Enterprise Funds					
Sewer	1,547,500	12,250,000	11,302,500	55,000	57,500
Water	3,836,328	7,400,000	4,052,500	7,805,000	4,057,500
Refuse	-	-	-	-	-
Transit	300,000	3,159,500	-	120,000	-
Total Enterprise Funds	5,683,828	22,809,500	15,355,000	7,980,000	4,115,000
TOTAL	10,789,253	27,875,271	15,462,000	8,095,000	4,235,000

CIP Projects By Category

	2026-27	2027-28	2028-29	2029-30	2030-31
City Buildings and Facilities	1,040,000	4,804,271	-	-	-
Park Improvements	-	-	-	-	-
Streets & Transportation	4,065,425	261,500	107,000	115,000	120,000
Sewer System	1,547,500	12,250,000	11,302,500	55,000	57,500
Water System	3,836,328	7,400,000	4,052,500	7,805,000	4,057,500
Refuse System	-	-	-	-	-
Transit	300,000	3,159,500	-	120,000	-
TOTAL	10,789,253	27,875,271	15,462,000	8,095,000	4,235,000

CIP SUMMARY BY FUNDING SOURCE AND CATEGORY BY YEAR

	2026-27	2027-28	2028-29	2029-30	2030-31
CAPITAL OUTLAY FUND	5,105,425	5,065,771	107,000	115,000	120,000
General Fund	1,040,000	4,316,771	-	-	-
<i>City Buildings and Facilities</i>	<i>1,040,000</i>	<i>4,316,771</i>	-	-	-
New Police Department	1,040,000	4,250,000			
City Access Control		66,771			
Animal Control Building Remodel					
Citywide Workstation Modernization Project					
Streets & Transportation	-	-	-	-	-
Paint Striper					
Grants	1,700,635	487,500	-	-	-
<i>City Buildings and Facilities</i>	-	<i>487,500</i>	-	-	-
CalOES (FEMA)- Poso Creek Flood Protection		487,500			
Streets & Transportation	1,700,635	-	-	-	-
Valadao Community Grants - Streets Patch Truck					
Valadao Community Grants - Emulsion Spray Trailer					
Valadao Community Grants - Road Rehabilitation - San Pedro Street - E. Sherwood to E. Perkins	382,635				
Valadao Community Grants - Road Rehabilitation - Industrial Street - E. Sherwood to E. Perkins	420,000				
Valadao Community Grants - Road Rehabilitation - Frontage Road - Cliff to W. Sherwood	420,000				
(HSIP) - Cycle 12-Variou crosswalks Road Rehabilitation (RSTP) - West Perkins Avenue - 2nd to Garzoli	478,000				
CA HCD - McFarland Sustainable Communities Projects					
GAS TAX/SB1	71,790	-	-	-	-
<i>SBI</i>					
Road Rehabilitation- West Perkins Avenue - 2nd to Garzoli	71,790				
TDA	293,000	99,000	107,000	115,000	120,000
TDA Article 3 - Various Sidewalk Improvements	202,500				
Asphalt Rejuvenation - Various Streets	90,500	99,000	107,000	115,000	120,000
DEVELOPMENT IMPACT FEE FUND	2,000,000	162,500	-	-	-
Poso Creek Flood Protection		162,500			
New Police Department	2,000,000				
TOTAL GOVERNMENTAL FUNDS	5,105,425	5,065,771	107,000	115,000	120,000

CIP SUMMARY BY FUNDING SOURCE AND CATEGORY BY YEAR

	2026-27	2027-28	2028-29	2029-30	2030-31
ENTERPRISE FUNDS					
Water Fund	3,836,328	7,400,000	4,052,500	7,805,000	4,057,500
<i>Water System Improvements</i>	1,756,426	2,500,000	-	-	-
PLC & SCADA Upgrades at Garzoli Well	76,426				
New Well For Expansion	1,500,000	2,500,000			
Garzoli Well Emergency Standby Generator					
Water Backhoe	140,000				
Browning Road Well Sand Separator	40,000				
<i>Water Fleet Replacement</i>	47,500	50,000	52,500	55,000	57,500
Fleet Replacement Program	47,500	50,000	52,500	55,000	57,500
<i>Valadao Community Projects Grant</i>	-	-	-	-	-
New Well For Expansion					
<i>Water - Impact Fees</i>	-	-	-	-	-
New Well For Expansion					
<i>State Revolving Fund - Grant</i>	2,032,402	4,850,000	4,000,000	7,750,000	4,000,000
Taylor Water Well Replacement		500,000	2,000,000	2,000,000	2,000,000
Well No. 6 Replacement		500,000	2,000,000	2,000,000	2,000,000
Browning Road Well Replacement	2,032,402				
1.0 MG Storage Tank and Booster				3,750,000	
Emergency Standby Generators		850,000			
Advanced Metering Infrastructure		3,000,000			
Sewer Fund	1,547,500	12,250,000	11,302,500	55,000	57,500
<i>Sewer System Improvements</i>	5,000	-	-	-	-
Metal Building					
Emergency Generator					
Skid Steer	5,000				
SCADA Upgrade					
Rover Pipeline Camera					
<i>Sewer Fleet Replacement</i>	47,500	50,000	52,500	55,000	57,500
Replace Aging WasteWater Fleet	47,500	50,000	52,500	55,000	57,500
<i>Valadao Community Projects Grant</i>	295,000	2,000,000	2,650,000	-	-
Wastewater Line to Eastside (Taylor)	295,000	2,000,000	2,650,000		
<i>State Revolving Fund - Grant</i>	1,200,000	10,200,000	8,600,000	-	-
Wastewater Expansion	1,200,000	10,200,000	8,600,000		

CIP SUMMARY BY FUNDING SOURCE AND CATEGORY BY YEAR

	2026-27	2027-28	2028-29	2029-30	2030-31
Transit Fund	300,000	3,159,500	-	120,000	-
<i>New Transit Station</i>					
State of Good Repair (Awarded)		49,321			
TIRCP/ZETCP (Awarded)		1,630,121			
CMAQ (Awarded)	300,000	1,480,058			
<i>Electric Transit Van</i>					
LCTOP (Awarded)	-	-		120,000	
TOTAL ENTERPRISE FUNDS	5,683,828	22,809,500	15,355,000	7,980,000	4,115,000

Citywide Workstation Modernization Project

Project Summary: This project involves a citywide upgrade of computer workstations across all departments. It includes full replacements for systems at the end of their useful life and targeted upgrades—such as solid-state drives (SSDs) and memory (RAM)—for units that can be extended. These improvements are essential in a fully digital work environment where nearly all municipal operations rely on electronic platforms.



Total Project Cost: \$90,000

Justification: Many existing workstations are outdated and no longer meet performance demands, causing delays, frequent service issues, and inefficiencies. Upgrading or replacing this equipment will improve reliability, reduce downtime, and ensure staff can effectively use modern software and cloud-based systems to deliver services.

Additional Funding Requested: N/A

Goal and Policy Links: This project aligns with the City Council’s priorities by promoting an efficient and effective government through improved service delivery and staff productivity. It supports sustainable infrastructure by replacing or extending the life of critical technology assets in a cost-effective manner. Additionally, it demonstrates the City’s commitment to workforce support by equipping employees with reliable tools, and it advances cybersecurity and digital transformation efforts by ensuring systems are compatible with modern software and security requirements.

Project Contact: City Manager

Project Status: The first phase of the project is complete. The second phase is underway.

Project Costs and Funding Sources:

Project Costs by Phase

	Project Costs by Phase						
	Prior Years	2026-27	2027-28	2028-29	2029-30	2030-31	Total
Construction							-
Construction Management							-
Equipment Acquisition	90,000						90,000
Total	90,000	-	-	-	-	-	90,000

Project Funding Sources

	Project Funding Sources						
	Prior Years	2026-27	2027-28	2028-29	2029-30	2030-31	Total
General Fund	90,000						90,000
							-
Total	90,000	-	-	-	-	-	90,000

Project Effect on the Operating Budget: This project has no ongoing operating costs and may result in savings through reduced downtime, fewer IT support needs, and extended equipment life.

NEW POLICE STATION

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

Total Project Cost: \$14,790,000

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: \$0

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

Project Contact: Adrian Olmos, Chief of Police

Project Status: In construction phase. Expected to complete in FY26-27.

Project Costs and Funding Sources:

Project Costs by Phase

	Project Costs by Phase						Total
	Prior Years	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design	1,000,000						1,000,000
Construction	6,500,000	3,040,000	4,250,000				13,790,000
Software Programming							-
Equipment Acquisition							-
Total	7,500,000	3,040,000	4,250,000	-	-	-	14,790,000

Project Funding Sources

	Project Funding Sources						Total
	Prior Years	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	
Hurtado/Bains (Phase 1)	5,000,000						5,000,000
2017 Bonds (Phase 1)	2,500,000	1,040,000					3,540,000
Impact Fees (Phase 1)		2,000,000					2,000,000
Unknown (Phase 2)			4,250,000				4,250,000
Total	7,500,000	3,040,000	4,250,000	-	-	-	14,790,000

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.

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

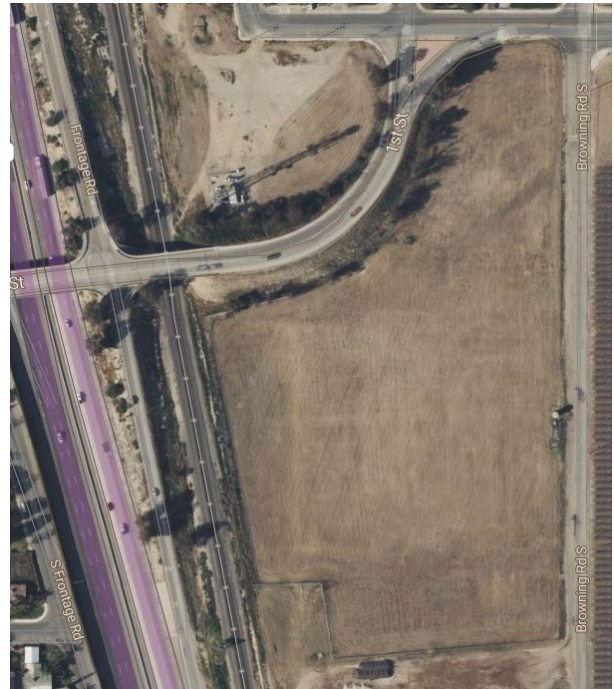
Justification: The creation of a retention basin to capture flood waters from the overflow of Poso Creek will reduce damage and impact to East McFarland neighborhood and Highway 99

Additional Funding Requested: \$0

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 2027-2028.



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	2026-27	2027-28	2028-29	2029-30	2030-31	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design			54,000				54,000
Construction			596,000				596,000
Construction Management							-
Equipment Acquisition							-
Total	-	-	650,000	-	-	-	650,000

Project Funding Sources

	Project Funding Sources						
	Prior Years	2026-27	2027-28	2028-29	2029-30	2030-31	Total
Storm Drain Impact Fees			162,500				162,500
Cal OES (FEMA)			487,500				487,500
							-
Total	-	-	650,000	-	-	-	650,000

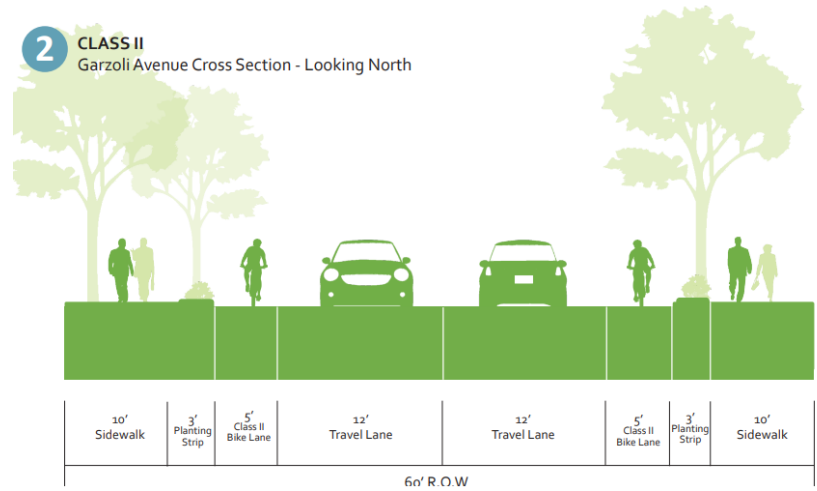
Project Effect on the Operating Budget: This project will result in additional utility and maintenance costs.

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: \$0

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 commencement anticipated in 2025-2026.

Project Costs and Funding Sources:

Project Costs by Phase

	Project Costs by Phase						Total
	Prior Years	2026-27	2027-28	2028-29	2029-30	2030-31	
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	2026-27	2027-28	2028-29	2029-30	2030-31	
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.

Animal Control Building Remodel

Project Summary: The Animal Control Department is in the process of building several rooms inside the facility to aid in the mission of animal care, control, and community engagement.

Total Project Cost: \$88,800.

Justification: The McFarland Animal Control Department is operating in a facility that is inadequate for the needs of the animal shelter. We currently lack an adequate medical exam room, medication storage, community interaction or meet and greet room, sufficient supply storage, office space, and a break room for staff.



Additional Funding Requested: N/A

Goal and Policy Links: This project ties to the existing city goals and policies as it will assist with providing updated resources to provide for a more sustainable infrastructure and a neighborly and safe community. This project will complete the Animal Control facility to adhere to state guidelines regarding animal care, medical needs, medication storage and allow additional room for the expanding staffing needs.

Project Contact: Chief of Police

Project Status: The first phase of construction is complete. Staff is currently working through the design and pre-construction of the second phase.

Project Costs and Funding Sources:

Project Costs by Phase

	Project Costs by Phase						
	Prior Years	2026-27	2027-28	2028-29	2029-30	2030-31	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction	88,800						88,800
Construction Management							-
Equipment Acquisition							-
Total	88,800	-	-	-	-	-	88,800

Project Funding Sources

	Project Funding Sources						
	Prior Years	2026-27	2027-28	2028-29	2029-30	2030-31	Total
General Fund	88,800						88,800
							-
							-
Total	88,800	-	-	-	-	-	88,800

Project Effect on the Operating Budget: This project will no incur any additional costs to the budget but will allow for the animal shelter to mitigate the overpopulation of dogs in our community and stay in compliance with state regulations.

Asphalt Rejuvenation-
Various Streets

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

Total Project Cost: \$881,500

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

Additional Funding Requested: \$0

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						Total
	Prior Years	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction	350,000	90,500	99,000	107,000	115,000	120,000	881,500
Construction Management							-
Equipment Acquisition							-
Total	350,000	90,500	99,000	107,000	115,000	120,000	881,500

Project Funding Sources

	Project Funding Sources						Total
	Prior Years	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	
TDA	350,000	90,500	99,000	107,000	115,000	120,000	881,500
							-
							-
Total	350,000	90,500	99,000	107,000	115,000	120,000	881,500

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

Patch Truck

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

Total Project Cost: \$280,320

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

Additional Funding Requested: \$0

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	2026-27	2027-28	2028-29	2029-30	2030-31	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction							-
Construction Management							-
Equipment Acquisition	280,320						280,320
Total	280,320	-	-	-	-	-	280,320

Project Funding Sources

	Project Funding Sources						Total
	Prior Years	2026-27	2027-28	2028-29	2029-30	2030-31	
Valadao Community Grant	280,320						280,320
							-
							-
Total	280,320	-	-	-	-	-	280,320

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 asphalt emulsions for maintenance of roads.

Total Project Cost: \$33,005

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

Additional Funding Requested: \$0

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	2026-27	2027-28	2028-29	2029-30	2030-31	
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	2026-27	2027-28	2028-29	2029-30	2030-31	
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.

Ride-On Automatic Paint Striper

Project Summary: Purchase of a ride-on paint striper

Total Project Cost: \$35,000

Justification: The current aging striper has undergone numerous repairs over time and is now inoperable. The frequency and rising cost of these repairs have made continued maintenance no longer cost-effective. Additionally, recently annexed areas have increased the total roadway mileage maintained by city staff. Upgrading to a new striper with an onboard bead system would enhance efficiency and improve nighttime visibility through increased reflectivity.



Additional Funding Requested: \$0

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	2026-27	2027-28	2028-29	2029-30	2030-31	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction							-
Construction Management							-
Equipment Acquisition	35,000						35,000
Total	35,000	-	-	-	-	-	35,000

Project Funding Sources

	Project Funding Sources						
	Prior Years	2026-27	2027-28	2028-29	2029-30	2030-31	Total
General Fund	35,000						35,000
							-
							-
Total	35,000	-	-	-	-	-	35,000

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

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: \$420,000

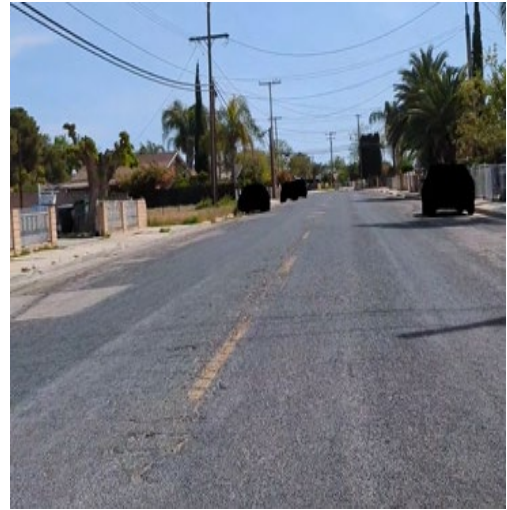
Justification: San Pedro is a Residential road and is listed as “failed” on the March 2025 pavement management report, with a pavement condition index of 29% on a scale of 1 to 100%.

Additional Funding Requested: \$0

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

Project Contact: Public Works Director

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



Project Costs and Funding Sources:

Project Costs by Phase

	Project Costs by Phase						
	Prior Years	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design	37,365	7,635					45,000
Construction		375,000					375,000
Construction Management							-
Equipment Acquisition							-
Total	37,365	382,635	-	-	-	-	420,000

Project Funding Sources

	Project Funding Sources						
	Prior Years	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	Total
Valadao Community Grant	37,365	382,635					420,000
							-
							-
Total	37,365	382,635	-	-	-	-	420,000

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: \$420,000

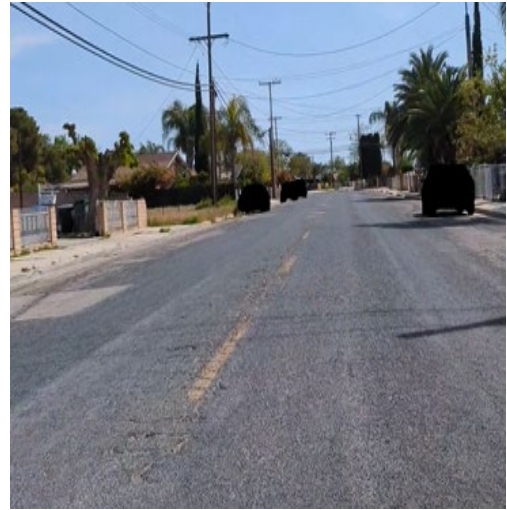
Justification: Industrial is an Arterial road and is listed as “failed” on the March 2025 pavement management report, with a pavement condition index of 28% on a scale of 1 to 100%.

Additional Funding Requested: \$0

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

Project Contact: Public Works Director

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



Project Costs and Funding Sources:

Project Costs by Phase

	Project Costs by Phase						Total
	Prior Years	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design		45,000					45,000
Construction		375,000					375,000
Construction Management							-
Equipment Acquisition							-
Total	-	420,000	-	-	-	-	420,000

Project Funding Sources

	Project Funding Sources						Total
	Prior Years	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	
Valadao Community Grant		420,000					420,000
							-
							-
Total	-	420,000	-	-	-	-	420,000

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: \$420,000

Justification: Frontage Road is an Arterial road and is listed as “failed” on the March 2025 pavement management report, with a pavement condition index of 23% on a scale of 1 to 100%.

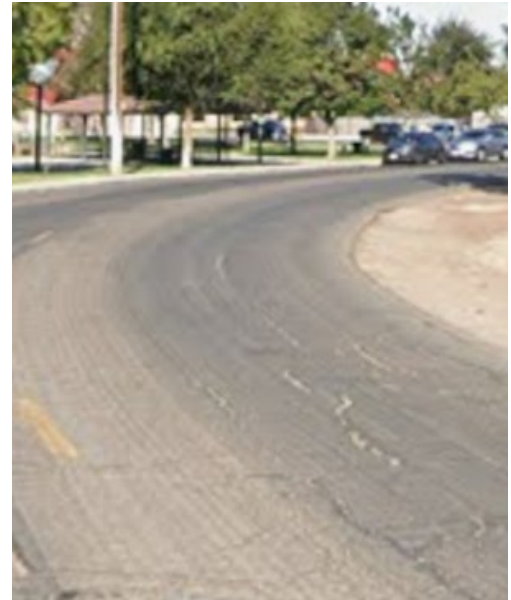
Additional Funding Requested: \$0

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

Project Contact: Public Works Director

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

Project Costs and Funding Sources:



Project Costs by Phase

	Project Costs by Phase						Total
	Prior Years	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design		45,000					45,000
Construction		375,000					375,000
Construction Management							-
Equipment Acquisition							-
Total	-	420,000	-	-	-	-	420,000

Project Funding Sources

	Project Funding Sources						Total
	Prior Years	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	
Valadao Community Grant		420,000					420,000
							-
							-
Total	-	420,000	-	-	-	-	420,000

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. Sherwood Ave. and 3rd St, E. Taylor Ave. and Melgar Ave., Garzoli Ave. and Horizon Dr., Browning Rd and Isabel Ct.

Total Project Cost: \$394,600

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: N/A

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

Project Contact: Public Works Director

Project Status: Design complete, construction anticipated 2025-2026.

Project Costs and Funding Sources:

Project Costs by Phase

	Project Costs by Phase						Total
	Prior Years	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design	44,700						44,700
Construction	349,900						349,900
Construction Management							-
Equipment Acquisition							-
Total	394,600	-	-	-	-	-	394,600

Project Funding Sources

	Project Funding Sources						Total
	Prior Years	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	
HSIP Cycle 12	394,600						394,600
							-
							-
Total	394,600	-	-	-	-	-	394,600

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



Project Summary: The City received a grant through the TDA article 3 program which helps install pedestrian improvements for sidewalks, curbs, and gutters to meet ADA compliance and provide safe route to schools.

Total Project Cost: \$202,500

Justification: There various locations throughout the city that are missing sidewalks where pedestrians frequently travel. This project will allow the city to infill these areas where there are missing sidewalks to improve pedestrian safety.

Additional Funding Requested: N/A

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

Project Contact: Public Works Director

Project Status: Design complete, construction anticipated 2026-2027.

Project Costs and Funding Sources:



Project Costs by Phase

	Project Costs by Phase						Total
	Prior Years	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design		26,580					26,580
Construction		175,920					175,920
Construction Management							-
Equipment Acquisition							-
Total	-	202,500	-	-	-	-	202,500

Project Funding Sources

	Project Funding Sources						Total
	Prior Years	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	
TDA Article 3		202,500					202,500
							-
							-
Total	-	202,500	-	-	-	-	202,500

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

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: \$549,790

Justification: Perkins Avenue is an Arterial Road and is listed as “failed” on the March pavement management report, with a pavement condition index of 24% on a scale of 1 to 100%.

Additional Funding Requested: N/A

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

Project Contact: Public Works Director

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

Project Costs and Funding Sources:



Project Costs by Phase

	Project Costs by Phase						Total
	Prior Years	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design		50,000					50,000
Construction		499,790					499,790
Construction Management							-
Equipment Acquisition							-
Total	-	549,790	-	-	-	-	549,790

Project Funding Sources

	Project Funding Sources						Total
	Prior Years	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	
RSTP Grant		478,000					478,000
Gas Tax		71,790					71,790
							-
Total	-	549,790	-	-	-	-	549,790

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

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: \$20,000,000

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: \$0

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 2026-2027 with construction starting by 2027-2028, contingent on funding.

Project Costs and Funding Sources:

Project Costs by Phase

	Project Costs by Phase						Total
	Prior Years	2026-27	2027-2028	2028-2029	2029-2030	2030-2031	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design		1,200,000					1,200,000
Construction			10,000,000	8,330,000			18,330,000
Construction Management			200,000	270,000			470,000
Equipment Acquisition							-
Total	-	1,200,000	10,200,000	8,600,000	-	-	20,000,000

Project Funding Sources

	Project Funding Sources						Total
	Prior Years	2026-27	2027-2028	2028-2029	2029-2030	2030-2031	
State Revolving Fund		1,200,000	10,200,000	8,600,000			20,000,000
							-
							-
Total	-	1,200,000	10,200,000	8,600,000	-	-	20,000,000

Project Effect on the Operating Budget: Substantial cost increase in manpower, equipment, and utilities will occur. Total impact will not be understood until 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: \$5,000,000

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 priorities of sustainable infrastructure, neighborly and safe community.

Project Contact: Public Works Director

Project Status: Budget process, design expected to begin in 2026-2027 with construction starting 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						Total
	Prior Years	2026-27	2027-28	2029-30	2030-31	2032-31	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design	55,000	295,000					350,000
Construction			2,000,000	2,650,000			4,650,000
Construction Management							-
Equipment Acquisition							-
Total	55,000	295,000	2,000,000	2,650,000	-	-	5,000,000

Project Funding Sources

	Project Funding Sources						Total
	Prior Years	2026-27	2027-28	2029-30	2030-31	2032-31	
EPA Grant	55,000	295,000	2,000,000	2,650,000			5,000,000
							-
							-
Total	55,000	295,000	2,000,000	2,650,000	-	-	5,000,000

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

Fleet Replacement Program – Wastewater Department

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

Total Project Cost: \$342,500

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

Additional Funding Requested: \$172,500

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 5 years.

Project Costs and Funding Sources:



Project Costs by Phase

	Project Costs by Phase						
	Prior Years	2026-27	2027-2028	2028-2029	2029-2030	2030-2031	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction							-
Construction Management							-
Equipment Acquisition	80,000	47,500	50,000	52,500	55,000	57,500	342,500
Total	80,000	47,500	50,000	52,500	55,000	57,500	342,500

Project Funding Sources

	Project Funding Sources						
	Prior Years	2026-27	2027-2028	2028-2029	2029-2030	2030-2031	Total
							-
							-
Wastewater Reserves	80,000	47,500	50,000	52,500	55,000	57,500	342,500
Total	80,000	47,500	50,000	52,500	55,000	57,500	342,500

Project Effect on the Operating Budget: Reduced auto repairs.

Project Summary: Install a Parking Canopy at the WWTP.

Total Project Cost: \$102,000

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: \$0

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: Planning Phase, Design for grading and Foundation scheduled for Fiscal Year 2026-27, Construction anticipated to start 2026-27

Project Costs and Funding Sources:

Project Costs by Phase

	Project Costs by Phase						Total
	Prior Years	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design	20,000						20,000
Construction	82,000						82,000
Construction Management							-
Equipment Acquisition							-
Total	102,000	-	-	-	-	-	102,000

Project Funding Sources

	Project Funding Sources						Total
	Prior Years	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	
Water Reserves	102,000						102,000
							-
							-
Total	102,000	-	-	-	-	-	102,000

Project Effect on the Operating Budget: None.

Wastewater Emergency Generator

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

Total Project Cost: \$35,000

Justification: To ensure that lift station pumps continue to effectively direct sewage toward the wastewater treatment plant, it is essential to have reliable emergency response measures in place. This includes securing emergency generators to respond promptly to power outages and maintain uninterrupted operation of the sewer system.



Additional Funding Requested: \$0

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 2026-2027.

Project Costs and Funding Sources:

Project Costs by Phase

	Project Costs by Phase						Total
	Prior Years	2026-27	2027-2028	2028-2029	2029-2030	2030-2031	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction							-
Construction Management							-
Equipment Acquisition	35,000						35,000
Total	35,000	-	-	-	-	-	35,000

Project Funding Sources

	Project Funding Sources						Total
	Prior Years	2026-27	2027-2028	2028-2029	2029-2030	2030-2031	
Wastewater Reserves	35,000						35,000
							-
							-
Total	35,000	-	-	-	-	-	35,000

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

Wastewater Skid Steer

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

Total Project Cost: \$85,000

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: \$5,000

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 2026-2027

Project Costs and Funding Sources:



Project Costs by Phase

	Project Costs by Phase						
	Prior Years	2026-27	2027-2028	2028-2029	2029-2030	2030-2031	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction							-
Construction Management							-
Equipment Acquisition	80,000	5,000					85,000
Total	80,000	5,000	-	-	-	-	85,000

Project Funding Sources

	Project Funding Sources						
	Prior Years	2026-27	2027-2028	2028-2029	2029-2030	2030-2031	Total
							-
							-
Wastewater Reserves	80,000	5,000					85,000
Total	80,000	5,000	-	-	-	-	85,000

Project Effect on the Operating Budget: Reduced labor hours

WWTP SCADA

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

Total Project Cost: \$175,800.00

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.

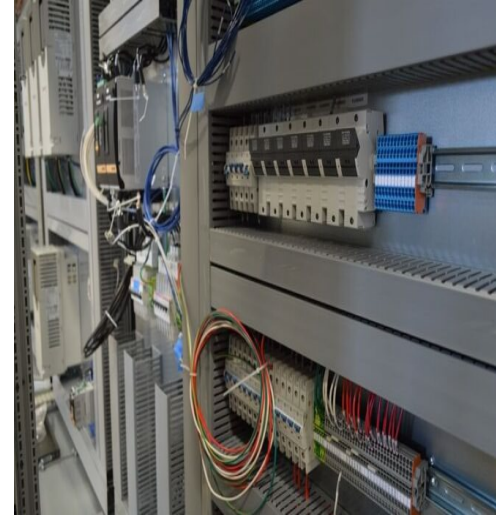
Additional Funding Requested: \$0

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 2028-2029.

Project Costs and Funding Sources:



Project Costs by Phase

	Project Costs by Phase						
	Prior Years	2026-27	2027-2028	2028-2029	2029-2030	2030-2031	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction							-
Construction Management							-
Equipment Acquisition	175,800						175,800
Total	175,800	-	-	-	-	-	175,800

Project Funding Sources

	Project Funding Sources						
	Prior Years	2026-27	2027-2028	2028-2029	2029-2030	2030-2031	Total
Wastewater Reserves	175,800						175,800
							-
							-
Total	175,800	-	-	-	-	-	175,800

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: \$70,000

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: \$0

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	2026-27	2027-2028	2028-2029	2029-2030	2030-2031	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction							-
Construction Management							-
Equipment Acquisition	70,000						70,000
Total	70,000	-	-	-	-	-	70,000

Project Funding Sources

	Project Funding Sources						
	Prior Years	2026-27	2027-2028	2028-2029	2029-2030	2030-2031	Total
Wastewater Reserves	70,000						70,000
							-
							-
Total	70,000	-	-	-	-	-	70,000

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.



Taylor Well Replacement

Project Summary: Drill a new document 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: \$0

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 and Construction contingent on SWRCB Funding.

Project Costs and Funding Sources:

Project Costs by Phase

	Project Costs by Phase						
	Prior Years	2026-27	2027-28	2028-29	2029-30	2030-31	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design			500,000				500,000
Construction				2,000,000	2,000,000	2,000,000	6,000,000
Construction Management							-
Equipment Acquisition							-
Total	-	-	500,000	2,000,000	2,000,000	2,000,000	6,500,000

Project Funding Sources

	Project Funding Sources						
	Prior Years	2026-27	2027-28	2028-29	2029-30	2030-31	Total
State Revolving Fund			500,000	2,000,000	2,000,000	2,000,000	6,500,000
							-
							-
Total	-	-	500,000	2,000,000	2,000,000	2,000,000	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: \$0

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 and construction contingent on SWRCB funding

Project Costs and Funding Sources:



Project Costs by Phase

	Project Costs by Phase						
	Prior Years	2026-27	2027-28	2028-29	2029-30	2030-31	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design			500,000				500,000
Construction				2,000,000	2,000,000	2,000,000	6,000,000
Construction Management							-
Equipment Acquisition							-
Total	-	-	500,000	2,000,000	2,000,000	2,000,000	6,500,000

Project Funding Sources

	Project Funding Sources						
	Prior Years	2026-27	2027-28	2028-29	2029-30	2030-31	Total
State Revolving Fund			500,000	2,000,000	2,000,000	2,000,000	6,500,000
							-
							-
Total	-	-	500,000	2,000,000	2,000,000	2,000,000	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

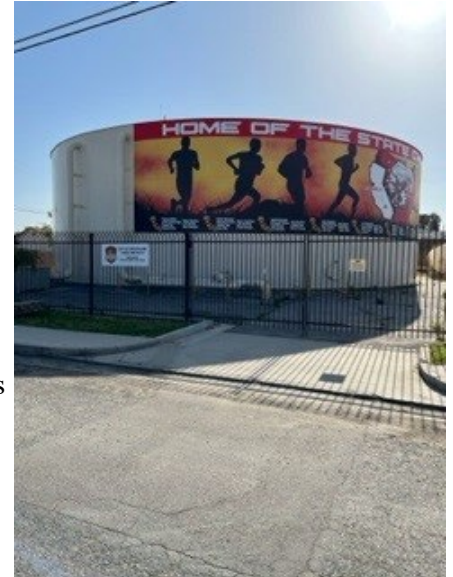
Justification: As the Taylor Ave well is brought back online and development begins as a result of the recent annexation of 1900 acres into the City of McFarland, there will be a need to build an additional water storage tank. This will enable distribution of both volume of water and pressure to both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

Additional Funding Requested: \$0

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 and Construction contingent on SWRCB Funding



Project Costs and Funding Sources:

Project Costs by Phase

	Project Costs by Phase						
	Prior Years	2026-27	2027-2028	2028-2029	2029-2030	2030-2031	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	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	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 for the Taylor replacement well, new well and Garzoli 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: \$0

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 2027-2028.



Project Costs and Funding Sources:

Project Costs by Phase

	Project Costs by Phase						
	Prior Years	2026-27	2027-2028	2028-2029	2029-2030	2030-2031	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction	425,000		850,000				1,275,000
Construction Management							-
Equipment Acquisition							-
Total	425,000	-	850,000	-	-	-	1,275,000

Project Funding Sources

	Project Funding Sources						
	Prior Years	2026-27	2027-2028	2028-2029	2029-2030	2030-2031	Total
Water Reserves	425,000						425,000
State Revolving Fund			850,000				850,000
							-
Total	425,000	-	850,000	-	-	-	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: \$0

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. Construction contingent on SWRCB Funding.



Project Costs and Funding Sources:

Project Costs by Phase

	Project Costs by Phase						Total
	Prior Years	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction			3,000,000				3,000,000
Construction Management							-
Equipment Acquisition							-
Total	-	-	3,000,000	-	-	-	3,000,000

Project Funding Sources

	Project Funding Sources						Total
	Prior Years	2026-27	2027-28	2028-29	2029-30	2030-31	
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 – Perkins

Project Summary: Drill a new Domestic Water Well

Total Project Cost: \$6,500,000

Justification: The Perkins well will serve as the replacement of the Taylor Ave. Taylor Ave water well is not currently being utilized because of excess sand and bio growth. This well will help supply water at adequate volume and pressure with no reserve.



Additional Funding Requested: \$0

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: Solicitation approval. Design complete in 2026-27 and construction starting in 2026-27

Project Costs and Funding Sources:

Project Costs by Phase

	Project Costs by Phase						
	Prior Years	2026-27	2027-2028	2028-2029	2029-2030	2030-2031	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design	500,000						500,000
Construction	2,000,000	1,500,000	2,500,000				6,000,000
Construction Management							-
Equipment Acquisition							-
Total	2,500,000	1,500,000	2,500,000	-	-	-	6,500,000

Project Funding Sources

	Project Funding Sources						
	Prior Years	2026-27	2027-2028	2028-2029	2029-2030	2030-2031	Total
Water Reserves	500,000						500,000
Valadao Community Grant	2,000,000						2,000,000
TCP Funds		1,500,000	2,500,000				4,000,000
Total	2,500,000	1,500,000	2,500,000	-	-	-	6,500,000

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

Fleet Replacement Program-Water Department

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

Total Project Cost: \$342,500

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

Additional Funding Requested: \$172,500

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 5 years.

Project Costs and Funding Sources:



Project Costs by Phase

	Project Costs by Phase						
	Prior Years	2026-27	2027-28	2028-29	2029-2030	2030-2031	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction							-
Construction Management							-
Equipment Acquisition	80,000	47,500	50,000	52,500	55,000	57,500	342,500
Total	80,000	47,500	50,000	52,500	55,000	57,500	342,500

Project Funding Sources

	Project Funding Sources						
	Prior Years	2026-27	2027-28	2028-29	2029-2030	2030-2031	
Water Reserves	80,000	47,500	50,000	52,500	55,000	57,500	342,500
							-
							-
Total	80,000	47,500	50,000	52,500	55,000	57,500	342,500

Project Effect on the Operating Budget: Reduced auto repairs.

Browning Road Well Replacement - Elmo

Project Summary: Drill a new Domestic Water Well

Total Project Cost: \$8,532,402

Justification: The Elmo well will serve as the replacement of the Browning Road water well. Browning Road well is operating at less than half its capacity due to recently Installed Reverse Osmosis system that only produces 650gpm.



Additional Funding Requested: \$0

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 complete in 2026-27 and construction starting in 2026-27 contingent on SWRCB Bid Solicitation approval.

Project Costs and Funding Sources:

Project Costs by Phase

	Project Costs by Phase						Total
	Prior Years	2026-27	2027-2028	2028-2029	2029-2030	2030-2031	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design	500,000						500,000
Construction	6,000,000	2,032,402					8,032,402
Construction Management							-
Equipment Acquisition							-
Total	6,500,000	2,032,402	-	-	-	-	8,532,402

Project Funding Sources

	Project Funding Sources						Total
	Prior Years	2026-27	2027-2028	2028-2029	2029-2030	2030-2031	
State Revolving Fund	6,500,000	2,032,402					8,532,402
							-
							-
Total	6,500,000	2,032,402	-	-	-	-	8,532,402

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

Water PLC & SCADA Upgrade at Garzoli

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

Total Project Cost: \$176,426

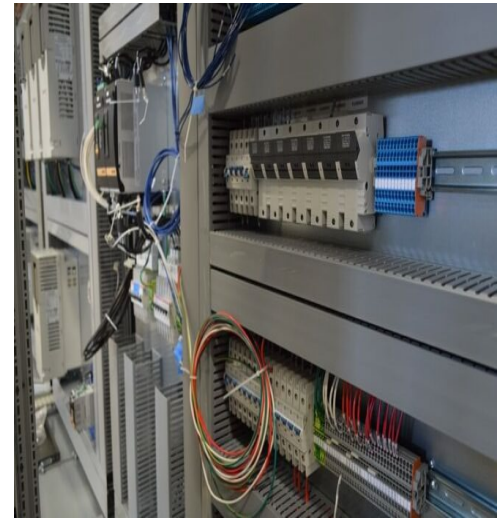
Justification: Replace old outdated unreliable PLC and SCADA controls with new electronic controls that are easily repaired with new in stock parts. The current system is obsolete and unable to get parts, only parts available are used online with no warranty. Reduce cost of constant service calls for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

Additional Funding Requested: \$76,426

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

Project Contact: Public Works Director

Project Status: Construction phase, to be completed in 2026-2027.



Project Costs and Funding Sources:

Project Costs by Phase

	Project Costs by Phase						
	Prior Years	2026-27	2027-2028	2028-2029	2029-2030	2030-2031	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction							-
Construction Management							-
Equipment Acquisition	100,000	76,426					176,426
Total	100,000	76,426	-	-	-	-	176,426

Project Funding Sources

	Project Funding Sources						
	Prior Years	2026-27	2027-28	2028-29	2029-30	2030-31	Total
Water Reserves	100,000	76,426					176,426
							-
							-
Total	100,000	76,426	-	-	-	-	176,426

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

Water Backhoe

Project Summary: Purchase one Backhoe for the repair of Main Line leaks for the water department

Total Project Cost: \$140,000

Justification: The City of McFarland’s Water Department is only limited to repairing water main leaks that are deep enough for our small equipment to excavate. When the main line is too deep below ground, the city has to request contractor to come out with bigger equipment to dig out the line for repair. A backhoe would allow us to repair main water lines and also serve various other departments.



Additional Funding Requested: \$140,000

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 2026-2027

Project Costs and Funding Sources:

Project Costs by Phase

	Project Costs by Phase						
	Prior Years	2026-27	2027-2028	2028-2029	2029-2030	2030-2031	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction							-
Construction Management							-
Equipment Acquisition		140,000					140,000
Total	-	140,000	-	-	-	-	140,000

Project Funding Sources

	Project Funding Sources						
	Prior Years	2026-27	2027-28	2028-29	2029-30	2030-31	Total
Water Reserves		140,000					140,000
							-
							-
Total	-	140,000	-	-	-	-	140,000

Project Effect on the Operating Budget: Reduced reliance on Contractors and reduced labor cost

Browning Road Well Sand Separator

Project Summary: The Browning Road Well operates with a reverse osmosis treatment system. The components contained within the treatment system are very delicate and require pre-filtration of ground water sediment or sand that is drawn up from the ground water.

Total Project Cost: \$40,000

Justification: To reduce the amount of sand being processed through the Reverse osmosis system and accumulate in the membranes, a sand separator at the well head is needed. This will prevent damaging critical components of the treatment system.

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. Work to occur in 2026-2027 pending budget approval

Project Costs and Funding Sources:

Project Costs by Phase

	Project Costs by Phase						Total
	Prior Years	2026-27	2027-2028	2028-2029	2029-2030	2030-2031	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction		40,000					40,000
Construction Management							-
Equipment Acquisition							-
Total	-	40,000	-	-	-	-	40,000

Project Funding Sources

	Project Funding Sources						Total
	Prior Years	2026-27	2027-2028	2028-2029	2029-2030	2030-2031	
Water Reserves		40,000					40,000
							-
							-
Total	-	40,000	-	-	-	-	40,000

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



Project Summary: Design and construct a transit station providing a transit office, waiting area, and restrooms for public utilizing the transit system, along with a garage to house an eighteen-passenger bus and van, with area for minor repair and electric charging stations. The transit station will also include a park and ride at the site to enhance ridership throughout the city.



Total Project Cost: \$3,589,500

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

Additional Funding Requested: \$0

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

Project Contact: Public Works Director

Project Status: Design phase, anticipate completion 2026-2027.

Project Costs and Funding Sources:

Project Costs by Phase

	Project Costs by Phase						
	Prior Years	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design	130,000	300,000					430,000
Construction			3,000,000				3,000,000
Construction Management			159,500				159,500
Equipment Acquisition							-
Total	130,000	300,000	3,159,500	-	-	-	3,589,500

Project Funding Sources

	Project Funding Sources						
	Prior Years	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	Total
State of Good Repair	130,000		49,321				179,321
TIRCP/ZETCP			1,630,121				1,630,121
CMAQ		300,000	1,480,058				1,780,058
Total	130,000	300,000	3,159,500	-	-	-	3,589,500

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

Purchase Electric Transit Van

Project Summary: Purchase of a new E-Transit Passenger Van

Total Project Cost: \$120,000

Justification: The State of California has mandated that Municipalities have a certain percentage of Electric Vehicles in their fleet by 2035. The City of McFarland received LCTOP funds on a yearly basis which must be utilized before they are reallocated. The purchase of a new Electric Van would allow the City to utilize the LCTOP funds and provide reliable transportation to the residents.



Additional Funding Requested: N/A

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

Project Contact: Public Works Director

Project Status: Planning, anticipate procurement 2029-2030.

Project Costs and Funding Sources:

Project Costs by Phase

	Project Costs by Phase						Total
	Prior Years	2026-27	2027-28	2028-29	2029-30	2030-31	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction							-
Construction Management							-
Equipment Acquisition					120,000		120,000
Total	-	-	-	-	120,000	-	120,000

Project Funding Sources

	Project Funding Sources						Total
	Prior Years	2026-27	2027-28	2028-29	2029-30	2030-31	
LCTOP					120,000		120,000
							-
							-
Total	-	-	-	-	120,000	-	120,000

Project Effect on the Operating Budget: None.



STAFFING

CITY OF MCFARLAND
POSITION & SALARY RANGE LIST
 EFFECTIVE 07/01/2026-06/30/2027

CONTRACT EMPLOYEES

City Manager	Contract
Chief of Police	Contract
Deputy Chief of Police	Contract
Finance Director	Contract
Public Works Director	Contract
Assistant Public Works Director	Contract
Community Development Director	Contract
Economic Development Manager	Contract
Human Resources 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	1,526.99	1,604.30	1,685.51	1,770.84	1,860.48	1,954.66	19.09	24.43
Accounting Clerk I	15	1,526.99	1,604.30	1,685.51	1,770.84	1,860.48	1,954.66	19.09	24.43
Community Service Officer	15	1,526.99	1,604.30	1,685.51	1,770.84	1,860.48	1,954.66	19.09	24.43
Accounting Clerk II	19	1,685.52	1,770.84	1,860.49	1,954.67	2,053.62	2,157.58	21.07	26.97
Animal Control/Code Enforcement Officer	19	1,685.52	1,770.84	1,860.49	1,954.67	2,053.62	2,157.58	21.07	26.97
Police Office Technician	19	1,685.52	1,770.84	1,860.49	1,954.67	2,053.62	2,157.58	21.07	26.97
Community Development Technician	19	1,685.52	1,770.84	1,860.49	1,954.67	2,053.62	2,157.58	21.07	26.97
Utilities Operator In Training	19	1,685.52	1,770.84	1,860.49	1,954.67	2,053.62	2,157.58	21.07	26.97
Wastewater Treatment Plant Operator In Training	19	1,685.52	1,770.84	1,860.49	1,954.67	2,053.62	2,157.58	21.07	26.97
Street Maintenance I	22	1,815.12	1,907.00	2,003.54	2,104.97	2,211.53	2,323.48	22.69	29.04
Police Emergency Dispatcher	25	1,954.68	2,053.63	2,157.59	2,266.82	2,381.57	2,502.13	24.43	31.28
Accounting Clerk III	25	1,954.68	2,053.63	2,157.59	2,266.82	2,381.57	2,502.13	24.43	31.28
Sweeper/Street Maintenance Worker I	25	1,954.68	2,053.63	2,157.59	2,266.82	2,381.57	2,502.13	24.43	31.28
Transit Operator	25	1,954.68	2,053.63	2,157.59	2,266.82	2,381.57	2,502.13	24.43	31.28
Administrative Assistant II	26	2,003.55	2,104.97	2,211.53	2,323.49	2,441.11	2,564.69	25.04	32.06
Facilities Maintenance Specialist	27	2,053.64	2,157.60	2,266.82	2,381.58	2,502.14	2,628.80	25.67	32.86
Crime Scene Technician	27	2,053.64	2,157.60	2,266.82	2,381.58	2,502.14	2,628.80	25.67	32.86
Police Officer Reserve/Trainee	27	2,053.64	2,157.60	2,266.82	2,381.58	2,502.14	2,628.80	25.67	32.86
Communications and Marketing Specialist	27	2,053.64	2,157.60	2,266.82	2,381.58	2,502.14	2,628.80	25.67	32.86
Animal Control/Code Enforcement Supervisor	29	2,157.60	2,266.83	2,381.58	2,502.14	2,628.81	2,761.89	26.97	34.52
Administrative Assistant III	30	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	2,323.50	2,441.13	2,564.70	2,694.54	2,830.94	2,974.25	29.04	37.18
Staff Accountant	32	2,323.50	2,441.13	2,564.70	2,694.54	2,830.94	2,974.25	29.04	37.18
Utilities Operator I	32	2,323.50	2,441.13	2,564.70	2,694.54	2,830.94	2,974.25	29.04	37.18
Building Inspector I/Code Enforcement Officer	35	2,502.16	2,628.82	2,761.90	2,901.72	3,048.61	3,202.94	31.28	40.04
Utilities Operator II	36	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	2,694.55	2,830.96	2,974.27	3,124.83	3,283.02	3,449.22	33.68	43.12
Communication/Records Supervisor	38	2,694.55	2,830.96	2,974.27	3,124.83	3,283.02	3,449.22	33.68	43.12
Police Officer	38	2,694.55	2,830.96	2,974.27	3,124.83	3,283.02	3,449.22	33.68	43.12
School Resource Officer	38	2,694.55	2,830.96	2,974.27	3,124.83	3,283.02	3,449.22	33.68	43.12
Utilities Operator III	41	2,901.74	3,048.63	3,202.96	3,365.11	3,535.46	3,714.43	36.27	46.43
Police Corporal	42	2,974.28	3,124.85	3,283.04	3,449.23	3,623.84	3,807.29	37.18	47.59
Police Sergeant	46	3,283.05	3,449.25	3,623.86	3,807.31	4,000.04	4,202.54	41.04	52.53

EXEMPT EMPLOYEE PAY SCHEDULE - BIWEEKLY

HOURLY PAY

City Clerk (Non-Certified)	35	2,502.16	2,628.82	2,761.90	2,901.72	3,048.61	3,202.94	31.28	40.04
City Clerk (Certified)	41	2,901.74	3,048.63	3,202.96	3,365.11	3,535.46	3,714.43	36.27	46.43
Assistant Engineer/Projects Manager	46	3,283.05	3,449.25	3,623.86	3,807.31	4,000.04	4,202.54	41.04	52.53
Finance Manager	46	3,283.05	3,449.25	3,623.86	3,807.31	4,000.04	4,202.54	41.04	52.53
Grant Manager	46	3,283.05	3,449.25	3,623.86	3,807.31	4,000.04	4,202.54	41.04	52.53
Senior City Planner	46	3,283.05	3,449.25	3,623.86	3,807.31	4,000.04	4,202.54	41.04	52.53
Utilities Manager	46	3,283.05	3,449.25	3,623.86	3,807.31	4,000.04	4,202.54	41.04	52.53
Police Lieutenant	49	3,535.48	3,714.46	3,902.50	4,100.05	4,307.61	4,525.68	44.19	56.57

SALARY AND BENEFITS DISTRIBUTION RECAP

POSITION	CITY COUNCIL	CITY ADMIN	CITY CLERK	HUMAN RESOURCES	COMM MARKETING	FINANCE	PLANNING	ENGINEERING	PUBLIC SAFETY	ANIMAL CONTROL	BUILDING	CODE ENFORCEMENT	GRANTS	STREETS	FACILITIES	LLMD	SEWER	REFUSE	WATER	PUBLIC TRANSIT	TOTAL
Accounting Clerk I 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	-	-	-	-	-	0.30	-	-	-	-	-	-	-	-	-	-	0.30	0.10	0.30	-	1.00
Administrative Assistant I Total	-	-	-	-	-	-	0.25	-	-	-	-	0.25	-	-	0.20	-	0.30	0.20	0.30	-	1.50
Administrative Assistant III Total	-	-	-	-	-	-	-	-	1.00	-	-	-	-	-	-	-	-	-	-	-	1.00
Animal Control/Code Enforcement Officer Total	-	-	-	-	-	-	-	-	-	1.75	-	-	-	-	-	-	-	-	-	-	3.50
Animal Control/Code Enforcement Supervisor Total	-	-	-	-	-	-	-	-	-	0.50	-	-	-	-	-	-	-	-	-	-	1.00
Assistant Engineer/Projects Manager Total	-	-	-	-	-	-	-	0.40	-	-	-	-	-	-	-	-	-	-	-	-	1.00
Building Inspector/Code Enforcement Officer Total	-	-	-	-	-	-	-	-	-	-	0.75	0.25	-	0.30	-	-	-	-	-	-	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
Communications & Marketing Specialist Total	-	-	-	-	1.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00
Community Development Director Total	-	-	-	-	-	-	0.35	-	-	-	0.35	-	0.30	-	-	-	-	-	-	-	1.00
Community Development Technician Total	-	-	-	-	-	-	0.25	-	-	-	0.50	0.25	-	-	-	-	-	-	-	-	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
Deputy Police Chief Total	-	-	-	-	-	-	-	-	1.00	-	-	-	-	-	-	-	-	-	-	-	1.00
Economic Development Manager Total	-	-	-	-	-	-	0.35	-	-	-	0.35	-	0.30	-	-	-	-	-	-	-	1.00
Facility Maintenance Specialist Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2.00	-	-	-	-	-	2.00
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 Chief Total	-	-	-	-	-	-	-	-	1.00	-	-	-	-	-	-	-	-	-	-	-	1.00
Police Corporal Total	-	-	-	-	-	-	-	-	2.00	-	-	-	-	-	-	-	-	-	-	-	2.00
Police Emergency Dispatcher Total	-	-	-	-	-	-	-	-	2.00	-	-	-	-	-	-	-	-	-	-	-	2.00
Police Lieutenant Total	-	-	-	-	-	-	-	-	1.00	-	-	-	-	-	-	-	-	-	-	-	1.00
Police Office Technician Total	-	-	-	-	-	-	-	-	3.00	-	-	-	-	-	-	-	-	-	-	-	3.00
Police Officer Total	-	-	-	-	-	-	-	-	9.00	-	-	-	-	-	-	-	-	-	-	-	9.00
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
Public Works Operations Manager Total	-	-	-	-	-	-	-	-	-	-	-	-	-	0.35	0.25	0.25	-	-	-	0.15	1.00
School Resource Officer Total	-	-	-	-	-	-	-	-	2.00	-	-	-	-	-	-	-	-	-	-	-	2.00
Senior City Planner Total	-	-	-	-	-	-	1.00	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00
Staff Accountant Total	-	-	-	-	-	0.30	-	-	-	-	-	-	-	-	-	-	0.30	0.10	0.30	-	1.00
Street Maintenance I Total	-	-	-	-	-	-	-	-	-	-	-	-	-	3.75	-	1.25	-	-	-	-	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
Utilities Manager Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.50	-	0.50	-	1.00
Utilities Operator In Training Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.50	-	1.50	-	3.00
Utilities Operator I Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00	-	1.00	-	2.00
Utilities Operator II Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.50	-	0.50	-	1.00
Utilities Operator III Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.50	-	0.50	-	1.00
GRAND TOTAL	5.00	0.13	0.40	0.25	1.00	1.43	2.20	0.40	29.00	2.25	1.95	3.00	1.60	6.50	2.25	1.80	7.84	1.96	7.86	2.20	79.00

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

FUND TYPE	DEPARTMENT	AUTHORIZED FY23-24	AUTHORIZED FY24-25	AUTHORIZED FY25-26	AUTHORIZED FY26-27
General Fund					
	City Council				
	Council Member	5.00	5.00	5.00	5.00
	Total City Council	5.00	5.00	5.00	5.00
	City Administration				
	Administrative Assistant	0.90	0.50		
	City Manager	0.25			
	City Manager/Finance Director		0.13	0.13	0.13
	Total City Administration	1.15	0.63	0.13	0.13
	City Clerk				
	City Clerk	0.40	0.40	0.40	0.40
	Administrative Assistant	0.10			
	Total City Clerk	0.50	0.40	0.40	0.40
	Human Resources/Risk Management				
	Human Resources Director	0.25	0.25	0.25	0.25
	Total Human Resources/Risk Management	0.25	0.25	0.25	0.25
	Communications & Marketing				
	Communications & Marketing Specialist			1.00	1.00
	Total Communications & Marketing	-	-	1.00	1.00
	Finance and Accounting				
	Staff Accountant	0.60	0.30	0.30	0.30
	Accounting Clerk III	0.20	0.60	0.60	0.60
	City Manager/Finance Director		0.13	0.13	0.13
	Finance Director	0.10			
	Accounting Supervisor	0.10	0.10	0.30	0.30
	Finance Manager		0.10	0.10	0.10
	Total Finance and Accounting	1.00	1.23	1.43	1.43
	Planning				
	Senior City Planner	1.00	1.00	1.00	1.00
	Community Development Director	0.60	0.35	0.35	0.35
	Assistant Engineer/Projects Manager		0.75		
	Economic Development Manager			0.35	0.35
	Community Development Technician		0.40	0.25	0.25
	Administrative Assistant	0.10			0.25
	Total Planning	1.70	2.50	1.95	2.20
	Engineering				
	Assistant Engineer/Projects Manager			0.40	0.40
	Total Engineering	-	-	0.40	0.40
	Public Safety				
	Administrative Assistant	1.00	0.50	1.00	1.00
	City Manager	0.25			
	Community Service Officer	1.00	1.00	1.00	1.00
	Police Corporal	1.00	1.00	3.00	2.00
	Crime Scene Tech	1.00	1.00	1.00	1.00
	Deputy Police Chief				1.00
	Police Chief	1.00	1.00	1.00	1.00

CITY OF MCFARLAND
FULL-TIME EQUIVALENT POSITIONS

FUND TYPE	DEPARTMENT	AUTHORIZED FY23-24	AUTHORIZED FY24-25	AUTHORIZED FY25-26	AUTHORIZED FY26-27
	Police Captain	1.00	1.00	1.00	
	Police Lieutenant	2.00	1.00		1.00
	Police Office Technician	4.00	4.00	3.00	3.00
	Police Office Technician - Part Time	2.00			
	Police Emergency Dispatcher		1.00	2.00	2.00
	Police Officer	10.00	8.00	7.00	9.00
	Police Officer Reserve/Trainee		1.00	1.00	
	Police Sergeant	4.00	4.00	4.00	4.00
	School Resource Officer		1.00	2.00	2.00
	Cold Case Investigator			1.00	
	Communication/Records Supervisor	1.00	1.00	1.00	1.00
	Special Project Manager/Police Oversight Advisor		1.00		
	Senior Police Communication/Records Administrator				
	Total Public Safety	29.25	27.50	29.00	29.00
	Animal Control				
	Animal Control Officer	2.00			
	Animal Control/Code Enforcement Officer		1.00	1.00	1.75
	Animal Control/Code Enforcement Officer Supervisor		1.00	0.50	0.50
	Community Development Director				
	Total Animal Control	2.00	2.00	1.50	2.25
	Building Inspection				
	Community Development Director	0.20	0.35	0.35	0.35
	Economic Development Manager			0.35	0.35
	Community Development Technician			0.50	0.50
	Building Inspector/Code Enforcement Officer		0.50	0.75	0.75
	Building Inspector I	1.00	0.60		
	Total Building Inspection	1.20	1.45	1.95	1.95
	Code Enforcement				
	Animal Control/Code Enforcement Officer		1.00	1.00	1.75
	Building Inspector/Code Enforcement Officer		0.50	0.25	0.25
	Animal Control/Code Enforcement Officer Supervisor			0.50	0.50
	Community Development Technician			0.25	0.25
	Administrative Assistant	0.10			0.25
	Code Enforcement Officer	0.73			
	Code Enforcement Officer - Part Time	0.73			
	Community Development Director	0.20			
	Total Code Enforcement	1.76	1.50	2.00	3.00
	Grants Administration				
	Assistant Engineer/Projects Manager		0.25		
	Grants Administrator	1.00			
	Community Development Director		0.30	0.30	0.30
	Economic Development Manager			0.30	0.30
	Grant Manager		1.00	1.00	1.00
	Grants Administrator in Training	1.00			
	Total Grants Administration	2.00	1.55	1.60	1.60
	Streets				
	Public Works Director	0.20	0.15	0.15	0.15
	Street Maintenance Supervisor	0.97	0.75	0.75	0.75
	Street Maintenance I	2.00	2.25	3.75	3.75
	Street Sweeper	1.00	1.00	1.00	1.00

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

FUND TYPE	DEPARTMENT	AUTHORIZED	AUTHORIZED	AUTHORIZED	AUTHORIZED
		FY23-24	FY24-25	FY25-26	FY26-27
	Assistant Public Works Director	0.20	0.15	0.15	
	Public Works Operations Manager				0.35
	Assistant Engineer/Projects Manager			0.30	0.30
	Administrative Assistant I	0.10	0.20	0.20	0.20
	Total Streets	4.47	4.50	6.30	6.50
	Facilities Maintenance				
	Public Works Operations Manager				0.25
	Facilities Maintenance Specialist		1.00	1.00	2.00
	Total Facilities Maintenance	-	1.00	1.00	2.25
Total General Fund		50.28	49.50	53.90	57.35
Special Revenue Funds					
	Lighting Landscaping and Maintenance District				
	Assistant Public Works Director		0.05	0.05	
	Public Works Operations Manager				0.25
	Public Works Director		0.05	0.05	0.05
	Street Maintenance Supervisor	0.03	0.25	0.25	0.25
	Street Maintenance I		2.75	1.25	1.25
	Groundskeeper	2.00			
	Total Lighting Landscaping and Maintenance District	2.03	3.10	1.60	1.80
Total Special Revenue Funds		2.03	3.10	1.60	1.80
Enterprise Funds					
	Sewer				
	City Clerk	0.30	0.30	0.30	0.30
	Staff Accountant	0.60	0.30	0.30	0.30
	Code Enforcement Officer	0.14			
	Code Enforcement Officer - Part Time	0.14			
	Accounting Clerk I	0.66	0.33	0.66	0.66
	Public Works Director	0.30	0.30	0.30	0.30
	Accounting Clerk III	0.60	0.60	0.60	0.60
	WWTPO III/Supervisor	1.00	1.00	1.00	
	Wastewater Treatment Plant Operator I	2.00	2.00	1.00	
	Wastewater Treatment Plant Operator I			2.00	
	Wastewater Treatment Plant Operator In Training	1.00	1.00		
	Utilities Operator In Training				1.50
	Utilities Operator I				1.00
	Utilities Operator II				0.50
	Utilities Operator III				0.50
	Utilities Manager				0.50
	Accounting Clerk II	0.33	0.66	0.33	
	Finance Director	0.30			
	City Manager	0.20			
	City Manager/Finance Director		0.25	0.25	0.25
	Human Resources Director	0.38	0.38	0.38	0.38
	Accounting Supervisor	0.30	0.30	0.30	0.30
	Finance Manager		0.30	0.30	0.30
	Assistant Public Works Director	0.30	0.30	0.30	
	Assistant Engineer/Projects Manager			0.15	0.15
	Administrative Assistant	0.30	0.30	0.30	0.30
	Total Sewer	8.84	8.32	8.47	7.84
	Refuse				
	Staff Accountant	0.20	0.10	0.10	0.10

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

FUND TYPE	DEPARTMENT	AUTHORIZED FY23-24	AUTHORIZED FY24-25	AUTHORIZED FY25-26	AUTHORIZED FY26-27
	Accounting Clerk I	0.66	0.33	0.66	0.66
	Public Works Director	0.20	0.15	0.15	0.15
	Accounting Clerk III	0.60	0.20	0.20	0.20
	Accounting Clerk II	0.33	0.66	0.33	
	Finance Director	0.30			
	City Manager	0.10			
	City Manager/Finance Director		0.25	0.25	0.25
	Accounting Supervisor	0.30	0.30	0.10	0.10
	Finance Manager		0.30	0.30	0.30
	Assistant Public Works Director	0.20	0.15	0.15	
	Administrative Assistant	0.20	0.20	0.20	0.20
	Total Refuse	3.09	2.64	2.44	1.96
	Water				
	City Clerk	0.30	0.30	0.30	0.30
	Executive Administrative Specialist				
	Staff Accountant	0.60	0.30	0.30	0.30
	Water Operator In Training	3.00	2.00		
	Assistant City Manager				
	Code Enforcement Officer	0.14			
	Code Enforcement Officer - Part Time	0.14			
	Utility Technician				
	Accounting Clerk I	0.34	0.34	0.68	0.68
	Public Works Director	0.30	0.30	0.30	0.30
	Accounting Clerk III	0.60	0.60	0.60	0.60
	Accounting Clerk II	0.34	0.68	0.34	
	Finance Director	0.30			
	City Manager	0.20			
	City Manager/Finance Director		0.25	0.25	0.25
	Human Resources Director	0.38	0.38	0.38	0.38
	Accounting Supervisor	0.30	0.30	0.30	0.30
	Finance Manager		0.30	0.30	0.30
	Utilities Operator In Training				1.50
	Utilities Operator I				1.00
	Utilities Operator II				0.50
	Utilities Operator III				0.50
	Utilities Manager				0.50
	Assistant Public Works Director	0.30	0.30	0.30	
	Assistant Engineer/Projects Manager			0.15	0.15
	Water Supervisor	1.00	1.00	1.00	
	Water Operator I			1.00	
	Water Operator II	1.00	2.00	3.00	
	Administrative Assistant	0.30	0.30	0.30	0.30
	Accounting Clerk I	0.34			
	Total Water	9.87	9.35	9.50	7.86
	Public Transportation				
	Transit Driver	1.00	2.00	2.00	2.00
	Public Works Director		0.05	0.05	0.05
	Public Works Operations Manager				0.15
	Assistant Public Works Director		0.05	0.05	
	Total Public Transportation	1.00	2.10	2.10	2.20
Total Enterprise Funds		22.79	22.40	22.50	19.85
Grand Total All Funds		75.10	75.00	78.00	79.00



APPENDIX

BUDGET CALENDAR

The following outlines key budget tasks, dates and responsibilities in developing the 2026-27 Budget.

When	Who	What
March 13	Finance	Distributes Operating and CIP budget instructions and worksheets
March 16-20	Finance	Brief departments on budget process/worksheet preparation
April 03	Departments	Submit New Regular Staff Requests
April 10	Finance	Distributes regular staffing, insurance and G&A costs
April 17	Departments	Submit budget worksheets, strategic initiatives, accomplishments and objectives, division descriptions and CIP project requests
April 20 to April 24	Finance	Review department submittals: meet with departments as needed Prepare revenue, expenditure and changes in fund balance/working capital projections
April 27 to May 01	Finance	Brief City Manager on revenue, expenditure and changes in fund balance projections and results of department review
May 04	Departments	Present any “appeals” to City Manager
May 05 to May 14	Finance City Manager	Prepare Preliminary Budget Review and approve Preliminary Budget
May 15	City Manager	Issue 2026-27 Preliminary Budget
May 27	Council	Preliminary Budget: Overview, General and Special Funds
May 27	Council	Preliminary Budget: Enterprise and Internal Service Funds
June 10	Council	Budget adoption (Regular Meeting)

APPROPRIATIONS LIMIT

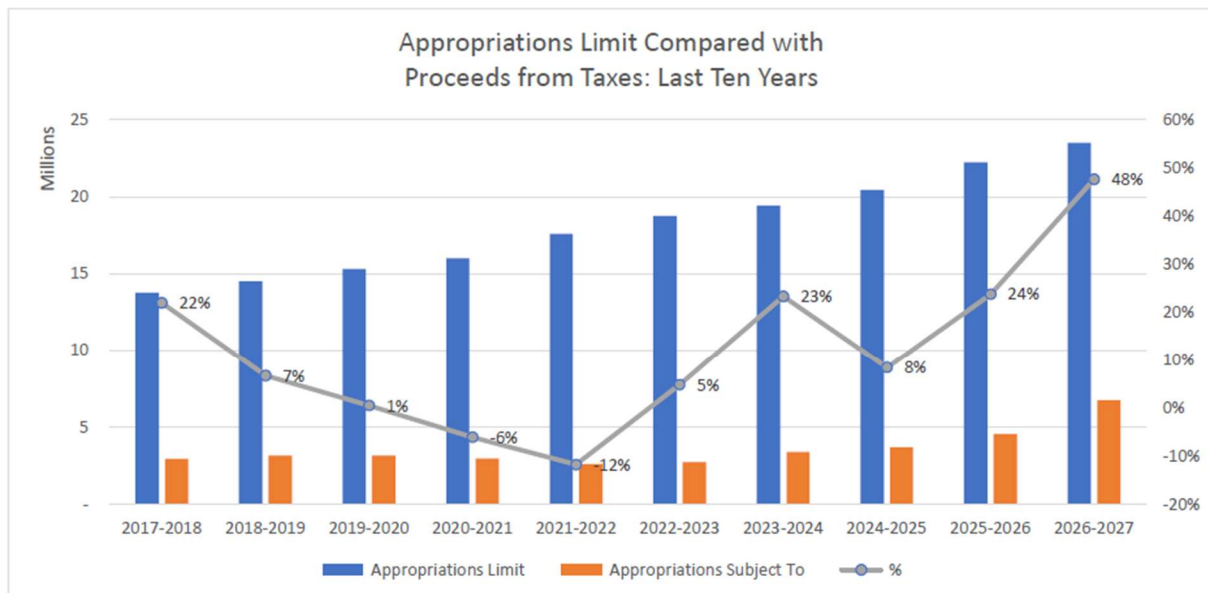
In 1979, California voters approved Proposition 4 (Article XIII-B of the California State Constitution). Informally known as the “Gann Spending Initiative,” this provision limits the total amount of appropriations in any fiscal year from “proceeds of taxes.” Accordingly, it is essentially a limitation 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 2026-27 Appropriations Limit and the estimated proceeds of taxes in the adopted 2026-27 Annual Budget. As reflected below, the City remains well below its Appropriations Limit for 2026-27.

Fiscal Year	McFarland Appropriations Limit			Appropriations Limit	Appropriations Subject To	Amount Under the Limit
	Per Capita Change Factor	Population Change Factor	Total Adjustment			
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
2025-2026	1.0644	1.0224	1.0882	22,240,786	4,561,914	17,678,872
2026-2027	1.0495	1.0072	1.0571	23,509,765	6,736,245	16,773,520





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



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 will 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. 2026-76

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND APPROVING THE CITY'S ANNUAL OPERATING BUDGET FOR THE FISCAL YEAR 2026-27 AND 2026-31 CAPITAL IMPROVEMENT PROGRAM

WHEREAS, the City Manager has submitted the 2026-27 Preliminary Budget and 2026-31 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 2026-27 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 2026-27.

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

1. The 2026-27 Operating Budget and 2026-31 Capital Improvement Program are hereby adopted as presented in the Preliminary Budget and CIP, with modifications approved by the City Council on June 10, 2026.


PASSED AND ADOPTED at a regular meeting of the City Council of the City of McFarland on June 10, 2026 by the following vote:

	Aye	Nae	Abstain	Absent
Saul Ayon	✓			
Ricardo Cano	✓			
Anita Gonzalez				✓
María T. Pérez	✓			
Martin Gutierrez	✓			

CITY OF MCFARLAND

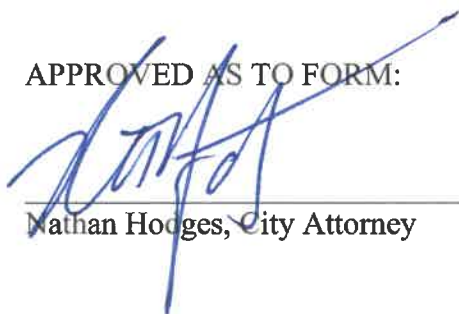

Saul Ayon, Mayor

ATTEST:


Erika De La Cruz, City Clerk

I, Erika De La Cruz, 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.

APPROVED AS TO FORM:


Nathan Hodges, City Attorney



RESOLUTION NO. 2026-77

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND APPROVING AND ADOPTING THE ANNUAL APPROPRIATIONS LIMIT FOR THE FISCAL YEAR 2026-

27

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 2026-27 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 2026-27; 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.

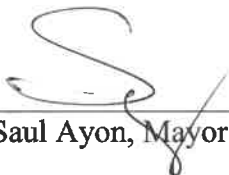
NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of McFarland that it hereby finds and determines as follows:

1. The Appropriations Limit for Fiscal Year 2026-27 is \$23,509,765.

PASSED AND ADOPTED at a regular meeting of the City Council of the City of McFarland on June 10, 2026 by the following vote:

	Aye	Nae	Abstain	Absent
Saul Ayon	✓			
Ricardo Cano	✓			
Anita Gonzalez				✓
María T. Pérez	✓			
Martin Gutierrez	✓			

CITY OF MCFARLAND

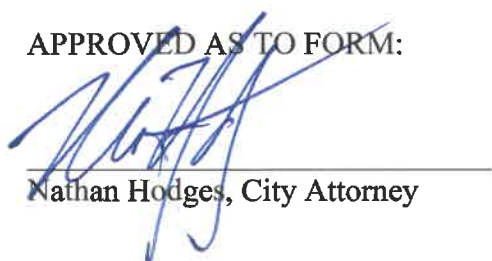

Saul Ayon, Mayor

ATTEST:


Erika De La Cruz, City Clerk

I, Erika De La Cruz, 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.

APPROVED AS TO FORM:


Nathan Hodges, City Attorney

