



Fiscal Year
2023-2024

mcfarlandcity.org

CITY OF MCFARLAND

Adopted Annual Operating Budget
& Capital Improvement Program

Fiscal Year
2023-2024



CITY OF MCFARLAND

Table of Contents

A. INTRODUCTION

Mission and vision.....	01
McFarland's History.....	02
Community Profile.....	03
City Council.....	04
Organizational Chart.....	05
Budget Message.....	06
Budget and Fiscal Policies.....	13
Guide to Reading and Understanding the Budget.....	25

B. CITYWIDE FINANCIAL SUMMARY

All Funds Combined: Revenues, Expenditures and Changes in Fund Balance.....	29
Appropriations by Department and Fund.....	30
Expenditures by Fund Type Pie Chart.....	31
Revenues by Fund Type Pie Chart.....	31
Five Year Capital Improvement Pie Chart.....	32

C. FUND FINANCIAL SCHEDULES

General Fund

Revenues, Expenditures, and Changes in Fund Balance.....	34
General Fund Expenditures by Function and Type Pie Chart.....	35
General Fund Revenues Pie Chart.....	36
General Fund Revenue and Expenditures Trends: 2020-21 to 2023-24.....	37
General Fund Revenue Detail.....	38
General Fund Expenditure Detail.....	39
American Rescue Plan Act (ARPA).....	48

General Fund Revenues & Expenditures by Department/Division

Support Services

City Council.....	51
City Administration.....	57
City Clerk.....	62
Human Resources/Risk Management.....	67
Finance/Accounting.....	72
Non-Departmental.....	77
Management Information Systems.....	81

Community Development

Planning.....	86
Building Inspection.....	92
Grant Administration.....	97

Public Safety

Police Services.....	103
Animal Control Services.....	109
Code Compliance.....	114

Public Works

Streets.....	120
Facilities Maintenance.....	125
Community Center.....	130



CITY OF MCFARLAND

Table of Contents

Special Revenue Funds

Transportation Development Act Fund.....	136
Lighting & Landscaping Assessment Districts Fund.....	140
Community Facilities Districts Fund.....	145
Gas Tax Fund.....	149
Road Maintenance and Rehab (SB1)	153
COPS Grant.....	157
Development Impact Fees.....	161
Miscellaneous Grants.....	165
CALHOME Grant.....	169
Community Development Block Grant.....	173
Measure M Sales Tax.....	179

Enterprise Funds

Sewer Fund.....	182
Refuse and Recycling Fund.....	188
Water Fund.....	192
Public Transportation Fund.....	198

Trust & Agency Funds

McFarland Improvement Authority Fund.....	204
---	-----

D. CAPITAL IMPROVEMENT PROGRAM (CIP)

Overview.....	209
CIP Expenditure Summary by Funding Source and Category.....	210
CIP Project Descriptions.....	214

E. STAFFING

Position and Salary Range List.....	246
Salary & Benefits Distribution Recap.....	247
Full-Time Equivalent Positions.....	248

F. APPENDIX

Budget Calendar.....	253
Appropriations Limit.....	254
Glossary.....	255
Budget Resolutions.....	262



MISSION

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

CORE VALUES

McFarland – Tradition, Unity, & Excellence

McFarland's History



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

Present day

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

2015

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

1990's-2000's

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

1970's-1980's

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

1957

McFarland officially incorporated as a city, establishing formal governance.

1940's -1950's

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

1920's

Agricultural industry flourishes, boosting economy and infrastructure.

1908

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



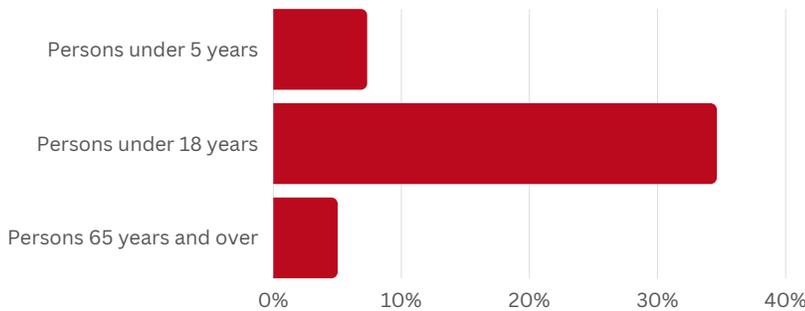
CITY OVERVIEW

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

LOCATION



AGE DISTRIBUTION



Job Force



STATISTICS & DEMOGRAPHICS

2022 Population - 14,459
 & a 2% population growth

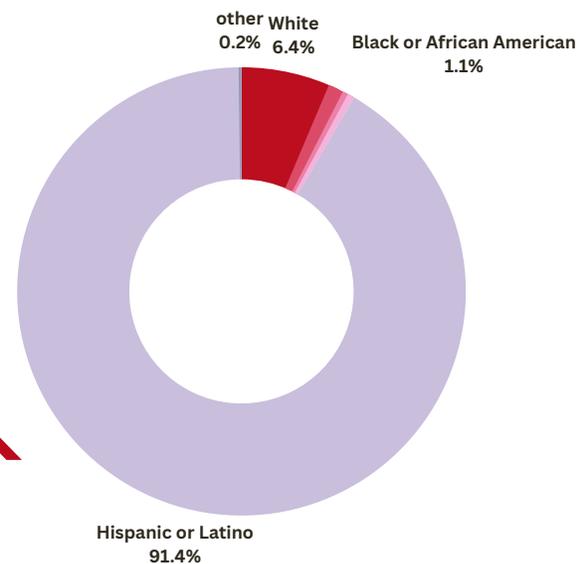


Average Household Size for 2022 in McFarland was 4.09



Occupied Housing Units
 2,933

Ethnicity Breakdown





City Council

Saul Ayon
Mayor
Ricardo Cano
Mayor Pro Tem
Maria T. Perez
Council Member
Amador Ayon
Council Member
Anita Gonzalez
Council Member



Council appointed City officials

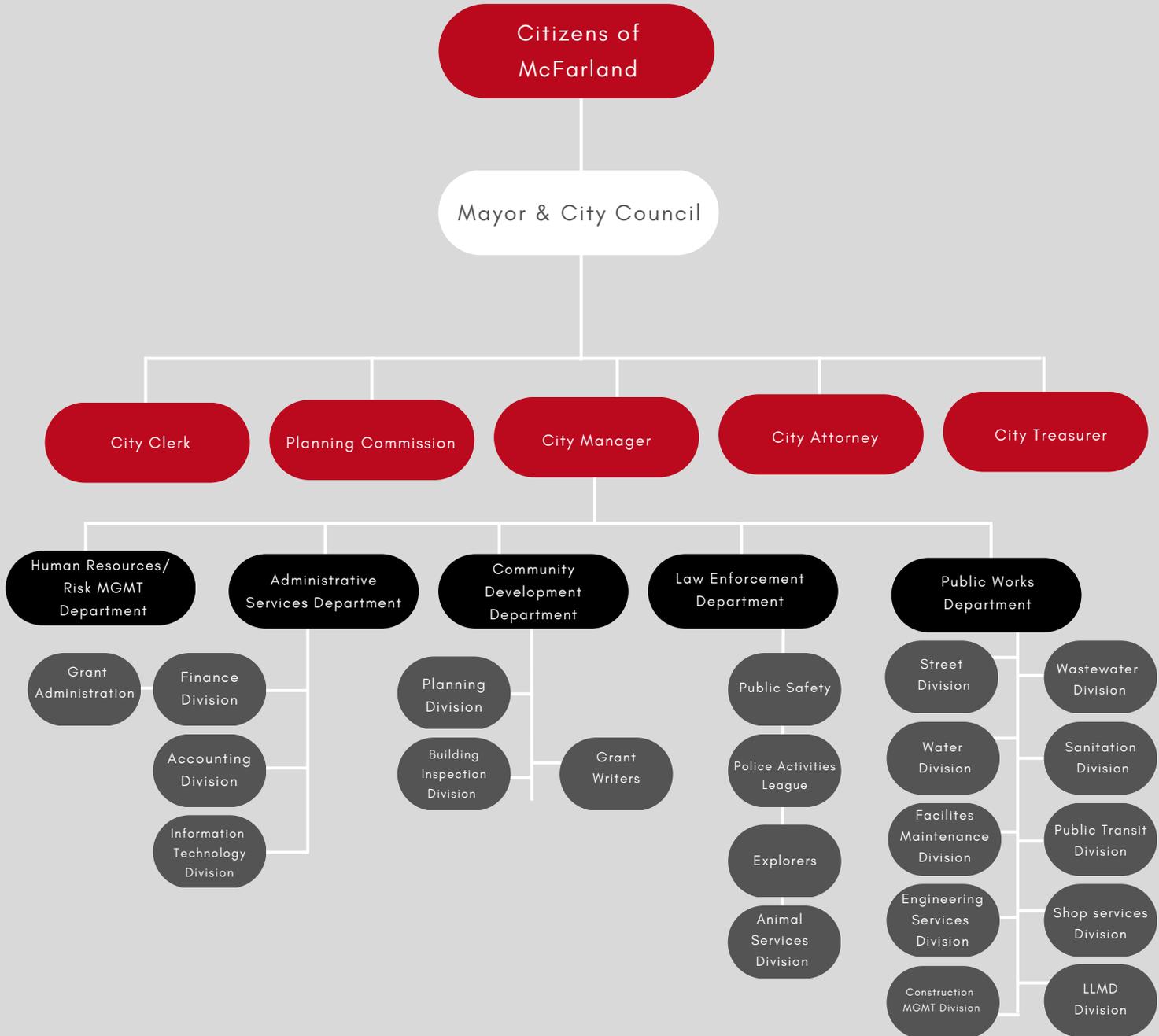
Kenny Williams
City Manager
Nathan Hodges
City Attorney





CITY OF MCFARLAND

Organizational Chart





June 22, 2023

Honorable Mayor and City Council Members

I am pleased to present to you the proposed Annual Operating Budget and Capital Improvement Program (CIP) for Fiscal Year 2023-2024. The Fiscal Year 2023-2024 budget of the City of McFarland is a testament to our unwavering commitment to fiscal responsibility, addressing the major needs of our community, and progressing towards a sustainable future.

This commitment was amply demonstrated during the challenging Fiscal Year 2022-23, when we navigated the aftermath of past administrative issues. We managed to catch up on two years' worth of delinquent audits and one year of a delinquent budget, a significant accomplishment that paved the way for improved financial management. We were also able to adopt the Fiscal Year 2023-24 budget on time, despite these constraints.

Further, we confronted the issue of major capital project budget overruns that have put significant pressure on our general fund. We embarked on a comprehensive review of these projects, implemented tighter controls to prevent future overruns, and made difficult decisions to bring our finances back into balance.

These challenges did not deter us from putting together a robust action plan aimed at addressing the current and future needs of the community. We are prepared to tackle these issues head-on, prioritizing the efficient use of resources and long-term sustainability.

The proposed Annual Operating Budget is balanced, but we are mindful of some fiscal constraints due to increased cost pressures relating to the City's bond payments, escalating healthcare costs, the conclusion of the COPS grant, and the rise in fire services contract costs from Kern County.

The passage of Measure M and O has been crucial in bolstering our city's financial health, but we recognize that these measures alone cannot ensure long-term sustainability. We must also be proactive in expanding our city's commercial, residential, and industrial footprint. Such growth not only increases our tax base, thus securing more revenue, but also attracts new residents and businesses, fostering a vibrant, thriving community. The future of McFarland relies on our ability to balance current needs with ambitious growth strategies.

Among our top priorities is public safety, a cornerstone of a thriving community. In acknowledging this, our staff and City Council have been dedicated to securing funding for crucial improvements in this area. We have recognized that our current police station is inadequate for the scale of our operations. With the growth of our city and the increasing complexities of modern law enforcement, our police department needs a new station equipped with modern amenities that will allow our officers to effectively serve and protect our community.

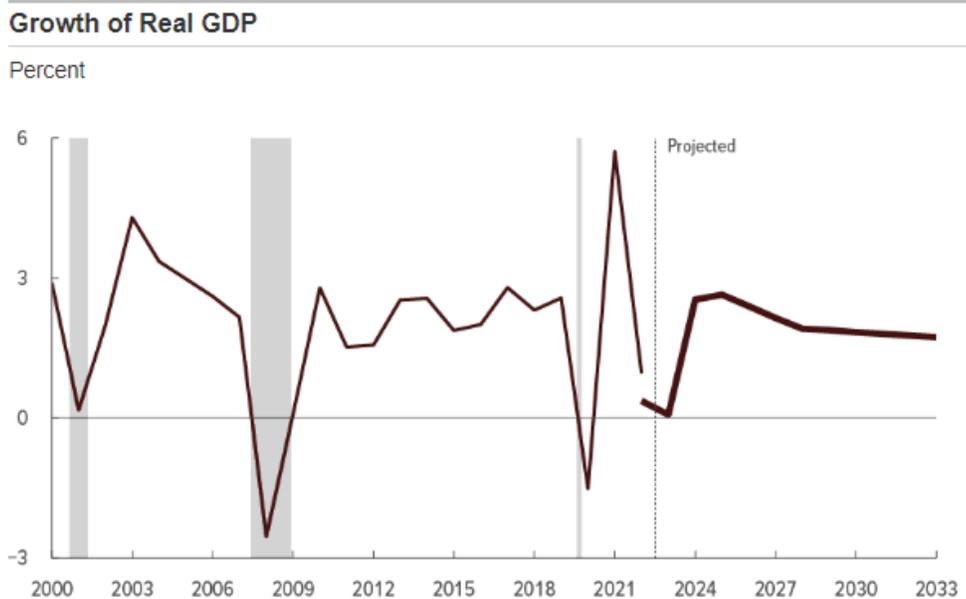
Moreover, we have recognized that our City's roads are in dire need of reconstruction. Infrastructure that effectively connects our City is vital to our growth and prosperity. To this end, the staff and City Council have been tirelessly working towards securing funding for several major road reconstruction projects as outlined in the Capital Improvement Program (CIP) section. These projects aim to rejuvenate our City's roads, making them safer and more efficient for our residents.

In addition to this, we have invested in a pavement management system that includes allocating funds towards asphalt rejuvenation using maltene replacement technology (MRT). There are several benefits of MRT. First, it can double or even triple the lifespan of our roads, reducing the need for expensive and disruptive repaving projects. Second, it is a more environmentally friendly solution, as it reduces the need for new materials and the associated energy consumption and carbon emissions. Lastly, it offers a cost-effective way to maintain our roads, allowing us to allocate our resources to other critical needs within our city.

ECONOMIC OUTLOOK

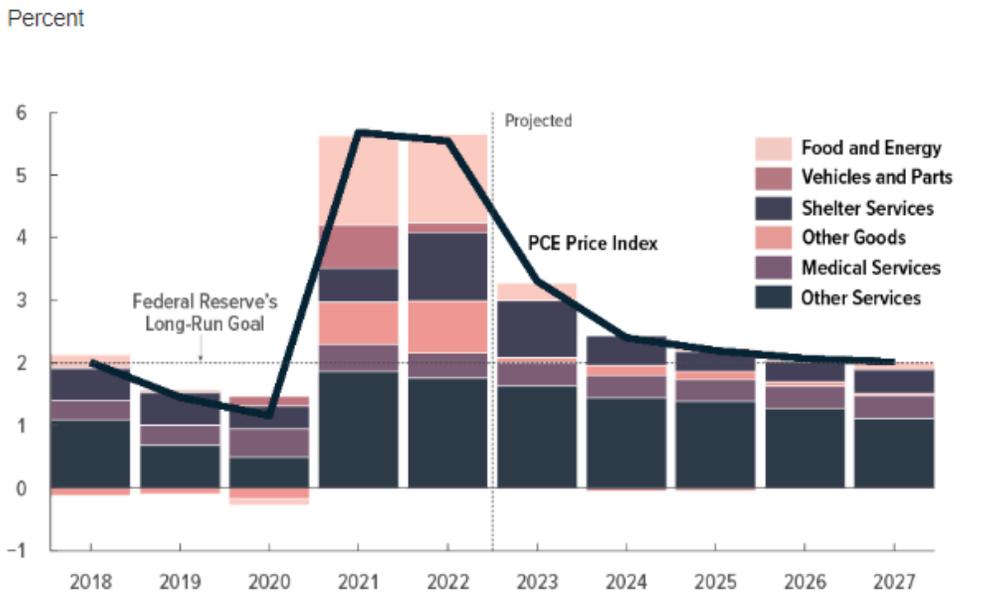
The City of McFarland is deeply interconnected with the broader economic landscape. As such, recent economic projections by the Congressional Budget Office (CBO) for 2023-2027 bear significant implications for our city's economic outlook.

According to the CBO, U.S. economic activity is projected to stagnate in 2023 due to high interest rates, leading to increased unemployment and decreasing inflation. Real GDP growth, which is projected to be just 0.1 percent for 2023, is expected to accelerate from 2024 to 2027, with a yearly average of 2.4 percent. For McFarland, these national trends will likely impact local economic growth rates, employment, and investment.



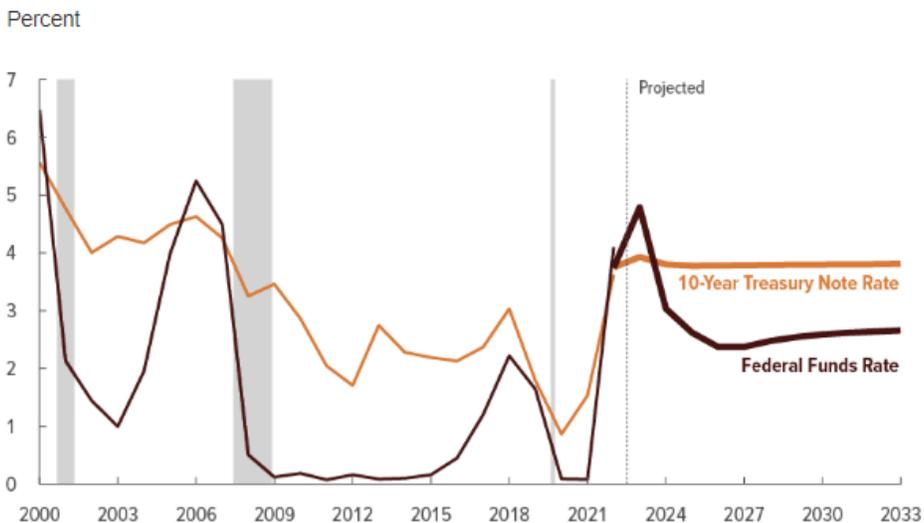
High inflation rates have persisted over the last few years, however, the CBO projects inflation will gradually slow down to 3.3 percent in 2023 and 2.4 percent in 2024, eventually reaching the Federal Reserve's long-run goal of 2 percent by 2026. These inflationary expectations, if realized, would have a positive impact on McFarland's budget. Lower inflation would help maintain the purchasing power of our city's funds, allowing us to better meet our residents' needs.

Overall Inflation and Price Growth for Various Categories of Goods and Services

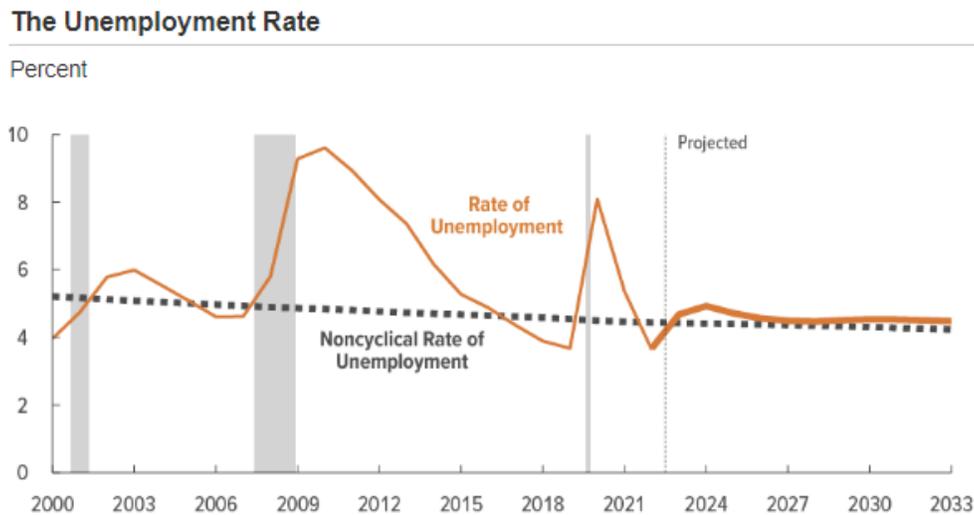


With respect to interest rates, the CBO anticipates that the Federal Reserve will maintain high interest rates initially in 2023 to counter inflationary pressures, which will then gradually decrease as inflation slows. Higher interest rates can increase borrowing costs for the city in the short run. On the other hand, lower rates in the long run may make debt financing for necessary infrastructure projects more affordable.

The Federal Funds Rate and Interest Rates on Long-Term Treasury Securities



The CBO's projection of slowed employment growth in 2023 due to stagnation in real GDP growth could also affect McFarland. As employment rates directly influence local consumption, this slowdown could potentially impact our sales tax revenues. However, the projected increase in employment rates in subsequent years may offset this effect.



The national economic outlook for 2023-2027 presents a mix of challenges and opportunities for McFarland. As we look to the future, we remain committed to adjusting our strategies in response to these broader economic trends, continuously striving to create a resilient and prosperous community for all our residents.

GENERAL FUND OVERVIEW

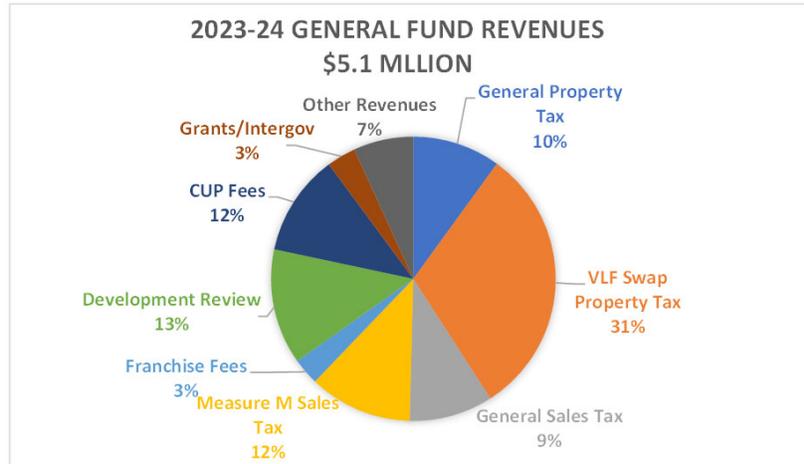
The General Fund, our City's primary operating fund, is designed to be the financial resource for most of the services provided by the city. These services range from public safety and public works to parks and community services. Given its essential role, maintaining a balanced General Fund is crucial to ensuring the uninterrupted provision of these vital services.

Currently, our General Fund is balanced due to one-time funding from the American Rescue Plan Act Funds. However, we must also explore more aggressive approaches to increasing our revenue sources and reviewing operational efficiencies for the long-term health of the fund.

Further, the passage of Measures M and O is a testament to our community's commitment to our City's fiscal sustainability. However, we must look beyond these measures towards commercial, residential, and industrial development as sources of sustainable revenue for our City.

Our City also faces significant infrastructure needs that include upgrading, replacing, and expanding our roads to better prepare for anticipated growth. The dire need for a new police station and an emergency operations center to respond to natural disasters such as flooding, given our location in a flood zone, cannot be overemphasized. Rest assured, our City staff and Council are relentlessly pursuing all avenues to secure the necessary funding for these major projects.

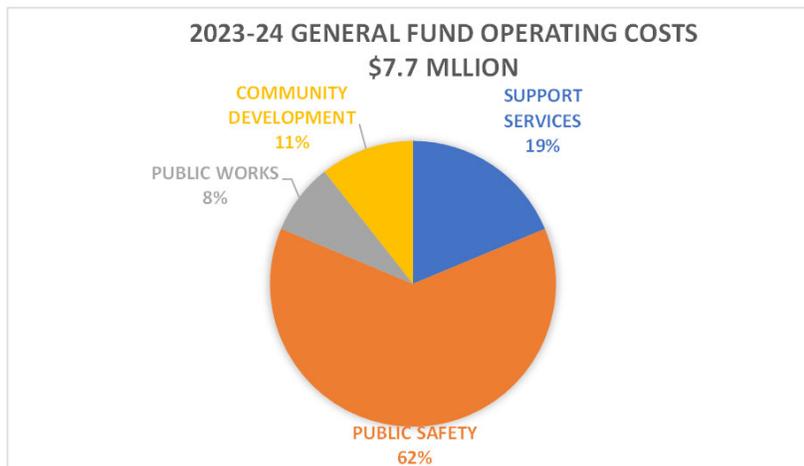
General Fund Revenue



Sources used in developing General Fund revenue projections include:

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

General Fund Operating Expenditures



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

ENTERPRISE FUNDS OVERVIEW

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

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

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

CAPITAL IMPROVEMENT PROGRAM (CIP)

The Capital Improvement Program represents our city's strategic blueprint for infrastructure enhancement and development. This ambitious program outlines our priorities for improvements not only for Fiscal Year 2023-2024 but also for the following four years.

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

- 1. New Police Station (\$10 Million):** A new, modern facility is essential for our law enforcement to effectively meet the evolving needs of our city. This project is a priority, given the importance of public safety in our community.
- 2. Road Reconstruction (\$4.7 Million):** Several key road reconstruction projects are part of our commitment to improving and maintaining the city's infrastructure. These projects, in conjunction with our innovative pavement management system featuring maltene replacement technology, will enhance the safety, efficiency, and lifespan of our roads.
- 3. Water and Sewer System Improvements (\$48.2 Million):** Essential for the daily life and health of our city, upgrades to our water and sewer systems are a critical component of our infrastructure efforts. Through strong advocacy for state and federal assistance, we aim to secure funding to meet these needs.

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

CIP SUMMARY BY FUNDING SOURCE AND CATEGORY BY YEAR					
	2023-24	2024-25	2025-26	2026-27	2027-28
CIP Projects By Funding Source					
Capital Outlay Fund					
General Fund	275,866	18,066,771	-	-	-
General Fund: GEO CUP Fees	-	911,400	-	-	-
Grants	3,000	375,500	1,500	1,500	1,500
Gas Tax /SB1	252,000	534,247	82,300	90,500	99,000
Transportation Development Act (TDA)	211,178	156,000	-	-	-
Development Impact Fee Fund	-	-	-	-	-
Total Capital Outlay Fund	742,044	20,043,918	83,800	92,000	100,500
American Rescue Plan Act (ARPA)	-	-	-	-	-
Enterprise Funds					
Sewer	460,000	4,552,000	8,117,000	7,139,000	-
Water	4,385,000	17,490,000	6,045,000	50,000	-
Refuse	-	-	-	-	-
Transit	76,000	1,220,000	-	-	-
Total Enterprise Funds	4,921,000	23,262,000	14,162,000	7,189,000	-
TOTAL	5,663,044	43,305,918	14,245,800	7,281,000	100,500

CIP Projects By Category					
	2023-24	2024-25	2025-26	2026-27	2026-27
City Buildings and Facilities	67,320	16,066,771	-	-	-
Park Improvements	208,546	-	-	-	-
Streets & Transportation	466,178	3,977,147	83,800	92,000	100,500
Sewer System	460,000	4,552,000	8,117,000	7,139,000	-
Water System	4,385,000	17,490,000	6,045,000	50,000	-
Refuse System	-	-	-	-	-
Transit	76,000	1,220,000	-	-	-
TOTAL	5,663,044	43,305,918	14,245,800	7,281,000	100,500

Summary

The Fiscal Year 2023-2024 budget is a testament to the collective efforts of our City Council, staff, and community. Together, we have navigated significant challenges to craft a budget that reflects our commitment to fiscal responsibility, community needs, and our vision for the future. As we look ahead, we remain confident and optimistic, acknowledging the challenges that lie ahead, yet resolute in our commitment to the people of McFarland.

In crafting this budget, we have had to make difficult choices, guided by the long-term financial health of our city and the quality of life of our residents. In the face of these challenges, we are heartened by the spirit of resilience, ingenuity, and determination that defines our community. Our shared commitment to a prosperous McFarland will guide us as we move forward.

Thank you for your trust, support, and commitment to making McFarland a great place to live and work. Together, we will ensure the vitality and sustainability of our city for generations to come. We look forward to the year ahead and the opportunity to continue serving our community.

Respectfully submitted,



Kenny Williams
City Manager



BUDGET PURPOSE AND ORGANIZATION

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

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

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

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

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

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

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

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

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

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

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

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



REVENUE MANAGEMENT

A. **Current Revenues for Current Uses; One-Time Revenues for One-Time Purposes.** The City will make all current expenditures with current revenues, avoiding procedures that balance current budgets by postponing needed expenditures, accruing future revenues or rolling over short-term debt. The City will avoid using one-time revenues to fund ongoing program costs.

B. **Revenue Distribution.** The Council recognizes that generally accepted accounting principles for state and local governments discourage the “earmarking” of General Fund revenues, and accordingly, the practice of designating General Fund revenues for specific programs should be minimized in the City’s management of its fiscal affairs. In those cases where it does occur, the basis and methodology for earmarking should be clearly articulated in the City’s Budget and Fiscal Policies.

C. **Grant Management.** Intergovernmental assistance in the form of grants and loans will be used to finance only:

1. Capital improvements that are consistent with the Five-Year Capital Improvement Program (CIP) priorities and can be maintained and operated over time.
2. Technological upgrades or enhancements.
3. Capital acquisition items.
4. Operating programs which either can be sustained over time or have a limited horizon.
5. Other areas as determined by the Council to be in the best interest of the City.

D. **Enterprise Fund Fees and Rates.** All fees and charges for each enterprise fund (such as Water, Sewer and Refuse) will be set at a level that fully supports the direct and indirect costs of the enterprise, including operations, maintenance, capital improvements and debt service, as well as meet any debt service coverage requirements set forth in related bond covenants.

E. **Internal Service Funds.** All internal service funds will have revenues (intra-City user charges, interest earnings and other income) sufficient to meet all operating and capital expenses. Such revenues shall also be sufficient to maintain minimum reserve targets.

MINIMUM FUND BALANCE AND RESERVES

Section 1: Policy

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



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

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

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

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

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

Section 2: Minimum Balances

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

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

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

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



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

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

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

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

Section 3: Other Assignments/Commitments

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

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

Section 4: Correcting Balances Below the Minimum Balance

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

A. **General Fund**

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



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

B. Water, Sewer and Refuse Funds

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

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

Section 5: Use of Balances Exceeding the Minimum Balance

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

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

FINANCIAL REPORTING AND BUDGET ADMINISTRATION

A. Annual Reporting. The City will prepare annual financial statements as follows:

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



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

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

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

CAPITAL FINANCING AND DEBT MANAGEMENT

A. Capital Financing

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

under the following circumstances:

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

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

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

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

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

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



Factors Favoring Pay-As-You-Go Financing

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

Factors Favoring Long Term Financing

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

B. Budget Integration and Policy Links

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

C. Sources of Capital Financing

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



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

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

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

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

E. **Debt Management**

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

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

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

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

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

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

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

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

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



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

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

F. Debt Capacity

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

- a. Funds borrowed for a project today are not available to fund other projects tomorrow.
 - b. Funds committed for debt repayment today are not available to fund operations in the future.
- In evaluating debt capacity, general-purpose annual debt service payments should not exceed 10% of General Fund revenues.

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

G. Land-Based Financings

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

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

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

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



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

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

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



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

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

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

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

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

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

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

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

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

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

H. **Conduit Financings**

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

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

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

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



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

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

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

I. Enhanced Infrastructure Financing District (EIFD)

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

J. Refinancings

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



BUDGET PURPOSE

What is an annual budget?

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

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

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

BUDGET ORGANIZATION

How is the budget laid out?

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

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

The following describes each of these sections.

1. Introduction

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



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

2. Citywide Financial Summaries

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

3. Fund Financial Schedules

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

Governmental Funds

- General Fund
- Special Revenue Funds
- Capital Project Funds

Enterprise Funds

- Sewer
- Water
- Refuse
- Public Transportation

Each fund section provides:

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

Community Development

- Planning
- Building Inspection
- Grant Administration
- Economic Development

City Fund Types

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.



Public Safety

- Police Services
- Animal Services
- Code Enforcement

Public Works

- Engineering
- Streets
- Community Center

Support Services

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

4. Capital Improvement Program (CIP)

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

5. Authorized Staffing

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

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

6. Appendix

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

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



CITYWIDE FINANCIAL SUMMARY

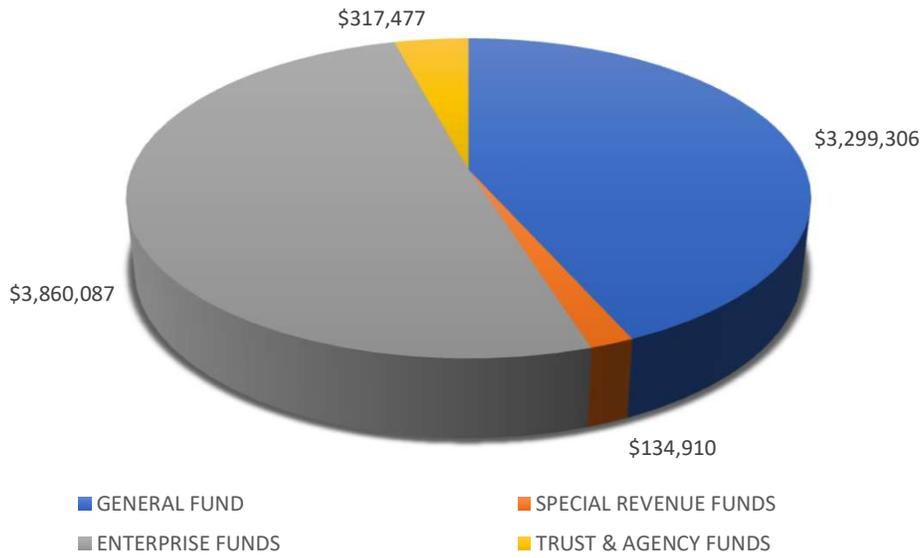
Citywide Financial Summaries

Fund Balances	Projected July 1, 2023	FY2023-24 Revenues	FY2023-24 Appropriations	FY2023-24 Transfers In	FY2023-24 Transfers Out	Other Sources (Uses)	Projected June 30, 2024
GENERAL	3,358,002	5,106,268	8,536,158	4,256,330	885,047	23,145	3,322,540
SPECIAL REVENUE							
TRANSPORTATION DEVELOPMENT ACT	-	211,178	-	-	211,178		-
LIGHTING AND LANDSCAPING MAINT DIST	174,038	144,650	256,397	-	-		62,291
COMMUNITY FACILITIES DISTRICT	-	149,456	33,210	-	116,246		-
GAS TAX	644,682	390,726	-	-	711,150		324,258
ROAD MAINTENANCE AND REHAB (SB1)	(31,429)	350,484	-	-	184,000		135,055
COPS	(914)	126,041	-	-	126,041		(914)
DEVELOPMENT IMPACT FEES	2,149,148	939,676	-	-	-		3,088,824
MISCELLANEOUS GRANTS	2,073,566	-	-	-	1,950,242		123,324
CALHOME	211,048	-	-	-	-		211,048
CDBG	(13,888)	-	-	-	-		(13,888)
TOTAL SPECIAL REVENUE	5,206,251	2,312,210	289,606	-	3,298,857	-	3,929,997
ENTERPRISE							
SEWER	1,318,426	2,600,730	2,524,162	-	24,943	28,242	1,398,293
WATER	6,501,720	3,625,617	6,536,938	-	25,060	78,641	3,643,980
REFUSE	113,225	1,467,468	1,679,971	-	17,299	7,301	(109,276)
PUBLIC TRANSPORTATION	27,286	129,536	175,012	-	5,123	-	(23,313)
TOTAL ENTERPRISE	7,960,657	7,823,351	10,916,083	-	72,425	114,184	4,909,684
TRUST & AGENCY							
MCFRARLAND IMROVEMENT AUTHORITY	3,667,863	317,477	317,477	-	-		3,667,863
TOTAL TRUST & AGENCY	3,667,863	317,477	317,477	-	-	-	3,667,863
Total	20,192,773	15,559,307	20,059,325	4,256,330	4,256,330	137,329	15,830,084

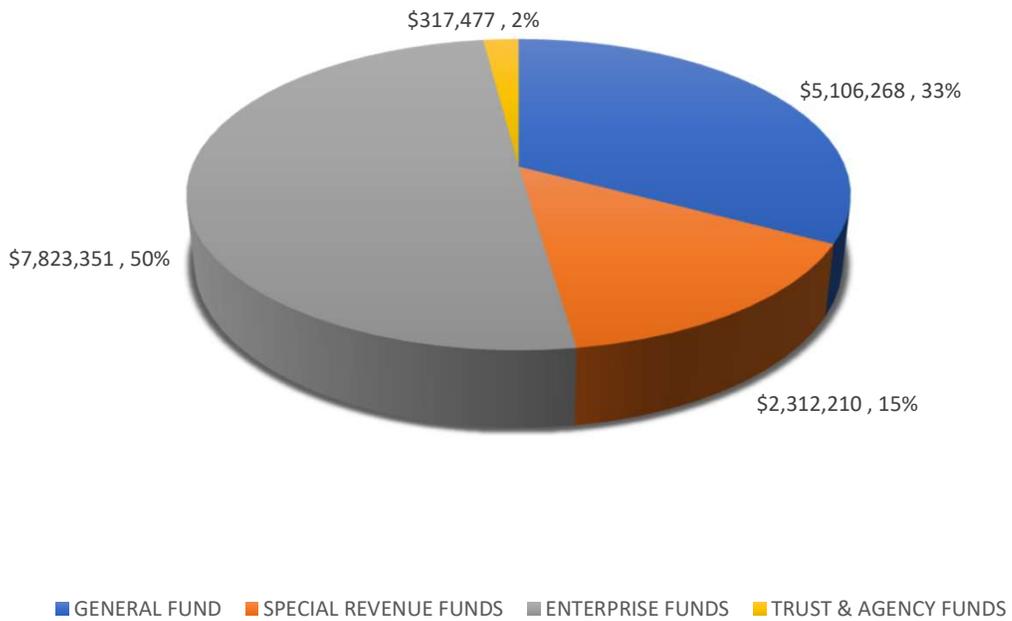
Appropriations by Fund

Proposed Budget	Personnel	Operating	Capital	Total Appropriations
GENERAL FUND				
SUPPORT SERVICES	375,211	1,073,518	24,472	1,473,201
PUBLIC SAFETY	3,267,357	1,578,225	43,500	4,889,082
PUBLIC WORKS	374,717	250,092	6,000	630,809
COMMUNITY DEVELOPMENT	425,023	397,471	45,848	868,342
CAPITAL IMPROVEMENT PROJECTS	-	-	674,724	674,724
TOTAL GENERAL FUND	4,442,308	3,299,306	794,545	8,536,158
SPECIAL REVENUE				
LIGHTING LANDSCAPING AND MAINTENANCE DISTRICT	145,696	101,700	9,000	256,397
COPS GRANT	-	-	-	-
MISCELLANEOUS GRANTS	-	-	-	-
COMMUNITY FACILITIES DISTRICT	-	33,210	-	33,210
TOTAL SPECIAL REVENUE	145,696	134,910	9,000	289,606
ENTERPRISE				
SEWER	824,447	1,233,216	466,500	2,524,162
WATER	935,262	1,216,676	4,385,000	6,536,938
REFUSE & RECYCLING	295,600	1,384,371	-	1,679,971
PUBLIC TRANSPORTATION	73,188	25,824	76,000	175,012
TOTAL ENTERPRISE	2,128,497	3,860,087	4,927,500	10,916,083
TRUST & AGENCY				
MCFARLAND IMPROVEMENT AUTHORITY	-	317,477	-	317,477
TOTAL TRUST & AGENCY	-	317,477	-	317,477
Total Appropriations	6,716,501	7,611,779	5,731,045	20,059,325

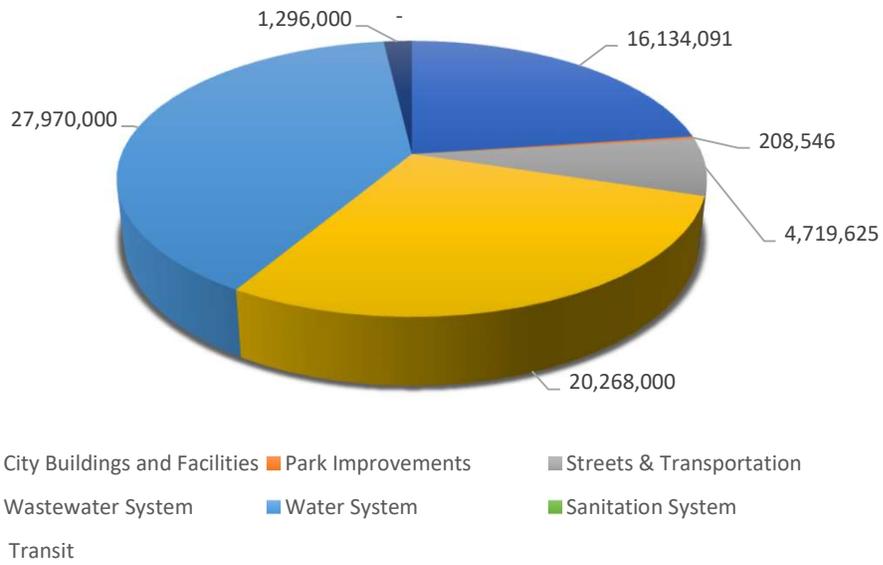
Expenditures by Fund Type



Revenues by Fund Type



5 Year CIP By Project Category 2023-2028



CIP Projects By Category 2023-24



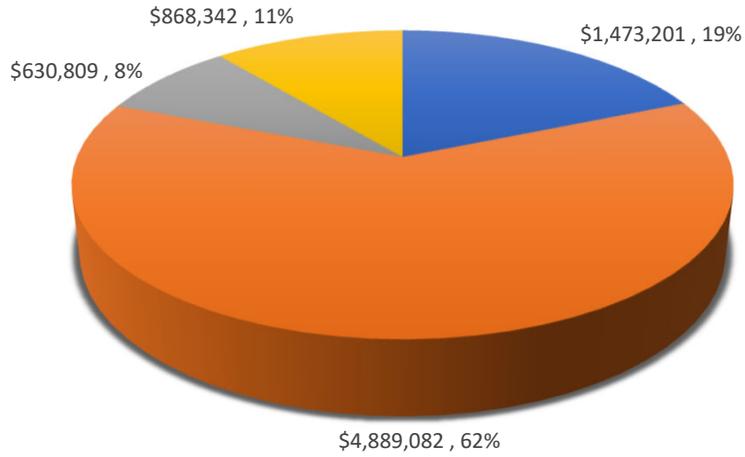


FUND FINANCIAL SCHEDULES

General Fund Revenues, Expenditures and Changes in Fund Balance

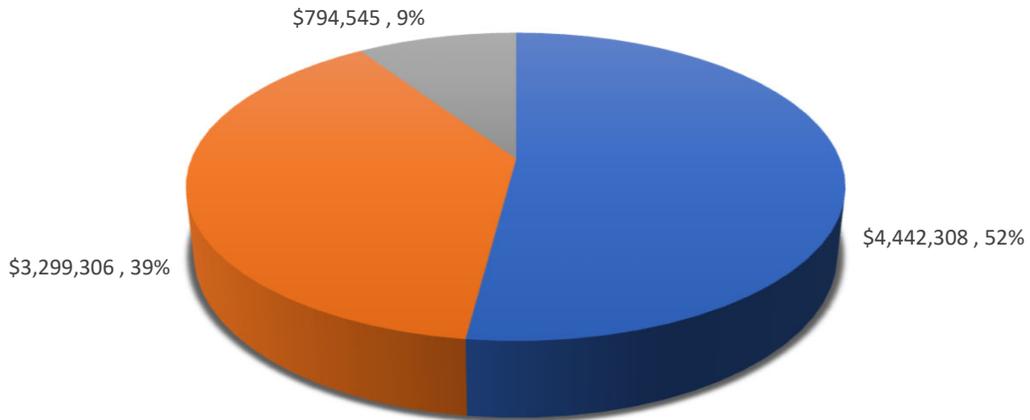
	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2022-23 Projected	2023-24 Budget
REVENUES					
Taxes and Franchise Fees					
General Property Tax	\$476,953	\$469,493	\$485,574	\$485,574	\$495,286
VLF Swap Property Tax	1,476,499	1,516,275	1,546,600	1,546,600	1,577,532
General Sales Tax	413,411	483,058	501,580	483,359	486,072
Measure M Sales Tax	-	-	-	120,000	600,000
Franchise Fees	187,879	203,162	164,576	151,788	154,824
Business License Tax	65,132	73,861	58,789	69,328	70,715
Property Transfer Tax	10,682	13,392	-	14,976	15,276
Total Taxes	2,630,557	2,759,241	2,757,119	2,871,626	3,399,704
Permit and Service Charges					
Development Review	170,583	408,541	199,284	397,999	671,258
Conditional Use Permit (CUP) Fees	566,000	519,770	3,302,897	3,303,482	589,388
Other Charges	1,597	4,960	5,153	1,798	1,833
Total Permit and Service Charges	738,179	933,272	3,507,334	3,703,279	1,262,479
Grants/Intergovernmental	1,655,619	564,708	3,632,635	4,055,127	168,510
Other Revenues	639,496	374,204	239,084	557,233	275,575
Total Revenues	5,663,852	4,631,424	10,136,172	11,187,265	5,106,268
EXPENDITURES					
Operating Costs	4,606,035	6,348,112	7,346,803	6,470,144	7,741,614
CIP Projects	2,742,591	1,186,965	6,108,666	6,280,137	794,545
Total Expenditures	7,348,626	7,535,076	13,455,469	12,750,281	8,536,158
OTHER SOURCES (USES)					
Transfers In	712,836	3,398,549	3,261,299	4,431,086	4,256,330
Transfers Out	(0)	(126,861)	(136,462)	(144,238)	(885,047)
Expenditure Savings					23,145
Total Other Sources (Uses)	712,836	3,271,688	3,124,837	4,286,847	3,394,428
Sources Over (Under) Uses	(971,938)	368,036	(194,461)	2,723,831	(35,462)
FUND BALANCE, BEGINNING OF YEAR					
Assigned: CUP Fees for Street Capital Projects	-	-	-	2,750,000	2,750,000
Unassigned Fund Balance	266,136	634,171	439,710	608,002	572,540
Total Fund Balance	266,136	634,171	439,710	3,358,002	3,322,540

General Fund Expenditures by Function



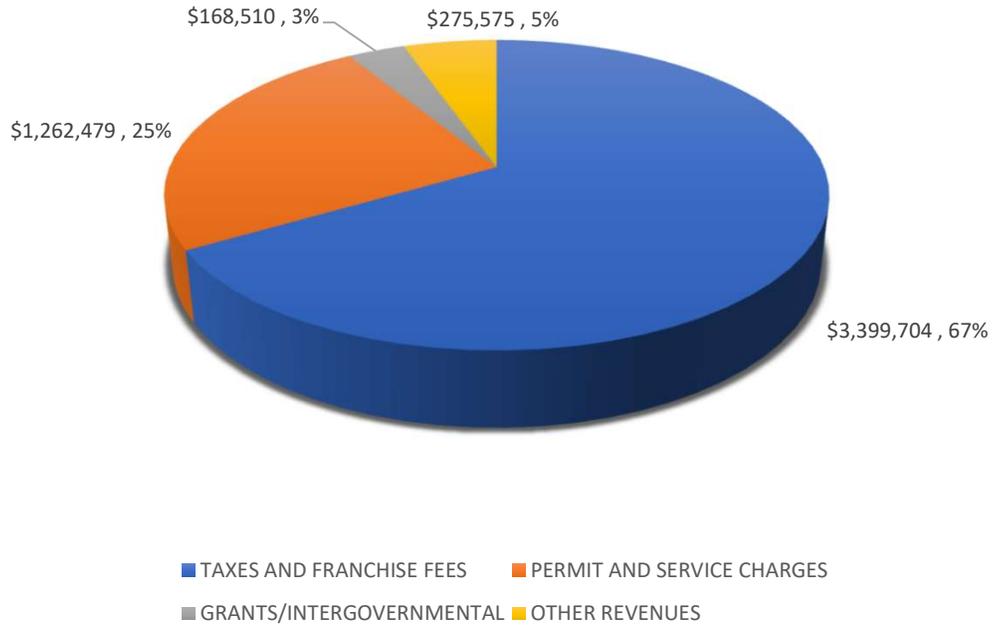
■ SUPPORT SERVICES ■ PUBLIC SAFETY ■ PUBLIC WORKS ■ COMMUNITY DEVELOPMENT

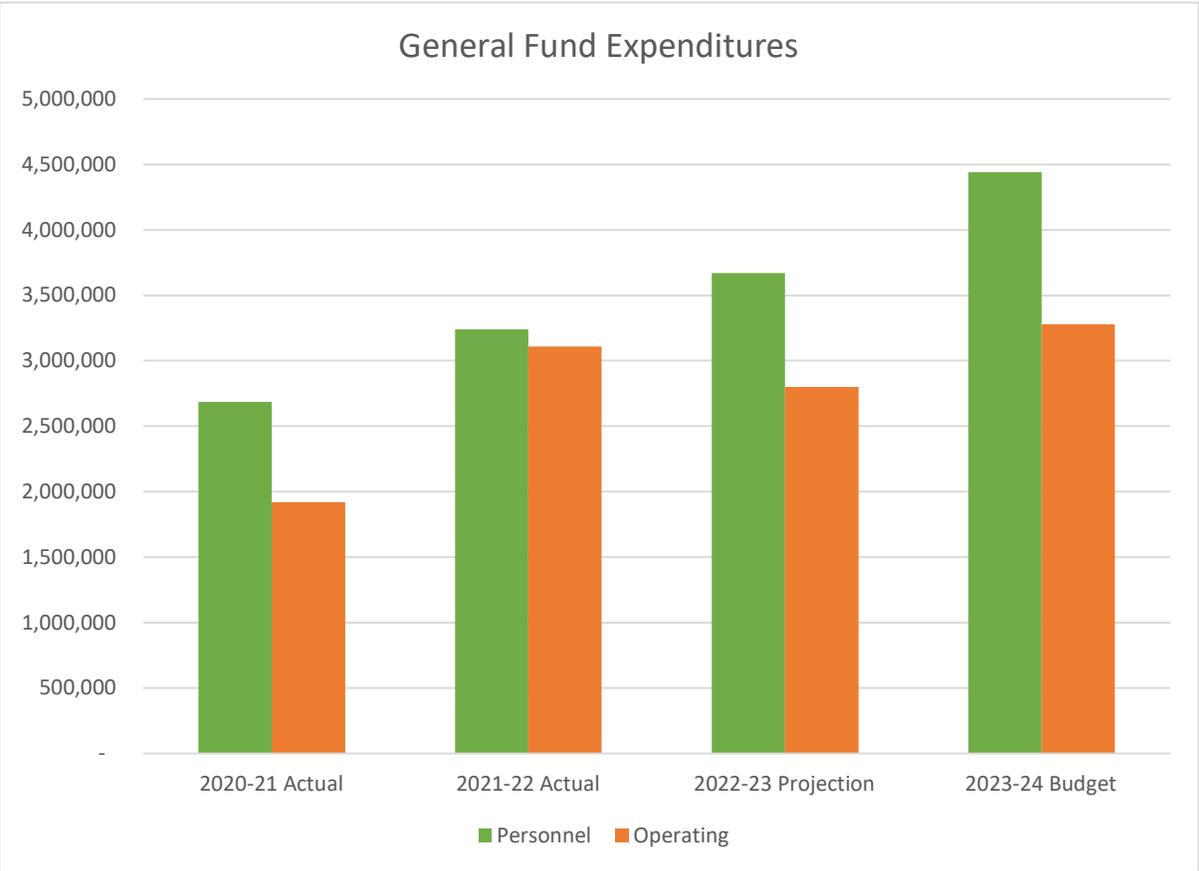
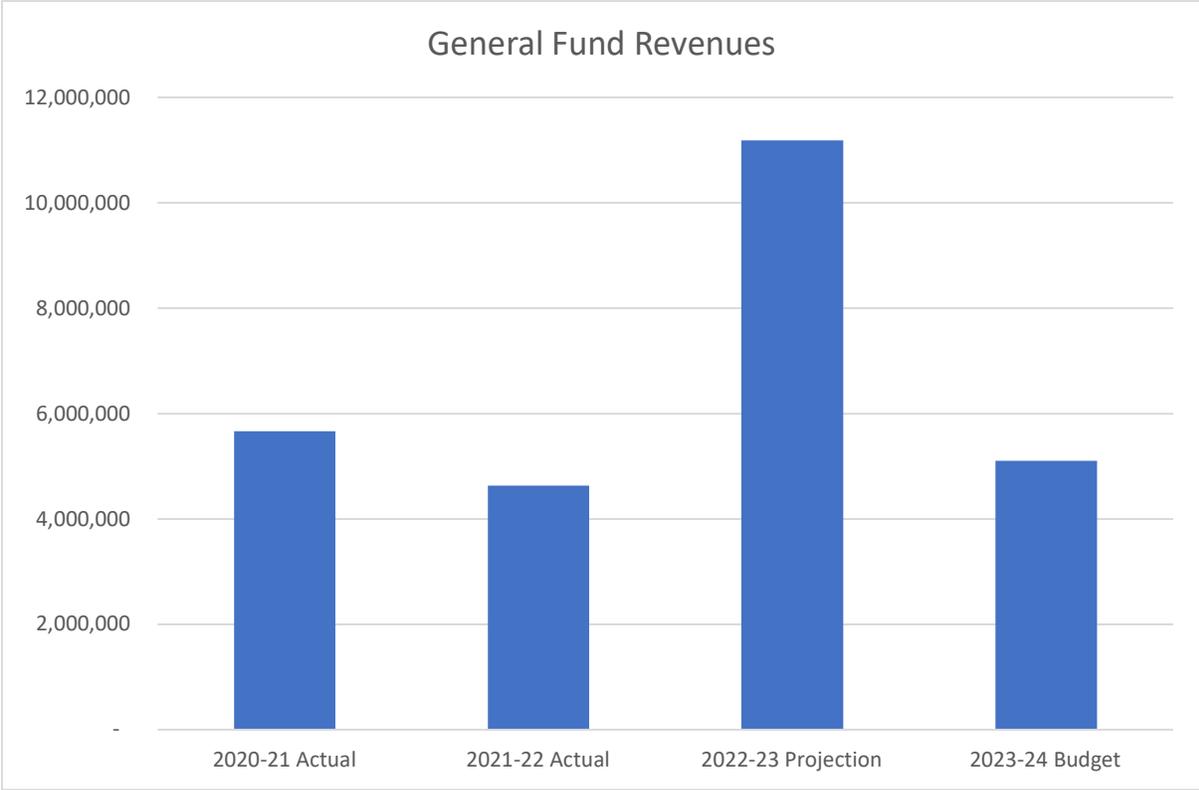
General Fund Expenditures by Type



■ PERSONNEL ■ OPERATING ■ CAPITAL

General Fund Revenues by Type





General Fund Detail Revenues and Expenditures

	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2022-23 Projected	2023-24 Budget
REVENUES					
City Council					
48330 Contributions & Donations	-	-	1,500	1,600	1,500
City Administration					
42340 Administration Fee	-	(96)	-	-	-
Planning					
41400 Planning & Engineering Fees	26,563	31,219	12,600	6,359	346,275
41400 Planning & Engineering Fees - Tract 7214	-	44,369	-	3,120	-
41400 Planning & Engineering Fees San Joaquin R	-	7,370	-	41,694	-
41400 Planning & Engineering Fees Medical Offic	-	5,889	-	19,753	-
41400 Planning & Engineering Fees - R&F Buildir	-	2,068	-	-	-
41400 Planning & Engineering Fees - Sherwood M	-	14,692	-	29,791	-
41400 Planning & Engineering Fees - Capri Liquor	-	1,625	-	4,283	-
41400 Planning & Engineering Fees - Countryside	-	6,859	-	-	-
41400 Planning & Engineering Fees - Tract 7393	-	79,700	-	38,449	-
41400 Planning & Engineering Fees - 253 Lockwo	-	11,250	-	-	-
41400 Planning & Engineering Fees - Superior Gas	-	8,970	-	-	-
41400 Planning & Engineering Fees - 705 Mast Av	-	2,340	-	-	-
41400 Planning & Engineering Fees - Parcel Map	-	3,500	-	-	-
41400 Planning & Engineering Fees - Parcel Map	-	3,500	-	-	-
41400 Planning & Engineering Fees - Milicic Ann	-	-	-	24,950	-
41400 Planning & Engineering Fees - Perkins Ave	-	5,850	-	-	-
41400 Planning & Engineering Fees - LLA 22-01	-	-	-	1,654	-
44000 Other Agency Grants	-	11,415	15,000	-	-
44000 Other Agency Grants- SALC	-	143,417	-	67,610	-
44000 Other Agency Grants- LEAP	-	-	56,024	-	-
Public Safety					
40220 Sales Tax - Public Safety 1/2%	6,245	3,913	-	23,931	-
41310 GEO CUP/MPD Contribution	201,500	-	108,199	108,199	115,340
41900 Court Fines	73,178	38,905	39,683	39,683	40,477
41950 Live Scan Fees	-	(25)	-	353	-
44000 Other Agency Grants	6	-	118,138	70,848	165,510
44050 State Grants	56	-	-	-	-
44250 COPS/SLESF	156,727	161,285	-	92,028	-
45000 Copies/Reports	1,269	1,524	1,554	1,545	-
48000 POST Reimbursements	2,201	-	-	23,000	16,000
48200 Miscellaneous	2,765	17,607	5,000	20,590	5,000
48300 Contributions & Donations	(500)	-	-	12,000	10,000
48600 McFarland PD Asset/Forfeiture	-	-	-	94,980	-
Animal Control Services					
41200 Animal Licenses	3,365	2,746	2,801	500	500
41210 Animal Shelter Fees	2,976	805	821	500	500
44000 Other Agency Grants	-	-	45,000	-	-
44000 Spay and Neuter Grant	-	-	-	145,800	-
48200 Miscellaneous	-	-	-	174	-
48300 Contributions & Donations	7,255	6,851	-	-	-
Building Inspection					
41500 Building Permits	135,019	129,942	143,691	180,454	264,320
41505 Technology Fee	872	5,141	7,185	8,712	13,216
41510 Training Fee	869	5,171	7,185	8,719	13,216
41515 Building - GP Maintenance Fee	-	4,172	7,185	8,410	13,216
41550 Building Plan Check	823	2,818	4,000	3,500	2,500
41600 Excavation Permits	4,190	-	-	-	-
44000 Other Agency Grants	-	-	-	40,000	-
Code Enforcement					
41700 Code Enforcement Revenue	-	5,387	5,495	6,609	6,741
48200 Miscellaneous	-	693	-	-	-
Streets					
44050 State Grants	19,249	-	-	-	-

General Fund Detail Revenues and Expenditures

	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2022-23 Projected	2023-24 Budget
48200 Miscellaneous Revenue	3,509	-	-	-	-
Community Center					
42350 Rents	(329)	6,285	2,250	4,305	5,000
Construction Management					
41510 Training Fee	102	653	666	720	735
41520 Technology Fee	102	722	736	720	735
41600 Excavation Permits	2,042	30,724	16,038	16,711	17,045
General Fund Revenue					
40100 Property Tax Revenue	476,953	469,493	485,574	485,574	495,286
40180 VLF - In Lieu Property Tax	1,476,499	1,516,275	1,546,600	1,546,600	1,577,532
40200 Sales Tax & Bradley Burns	413,411	483,058	501,580	483,359	486,072
40240 Property Transfer Tax	10,682	13,392	-	14,976	15,276
40300 Motor Vehicle License Fees (MVLFF)	10,553	16,224	-	14,533	14,824
41100 Business Licenses	54,579	57,637	58,789	54,795	55,891
41250 Yard Sale Permits	1,597	5,052	5,153	1,798	1,833
41300 Franchise Fees	187,879	203,162	164,576	151,788	154,824
41310 CUP Fees	566,000	519,770	3,302,897	3,303,482	589,388
42340 Administrative Fees	-	5	-	-	-
42350 Rents	28,275	12,638	71,781	75,436	74,517
45000 Copies/Reports	-	23	-	-	-
48100 Interest Income	3,991	211	-	-	-
48200 Miscellaneous	147,070	115,357	-	51,799	-
Measure M Sales Tax					
40230 Sales Tax - Measure M	-	-	-	120,000	600,000
Capital Projects					
44050 State Grants	1,536,656	321,540	3,398,473	3,015,253	3,000
44050 HSIP Cycle 10	-	29,654	-	249,900	-
44050 RSTP/HIP West Side - Harlow	-	18,682	-	441,119	-
44050 State Grants	-	40,000	-	-	-
48200 Miscellaneous Revenue	-	-	-	24,597	-
48450 Loan Income Proceeds - Animal Shelter	99,652	-	-	-	-
Total Revenues	5,663,852	4,631,424	10,136,172	11,187,265	5,106,268
EXPENDITURES					
City Council					
50100 Salaries - Permanent Employees	33,011	20,573	36,368	33,154	12,000
50200 Overtime	-	-	3,000	-	-
50300 Payroll Taxes	3,056	2,050	3,759	2,921	1,410
50400 Retirement (401K)	3,109	1,676	2,422	15,775	24,000
50500 Health Insurance Premiums	30,755	62,846	77,951	43,648	-
50550 Dental/Vision Premiums	1,319	2,624	5,165	5,165	-
50600 Workers Compensation Insurance	3,258	895	1,060	1,060	407
50700 Life Insurance	69	73	46	46	-
51800 Clothing Allowance	1,200	-	1,714	1,400	1,000
52000 Conferences/Meetings/Travel	1,442	8,911	23,654	20,000	27,000
52200 Contract Services	-	20,894	8,850	21,976	5,000
52930 Computer Hardware/Software (Capital)	-	-	-	-	-
53200 Dues & Subscriptions	269	1,041	978	978	500
53200 Dues & Subscriptions COVID-19	120	-	-	-	-
53400 Election Expense	4,827	-	10,000	10,000	-
54000 Fuel	-	173	1,200	234	1,200
54400 Insurance - CSJV Rsk Mgmt.	584	1,408	1,400	1,400	553
55050 Reimbursement	375	-	-	-	-
55600 Postage	29	264	2,050	1,500	150
55800 Printing & Legal Notices	1,274	1,446	4,200	3,500	2,000
56000 Professional Services - Other	19,992	13,306	16,952	16,952	9,000
56400 Repairs & Maint.-Build & Equip	-	685	-	-	-
57100 Special Activities	383	538	13,989	10,200	17,200
57200 Supplies - Office	3,941	754	1,727	1,400	1,500

General Fund Detail Revenues and Expenditures

	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2022-23 Projected	2023-24 Budget
57800 Telephone & Communications	2,624	2,568	7,645	7,000	2,000
City Administration					
50100 Salaries - Permanent Employees	43,420	67,800	132,771	87,157	108,032
50200 Overtime	-	-	-	-	-
50300 Payroll Taxes	3,633	6,035	10,962	6,730	8,594
50350 Stipends	17	-	-	-	-
50400 Retirement (401K)	3,957	6,008	13,277	8,087	10,800
50500 Health Insurance Premiums	10,848	25,112	39,438	25,161	20,842
50550 Dental/Vision Premiums	692	1,221	3,170	3,170	1,802
50600 Workers Compensation Insurance	925	1,594	3,869	3,869	3,663
50700 Life Insurance	47	66	157	157	75
50800 Auto Allowance	767	202	-	-	-
51800 Clothing Allowance	-	-	250	-	-
52000 Conferences/Meetings/Travel	563	67	3,400	2,437	4,000
53200 Dues & Subscriptions	2,998	8,265	2,000	3,125	2,000
54000 Fuel	-	1,150	3,200	1,565	2,000
54400 Insurance - CSJV Rsk Mgmt.	868	1,603	5,110	5,110	4,978
55200 Miscellaneous	46	1,368	-	5,968	5,000
55600 Postage	506	264	500	310	500
56000 Professional Services - Other	-	-	-	-	1,500
56600 Repairs & Maintenance - Vehicle	-	206	940	1,265	1,200
57100 Special Activities	-	-	500	204	250
57200 Supplies - Office	1,646	5,021	2,500	142	200
57400 Supplies- Operating	-	168	-	710	400
57800 Telephone & Communications	563	760	800	641	1,000
City Clerk					
50100 Salaries - Permanent Employees	-	-	-	-	29,437
50150 Wages - Temporary Employees	-	-	-	-	-
50200 Overtime	-	-	-	-	8,000
50300 Payroll Taxes	-	-	-	-	2,395
50350 Stipends	-	-	-	-	-
50400 Retirement (401K)	-	-	-	-	2,942
50500 Health Insurance Premiums	-	-	-	-	9,345
50550 Dental/Vision Premiums	-	-	-	-	710
50600 Workers Compensation Insurance	-	-	-	-	998
50700 Life Insurance	-	-	-	-	32
50800 Auto Allowance	-	-	-	-	-
51800 Clothing Allowance	-	-	-	-	150
52000 Conferences/Meetings/Travel	-	-	-	-	3,500
52200 Contract Services	-	-	-	-	15,000
52900 Land & Land Improvement	-	-	-	-	-
52920 Furniture (Capital)	-	-	-	-	2,500
52930 Computer Hard/Software (CAP)	-	-	-	-	-
53200 Dues & Subscriptions	-	-	-	-	400
53400 Election Expense	-	-	-	-	12,000
54000 Fuel	-	-	-	-	500
54400 Insurance - CSJV Rsk Mgmt.	-	-	-	-	1,356
54600 Interest Expense	-	-	-	-	-
54800 Maintenance Agreements	-	-	-	-	-
55050 Reimbursement	-	-	-	-	-
55200 Miscellaneous	-	-	-	-	-
55600 Postage	-	-	-	-	2,000
56000 Professional Services - Other	-	-	-	-	400
56400 Repairs/Maintenance-Building & Equipmen	-	-	-	-	-
56600 Repairs & Maintenance - Vehicle	-	-	-	-	-
57100 Special Activities	-	-	-	-	400
57200 Supplies - Office	-	-	-	-	2,500
57400 Supplies- Operating	-	-	-	-	-
57500 Marketing	-	-	-	-	-

General Fund Detail Revenues and Expenditures

	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2022-23 Projected	2023-24 Budget
57800 Telephone & Communications	-	-	-	-	-
58900 Debt Principal Redeemed	-	-	-	-	-
Human Resources/Risk Management					
50100 Salaries - Permanent Employees	-	-	-	-	22,000
50150 Wages - Temporary Employees	-	-	-	-	-
50200 Overtime	-	-	-	-	-
50300 Payroll Taxes	-	-	-	-	1,755
50350 Stipends	-	-	-	-	-
50400 Retirement (401K)	-	-	-	-	2,200
50500 Health Insurance Premiums	-	-	-	-	5,000
50550 Dental/Vision Premiums	-	-	-	-	504
50600 Workers Compensation Insurance	-	-	-	-	746
50700 Life Insurance	-	-	-	-	16
50800 Auto Allowance	-	-	-	-	-
51800 Clothing Allowance	-	-	-	-	150
52000 Conferences/Meetings/Travel	-	-	-	-	4,000
52900 Land & Land Improvement	-	-	-	-	-
52920 Furniture (Capital)	-	-	-	-	1,000
52930 Computer Hard/Software (CAP)	-	-	-	-	-
53200 Dues & Subscriptions	-	-	-	-	500
54000 Fuel	-	-	-	-	-
54400 Insurance - CSJV Rsk Mgmt.	-	-	-	-	1,014
54600 Interest Expense	-	-	-	-	-
54800 Maintenance Agreements	-	-	-	-	-
55050 Reimbursement	-	-	-	-	-
55200 Miscellaneous	-	-	-	-	-
55600 Postage	-	-	-	-	800
56400 Repairs/Maintenance-Building & Equipmen	-	-	-	-	-
56600 Repairs & Maintenance - Vehicle	-	-	-	-	-
57100 Special Activities	-	-	-	-	1,000
57200 Supplies - Office	-	-	-	-	4,000
57400 Supplies- Operating	-	-	-	-	800
57500 Marketing	-	-	-	-	-
57800 Telephone & Communications	-	-	-	-	-
58900 Debt Principal Redeemed	-	-	-	-	-
Finance and Accounting					
50100 Salaries - Permanent Employees	38,846	32,433	58,644	65,587	66,344
50200 Overtime	769	536	1,000	-	-
50300 Payroll Taxes	3,420	4,594	4,927	6,019	5,362
50400 Retirement (401K)	3,882	3,025	5,843	6,168	6,632
50500 Health Insurance Premiums	14,575	13,860	28,074	19,239	13,124
50550 Dental/Vision Premiums	811	987	2,152	2,152	1,377
50600 Workers Compensation Insurance	635	1,541	1,709	1,709	2,250
50700 Life Insurance	63	24	116	116	65
50800 Auto Allowance	763	-	-	-	-
51800 Clothing Allowance	-	-	630	400	1,350
52000 Conferences/Meetings/Travel	18	-	5,100	3,636	5,100
52200 Contract Services	37,002	23,528	15,000	14,187	500
53200 Dues & Subscriptions	225	47	600	325	600
54000 Fuel	48	173	-	218	500
54400 Insurance - CSJV Rsk Mgmt.	596	2,445	2,257	2,257	3,057
55200 Miscellaneous	35	-	-	-	500
55600 Postage	655	1,165	1,000	675	1,000
55800 Printing & Legal Notices	5	-	-	-	-
56000 Professional Services - Other	481	2,823	17,000	4,218	14,500
57200 Supplies - Office	23	671	1,500	1,000	2,000
57800 Telephone & Communications	446	605	800	800	1,000
Economic Development					
50100 Salaries/Permanent Employees	(10)	-	-	-	-

General Fund Detail Revenues and Expenditures

	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2022-23 Projected	2023-24 Budget
52000 Conferences/Meetings/Travel	2	-	-	-	-
Non-Departmental					
51200 Bank Charges	9,907	11,262	10,000	10,000	10,000
51250 Cash Over/Under	-	(121)	-	100	-
52200 Contract Services	129,637	54,943	7,000	7,814	14,100
53800 Rental Equipment/Other	46,477	616,097	315,627	315,627	317,477
54800 Maintenance Agreements	4,957	6,226	5,000	8,274	8,605
55600 Postage	1,754	323	200	310	500
55800 Printing & Legal Notices	3,039	331	500	-	500
56000 Professional Services - Other	85,050	93,929	27,000	27,000	30,000
56050 Accounting/Auditing Services	-	41,431	18,200	18,200	20,800
56100 Legal Services	184,775	192,329	225,000	173,553	200,000
56100 Legal Services- GEO Group	2,096	-	-	-	-
56400 Repairs/Maintenance-Building & Equipmen	-	107	-	327	-
56400 Repairs/Maint-Building & Equip Covid-19	2,687	-	-	-	-
56700 Repairs & Maintenance - Landscape	2,229	1,724	-	-	-
57100 Special Activities	516	193	500	-	500
57150 Christmas Decorations	44	-	-	-	-
57200 Supplies - Office	7,377	9,544	4,700	2,100	2,700
57400 Operating Supplies COVID-19	12,949	54	-	-	-
57400 Operating Supplies Emergency Response	-	-	20,000	20,000	-
57800 Telephone & Communications	12	-	-	-	-
58850 Land Lease	-	-	-	6,871	2,644
58900 Debt Principal Redeemed	(1)	556,314	598,882	598,882	771,640
Planning					
50100 Salaries - Permanent Employees	56,236	70,050	90,795	88,520	161,487
50200 Overtime	656	361	2,000	400	-
50300 Payroll Taxes	5,141	6,156	7,563	7,411	12,842
50350 Stipends	74	-	-	-	-
50400 Retirement (401K)	6,131	6,932	8,951	8,727	16,308
50500 Health Insurance Premiums	7,967	9,899	19,842	16,362	18,322
50550 Dental/Vision Premiums	717	1,304	1,434	1,434	2,023
50600 Workers Compensation Insurance	3,384	1,961	2,646	2,646	5,476
50700 Life Insurance	62	103	129	129	110
50800 Auto Allowance	194	97	-	-	-
51800 Clothing Allowance	-	-	400	250	150
52000 Conferences/Meetings/Travel	1,126	507	4,700	-	5,000
52200 Contract Services	1,050	1,684	92,000	5,000	12,000
53200 Dues & Subscriptions	-	-	700	300	300
53250 Permits & Certificates	70	-	-	-	-
53600 Engineerin/Architectural Services	-	290	-	-	5,000
54000 Fuel	-	207	1,000	234	1,000
54400 Insurance - CSJV Rsk Mgmt.	823	3,003	3,494	3,494	7,441
55200 Miscellaneous	-	-	-	100	-
55400 Planning Services	-	4,949	-	-	-
55500 Special Studies/Master Plans AT&T	100	-	-	-	-
55500 Special Studies/Master Plans	18,673	10,443	-	-	50,000
55500 Special Studies San Joaquin Renewables	24,895	40,669	-	40,000	-
55500 Special Studies/Master Plans SALC	79,549	20,706	106,583	407	-
55500 Special Studies/Master Plans LEAP	-	56,024	2,000	2,158	-
55600 Postage	256	290	500	800	1,500
55800 Printing & Legal Notices	25	424	800	-	-
56000 Professional Services - Other	22,322	38,856	35,000	10,000	15,000
56000 Professional Services - Tract 7292	-	320	10,000	426	-
56000 Professional Services - Tract 7214	-	20,450	5,526	4,500	10,000
56000 Professional Services - Med Office - Elmo	-	3,252	5,000	6,075	10,000
56000 Professional Services-R&F Building	1,036	2,855	-	-	-
56000 Professional Services - Sherwood Milestone	-	12,786	-	1,030	2,500
56000 Professional Services - Capri Liquor	1,000	2,465	-	740	-

General Fund Detail Revenues and Expenditures

	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2022-23 Projected	2023-24 Budget
56000 Professional Services - Countryside	-	3,822	5,000	-	5,000
56000 Professional Services - Interstate Land Dev	14,858	40,625	30,000	24,000	65,000
56000 Professional Services - Superior Gas	-	693	10,000	6,000	8,000
56000 Professional Services - Perkins Ave Medical	-	1,000	10,000	6,000	5,000
56000 Professional Services - Parcel Map 12462	-	4,258	1,000	-	2,000
56000 Professional Services - Parcel Map 12463	-	4,138	1,000	-	2,000
56000 Professional Services - San Joaquin Renewa	-	-	37,370	24,000	89,000
56000 Professional Services - LLA 22-01 Tract 72	-	-	1,474	1,089	-
56100 Legal Services	3,715	-	-	-	45,000
57200 Supplies - Office	434	148	1,000	250	1,000
57400 Supplies - Operating	237	278	-	-	1,000
57800 Telephone & Communications	298	371	500	500	500
Engineering					
52200 Contract Services	770	3,410	5,000	-	-
56000 Professional Services	-	1,560	-	-	-
Public Safety					
50100 Salaries - Permanent Employees	716,275	965,192	1,701,364	1,457,001	1,919,606
50100 Salaries - Permanent - COPS	265,219	255,366	-	-	-
50150 Wages - Temporary Employees	62,564	49,920	-	49,673	49,920
50200 Overtime	154,947	120,188	160,000	203,519	175,000
50200 Overtime - COPS	35,002	40,717	-	-	-
50300 Payroll Taxes	75,625	106,904	142,282	146,488	154,958
50300 Payroll Taxes - COPS	27,598	20,999	-	-	-
50350 Stipends	707	1,052	-	-	-
50400 Retirement (401K)	65,182	100,350	169,799	148,180	194,473
50400 Retirement (401K) - COPS	22,303	23,124	-	-	-
50500 Health Insurance Premiums	196,818	347,376	476,279	324,499	354,316
50550 Dental/Vision Premiums	14,651	28,400	33,542	33,542	32,516
50600 Workers Compensation Insurance	105,605	101,306	99,167	99,167	130,188
50700 Life Insurance	1,237	1,725	2,310	2,310	1,832
51150 Dog Clinic (Vet Services for K-9)	7,828	-	2,000	-	-
51800 Clothing Allowance	18,563	15,104	15,000	15,062	15,100
52000 Conferences/Meetings/Travel	15,134	23,407	5,000	8,851	9,205
52010 Conference/Meeting/Travel POST Reimburs	3,226	672	23,000	23,000	16,000
52200 Contract Services	57,674	23,209	22,800	22,800	22,800
52930 Computer Hardware/Software	16,037	15	2,500	324	2,500
52940 Vehicles (Capital)	260,337	70,766	135,000	135,000	-
52950 Equip-Other (Capital)	-	965	-	13,044	-
52950 Equipment - Other (Capital)	-	-	50,000	50,000	38,500
53100 Grant Expenditures	-	-	-	500	500
53200 Dues & Subscriptions	1,160	513	500	500	550
53500 Contributions/Donations Expense	-	-	-	5,334	10,000
54000 Fuel	53,981	97,512	72,000	98,597	110,000
54400 Insurance - CSJV Rsk Mgmt.	19,965	123,382	130,955	130,955	176,898
54800 Maintenance Agreements	21,324	23,267	25,000	25,000	26,000
55050 Reimbursement	150	129	1,500	1,500	1,600
55200 Miscellaneous	344,345	1,405	1,500	314	1,500
55600 Postage	340	410	400	433	450
55800 Printing & Legal Notices	2,247	-	1,000	-	1,000
56000 Professional Services - Other	120,912	81,763	79,000	44,842	59,000
56100 Legal Services	44,666	2,898	10,000	-	10,000
56400 Repairs & Maint - Build & Equip	355	852	7,500	7,500	5,000
56410 Repairs & Maintenance Equipment	5,443	30,486	4,000	-	4,000
56600 Repairs & Maintenance - Vehicle	29,436	64,560	56,147	63,852	35,000
56800 Safety Equipment	43,295	13,513	14,040	16,660	14,901
56900 McFarland PD Asset/Forfeiture Acct.	(218,734)	11,565	-	87,686	-
57200 Supplies - Office	7,719	13,587	9,199	6,267	6,500
57400 Supplies - Operating	34,800	(19,384)	5,161	8,689	8,000
57800 Telephone & Communications	25,141	45,784	31,951	31,951	33,229

General Fund Detail Revenues and Expenditures

	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2022-23 Projected	2023-24 Budget
58700 Principal Repayment	-	221	-	-	-
58900 Debt Principal	65,044	86,725	86,725	86,725	43,363
Animal Control Services					
50100 Salaries - Permanent Employees	46,395	65,644	85,263	89,905	73,784
50150 Wages - Temporary Employees	22,270	-	-	-	-
50200 Overtime	1,245	2,024	5,000	6,694	7,230
50300 Payroll Taxes	6,304	6,242	7,493	8,354	6,218
50400 Retirement (401K)	4,653	6,091	8,422	7,802	7,378
50500 Health Insurance Premiums	17,819	24,446	31,727	25,874	20,021
50550 Dental/Vision Premiums	2,880	3,180	2,475	2,475	2,549
50600 Workers Compensation Insurance	1,209	4,561	3,727	3,727	3,753
50700 Life Insurance	72	143	203	203	130
50800 Auto Allowance	194	97	-	-	-
51100 Animal Disposal	2,426	1,985	3,000	2,826	3,000
51150 Dog Clinic	5,416	(1,480)	3,000	2,252	3,000
51160 Spay and Neuter Fees	971	-	45,000	36,000	109,800
51800 Clothing Allowance	1,342	498	1,000	1,000	3,000
52000 Conferences/Meetings/Travel	12	168	3,400	1,500	3,400
52950 Equipment (Capital)	583	-	2,500	2,500	2,500
53200 Dues & Subscriptions	-	300	250	250	250
53210 CAWFC Grant Expenditure	-	1,019	-	-	-
53250 Permits & Certificates	-	168	-	-	-
54000 Fuel	3,338	3,653	3,000	3,682	4,000
54400 Insurance - CSJV Rsk Mgmt.	1,135	5,322	4,922	4,922	5,100
54600 Interest Expense	22,924	25,679	2,150	2,150	2,093
55000 Mileage Reimbursement	-	-	1,000	-	1,000
55600 Postage	31	264	250	306	325
55800 Printing & Legal Notices	113	-	200	-	-
56000 Professional Services - Other	56	230	-	-	-
56400 Repairs & Maint - Build & Equip	520	235	2,000	2,000	2,100
56410 Repairs & Maintenance Equipment	350	-	-	-	-
56600 Repairs & Maintenance - Vehicle	844	3,478	8,000	8,206	6,000
56800 Safety Equipment	-	205	600	600	650
57100 Special Activities	-	-	1,000	-	1,000
57200 Supplies - Office	281	-	500	500	500
57400 Supplies - Operating	2,979	2,786	5,000	1,936	2,100
57800 Telephone & Communications	1,471	1,190	3,380	3,300	3,400
58000 Utilities	287	-	-	-	-
58050 Utilities Other	1,005	2,153	3,600	3,500	3,800
58900 Debt Principal Redeemed	20,038	20,094	20,151	20,151	20,207
Building Inspection					
50100 Salaries - Permanent Employees	26,606	15,010	92,127	29,191	92,028
50150 Wages - Temporary Employees	-	13,635	-	-	-
50200 Overtime	656	361	-	-	-
50300 Payroll Taxes	2,522	3,072	7,577	2,336	7,385
50400 Retirement (401K)	3,196	1,916	9,109	2,744	9,203
50500 Health Insurance Premiums	20,938	16,106	32,638	4,662	20,021
50550 Dental/Vision Premiums	1,044	540	2,499	2,499	2,415
50600 Workers Compensation Insurance	719	3,794	4,027	4,027	4,681
50700 Life Insurance	46	41	111	111	78
50800 Auto Allowance	194	97	-	-	-
51400 Building Plan Check/Inspection	-	-	-	2,800	-
51800 Clothing Allowance	214	200	600	-	600
52000 Conferences/Meetings/Travel	2,306	1,947	3,185	2,100	8,750
52930 Computer Hard/Software (Capital)	-	-	42,000	40,000	45,348
53200 Dues & Subscriptions	-	-	215	-	400
54000 Fuel	-	919	1,000	1,197	1,500
54400 Insurance - CSJV Rsk Mgmt.	675	4,141	5,318	5,318	6,360
55600 Postage	31	264	100	250	300

General Fund Detail Revenues and Expenditures

	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2022-23 Projected	2023-24 Budget
55800 Printing & Legal Notices	5	-	100	-	-
56000 Professional Services	256	(100)	-	-	-
56600 Repairs & Maintenance - Vehicle	344	172	700	800	800
57200 Supplies - Office	3,080	66	2,700	1,800	2,000
57400 Supplies - Operating	1,429	811	1,500	1,400	1,500
57800 Telephone & Communications	811	804	829	500	800
Code Enforcement					
50100 Salaries - Permanent Employees	34,908	55,280	68,958	63,523	74,717
50150 Wages - Temporary Employees	11,429	8,328	-	3,995	-
50200 Overtime	960	1,225	1,000	1,400	2,000
50300 Payroll Taxes	4,451	5,961	6,007	6,568	6,192
50400 Retirement (401K)	3,610	5,363	4,483	4,829	7,472
50500 Health Insurance Premiums	13,602	20,161	25,295	21,689	18,083
50550 Dental/Vision Premiums	750	1,498	1,937	1,937	1,862
50600 Workers Compensation Insurance	719	2,962	3,015	3,015	3,800
50700 Life Insurance	53	62	86	86	60
50800 Auto Allowance	194	97	-	-	-
51800 Clothing Allowance	-	931	1,000	-	1,200
52000 Conferences/Meetings/Travel	681	5,327	3,500	1,000	5,000
52930 Computer Hard/Software (Capital)	-	-	1,200	-	-
53200 Dues & Subscriptions	95	860	1,000	-	1,000
53250 Permits & Certificates	-	92	-	-	-
54000 Fuel	665	2,064	1,100	2,684	3,000
54400 Insurance - CSJV Rsk Mgmt.	675	3,138	3,981	3,981	5,164
55600 Postage	188	264	800	400	500
55800 Printing & Legal Notices	173	22	500	-	-
55950 Abatement	861	780	10,000	16,383	15,000
56000 Professional Services-Other	56	47	5,100	6,000	3,500
56600 Repairs & Maintenance - Vehicle	327	192	900	1,400	2,000
56600 Repairs & Maintenance-Vehicle	-	230	-	-	-
56800 Safety Equipment	-	-	-	100	200
57100 Special Activities	-	-	1,000	300	1,000
57200 Supplies - Office	299	242	500	150	500
57400 Supplies - Operating	28	108	500	500	500
57800 Telephone & Communications	2,475	988	1,980	1,500	2,000
Grant Administration					
50100 Salaries - Permanent Employees	64,347	62,422	70,895	69,991	54,686
50200 Overtime	656	361	1,000	-	2,000
50300 Payroll Taxes	5,683	5,593	5,953	5,847	4,470
50400 Retirement (401K)	6,915	6,232	6,913	6,701	3,777
50500 Health Insurance Premiums	24,814	25,937	28,590	14,295	4,272
50550 Dental/Vision Premiums	1,878	3,127	2,499	2,499	620
50600 Workers Compensation Insurance	1,144	1,934	2,066	2,066	1,854
50700 Life Insurance	110	103	111	111	65
50800 Auto Allowance	194	97	-	-	-
51800 Clothing Allowance	-	-	100	-	150
52000 Conferences/Meetings/Travel	937	-	1,000	283	1,500
52200 Contract Services	-	-	54,000	54,000	-
52930 Computer Hardware/Software (Capital)	-	-	-	-	500
53200 Dues & Subscriptions	-	-	500	-	500
54000 Fuel	289	211	150	124	500
54400 Insurance - CSJV Rsk Mgmt.	1,074	2,423	2,728	2,728	2,520
55600 Postage	189	264	300	250	300
55800 Printing & Legal Notices	410	161	400	-	-
56000 Professional Services	5,061	-	12,000	-	25,000
56600 Repairs & Maintenance - Vehicle	65	-	-	-	-
57200 Supplies - Office	246	337	500	500	500
57400 Supplies - Operating	27,521	(27,521)	-	-	500
57800 Telephone & Communications	298	371	400	500	500

General Fund Detail Revenues and Expenditures

	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2022-23 Projected	2023-24 Budget
Streets					
50100 Salaries - Permanent Employees	163,944	168,872	221,894	185,921	227,485
50200 Overtime	2,368	2,749	4,000	3,200	3,300
50300 Payroll Taxes	14,473	15,748	18,261	16,536	18,686
50400 Retirement (401K)	16,630	16,001	22,189	16,708	16,907
50500 Health Insurance Premiums	84,482	104,358	109,117	74,655	80,511
50550 Dental/Vision Premiums	5,681	8,967	8,391	8,391	7,110
50600 Workers Compensation Insurance	12,124	10,113	12,933	12,933	15,428
50700 Life Insurance	352	323	441	441	290
50800 Auto Allowance	905	840	840	-	-
51800 Clothing Allowance	3,038	5,489	6,900	6,900	5,000
52000 Conferences/Meetings/Travel	22	315	1,000	-	-
52200 Contract Services	2,389	257	-	-	-
52950 Equipment - Other (Capital)	-	-	-	26,437	6,000
53200 Dues & Subscriptions	1,478	97	200	120	200
53250 Permits & Certificates	425	1,429	1,600	1,600	1,700
53800 Rental Equipment/Other	-	-	1,000	-	-
54000 Fuel	8,993	17,971	10,000	15,040	16,000
54400 Insurance - CSJV Rsk Mgmt.	2,995	14,532	17,079	17,079	20,964
54600 Interest Expense	11,511	-	-	-	-
55600 Postage	14	-	50	-	-
55800 Printing & Legal Notices	5	-	-	-	-
56000 Professional Services - Other	9,848	8,220	3,400	780	1,500
56400 Repairs/Maintenance-Building & Equipmen	-	4,714	-	671	-
56410 Repairs & Maintenance Equipment	2,771	4,452	10,000	12,350	12,800
56430 Repairs & Maintenance - Heavy Equipment	6,776	2,549	5,000	4,930	5,200
56440 Repairs & Maintenance-Streets Sweeper	7,605	16,599	18,000	15,900	18,800
56500 Repairs/Maintenance Streets	6,227	9,379	15,000	21,700	22,500
56600 Repairs/Maintenance - Vehicles	2,378	1,743	2,206	4,000	4,500
56800 Safety Equipment	536	1,445	1,794	-	-
57200 Supplies - Office	394	2,524	500	600	800
57400 Supplies - Operating	6,972	15,512	17,000	23,900	25,000
57800 Telephone & Communications	1,335	750	1,440	1,603	1,600
58000 Utilities	17,333	17,118	18,000	15,200	15,800
58050 Utilities Other	3,303	2,502	6,000	9,300	9,600
58100 Street Lighting	32,197	69,198	75,000	64,000	66,000
58900 Debt Principal Redeemed	18,118	54,257	27,128	27,128	27,128
Community Center					
50400 Retirement (401K)	-	110	-	-	-
52200 Contract Services	2,132	2,068	7,400	4,600	4,250
53250 Permits & Certificates	712	243	500	500	500
56400 Repairs & Maint - Build & Equip	546	14,290	17,000	4,650	12,000
56410 Repairs & Maintenance -Equipment	231	402	3,500	540	3,500
56700 Repairs & Maint.- Landscape	2,644	708	1,000	-	500
57400 Supplies - Operating	-	35	1,000	1,100	1,100
57800 Telephone & Communications	3,190	5,854	6,324	2,100	2,184
58000 Utilities	8,605	10,901	11,228	14,300	15,000
58050 Utilities Other	1,037	469	483	1,800	1,800
Facilities Maintenance					
50700 Life Insurance	-	138	-	-	-
52200 Contract Services	1,347	1,684	10,800	1,640	11,000
53800 Rental Equipment / Other	-	-	-	165	-
56000 Professional Services - Other	-	403	-	-	-
56400 Repairs & Maint - Build & Equip	8,828	4,442	5,000	2,070	4,500
56420 Repairs/Maintenance-Building	-	467	-	1,700	-
56420 Public Safety - Repairs & Maint.-Building	232	-	-	-	-
56420 Animal Control - Repairs & Maint.-Building	21,910	-	-	356	3,500
56420 Shop - Repairs & Maint.-Build & Equip	-	-	-	20	-
56800 Safety Equipment	141	93	2,000	538	1,000

General Fund Detail Revenues and Expenditures

	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2022-23 Projected	2023-24 Budget
57200 Supplies - Office	-	-	-	34	-
57400 Supplies - Operating	1,310	1,480	1,500	4,150	4,000
57800 Telephone & Communications	2,689	17,527	18,053	15,100	15,700
58000 Utilities	26,252	25,066	25,818	7,350	26,800
58050 Utilities Other	2,538	2,214	2,281	1,400	1,500
Construction Management					
56000 Professional Services - Other	-	1,415	-	-	-
Management Information Systems					
52200 Contract Services	44,014	82,149	43,292	100,000	80,000
52950 Equipment Capital	-	12,070	-	10,116	24,472
54800 Maintenance Agreements	64,898	53,160	80,000	55,000	80,000
57400 Supplies Operating	26,110	(23,987)	2,000	-	5,000
57400 Office Operating Supplies	1,729	-	-	-	-
Shop					
50100 Salaries - Permanent Employees	(8)	-	-	-	-
56600 Public Safety - Repairs & Maintenance - Ve	5,174	-	-	-	-
56600 Code Enforcement - Repairs & Maintenance	-	267	-	-	-
56600 Public Trans - Repairs & Maintenance - Vel	-	736	-	-	-
Measure M Sales Tax					
52200 Contract Services	-	-	-	-	-
54800 Maintenance Agreements	-	-	-	-	-
56000 Professional Services - Other	-	-	-	-	20,000
57400 Supplies Operating	-	-	-	-	-
Capital Projects					
52910 Buildings & Improvements (Capital)	408,874	311,988	300	33,427	-
52910 Buildings & Imp. - New Animal Control Bu	135,034	27,133	-	-	-
52910 Buildings & Imp. - Villa del Caribe Park	423	-	-	-	-
52910 Buildings& Improvements (Capital)	-	3,995	-	13,015	-
52910 Buildings & Improvements (Capital)	-	-	15,000	15,000	-
52960 HSIP Cycle 10	-	28,030	249,900	249,900	91,100
52960 RSTP/HIP West Side - Harlow	3,025	32,965	441,119	441,119	69,078
52960 Street & Roads (Capital)	-	-	1,933,172	1,958,197	306,000
52960 Street & Roads (Capital) - Garzoli Widening	1,975	-	-	-	-
52960 Streets & Roads Capital	1,794,911	286,082	2,311,454	2,311,454	208,546
52960 SSARP-Evaluation of Roadway Networks	7,618	-	-	-	-
52960 Streets & Roads (Capital)	60,239	396,002	42,151	45,988	-
52960 Streets & Roads Capital SBIFunds:Design I	53,535	16,955	804,370	859,470	-
52960 Driveway Approach Garzoli Ave-Santillano	-	-	78,000	75,146	-
Total Expenditures	7,348,626	7,535,076	13,455,469	12,750,281	8,536,158



AMERICAN RESCUE PLAN ACT (ARPA)

The City of McFarland received \$3.7 million from the American Rescue Plan Act (ARPA), a federal aid package passed in 2021. These funds, dedicated to aiding local governments in their recovery from the COVID-19 pandemic, support key services like public safety, fire services, streets, and facilities. The ARPA funding is managed with strict adherence to federal regulations and is instrumental in mitigating pandemic impacts and fostering local economic growth in McFarland.

AMERICAN RESCUE PLAN ACT APPROPRIATIONS

CITY BUILDINGS & FACILITIES

Citywide Phone Project	17,023
City Hall Janitorial Services	1,600
Council Chambers Conferencing System for COVID	16,652
Public Works Ice Maker	3,242
City Cameras Project	23,835
Finance and Community Development Dep. Office Remodel	85,652
	148,004

FINANCE & ACCOUNTING

Tyler Accounting Software Training	20,000
------------------------------------	--------

BUILDING INSPECTION

Fleet Tool Box	1,924
----------------	-------

PUBLIC SAFETY

Fleet Purchase (5 Vehicles)	325,000
Body Worn Cameras	26,022
Dispatcher Switch	2,296
Lidar and Radar Equipment	18,378
Hand Held Radios	60,481
PD Camera Project	40,000
FY22-23 Fire Services	598,882
FY23-24 Fire Services	771,640
FY23-24 Public Safety	1,306,486
Total Public Safety	3,149,185

STREETS

Infrared Asphalt Recycler (6' x 8')	22,594
Pot Hole Repairs	28,875
Drum Roller	18,104
Pavement Management Services	25,000
New Holland Tractor Loader	85,807
Various Tools	2,733
Skid Loader (50/50 Streets & Water)	-
6x10- Dump Steel Trailer for Green Waste	9,969
72" deck front mower	25,000
2022 Kubota RTV	17,000
Cold Planner (Road Grinder) Attachment	-
Fleet Replacement	55,358
Fleet Tool Boxes	4,809
Total Street Improvements	295,251

ANIMAL CONTROL

Animal Control Dept. Truck	85,000
Body Worn Cameras	10,000
Total Animal Control	95,000

Total ARPA Appropriations	3,709,363
----------------------------------	-----------



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.



2022-23 KEY ACCOMPLISHMENTS

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

- Hired a new Police Chief, City Manager, Finance Director, and City Attorney, and staffed the Police Department for 24/7 coverage.
- Implemented new ordinances to issue citations for illegal fireworks and semi trucks damaging city streets.
- Cancelled landscaping agreements with Parks and Recreation, saving approximately \$150,000 per year.
- Corrected overspending and audit discrepancies from 2019-2020, resulting in the recovery of over \$2.1 million in TDA and SBI funds and \$260,000 in Gas Tax reimbursements.
- Ensured fair and equal facility rentals for residents, significantly reducing a \$50,000 annual deficit.
- Negotiated \$2.75 million for city roads, lighting, and infrastructure by reviewing CUP agreements.
- Established an Ad-hoc committee to address internal staff issues and concerns.
- Served as a Commissioner for LAFCO and was involved in City Finance, Public Works, and Public Safety Committees.
- Saved the city \$947,000 by reviewing and eliminating unnecessary staffing positions in the 2021-2022 budget.
- Directed a community workshop to educate on State Bill 1383 related to organic waste disposal.
- Restructured the Finance Department, hiring experienced staff and researching successful practices from other cities and county administrators.
- Authored measure ballots for a one percent sales tax and cannabis tax, generating approximately \$2 million in annual revenue.
- Collaborated with Congressman David Valadao, securing \$5 million in funding for Wastewater treatment in the city.
- Discussed medical health benefits for City Council members, leading to their termination and subsequent 3% raise for city employees.
- Introduced the use of LPR cameras to assist the Police Department in crime-solving.
- Modifications were made to the medical benefits program to allocate cost savings towards salary increases for employees.
- Davis Road repaving project completed.



2023-24 OBJECTIVES & INITIATIVES

- Enhance police department capabilities with advanced training and technology. Improve community policing. Obtain a new, larger police department facility to better meet community needs.
- Launch multi-year plan for repair and upgrade of city infrastructure, including critical sewer and water systems, roads, bridges, and public transport.
- Implement strategic plan to attract and retain businesses, with a particular focus on utilizing the newly annexed 2,200 acres for city growth.
- Increase investment in local schools, promote after-school programs, launch new vocational and skill development initiatives, and develop a citywide internship program.
- Enhance city services through staff development, technology upgrades, and improved administrative efficiency.
- Develop comprehensive emergency management plan to prepare city for potential disasters and emergencies.
- Launch new programs to promote civic engagement and improve quality of life for residents.

	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2022-23 Projected	2023-24 Budget
CITY COUNCIL SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	1,500	1,600	1,500
Total Revenues	-	-	1,500	1,600	1,500
EXPENDITURES					
Operating Costs	111,638	142,727	224,132	198,309	104,920
CIP Projects	-	-	-	-	-
Total Expenditures	111,638	142,727	224,132	198,309	104,920
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	(6,752)	(11,963)	(12,500)	(14,830)	(17,920)
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	(6,752)	(11,963)	(12,500)	(14,830)	(17,920)
Sources Over (Under) Uses	(118,390)	(154,690)	(235,132)	(211,540)	(121,340)

City Council Expenditures



City Council Detail Revenues and Expenditures

Fund: 01 Division: 105	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2022-23 Projected	2023-24 Budget
REVENUES					
City Council					
48330 Contributions & Donations	-	-	1,500	1,600	1,500
Total Revenues	-	-	1,500	1,600	1,500
EXPENDITURES					
City Council					
50100 Salaries - Permanent Employees	33,011	20,573	36,368	33,154	12,000
50200 Overtime	-	-	3,000	-	-
50300 Payroll Taxes	3,056	2,050	3,759	2,921	1,410
50400 Retirement (401K)	3,109	1,676	2,422	15,775	24,000
50500 Health Insurance Premiums	30,755	62,846	77,951	43,648	-
50550 Dental/Vision Premiums	1,319	2,624	5,165	5,165	-
50600 Workers Compensation Insurance	3,258	895	1,060	1,060	407
50700 Life Insurance	69	73	46	46	-
51800 Clothing Allowance	1,200	-	1,714	1,400	1,000
52000 Conferences/Meetings/Travel	1,442	8,911	23,654	20,000	27,000
52200 Contract Services	-	20,894	8,850	21,976	5,000
52930 Computer Hardware/Software (Capital)	-	-	-	-	-
53200 Dues & Subscriptions	269	1,041	978	978	500
53200 Dues & Subscriptions COVID-19	120	-	-	-	-
53400 Election Expense	4,827	-	10,000	10,000	-
54000 Fuel	-	173	1,200	234	1,200
54400 Insurance - CSJV Rsk Mgmt.	584	1,408	1,400	1,400	553
55050 Reimbursement	375	-	-	-	-
55600 Postage	29	264	2,050	1,500	150
55800 Printing & Legal Notices	1,274	1,446	4,200	3,500	2,000
56000 Professional Services - Other	19,992	13,306	16,952	16,952	9,000
56400 Repairs & Maint.-Build & Equip	-	685	-	-	-
57100 Special Activities	383	538	13,989	10,200	17,200
57200 Supplies - Office	3,941	754	1,727	1,400	1,500
57800 Telephone & Communications	2,624	2,568	7,645	7,000	2,000
Total Expenditures	111,638	142,727	224,132	198,309	104,920



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.



2022-23 KEY ACCOMPLISHMENTS

- Fleet increased through the purchase of new vehicles.
- City hall remodel for increased workspace.
- New MOU agreement with MPOA.
- Medical benefits changed as cost savings to the city.
- The City Council unanimously decided to forgo their medical benefits to allow salary increases for employees.
- Davis Road repaving project completed.
- 1 percent sales tax passed by the city.
- A cannabis tax passed by the city.

2023-24 STRATEGIC ISSUES

- None

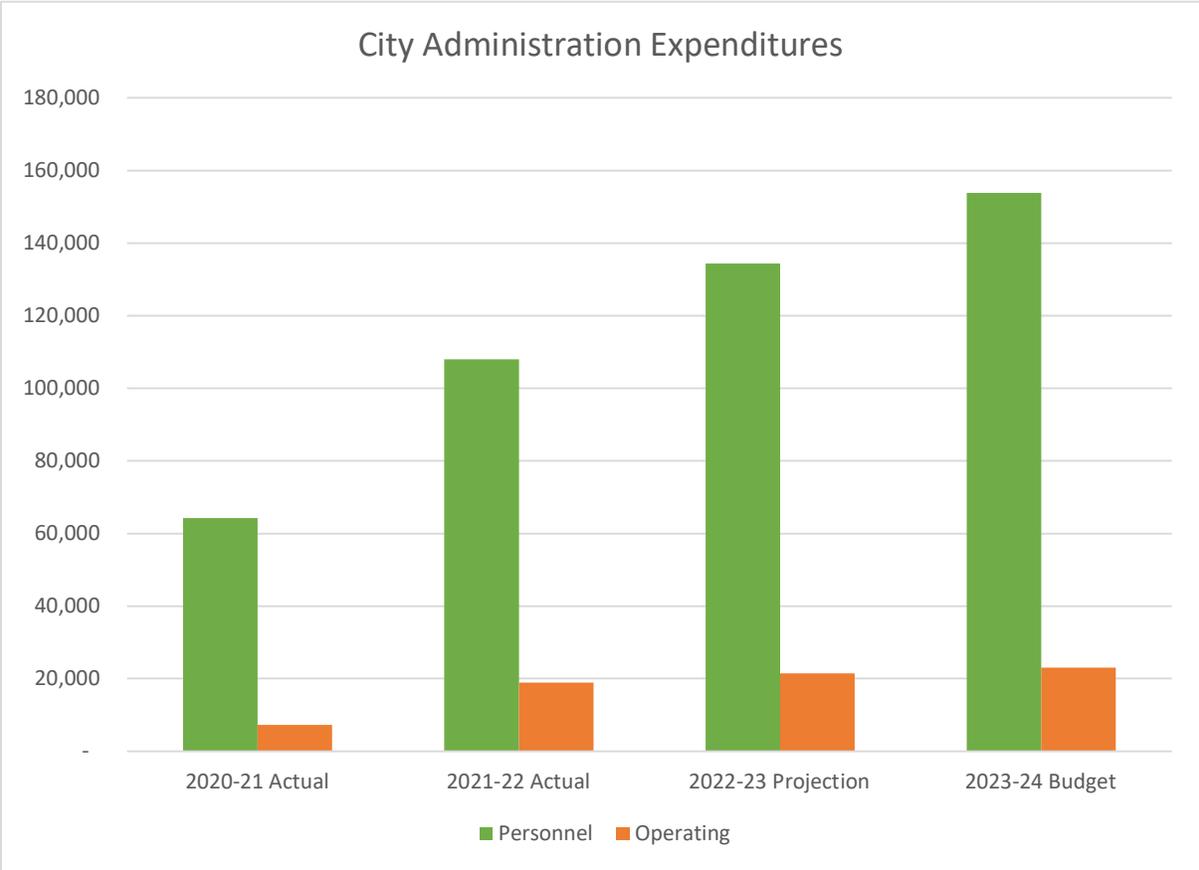
2023-24 OBJECTIVES & INITIATIVES

- Fill all vacant positions with full-time employees.
- Establish a succession plan.
- Ensure the accurate and timely evaluation of all staff.
- Establish an employee grievance policy.
- Complete and implement the Lexipol policy system.
- Complete the SEIU MOU agreement.
- Improve and increase employee training.

2023-24 SIGNIFICANT OPERATING COST CHANGES

- None

	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2022-23 Projected	2023-24 Budget
CITY ADMINISTRATION SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	(96)	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	-	-	-
Total Revenues	-	(96)	-	-	-
EXPENDITURES					
Operating Costs	71,497	126,909	222,844	155,808	176,837
CIP Projects	-	-	-	-	-
Total Expenditures	71,497	126,909	222,844	155,808	176,837
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	(9,607)	(8,007)	(8,195)	(10,500)	(6,107)
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	(9,607)	(8,007)	(8,195)	(10,500)	(6,107)
Sources Over (Under) Uses	(81,104)	(135,012)	(231,039)	(166,308)	(182,944)



City Administration Detail Revenues and Expenditures

Fund: 01 Division: 110	2020-21	2021-22	2022-23	2022-23	2023-24
	Actual	Actual	Budgeted	Projected	Budget
REVENUES					
City Administration					
42340 Administration Fee	-	(96)	-	-	-
Total Revenues	-	(96)	-	-	-
EXPENDITURES					
City Administration					
50100 Salaries - Permanent Employees	43,420	67,800	132,771	87,157	108,032
50200 Overtime	-	-	-	-	-
50300 Payroll Taxes	3,633	6,035	10,962	6,730	8,594
50350 Stipends	17	-	-	-	-
50400 Retirement (401K)	3,957	6,008	13,277	8,087	10,800
50500 Health Insurance Premiums	10,848	25,112	39,438	25,161	20,842
50550 Dental/Vision Premiums	692	1,221	3,170	3,170	1,802
50600 Workers Compensation Insurance	925	1,594	3,869	3,869	3,663
50700 Life Insurance	47	66	157	157	75
50800 Auto Allowance	767	202	-	-	-
51800 Clothing Allowance	-	-	250	-	-
52000 Conferences/Meetings/Travel	563	67	3,400	2,437	4,000
53200 Dues & Subscriptions	2,998	8,265	2,000	3,125	2,000
54000 Fuel	-	1,150	3,200	1,565	2,000
54400 Insurance - CSJV Rsk Mgmt.	868	1,603	5,110	5,110	4,978
55200 Miscellaneous	46	1,368	-	5,968	5,000
55600 Postage	506	264	500	310	500
56000 Professional Services - Other	-	-	-	-	1,500
56600 Repairs & Maintenance - Vehicle	-	206	940	1,265	1,200
57100 Special Activities	-	-	500	204	250
57200 Supplies - Office	1,646	5,021	2,500	142	200
57400 Supplies- Operating	-	168	-	710	400
57800 Telephone & Communications	563	760	800	641	1,000
Total Expenditures	71,497	126,909	222,844	155,808	176,837



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.



2022-23 KEY ACCOMPLISHMENTS

- Attended First City Clerk Training through League of California Cities
- Enrolled in the City Clerks Association
- Contracted with Civic Clerk for Agenda Management Software
- Established Agenda Processes to help with the workflow of Agenda Building
- Maintained Excel Spreadsheet to help with the management of Public Records Requests
- Obtained Bilingual Certificate
- Read at least 2 articles per week on new laws and government policies.

2023-24 STRATEGIC ISSUES

- No policies and procedures in place for critical functions like Public Records Requests, Business licenses, and Claims
- No Online Business License Permitting
- No Online Public Records Management
- Many Paper Documents not electronically stored
- No one to train City Clerk in the Election Process or other critical functions of my job duties
- No time for training due to additional work duties
- Catching up on past due items and filling

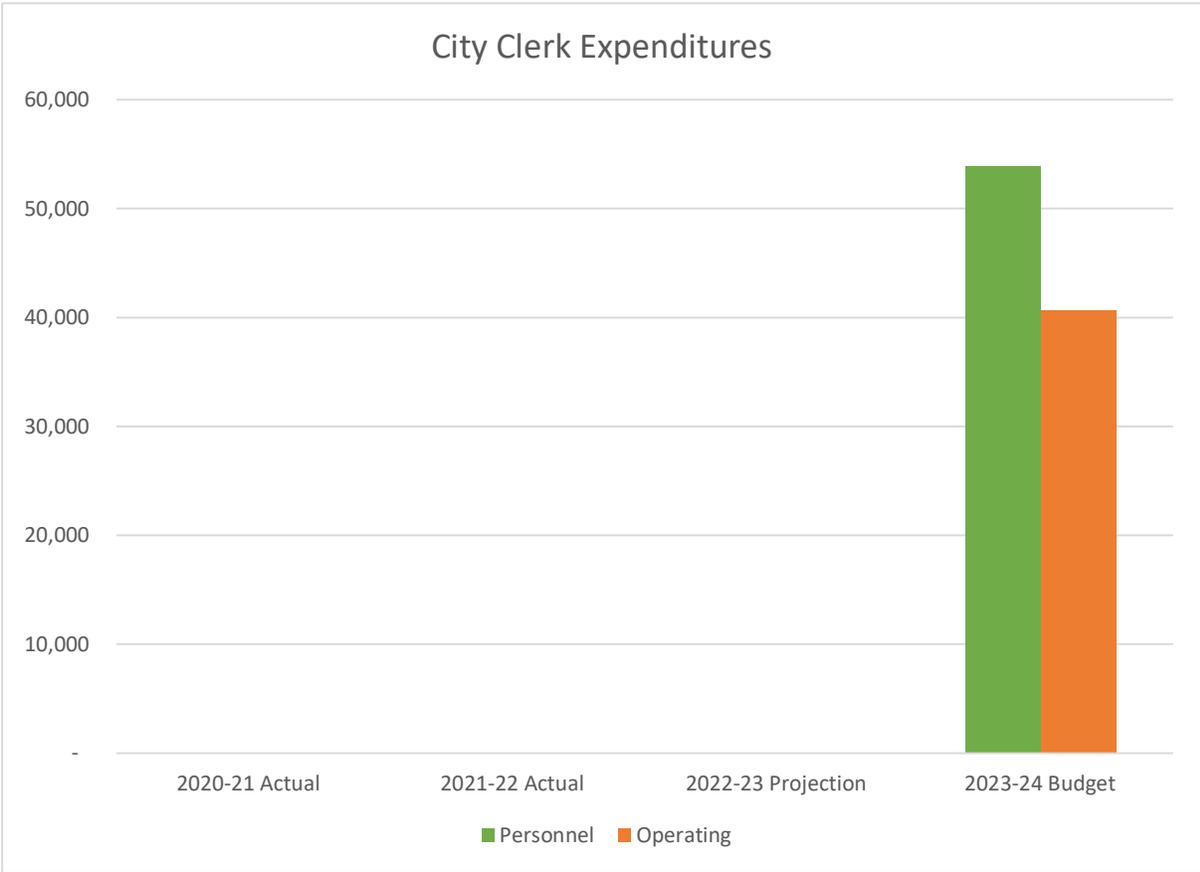
2023-24 OBJECTIVES & INITIATIVES

- Take some college courses on effective reading and writing skills.
- Start the process of obtaining a certified municipal clerk certification
- Take online course or attend Municipal Clerk training
- Dedicate time in my day to contact other cities in my area to find better ways to help me in my job with implementing correct policies and structures
- Get filing cabinets/bookshelves for better filing system

2023-24 SIGNIFICANT OPERATING COST CHANGES

- Civic Clerk Agenda Management
- Civic Plus Codification
- Election Expenses
- City Clerk Trainings
- Furniture cost

	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2022-23 Projected	2023-24 Budget
CITY CLERK SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	-	-	-
Total Revenues	-	-	-	-	-
EXPENDITURES					
Operating Costs	-	-	-	-	94,567
CIP Projects	-	-	-	-	-
Total Expenditures	-	-	-	-	94,567
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	(3,053)
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	-	-	-	-	(3,053)
Sources Over (Under) Uses	-	-	-	-	(97,621)



City Clerk Detail Revenues and Expenditures

Fund: 01 Division: 111	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2022-23 Projected	2023-24 Budget
EXPENDITURES					
City Clerk					
50100 Salaries - Permanent Employees	-	-	-	-	29,437
50150 Wages - Temporary Employees	-	-	-	-	-
50200 Overtime	-	-	-	-	8,000
50300 Payroll Taxes	-	-	-	-	2,395
50350 Stipends	-	-	-	-	-
50400 Retirement (401K)	-	-	-	-	2,942
50500 Health Insurance Premiums	-	-	-	-	9,345
50550 Dental/Vision Premiums	-	-	-	-	710
50600 Workers Compensation Insurance	-	-	-	-	998
50700 Life Insurance	-	-	-	-	32
50800 Auto Allowance	-	-	-	-	-
51800 Clothing Allowance	-	-	-	-	150
52000 Conferences/Meetings/Travel	-	-	-	-	3,500
52200 Contract Services	-	-	-	-	15,000
52900 Land & Land Improvement	-	-	-	-	-
52920 Furniture (Capital)	-	-	-	-	2,500
52930 Computer Hard/Software (CAP)	-	-	-	-	-
53200 Dues & Subscriptions	-	-	-	-	400
53400 Election Expense	-	-	-	-	12,000
54000 Fuel	-	-	-	-	500
54400 Insurance - CSJV Rsk Mgmt.	-	-	-	-	1,356
54600 Interest Expense	-	-	-	-	-
54800 Maintenance Agreements	-	-	-	-	-
55050 Reimbursement	-	-	-	-	-
55200 Miscellaneous	-	-	-	-	-
55600 Postage	-	-	-	-	2,000
56000 Professional Services - Other	-	-	-	-	400
56400 Repairs/Maintenance-Building & Equipmen	-	-	-	-	-
56600 Repairs & Maintenance - Vehicle	-	-	-	-	-
57100 Special Activities	-	-	-	-	400
57200 Supplies - Office	-	-	-	-	2,500
57400 Supplies- Operating	-	-	-	-	-
57500 Marketing	-	-	-	-	-
57800 Telephone & Communications	-	-	-	-	-
58900 Debt Principal Redeemed	-	-	-	-	-
Total Expenditures	-	-	-	-	94,567



HUMAN RESOURCES/ RISK MANAGEMENT

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

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



2022-23 KEY ACCOMPLISHMENTS

- Correctly assessing staffing and skills needed in the organization.
- Effectively managed leaves of absences for employees who were out on leave and were able to return, full-time to their position.
- Benefit program implemented to create consistency and effective processes for staff and their enrollment of benefits.

2023-24 STRATEGIC ISSUES

- Employee onboarding and termination processes are not consistent
- Employee engagement
- Employee retention
- Employee development
- Adapting local processes and policies to match organization growth

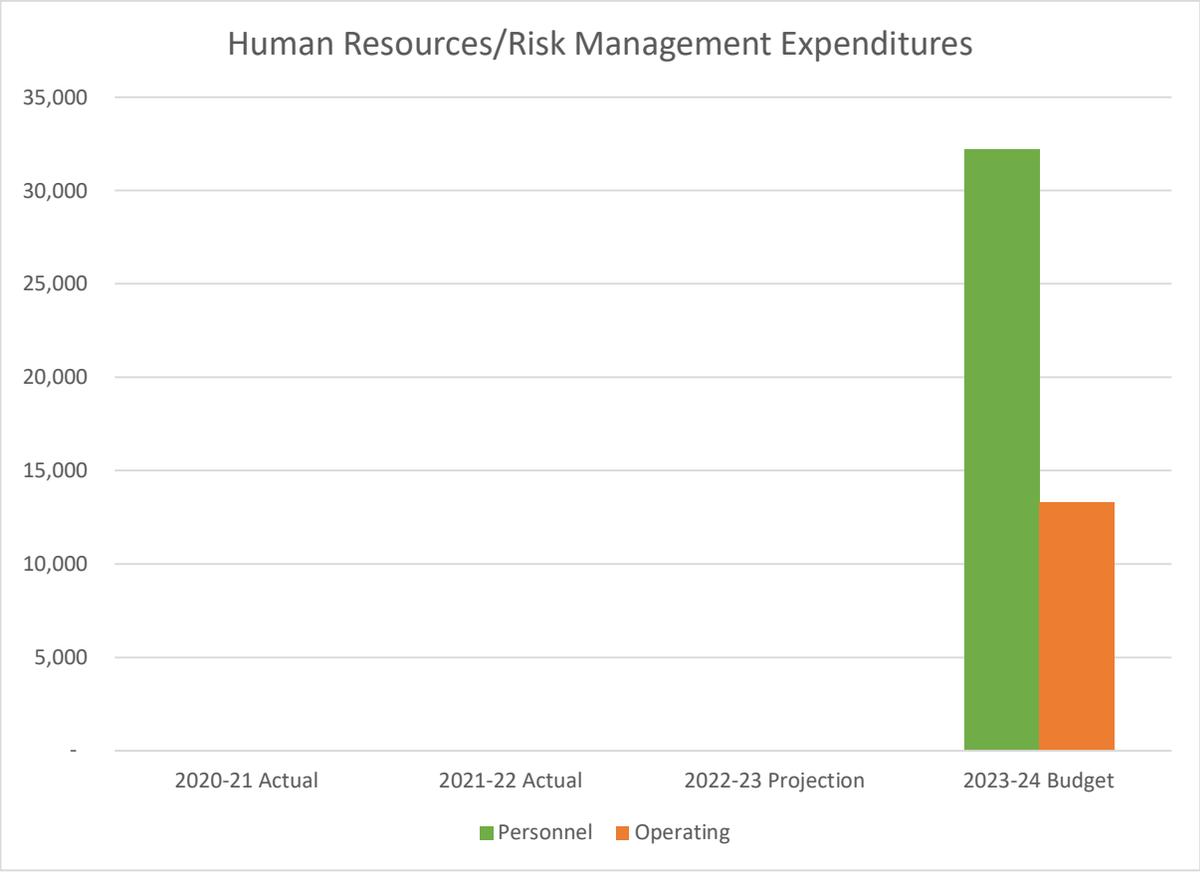
2023-24 OBJECTIVES & INITIATIVES

- Create a more engaged onboarding experience
- Show recognition and appreciation for staff
- Invest in employee development.
- Track metrics for quality of hire and cost of hire to uncover the effectiveness of our recruiting process.
- Continue development of HR and executive relationship by attendance and participation in key meetings and decision-making processes.
- Attend outside development opportunities to continue development of internal processes.
- Create timelines for benchmarking progress and targets for completed objectives.
- Ensure all operations, recruiting, and employment processes adhere to local policies.

2023-24 SIGNIFICANT OPERATING COST CHANGES

- None to report

	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2022-23 Projected	2023-24 Budget
HUMAN RESOURCES/RISK MANAGEMENT SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	-	-	-
Total Revenues	-	-	-	-	-
EXPENDITURES					
Operating Costs	-	-	-	-	45,484
CIP Projects	-	-	-	-	-
Total Expenditures	-	-	-	-	45,484
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	(3,053)
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	-	-	-	-	(3,053)
Sources Over (Under) Uses	-	-	-	-	(48,538)



Human Resources/Risk Management Detail Revenues and Expenditures

Fund: 01 Division: 112	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2022-23 Projected	2023-24 Budget
EXPENDITURES					
Human Resources/Risk Management					
50100 Salaries - Permanent Employees	-	-	-	-	22,000
50150 Wages - Temporary Employees	-	-	-	-	-
50200 Overtime	-	-	-	-	-
50300 Payroll Taxes	-	-	-	-	1,755
50350 Stipends	-	-	-	-	-
50400 Retirement (401K)	-	-	-	-	2,200
50500 Health Insurance Premiums	-	-	-	-	5,000
50550 Dental/Vision Premiums	-	-	-	-	504
50600 Workers Compensation Insurance	-	-	-	-	746
50700 Life Insurance	-	-	-	-	16
50800 Auto Allowance	-	-	-	-	-
51800 Clothing Allowance	-	-	-	-	150
52000 Conferences/Meetings/Travel	-	-	-	-	4,000
52900 Land & Land Improvement	-	-	-	-	-
52920 Furniture (Capital)	-	-	-	-	1,000
52930 Computer Hard/Software (CAP)	-	-	-	-	-
53200 Dues & Subscriptions	-	-	-	-	500
54000 Fuel	-	-	-	-	-
54400 Insurance - CSJV Rsk Mgmt.	-	-	-	-	1,014
54600 Interest Expense	-	-	-	-	-
54800 Maintenance Agreements	-	-	-	-	-
55050 Reimbursement	-	-	-	-	-
55200 Miscellaneous	-	-	-	-	-
55600 Postage	-	-	-	-	800
56400 Repairs/Maintenance-Building & Equipmen	-	-	-	-	-
56600 Repairs & Maintenance - Vehicle	-	-	-	-	-
57100 Special Activities	-	-	-	-	1,000
57200 Supplies - Office	-	-	-	-	4,000
57400 Supplies- Operating	-	-	-	-	800
57500 Marketing	-	-	-	-	-
57800 Telephone & Communications	-	-	-	-	-
58900 Debt Principal Redeemed	-	-	-	-	-
Total Expenditures	-	-	-	-	45,484



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.



2022-23 KEY ACCOMPLISHMENTS

- Completed Independent Financial Statement Audits for Fiscal Years 2020-21 and 2021-22.
- Completed Fiscal year 2022-23 and 2023-24 Budgets.
- Initiated and managed three rate studies (Sewer, Refuse and Water).
- Initiated and managed the development of the City's cost allocation plan.
- Re-Organized the Department to improve efficiency and effectiveness.
- Filled all vacant positions with full-time employees.
- Train and develop new and existing employees to serve in their roles.
- Finance Department remodel for increased workspace.
- Successfully refinanced the 2010 Series A Water and Wastewater Revenue Bonds, securing a lower interest rate of 4.41% and saving over \$740,000 for water and wastewater rate payers

2023-24 STRATEGIC ISSUES

- Prudently account for receipts and disbursements of new Measure M and O funds to enhance transparency and trust in the use of these funds.

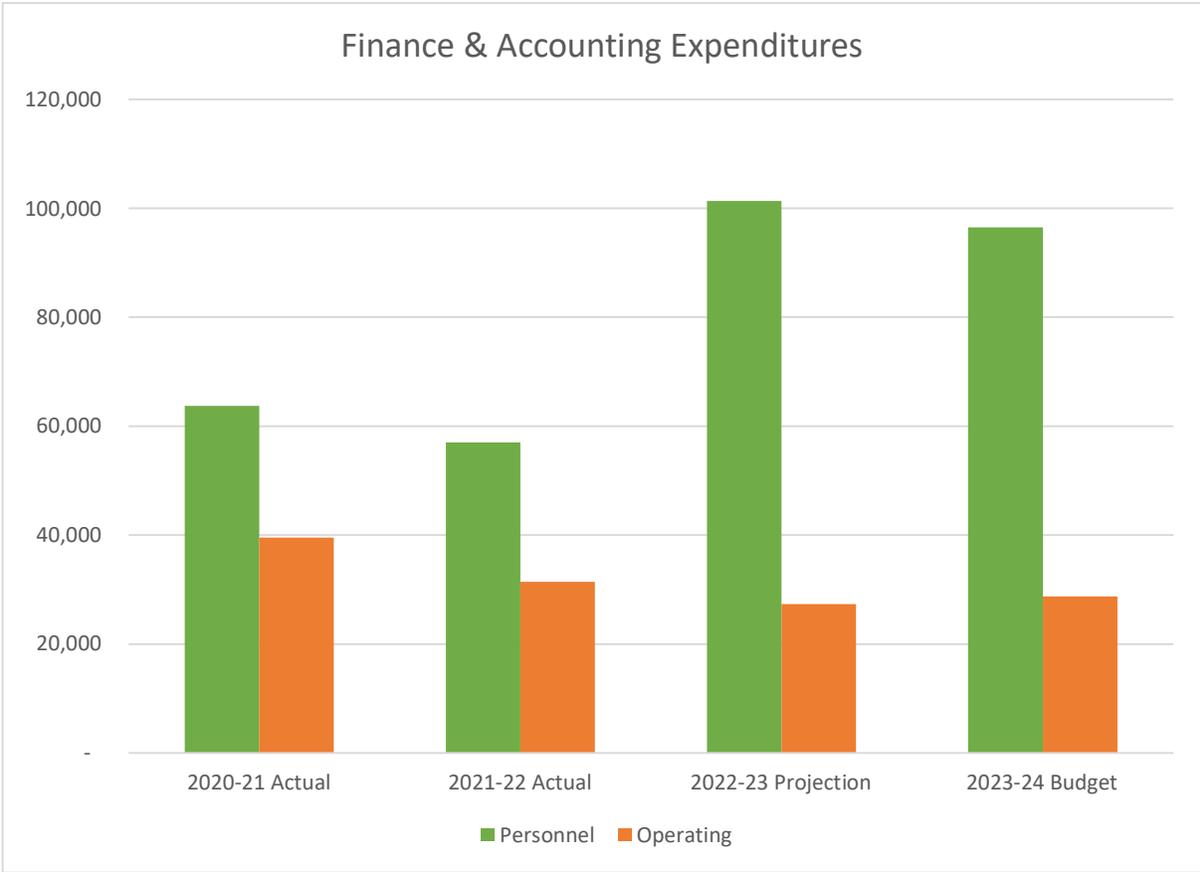
2023-24 OBJECTIVES & INITIATIVES

- Complete Fiscal Year 2022-23 audit within six months following the fiscal year.
- Complete rate studies and adopt new rates for all utilities (Sewer, Refuse, Water).
- Complete and Implement the City's updated cost allocation plan.
- Develop Quarterly Finance Reporting to Council and Public.
- Implement an electronic timekeeping system.
- Establish Authorized Utility Payment Locations throughout the City.

2023-24 SIGNIFICANT OPERATING COST CHANGES

- None noted

	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2022-23 Projected	2023-24 Budget
FINANCE & ACCOUNTING SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	-	-	-
Total Revenues	-	-	-	-	-
EXPENDITURES					
Operating Costs	103,297	88,457	146,351	128,704	125,260
CIP Projects	-	-	-	-	-
Total Expenditures	103,297	88,457	146,351	128,704	125,260
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	(9,371)	(16,288)	(16,725)	(21,177)	(24,775)
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	(9,371)	(16,288)	(16,725)	(21,177)	(24,775)
Sources Over (Under) Uses	(112,668)	(104,746)	(163,076)	(149,882)	(150,035)



Finance and Accounting Detail Revenues and Expenditures

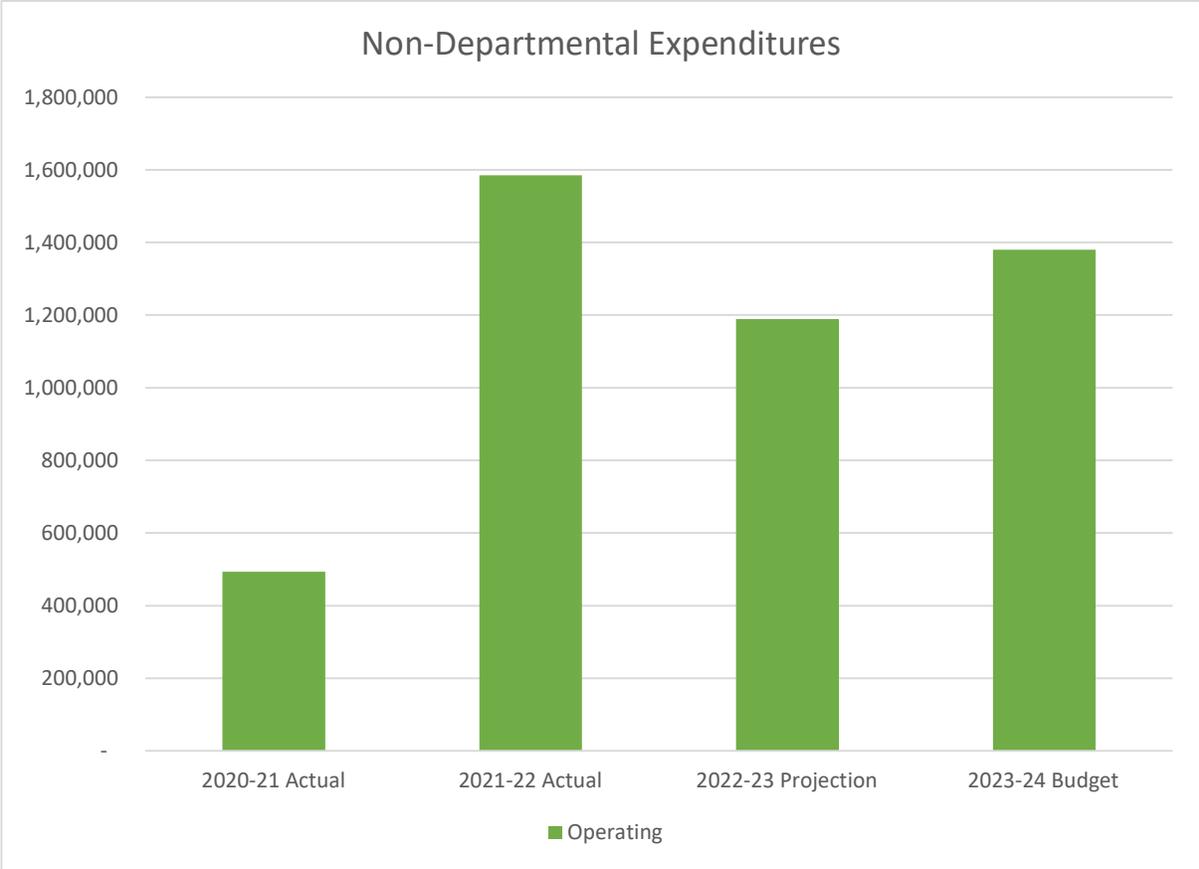
Fund: 01 Division: 115	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2022-23 Projected	2023-24 Budget
EXPENDITURES					
Finance and Accounting					
50100 Salaries - Permanent Employees	38,846	32,433	58,644	65,587	66,344
50200 Overtime	769	536	1,000	-	-
50300 Payroll Taxes	3,420	4,594	4,927	6,019	5,362
50400 Retirement (401K)	3,882	3,025	5,843	6,168	6,632
50500 Health Insurance Premiums	14,575	13,860	28,074	19,239	13,124
50550 Dental/Vision Premiums	811	987	2,152	2,152	1,377
50600 Workers Compensation Insurance	635	1,541	1,709	1,709	2,250
50700 Life Insurance	63	24	116	116	65
50800 Auto Allowance	763	-	-	-	-
51800 Clothing Allowance	-	-	630	400	1,350
52000 Conferences/Meetings/Travel	18	-	5,100	3,636	5,100
52200 Contract Services	37,002	23,528	15,000	14,187	500
53200 Dues & Subscriptions	225	47	600	325	600
54000 Fuel	48	173	-	218	500
54400 Insurance - CSJV Rsk Mgmt.	596	2,445	2,257	2,257	3,057
55200 Miscellaneous	35	-	-	-	500
55600 Postage	655	1,165	1,000	675	1,000
55800 Printing & Legal Notices	5	-	-	-	-
56000 Professional Services - Other	481	2,823	17,000	4,218	14,500
57200 Supplies - Office	23	671	1,500	1,000	2,000
57800 Telephone & Communications	446	605	800	800	1,000
Total Expenditures	103,297	88,457	146,351	128,704	125,260



NON-DEPARTMENTAL

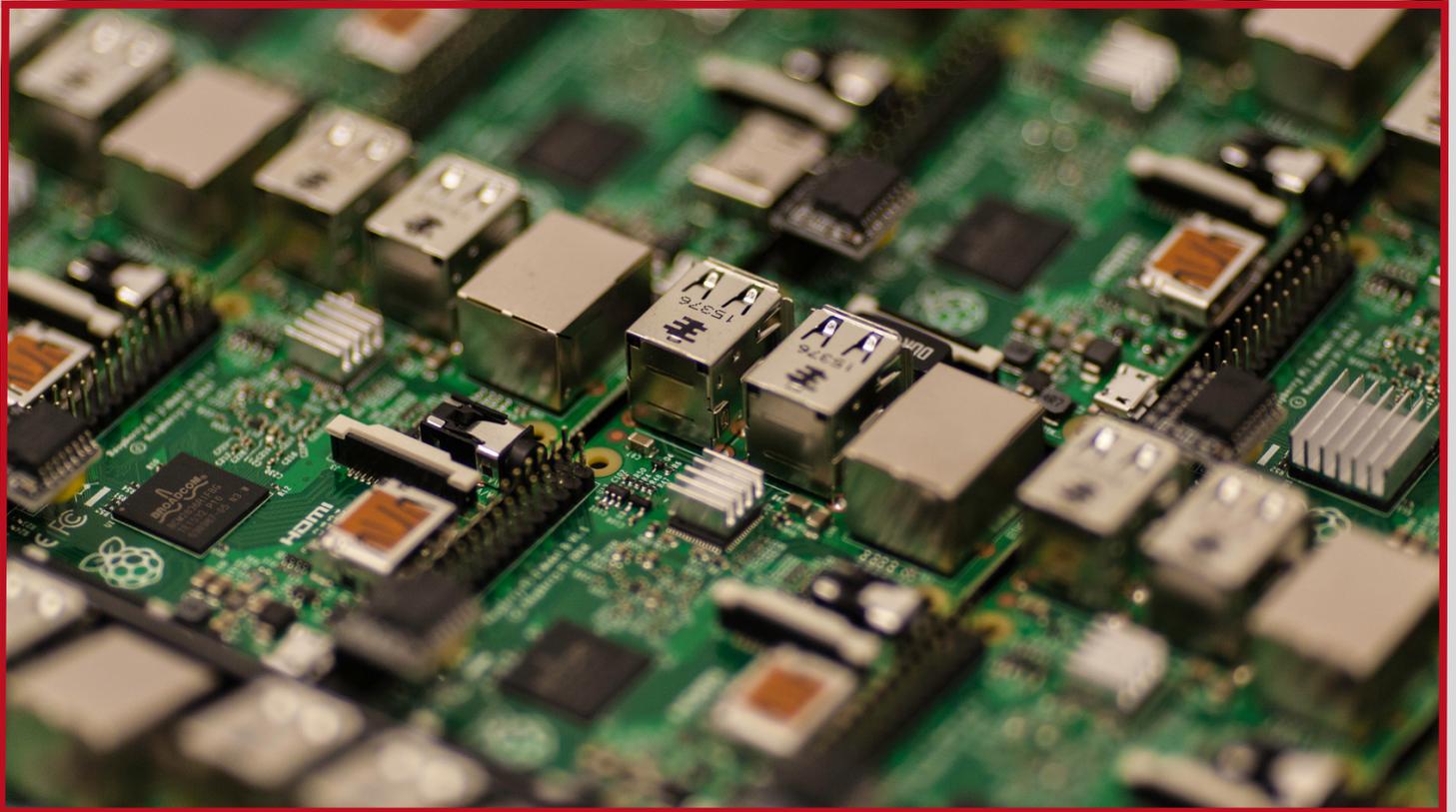
The non-departmental division is a functional area within the City that provides support and services to multiple departments or units. The Non-departmental division promote efficiency and effectiveness in the use of organizational resources and work closely with other departments to ensure that organizational 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.

	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2022-23 Projected	2023-24 Budget
NON-DEPARTMENTAL SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	-	-	-
Total Revenues	-	-	-	-	-
EXPENDITURES					
Operating Costs	493,505	1,584,685	1,232,609	1,189,057	1,379,466
CIP Projects	-	-	-	-	-
Total Expenditures	493,505	1,584,685	1,232,609	1,189,057	1,379,466
OTHER SOURCES (USES)					
Transfers In	-	-	-	598,882	771,640
Transfers Out	-	-	-	-	-
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	-	-	-	598,882	771,640
Sources Over (Under) Uses	(493,505)	(1,584,685)	(1,232,609)	(590,175)	(607,826)



Non-Departmental Detail Revenues and Expenditures

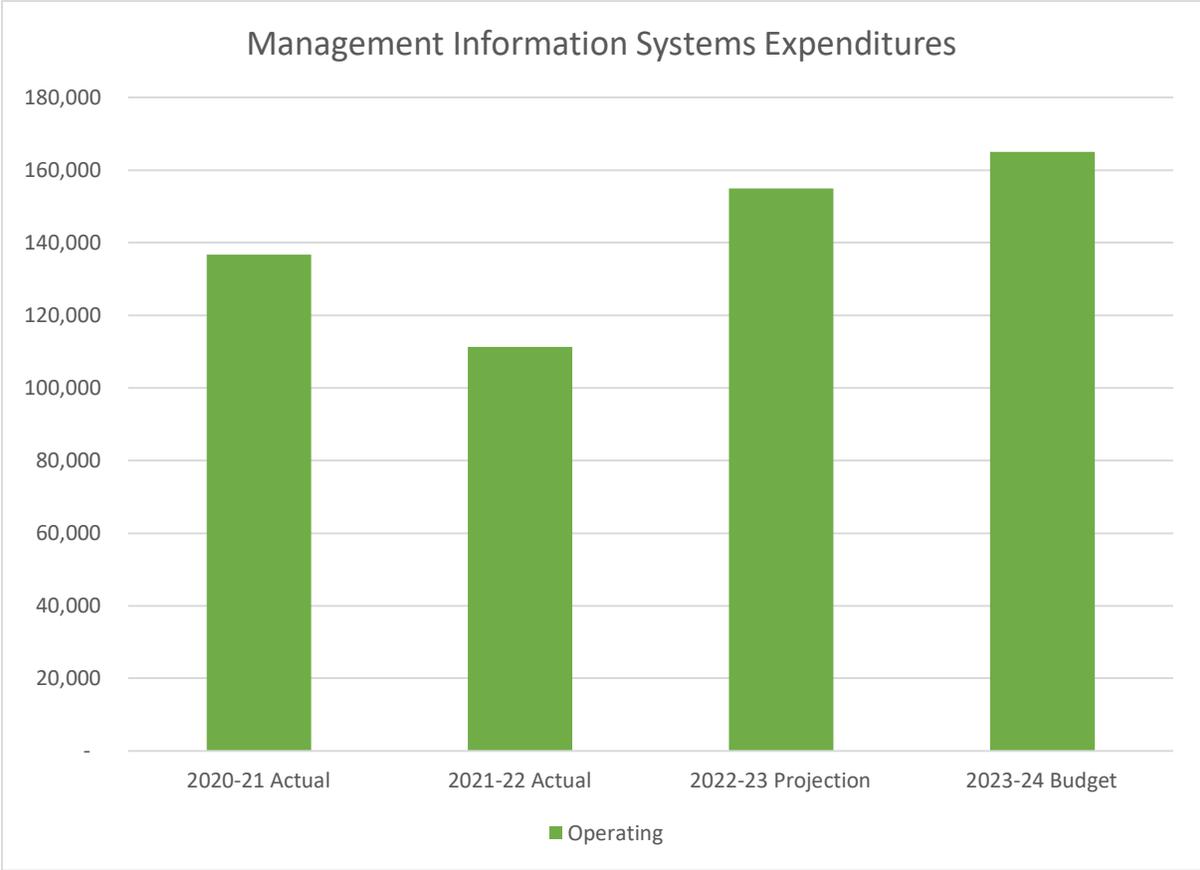
Fund: 01 Division: 130	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2022-23 Projected	2023-24 Budget
EXPENDITURES					
Non-Departmental					
51200 Bank Charges	9,907	11,262	10,000	10,000	10,000
51250 Cash Over/Under	-	(121)	-	100	-
52200 Contract Services	129,637	54,943	7,000	7,814	14,100
53800 Rental Equipment/Other	46,477	616,097	315,627	315,627	317,477
54800 Maintenance Agreements	4,957	6,226	5,000	8,274	8,605
55600 Postage	1,754	323	200	310	500
55800 Printing & Legal Notices	3,039	331	500	-	500
56000 Professional Services - Other	85,050	93,929	27,000	27,000	30,000
56050 Accounting/Auditing Services	-	41,431	18,200	18,200	20,800
56100 Legal Services	184,775	192,329	225,000	173,553	200,000
56100 Legal Services- GEO Group	2,096	-	-	-	-
56400 Repairs/Maintenance-Building & Equipmen	-	107	-	327	-
56400 Repairs/Maint-Building & Equip Covid-19	2,687	-	-	-	-
56700 Repairs & Maintenance - Landscape	2,229	1,724	-	-	-
57100 Special Activities	516	193	500	-	500
57150 Christmas Decorations	44	-	-	-	-
57200 Supplies - Office	7,377	9,544	4,700	2,100	2,700
57400 Operating Supplies COVID-19	12,949	54	-	-	-
57400 Operating Supplies Emergency Response	-	-	20,000	20,000	-
57800 Telephone & Communications	12	-	-	-	-
58850 Land Lease	-	-	-	6,871	2,644
58900 Debt Principal Redeemed	(1)	556,314	598,882	598,882	771,640
Total Expenditures	493,505	1,584,685	1,232,609	1,189,057	1,379,466



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.

	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2022-23 Projected	2023-24 Budget
MANAGEMENT INFORMATION SYSTEMS SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	-	-	-
Total Revenues	-	-	-	-	-
EXPENDITURES					
Operating Costs	136,751	111,322	125,292	155,000	165,000
CIP Projects	-	12,070	-	10,116	24,472
Total Expenditures	136,751	123,392	125,292	165,116	189,472
OTHER SOURCES (USES)					
Transfers In	105,000	123,392	125,292	155,000	189,472
Transfers Out	-	-	-	-	-
Expenditure Savings					
MOA Adjustments					
Total Other Sources (Uses)	105,000	123,392	125,292	155,000	189,472
Sources Over (Under) Uses	(31,751)	-	-	(10,116)	-

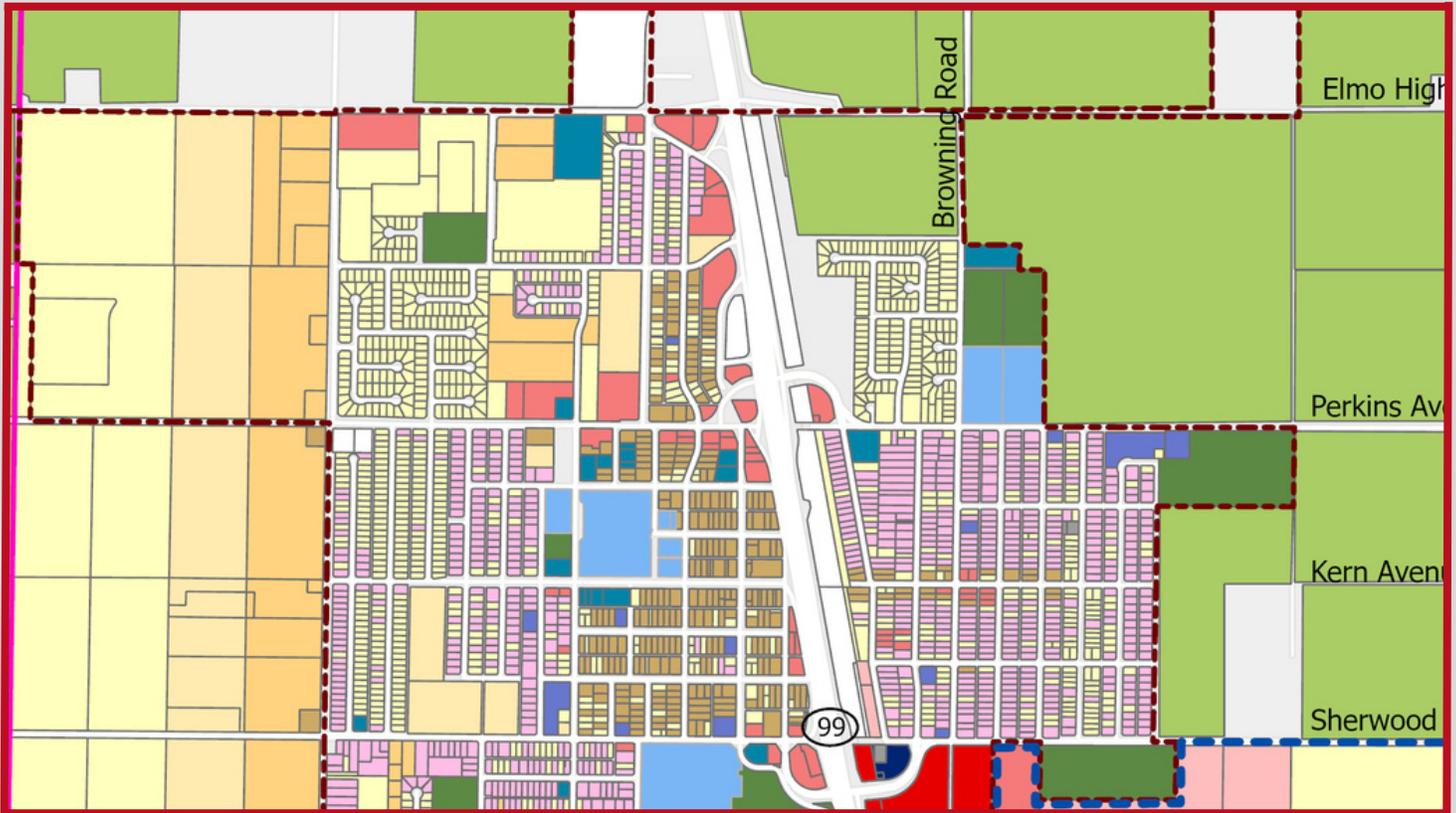


Management Information Systems Detail Revenues and Expenditures

Fund: 01 Division: 310	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2022-23 Projected	2023-24 Budget
EXPENDITURES					
Management Information Systems					
52200 Contract Services	44,014	82,149	43,292	100,000	80,000
52950 Equipment Capital	-	12,070	-	10,116	24,472
54800 Maintenance Agreements	64,898	53,160	80,000	55,000	80,000
57400 Supplies Operating	26,110	(23,987)	2,000	-	5,000
57400 Office Operating Supplies	1,729	-	-	-	-
Total Expenditures	136,751	123,392	125,292	165,116	189,472



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.



2022-23 KEY ACCOMPLISHMENTS

- Commercial Cannabis Ordinance
- Zoning Ordinance Update
- Creation of Temporary Use Permits
- Creation of Home Occupation Ordinance
- Annexation 18
- Obtained a Notary License for notarizing planning documents.
- Created a simplified guide for applicants submitting planning documents.

2023-24 STRATEGIC ISSUES

- No Electronic Documentation and Application Issuance
- No GIS System
- No Growth capabilities due to water capacity

2023-24 OBJECTIVES & INITIATIVES

- Create an atmosphere for economic development and encourage developers to look into McFarland.
- Continue encouraging staff to obtain planning certification.
- Continue future planning efforts.
- Seeking training courses

2023-24 SIGNIFICANT OPERATING COST CHANGES

- New Planning Position Title
- Additional training courses

	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2022-23 Projected	2023-24 Budget
PLANNING SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	26,563	229,200	12,600	170,053	346,275
Grants/Intergovernmental	-	154,832	71,024	67,610	-
Other Revenues	-	-	-	-	-
Total Revenues	26,563	384,032	83,624	237,663	346,275
EXPENDITURES					
Operating Costs	251,028	372,371	498,408	262,981	559,959
CIP Projects	-	-	-	-	-
Total Expenditures	251,028	372,371	498,408	262,981	559,959
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	(5,501)	(7,156)	(7,953)	(7,284)	(10,112)
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	(5,501)	(7,156)	(7,953)	(7,284)	(10,112)
Sources Over (Under) Uses	(229,966)	4,505	(422,737)	(32,602)	(223,797)



Planning Detail Revenues and Expenditures

Fund: 01 Division: 140	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2022-23 Projected	2023-24 Budget
REVENUES					
Planning					
41400 Planning & Engineering Fees	26,563	31,219	12,600	6,359	346,275
41400 Planning & Engineering Fees - Tract 7214	-	44,369	-	3,120	-
41400 Planning & Engineering Fees San Joaquin R	-	7,370	-	41,694	-
41400 Planning & Engineering Fees Medical Office	-	5,889	-	19,753	-
41400 Planning & Engineering Fees - R&F Buildir	-	2,068	-	-	-
41400 Planning & Engineering Fees - Sherwood M	-	14,692	-	29,791	-
41400 Planning & Engineering Fees - Capri Liquor	-	1,625	-	4,283	-
41400 Planning & Engineering Fees - Countryside	-	6,859	-	-	-
41400 Planning & Engineering Fees - Tract 7393	-	79,700	-	38,449	-
41400 Planning & Engineering Fees - 253 Lockwo	-	11,250	-	-	-
41400 Planning & Engineering Fees - Superior Gas	-	8,970	-	-	-
41400 Planning & Engineering Fees - 705 Mast Av	-	2,340	-	-	-
41400 Planning & Engineering Fees - Parcel Map	-	3,500	-	-	-
41400 Planning & Engineering Fees - Parcel Map	-	3,500	-	-	-
41400 Planning & Engineering Fees - Milicic Ann	-	-	-	24,950	-
41400 Planning & Engineering Fees - Perkins Ave	-	5,850	-	-	-
41400 Planning & Engineering Fees - LLA 22-01	-	-	-	1,654	-
44000 Other Agency Grants	-	11,415	15,000	-	-
44000 Other Agency Grants- SALC	-	143,417	-	67,610	-
44000 Other Agency Grants- LEAP	-	-	56,024	-	-
Total Revenues	26,563	384,032	83,624	237,663	346,275
EXPENDITURES					
Planning					
50100 Salaries - Permanent Employees	56,236	70,050	90,795	88,520	161,487
50200 Overtime	656	361	2,000	400	-
50300 Payroll Taxes	5,141	6,156	7,563	7,411	12,842
50350 Stipends	74	-	-	-	-
50400 Retirement (401K)	6,131	6,932	8,951	8,727	16,308
50500 Health Insurance Premiums	7,967	9,899	19,842	16,362	18,322
50550 Dental/Vision Premiums	717	1,304	1,434	1,434	2,023
50600 Workers Compensation Insurance	3,384	1,961	2,646	2,646	5,476
50700 Life Insurance	62	103	129	129	110
50800 Auto Allowance	194	97	-	-	-
51800 Clothing Allowance	-	-	400	250	150
52000 Conferences/Meetings/Travel	1,126	507	4,700	-	5,000
52200 Contract Services	1,050	1,684	92,000	5,000	12,000
53200 Dues & Subscriptions	-	-	700	300	300
53250 Permits & Certificates	70	-	-	-	-
53600 Engineerin/Architectural Services	-	290	-	-	5,000
54000 Fuel	-	207	1,000	234	1,000
54400 Insurance - CSJV Rsk Mgmt.	823	3,003	3,494	3,494	7,441
55200 Miscellaneous	-	-	-	100	-
55400 Planning Services	-	4,949	-	-	-
55500 Special Studies/Master Plans AT&T	100	-	-	-	-
55500 Special Studies/Master Plans	18,673	10,443	-	-	50,000
55500 Special Studies San Joaquin Renewables	24,895	40,669	-	40,000	-
55500 Special Studies/Master Plans SALC	79,549	20,706	106,583	407	-
55500 Special Studies/Master Plans LEAP	-	56,024	2,000	2,158	-
55600 Postage	256	290	500	800	1,500
55800 Printing & Legal Notices	25	424	800	-	-
56000 Professional Services - Other	22,322	38,856	35,000	10,000	15,000
56000 Professional Services - Tract 7292	-	320	10,000	426	-
56000 Professional Services - Tract 7214	-	20,450	5,526	4,500	10,000
56000 Professional Services - Med Office - Elmo	-	3,252	5,000	6,075	10,000
56000 Professional Services-R&F Building	1,036	2,855	-	-	-
56000 Professional Services - Sherwood Milestone	-	12,786	-	1,030	2,500

Planning Detail Revenues and Expenditures

Fund: 01 Division: 140	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2022-23 Projected	2023-24 Budget
56000 Professional Services - Capri Liquor	1,000	2,465	-	740	-
56000 Professional Services - Countryside	-	3,822	5,000	-	5,000
56000 Professional Services - Interstate Land Dev	14,858	40,625	30,000	24,000	65,000
56000 Professional Services - Superior Gas	-	693	10,000	6,000	8,000
56000 Professional Services - Perkins Ave Medical	-	1,000	10,000	6,000	5,000
56000 Professional Services - Parcel Map 12462	-	4,258	1,000	-	2,000
56000 Professional Services - Parcel Map 12463	-	4,138	1,000	-	2,000
56000 Professional Services - San Joaquin Renewa	-	-	37,370	24,000	89,000
56000 Professional Services - LLA 22-01 Tract 72	-	-	1,474	1,089	-
56100 Legal Services	3,715	-	-	-	45,000
57200 Supplies - Office	434	148	1,000	250	1,000
57400 Supplies - Operating	237	278	-	-	1,000
57800 Telephone & Communications	298	371	500	500	500
Total Expenditures	251,028	372,371	498,408	262,981	559,959



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.



2022-23 KEY ACCOMPLISHMENTS

- Adopted 2022 Building Code

2023-24 STRATEGIC ISSUES

- No online permitting
- No electronic plan scanning

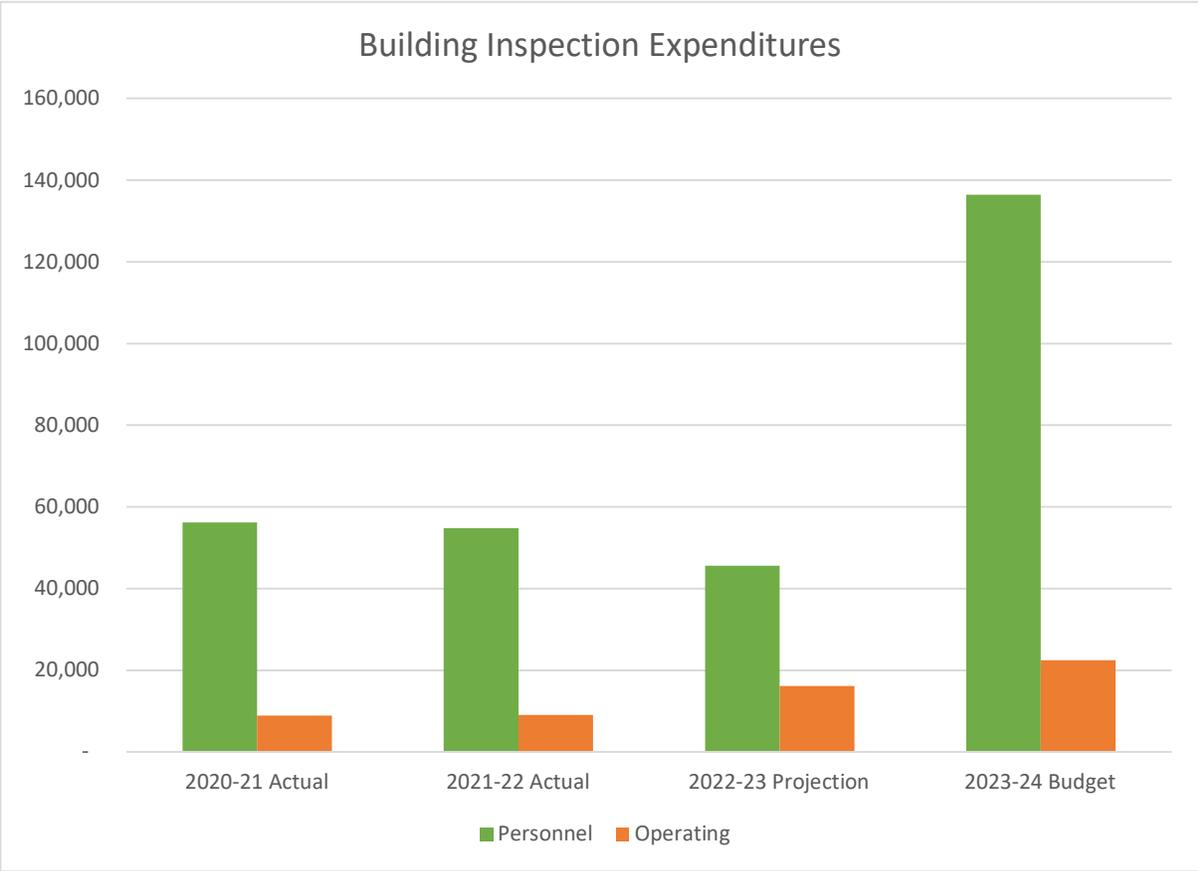
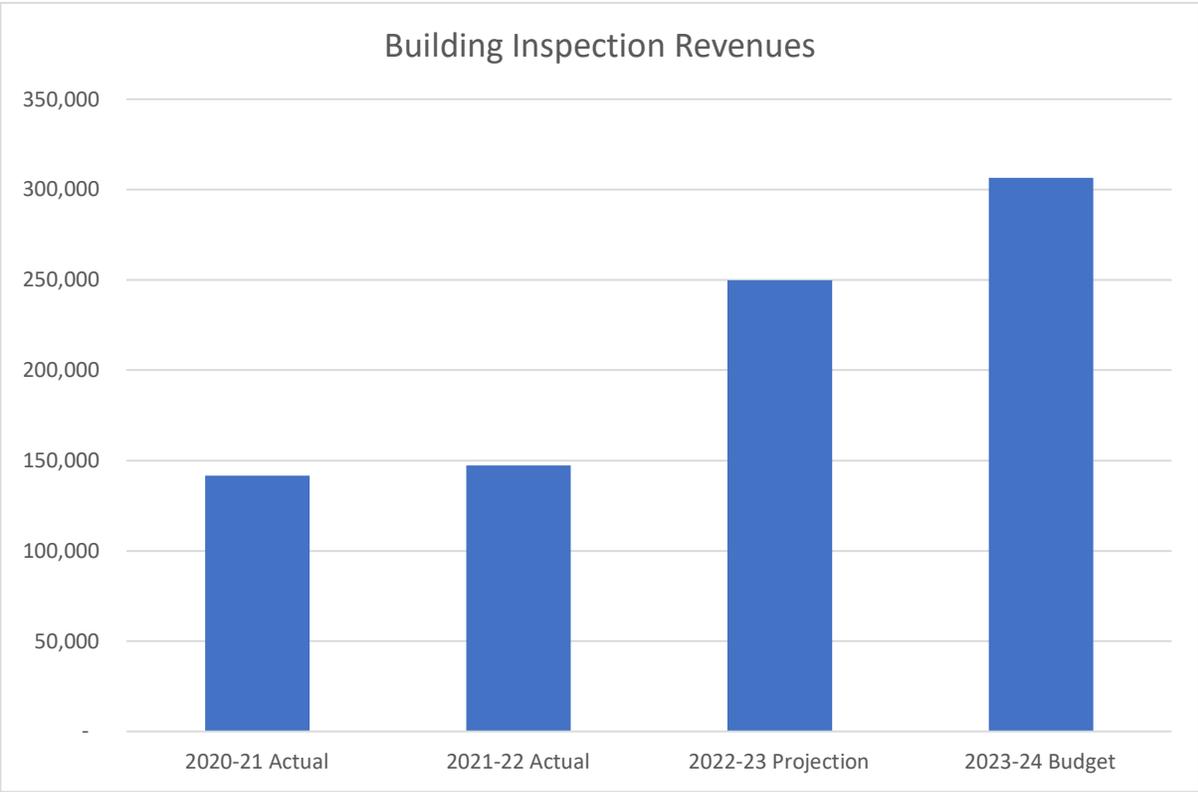
2023-24 OBJECTIVES & INITIATIVES

- Provide safety and secure construction throughout the community.
- Continue encouraging staff to obtain Building certifications.
- Continue future building effort

2023-24 SIGNIFICANT OPERATING COST CHANGES

- Online Permitting Server

	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2022-23 Projected	2023-24 Budget
BUILDING INSPECTION SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	141,773	147,244	169,245	209,795	306,468
Grants/Intergovernmental	-	-	-	40,000	-
Other Revenues	-	-	-	-	-
Total Revenues	141,773	147,244	169,245	249,795	306,468
EXPENDITURES					
Operating Costs	65,071	63,793	164,336	61,736	158,820
CIP Projects	-	-	42,000	40,000	45,348
Total Expenditures	65,071	63,793	206,336	101,736	204,169
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	(5,158)	(4,821)	(5,097)	(5,777)	(7,145)
Expenditure Savings	-	-	-	-	26,189
Total Other Sources (Uses)	(5,158)	(4,821)	(5,097)	(5,777)	19,043
Sources Over (Under) Uses	71,544	78,630	(42,188)	142,281	121,343



Building Inspection Detail Revenues and Expenditures

Fund: 01 Division: 160	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2022-23 Projected	2023-24 Budget
REVENUES					
Building Inspection					
41500 Building Permits	135,019	129,942	143,691	180,454	264,320
41505 Technology Fee	872	5,141	7,185	8,712	13,216
41510 Training Fee	869	5,171	7,185	8,719	13,216
41515 Building - GP Maintenance Fee	-	4,172	7,185	8,410	13,216
41550 Building Plan Check	823	2,818	4,000	3,500	2,500
41600 Excavation Permits	4,190	-	-	-	-
44000 Other Agency Grants	-	-	-	40,000	-
Total Revenues	141,773	147,244	169,245	249,795	306,468
EXPENDITURES					
Building Inspection					
50100 Salaries - Permanent Employees	26,606	15,010	92,127	29,191	92,028
50150 Wages - Temporary Employees	-	13,635	-	-	-
50200 Overtime	656	361	-	-	-
50300 Payroll Taxes	2,522	3,072	7,577	2,336	7,385
50400 Retirement (401K)	3,196	1,916	9,109	2,744	9,203
50500 Health Insurance Premiums	20,938	16,106	32,638	4,662	20,021
50550 Dental/Vision Premiums	1,044	540	2,499	2,499	2,415
50600 Workers Compensation Insurance	719	3,794	4,027	4,027	4,681
50700 Life Insurance	46	41	111	111	78
50800 Auto Allowance	194	97	-	-	-
51400 Building Plan Check/Inspection	-	-	-	2,800	-
51800 Clothing Allowance	214	200	600	-	600
52000 Conferences/Meetings/Travel	2,306	1,947	3,185	2,100	8,750
52930 Computer Hard/Software (Capital)	-	-	42,000	40,000	45,348
53200 Dues & Subscriptions	-	-	215	-	400
54000 Fuel	-	919	1,000	1,197	1,500
54400 Insurance - CSJV Rsk Mgmt.	675	4,141	5,318	5,318	6,360
55600 Postage	31	264	100	250	300
55800 Printing & Legal Notices	5	-	100	-	-
56000 Professional Services	256	(100)	-	-	-
56600 Repairs & Maintenance - Vehicle	344	172	700	800	800
57200 Supplies - Office	3,080	66	2,700	1,800	2,000
57400 Supplies - Operating	1,429	811	1,500	1,400	1,500
57800 Telephone & Communications	811	804	829	500	800
Total Expenditures	65,071	63,793	206,336	101,736	204,169



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.



2022-23 KEY ACCOMPLISHMENTS

- Clean California Cycle 1 Grant
- CA Automated Permit Processing Grant
- Animal Spay/Neuter Grant
- So Cal Gas Grant

2023-24 STRATEGIC ISSUES

- Certification Training
- Lack of knowledge in grant writing
- Lack of staffing

2023-24 OBJECTIVES & INITIATIVES

- Certification for Grant Admin
- Create ability to write and apply for grants within
- Continue future grant opportunities.

2023-24 SIGNIFICANT OPERATING COST CHANGES

- None

	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2022-23 Projected	2023-24 Budget
GRANT ADMINISTRATION SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	-	-	-
Total Revenues	-	-	-	-	-
EXPENDITURES					
Operating Costs	141,832	82,051	190,105	159,895	103,714
CIP Projects	-	-	-	-	500
Total Expenditures	141,832	82,051	190,105	159,895	104,214
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	(6,748)	(8,442)	(9,212)	(9,162)	(12,147)
Expenditure Savings	-	-	-	-	16,973
Total Other Sources (Uses)	(6,748)	(8,442)	(9,212)	(9,162)	4,825
Sources Over (Under) Uses	(148,580)	(90,493)	(199,317)	(169,056)	(99,389)

Grant Administration Detail Revenues and Expenditures

Fund: 01 Division: 175	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2022-23 Projected	2023-24 Budget
EXPENDITURES					
Grant Administration					
50100 Salaries - Permanent Employees	64,347	62,422	70,895	69,991	54,686
50200 Overtime	656	361	1,000	-	2,000
50300 Payroll Taxes	5,683	5,593	5,953	5,847	4,470
50400 Retirement (401K)	6,915	6,232	6,913	6,701	3,777
50500 Health Insurance Premiums	24,814	25,937	28,590	14,295	4,272
50550 Dental/Vision Premiums	1,878	3,127	2,499	2,499	620
50600 Workers Compensation Insurance	1,144	1,934	2,066	2,066	1,854
50700 Life Insurance	110	103	111	111	65
50800 Auto Allowance	194	97	-	-	-
51800 Clothing Allowance	-	-	100	-	150
52000 Conferences/Meetings/Travel	937	-	1,000	283	1,500
52200 Contract Services	-	-	54,000	54,000	-
52930 Computer Hardware/Software (Capital)	-	-	-	-	500
53200 Dues & Subscriptions	-	-	500	-	500
54000 Fuel	289	211	150	124	500
54400 Insurance - CSJV Rsk Mgmt.	1,074	2,423	2,728	2,728	2,520
55600 Postage	189	264	300	250	300
55800 Printing & Legal Notices	410	161	400	-	-
56000 Professional Services	5,061	-	12,000	-	25,000
56600 Repairs & Maintenance - Vehicle	65	-	-	-	-
57200 Supplies - Office	246	337	500	500	500
57400 Supplies - Operating	27,521	(27,521)	-	-	500
57800 Telephone & Communications	298	371	400	500	500
Total Expenditures	141,832	82,051	190,105	159,895	104,214



PUBLIC SAFETY



PUBLIC SAFETY

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



2022-23 KEY ACCOMPLISHMENTS

- Began purchasing new vehicles to replace an aging vehicle fleet.
- Hired a Communications/Records supervisor.
- Restarted the Cadet program for juveniles interested in law enforcement.
- Entered a contract to provide MUSD with a School Resource Officer.
- An allotment of \$149, 000 was located to rebuild the aging and outdated 9-1-1 system.

2023-24 STRATEGIC ISSUES

- Continue to build fleet to stem the high cost of vehicle maintenance.
- Recruit and retain qualified officers.
- Recruit and retain qualified dispatchers.
- Start a Police Activities league.
- MOU with GEO who is requesting more police services.

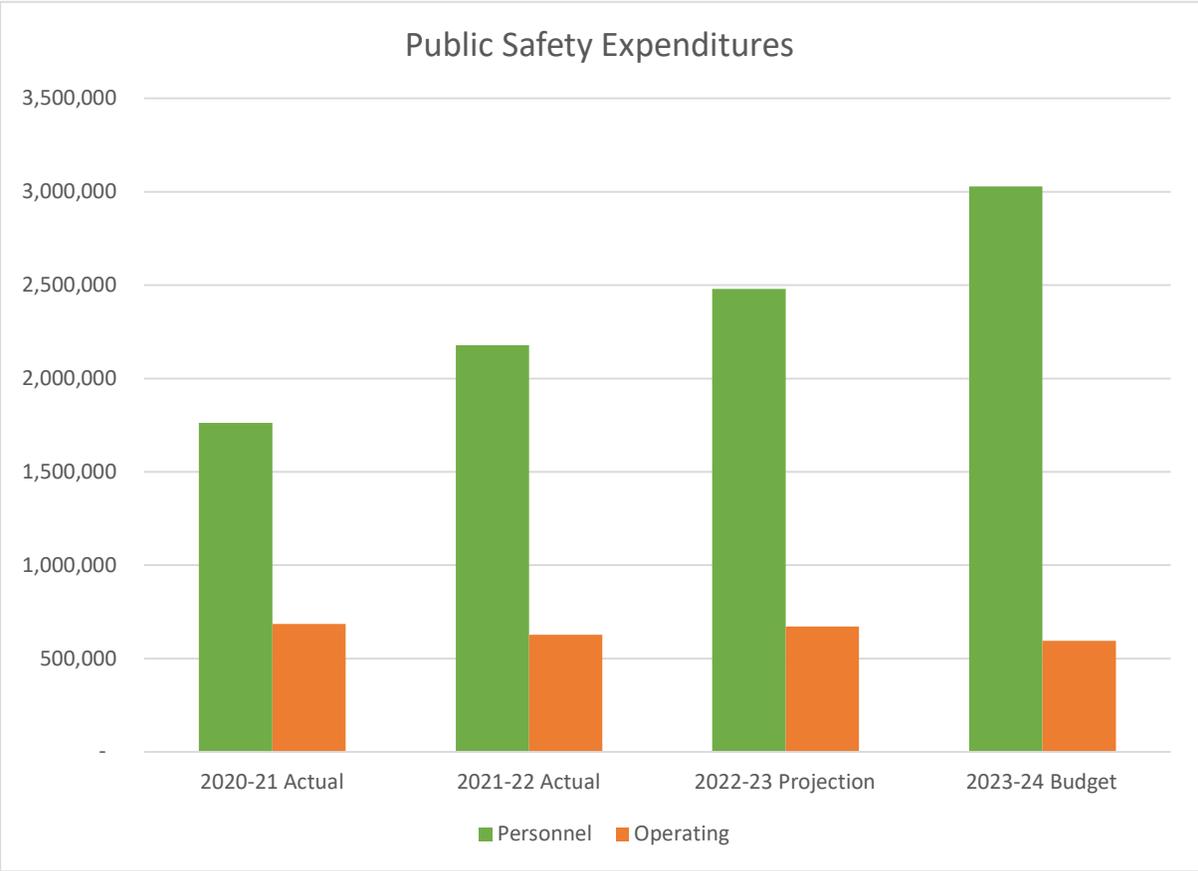
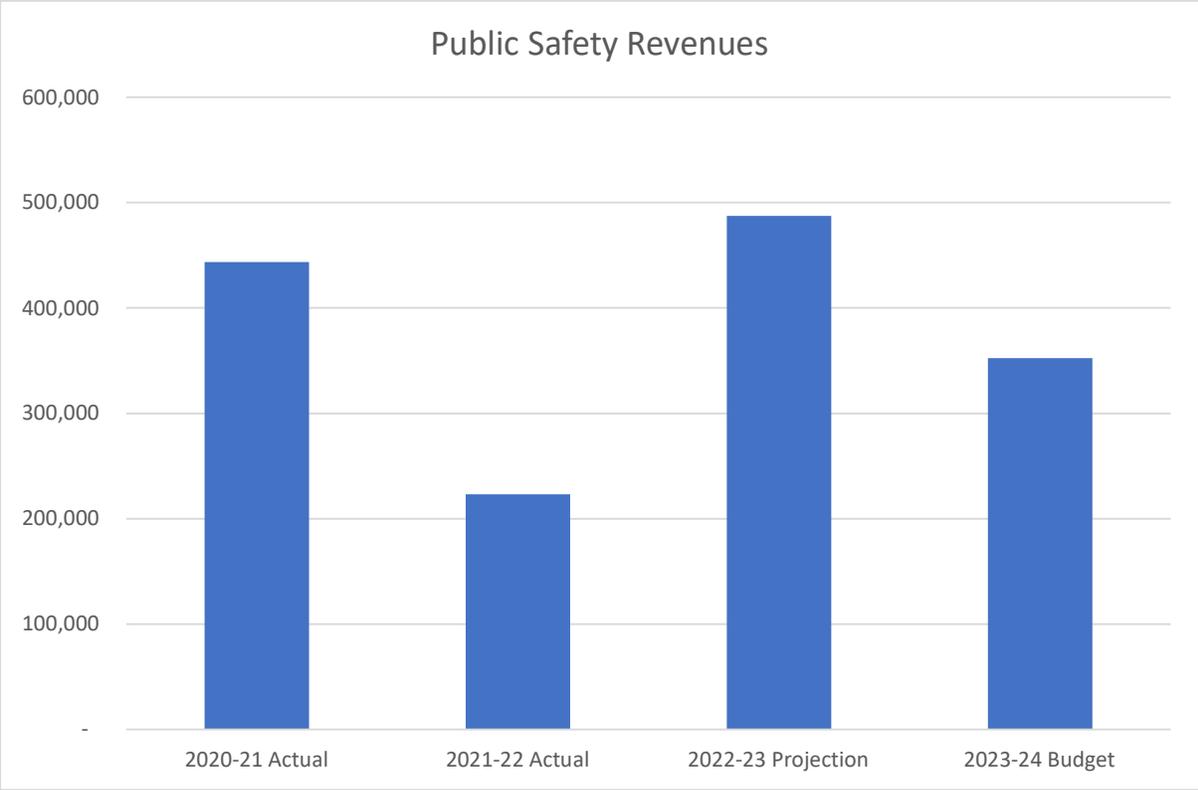
2023-24 OBJECTIVES & INITIATIVES

- Establish a better command structure which includes promoting a Corporal and Captain from within the department.
- Continue encouraging staff to obtain higher training certifications to provide enhanced and well-rounded police service for the community.
- Have all dispatchers attend a POST dispatcher academy.

2023-24 SIGNIFICANT OPERATING COST CHANGES

- A new 9-1-1 recording system is needed, which may cost \$50,000.
- Additional officers and Police Officer Technicians need to be hired.
- Update body worn camera systems and tasers.
- Uniform allowance for dispatchers.

	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2022-23 Projected	2023-24 Budget
PUBLIC SAFETY SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	62	-	118,138	70,848	165,510
Other Revenues	443,385	223,208	154,436	416,309	186,817
Total Revenues	443,446	223,208	272,574	487,158	352,327
EXPENDITURES					
Operating Costs	2,447,746	2,804,199	3,389,119	3,151,396	3,623,404
CIP Projects	276,374	71,746	187,500	198,368	41,000
Total Expenditures	2,724,121	2,875,945	3,576,619	3,349,764	3,664,404
OTHER SOURCES (USES)					
Transfers In	213,068	744,627	802,403	576,126	2,120,889
Transfers Out	(37,533)	(50,776)	(55,708)	(54,095)	(72,675)
Expenditure Savings					145,550
Total Other Sources (Uses)	175,535	693,852	746,695	522,030	2,193,764
Sources Over (Under) Uses	(2,105,140)	(1,958,885)	(2,557,350)	(2,340,576)	(1,118,313)



Public Safety Detail Revenues and Expenditures

Fund: 01 Division: 150	2020-21	2021-22	2022-23	2022-23	2023-24
	Actual	Actual	Budgeted	Projected	Budget
REVENUES					
Public Safety					
40220 Sales Tax - Public Safety 1/2%	6,245	3,913	-	23,931	-
41310 GEO CUP/MPD Contribution	201,500	-	108,199	108,199	115,340
41900 Court Fines	73,178	38,905	39,683	39,683	40,477
41950 Live Scan Fees	-	(25)	-	353	-
44000 Other Agency Grants	6	-	118,138	70,848	165,510
44050 State Grants	56	-	-	-	-
44250 COPS/SLESF	156,727	161,285	-	92,028	-
45000 Copies/Reports	1,269	1,524	1,554	1,545	-
48000 POST Reimbursements	2,201	-	-	23,000	16,000
48200 Miscellaneous	2,765	17,607	5,000	20,590	5,000
48300 Contributions & Donations	(500)	-	-	12,000	10,000
48600 McFarland PD Asset/Forfeiture	-	-	-	94,980	-
Total Revenues	443,446	223,208	272,574	487,158	352,327
EXPENDITURES					
Public Safety					
50100 Salaries - Permanent Employees	716,275	965,192	1,701,364	1,457,001	1,919,606
50100 Salaries - Permanent - COPS	265,219	255,366	-	-	-
50150 Wages - Temporary Employees	62,564	49,920	-	49,673	49,920
50200 Overtime	154,947	120,188	160,000	203,519	175,000
50200 Overtime - COPS	35,002	40,717	-	-	-
50300 Payroll Taxes	75,625	106,904	142,282	146,488	154,958
50300 Payroll Taxes - COPS	27,598	20,999	-	-	-
50350 Stipends	707	1,052	-	-	-
50400 Retirement (401K)	65,182	100,350	169,799	148,180	194,473
50400 Retirement (401K) - COPS	22,303	23,124	-	-	-
50500 Health Insurance Premiums	196,818	347,376	476,279	324,499	354,316
50550 Dental/Vision Premiums	14,651	28,400	33,542	33,542	32,516
50600 Workers Compensation Insurance	105,605	101,306	99,167	99,167	130,188
50700 Life Insurance	1,237	1,725	2,310	2,310	1,832
51150 Dog Clinic (Vet Services for K-9)	7,828	-	2,000	-	-
51800 Clothing Allowance	18,563	15,104	15,000	15,062	15,100
52000 Conferences/Meetings/Travel	15,134	23,407	5,000	8,851	9,205
52010 Conference/Meeting/Travel POST Reimburs	3,226	672	23,000	23,000	16,000
52200 Contract Services	57,674	23,209	22,800	22,800	22,800
52930 Computer Hardware/Software	16,037	15	2,500	324	2,500
52940 Vehicles (Capital)	260,337	70,766	135,000	135,000	-
52950 Equip-Other (Capital)	-	965	-	13,044	-
52950 Equipment - Other (Capital)	-	-	50,000	50,000	38,500
53100 Grant Expenditures	-	-	-	500	500
53200 Dues & Subscriptions	1,160	513	500	500	550
53500 Contributions/Donations Expense	-	-	-	5,334	10,000
54000 Fuel	53,981	97,512	72,000	98,597	110,000
54400 Insurance - CSJV Rsk Mgmt.	19,965	123,382	130,955	130,955	176,898
54800 Maintenance Agreements	21,324	23,267	25,000	25,000	26,000
55050 Reimbursement	150	129	1,500	1,500	1,600
55200 Miscellaneous	344,345	1,405	1,500	314	1,500
55600 Postage	340	410	400	433	450
55800 Printing & Legal Notices	2,247	-	1,000	-	1,000
56000 Professional Services - Other	120,912	81,763	79,000	44,842	59,000
56100 Legal Services	44,666	2,898	10,000	-	10,000
56400 Repairs & Maint - Build & Equip	355	852	7,500	7,500	5,000
56410 Repairs & Maintenance Equipment	5,443	30,486	4,000	-	4,000
56600 Repairs & Maintenance - Vehicle	29,436	64,560	56,147	63,852	35,000
56800 Safety Equipment	43,295	13,513	14,040	16,660	14,901
56900 McFarland PD Asset/Forfeiture Acct.	(218,734)	11,565	-	87,686	-
57200 Supplies - Office	7,719	13,587	9,199	6,267	6,500

Public Safety Detail Revenues and Expenditures

Fund: 01 Division: 150	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2022-23 Projected	2023-24 Budget
57400 Supplies - Operating	34,800	(19,384)	5,161	8,689	8,000
57800 Telephone & Communications	25,141	45,784	31,951	31,951	33,229
58700 Principal Repayment	-	221	-	-	-
58900 Debt Principal	65,044	86,725	86,725	86,725	43,363
Total Expenditures	2,724,121	2,875,945	3,576,619	3,349,764	3,664,404



ANIMAL CONTROL

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



2022-23 KEY ACCOMPLISHMENTS

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

2023-24 STRATEGIC ISSUES

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

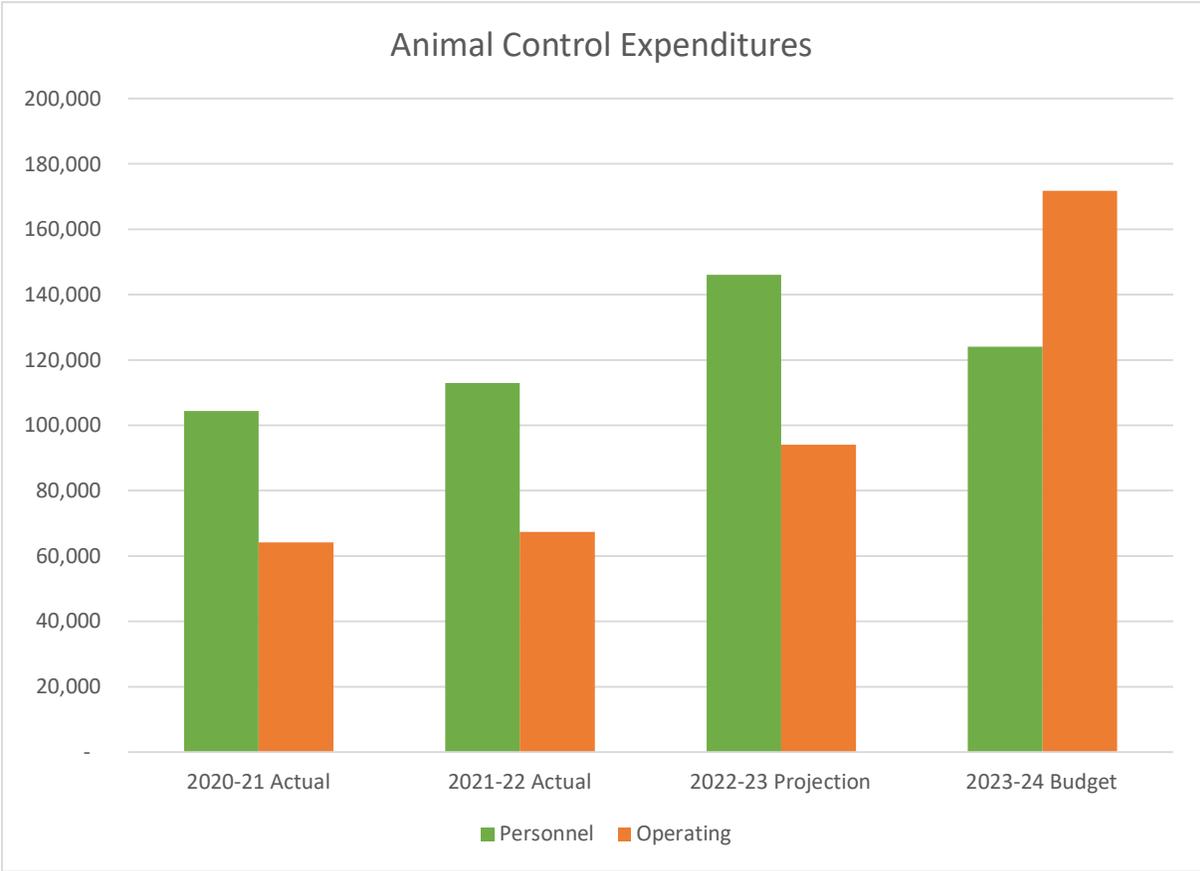
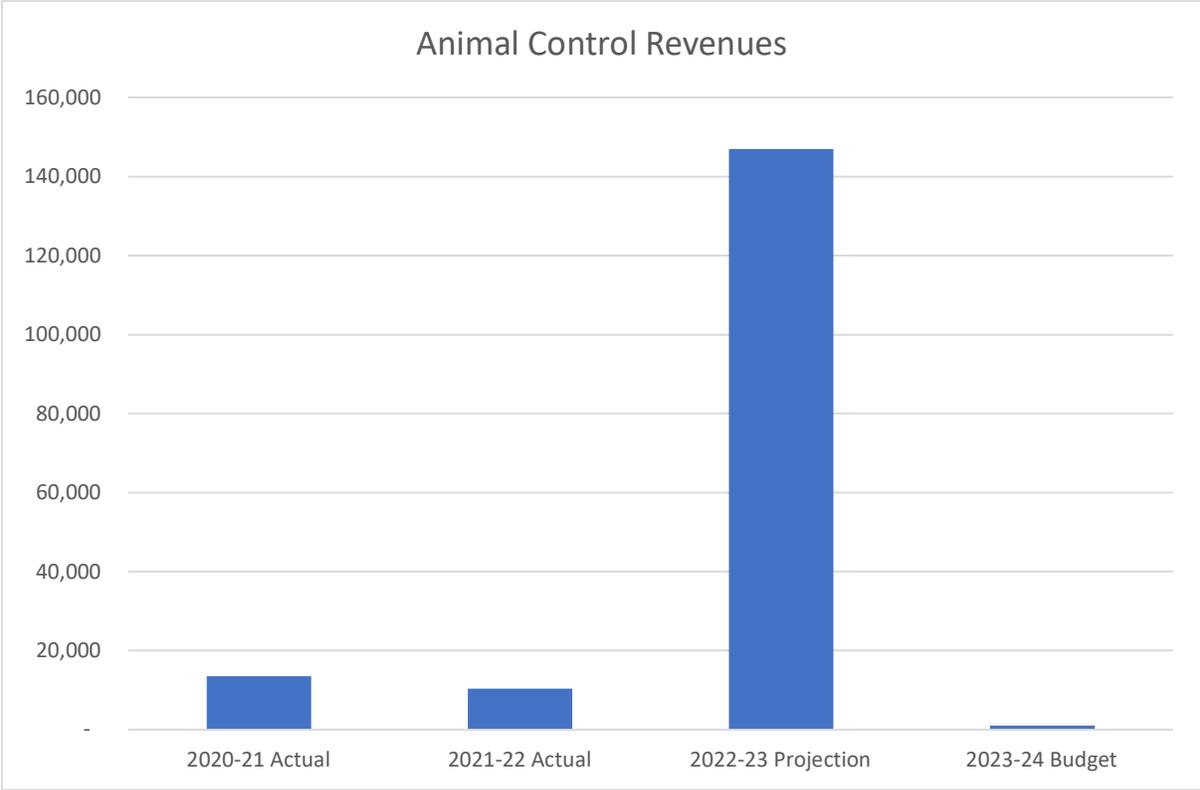
2023-24 OBJECTIVES & INITIATIVES

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

2023-24 SIGNIFICANT OPERATING COST CHANGES

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

	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2022-23 Projected	2023-24 Budget
ANIMAL CONTROL SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	-	45,000	145,800	-
Other Revenues	13,595	10,401	3,621	1,174	1,000
Total Revenues	13,595	10,401	48,621	146,974	1,000
EXPENDITURES					
Operating Costs	168,580	180,374	255,714	240,115	295,788
CIP Projects	583	-	2,500	2,500	2,500
Total Expenditures	169,163	180,374	258,214	242,615	298,288
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	(10,031)	(5,596)	(6,045)	(6,278)	(8,130)
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	(10,031)	(5,596)	(6,045)	(6,278)	(8,130)
Sources Over (Under) Uses	(165,599)	(175,569)	(215,638)	(101,919)	(305,418)



Animal Control Detail Revenues and Expenditures

Fund: 01 Division: 155	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2022-23 Projected	2023-24 Budget
REVENUES					
Animal Control Services					
41200 Animal Licenses	3,365	2,746	2,801	500	500
41210 Animal Shelter Fees	2,976	805	821	500	500
44000 Other Agency Grants	-	-	45,000	-	-
44000 Spay and Neuter Grant	-	-	-	145,800	-
48200 Miscellaneous	-	-	-	174	-
48300 Contributions & Donations	7,255	6,851	-	-	-
Total Revenues	13,595	10,401	48,621	146,974	1,000
EXPENDITURES					
Animal Control Services					
50100 Salaries - Permanent Employees	46,395	65,644	85,263	89,905	73,784
50150 Wages - Temporary Employees	22,270	-	-	-	-
50200 Overtime	1,245	2,024	5,000	6,694	7,230
50300 Payroll Taxes	6,304	6,242	7,493	8,354	6,218
50400 Retirement (401K)	4,653	6,091	8,422	7,802	7,378
50500 Health Insurance Premiums	17,819	24,446	31,727	25,874	20,021
50550 Dental/Vision Premiums	2,880	3,180	2,475	2,475	2,549
50600 Workers Compensation Insurance	1,209	4,561	3,727	3,727	3,753
50700 Life Insurance	72	143	203	203	130
50800 Auto Allowance	194	97	-	-	-
51100 Animal Disposal	2,426	1,985	3,000	2,826	3,000
51150 Dog Clinic	5,416	(1,480)	3,000	2,252	3,000
51160 Spay and Neuter Fees	971	-	45,000	36,000	109,800
51800 Clothing Allowance	1,342	498	1,000	1,000	3,000
52000 Conferences/Meetings/Travel	12	168	3,400	1,500	3,400
52950 Equipment (Capital)	583	-	2,500	2,500	2,500
53200 Dues & Subscriptions	-	300	250	250	250
53210 CAWFC Grant Expenditure	-	1,019	-	-	-
53250 Permits & Certificates	-	168	-	-	-
54000 Fuel	3,338	3,653	3,000	3,682	4,000
54400 Insurance - CSJV Rsk Mgmt.	1,135	5,322	4,922	4,922	5,100
54600 Interest Expense	22,924	25,679	2,150	2,150	2,093
55000 Mileage Reimbursement	-	-	1,000	-	1,000
55600 Postage	31	264	250	306	325
55800 Printing & Legal Notices	113	-	200	-	-
56000 Professional Services - Other	56	230	-	-	-
56400 Repairs & Maint - Build & Equip	520	235	2,000	2,000	2,100
56410 Repairs & Maintenance Equipment	350	-	-	-	-
56600 Repairs & Maintenance - Vehicle	844	3,478	8,000	8,206	6,000
56800 Safety Equipment	-	205	600	600	650
57100 Special Activities	-	-	1,000	-	1,000
57200 Supplies - Office	281	-	500	500	500
57400 Supplies - Operating	2,979	2,786	5,000	1,936	2,100
57800 Telephone & Communications	1,471	1,190	3,380	3,300	3,400
58000 Utilities	287	-	-	-	-
58050 Utilities Other	1,005	2,153	3,600	3,500	3,800
58900 Debt Principal Redeemed	20,038	20,094	20,151	20,151	20,207
Total Expenditures	169,163	180,374	258,214	242,615	298,288



CODE ENFORCEMENT DEPARTMENT

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



2022-23 KEY ACCOMPLISHMENTS

- Installation of Illegal Commercial Truck Parking Signs

2023-24 STRATEGIC ISSUES

- Certification Training being limited
- Many paper documents not electronically stored
- Many unpaid citations

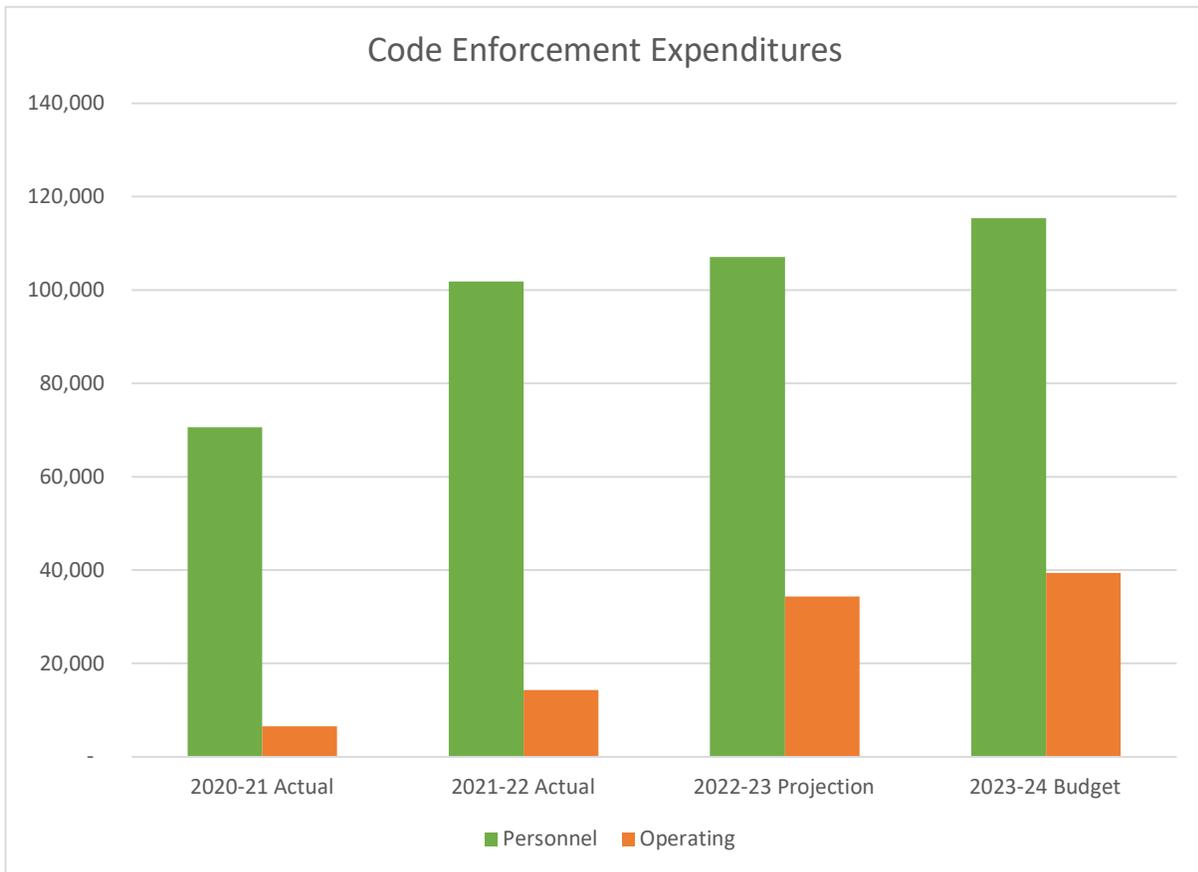
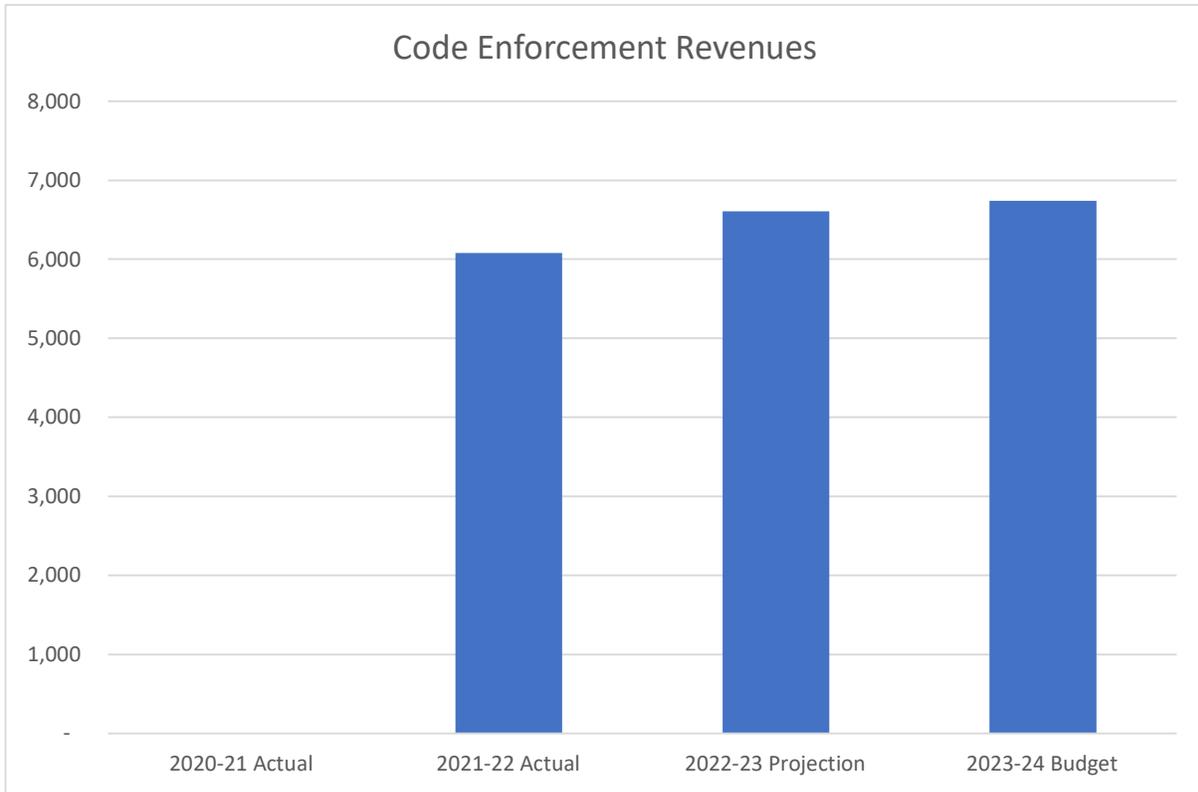
2023-24 OBJECTIVES & INITIATIVES

- Provide safety and beautify areas throughout the community.
- Continue encouraging staff to obtain Code certifications.
- Continue future abatement efforts

2023-24 SIGNIFICANT OPERATING COST CHANGES

- None

	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2022-23 Projected	2023-24 Budget
CODE ENFORCEMENT SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	6,080	5,495	6,609	6,741
Total Revenues	-	6,080	5,495	6,609	6,741
EXPENDITURES					
Operating Costs	77,199	116,220	142,642	141,441	154,751
CIP Projects	-	-	1,200	-	-
Total Expenditures	77,199	116,220	143,842	141,441	154,751
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	(5,618)	(5,169)	(5,523)	(6,002)	(7,588)
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	(5,618)	(5,169)	(5,523)	(6,002)	(7,588)
Sources Over (Under) Uses	(82,817)	(115,309)	(143,870)	(140,834)	(155,597)



Code Enforcement Detail Revenues and Expenditures

Fund: 01 Division: 165	2020-21	2021-22	2022-23	2022-23	2023-24
	Actual	Actual	Budgeted	Projected	Budget
REVENUES					
Code Enforcement					
41700 Code Enforcement Revenue	-	5,387	5,495	6,609	6,741
48200 Miscellaneous	-	693	-	-	-
Total Revenues	-	6,080	5,495	6,609	6,741
EXPENDITURES					
Code Enforcement					
50100 Salaries - Permanent Employees	34,908	55,280	68,958	63,523	74,717
50150 Wages - Temporary Employees	11,429	8,328	-	3,995	-
50200 Overtime	960	1,225	1,000	1,400	2,000
50300 Payroll Taxes	4,451	5,961	6,007	6,568	6,192
50400 Retirement (401K)	3,610	5,363	4,483	4,829	7,472
50500 Health Insurance Premiums	13,602	20,161	25,295	21,689	18,083
50550 Dental/Vision Premiums	750	1,498	1,937	1,937	1,862
50600 Workers Compensation Insurance	719	2,962	3,015	3,015	3,800
50700 Life Insurance	53	62	86	86	60
50800 Auto Allowance	194	97	-	-	-
51800 Clothing Allowance	-	931	1,000	-	1,200
52000 Conferences/Meetings/Travel	681	5,327	3,500	1,000	5,000
52930 Computer Hard/Software (Capital)	-	-	1,200	-	-
53200 Dues & Subscriptions	95	860	1,000	-	1,000
53250 Permits & Certificates	-	92	-	-	-
54000 Fuel	665	2,064	1,100	2,684	3,000
54400 Insurance - CSJV Rsk Mgmt.	675	3,138	3,981	3,981	5,164
55600 Postage	188	264	800	400	500
55800 Printing & Legal Notices	173	22	500	-	-
55950 Abatement	861	780	10,000	16,383	15,000
56000 Professional Services-Other	56	47	5,100	6,000	3,500
56600 Repairs & Maintenance - Vehicle	327	192	900	1,400	2,000
56600 Repairs & Maintenance-Vehicle	-	230	-	-	-
56800 Safety Equipment	-	-	-	100	200
57100 Special Activities	-	-	1,000	300	1,000
57200 Supplies - Office	299	242	500	150	500
57400 Supplies - Operating	28	108	500	500	500
57800 Telephone & Communications	2,475	988	1,980	1,500	2,000
Total Expenditures	77,199	116,220	143,842	141,441	154,751



PUBLIC WORKS



STREETS

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



2022-23 KEY ACCOMPLISHMENTS

- Completed Davis & Hail Ln. grind and resurface project.
- Over 100 tons of asphalt were placed for pothole repairs on 11 streets in the City.

2023-24 STRATEGIC ISSUES

- Staffing shortages while work load increased.
- Training of staff while work load increased.
- Annexation of 1,900 acres within the City which increased roads, to be maintained.
- Continual break down of street sweeper.
- Increase of graffiti throughout the City.

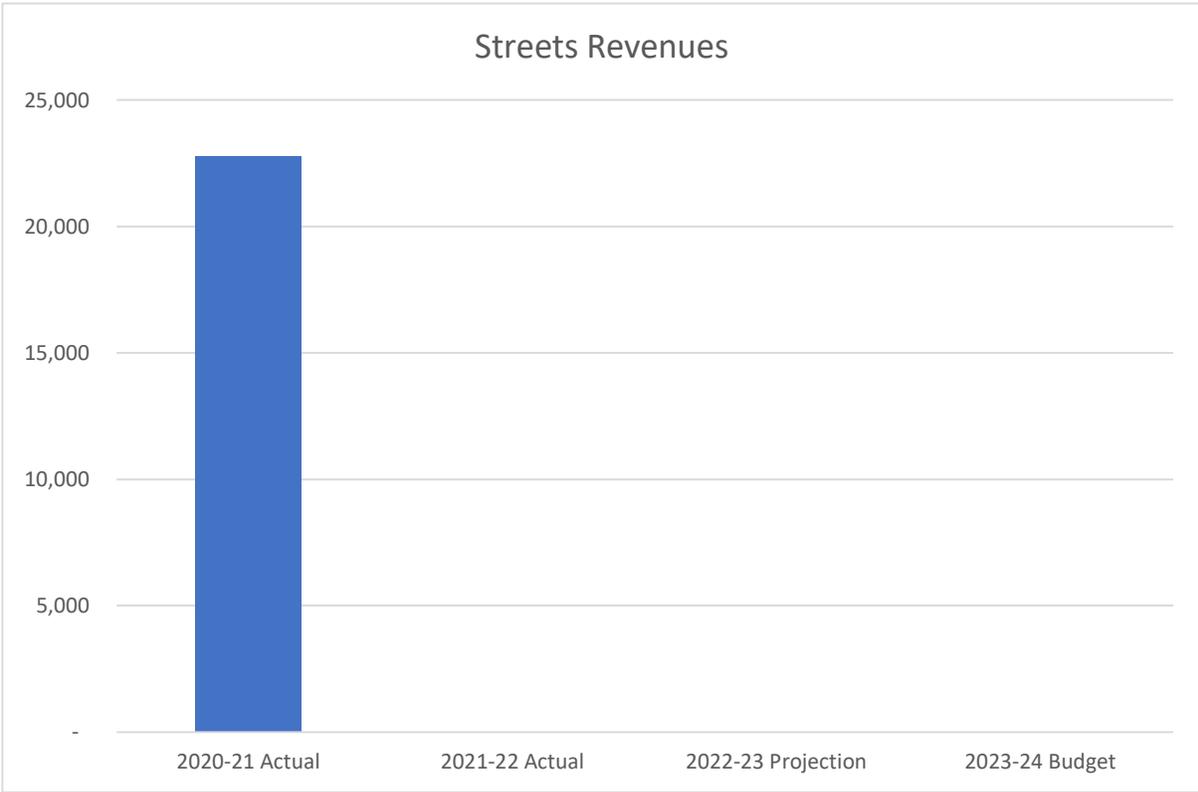
2023-24 OBJECTIVES & INITIATIVES

- Eliminate Staffing shortages.
- Grind and resurface San Juan, Ebell, & Wiley.
- Complete 2023-24 capital purchases in summer of 2023 to enable utilization throughout the year.

2023-24 SIGNIFICANT OPERATING COST CHANGES

- Cost of fuel continues to increase.
- Cost of asphalt continues to increase reducing the quantity of potholes that can be repaired.

	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2022-23 Projected	2023-24 Budget
STREETS SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	19,249	-	-	-	-
Other Revenues	3,509	-	-	-	-
Total Revenues	22,758	-	-	-	-
EXPENDITURES					
Operating Costs	447,620	579,024	636,365	561,588	624,809
CIP Projects	-	-	-	26,437	6,000
Total Expenditures	447,620	579,024	636,365	588,025	630,809
OTHER SOURCES (USES)					
Transfers In	-	1,547,906	645,870	597,157	643,150
Transfers Out	(11,006)	(8,643)	(9,505)	(9,132)	(12,341)
Expenditure Savings					23,145
Total Other Sources (Uses)	(11,006)	1,539,263	636,365	588,025	653,954
Sources Over (Under) Uses	(435,869)	960,240	(0)	-	23,145



Streets Detail Revenues and Expenditures

Fund: 01 Division: 180	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2022-23 Projected	2023-24 Budget
REVENUES					
Streets					
44050 State Grants	19,249	-	-	-	-
48200 Miscellaneous Revenue	3,509	-	-	-	-
Total Revenues	22,758	-	-	-	-
EXPENDITURES					
Streets					
50100 Salaries - Permanent Employees	163,944	168,872	221,894	185,921	227,485
50200 Overtime	2,368	2,749	4,000	3,200	3,300
50300 Payroll Taxes	14,473	15,748	18,261	16,536	18,686
50400 Retirement (401K)	16,630	16,001	22,189	16,708	16,907
50500 Health Insurance Premiums	84,482	104,358	109,117	74,655	80,511
50550 Dental/Vision Premiums	5,681	8,967	8,391	8,391	7,110
50600 Workers Compensation Insurance	12,124	10,113	12,933	12,933	15,428
50700 Life Insurance	352	323	441	441	290
50800 Auto Allowance	905	840	840	-	-
51800 Clothing Allowance	3,038	5,489	6,900	6,900	5,000
52000 Conferences/Meetings/Travel	22	315	1,000	-	-
52200 Contract Services	2,389	257	-	-	-
52950 Equipment - Other (Capital)	-	-	-	26,437	6,000
53200 Dues & Subscriptions	1,478	97	200	120	200
53250 Permits & Certificates	425	1,429	1,600	1,600	1,700
53800 Rental Equipment/Other	-	-	1,000	-	-
54000 Fuel	8,993	17,971	10,000	15,040	16,000
54400 Insurance - CSJV Rsk Mgmt.	2,995	14,532	17,079	17,079	20,964
54600 Interest Expense	11,511	-	-	-	-
55600 Postage	14	-	50	-	-
55800 Printing & Legal Notices	5	-	-	-	-
56000 Professional Services - Other	9,848	8,220	3,400	780	1,500
56400 Repairs/Maintenance-Building & Equipmen	-	4,714	-	671	-
56410 Repairs & Maintenance Equipment	2,771	4,452	10,000	12,350	12,800
56430 Repairs & Maintenance - Heavy Equipment	6,776	2,549	5,000	4,930	5,200
56440 Repairs & Maintenance-Streets Sweeper	7,605	16,599	18,000	15,900	18,800
56500 Repairs/Maintenance Streets	6,227	9,379	15,000	21,700	22,500
56600 Repairs/Maintenance - Vehicles	2,378	1,743	2,206	4,000	4,500
56800 Safety Equipment	536	1,445	1,794	-	-
57200 Supplies - Office	394	2,524	500	600	800
57400 Supplies - Operating	6,972	15,512	17,000	23,900	25,000
57800 Telephone & Communications	1,335	750	1,440	1,603	1,600
58000 Utilities	17,333	17,118	18,000	15,200	15,800
58050 Utilities Other	3,303	2,502	6,000	9,300	9,600
58100 Street Lighting	32,197	69,198	75,000	64,000	66,000
58900 Debt Principal Redeemed	18,118	54,257	27,128	27,128	27,128
Total Expenditures	447,620	579,024	636,365	588,025	630,809



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.



2022-23 KEY ACCOMPLISHMENTS

- Completed remodel of City Hall and Police Department.
- Painted several areas within City Hall.
- Installed new security system

2023-24 STRATEGIC ISSUES

- Staffing shortages cause difficulty in building maintenance.
- Increased cost of janitorial and operating supplies.
- Severe winter storms cause roof and other building damage.

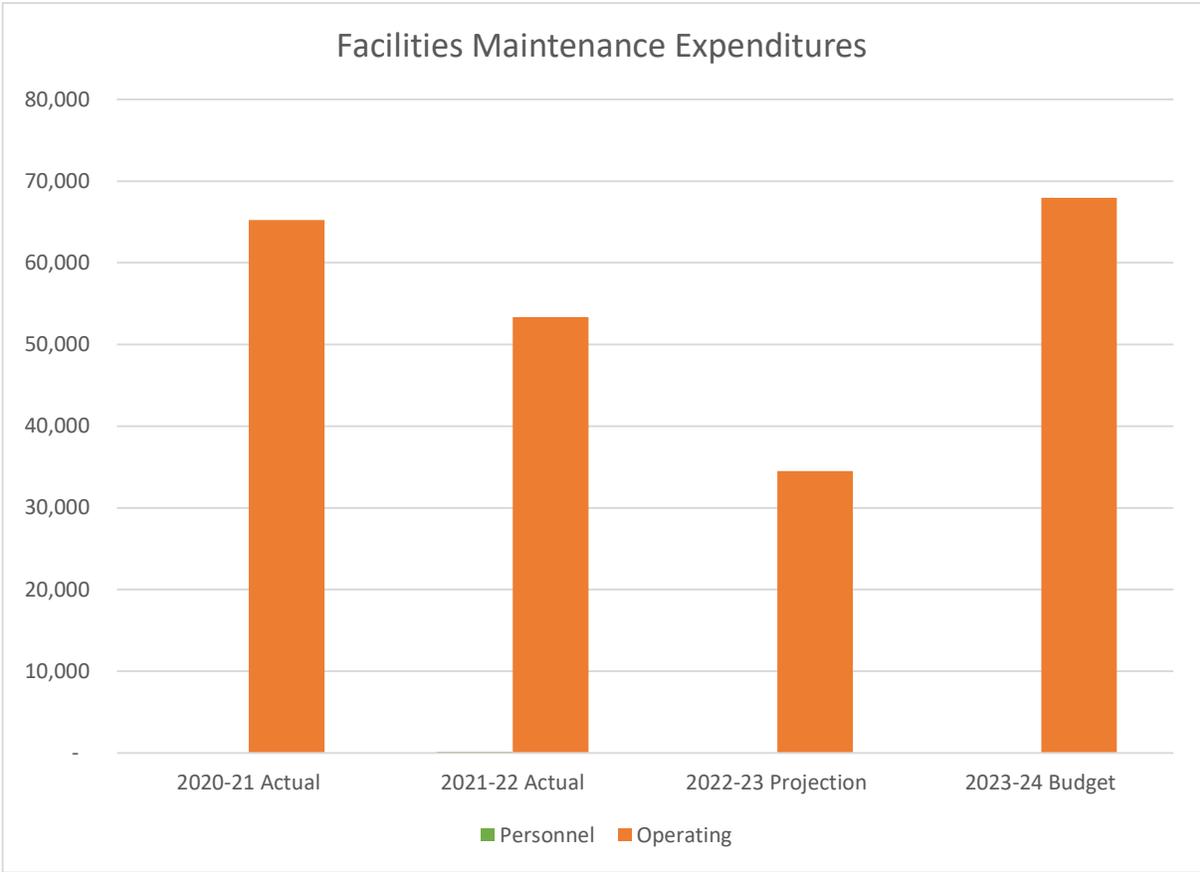
2023-24 OBJECTIVES & INITIATIVES

- Provide safe and pleasant environment for City Hall and Police staff.
- Clean out and remove surplus equipment from City yard.

2023-24 SIGNIFICANT OPERATING COST CHANGES

- Utility cost continues to increase.

	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2022-23 Projected	2023-24 Budget
FACILITIES MAINTENANCE SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	-	-	-
Total Revenues	-	-	-	-	-
EXPENDITURES					
Operating Costs	65,247	53,514	65,451	34,523	68,000
CIP Projects	-	-	-	-	-
Total Expenditures	65,247	53,514	65,451	34,523	68,000
OTHER SOURCES (USES)					
Transfers In	66,000	53,514	65,451	34,523	68,000
Transfers Out	-	-	-	-	-
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	66,000	53,514	65,451	34,523	68,000
Sources Over (Under) Uses	753	-	0	-	-



Facilities Maintenance Detail Revenues and Expenditures

Fund: 01 Division: 190	2020-21	2021-22	2022-23	2022-23	2023-24
	Actual	Actual	Budgeted	Projected	Budget
EXPENDITURES					
Facilities Maintenance					
50700 Life Insurance	-	138	-	-	-
52200 Contract Services	1,347	1,684	10,800	1,640	11,000
53800 Rental Equipment / Other	-	-	-	165	-
56000 Professional Services - Other	-	403	-	-	-
56400 Repairs & Maint - Build & Equip	8,828	4,442	5,000	2,070	4,500
56420 Repairs/Maintenance-Building	-	467	-	1,700	-
56420 Public Safety - Repairs & Maint.-Building	232	-	-	-	-
56420 Animal Control - Repairs & Maint.-Building	21,910	-	-	356	3,500
56420 Shop - Repairs & Maint.-Build & Equip	-	-	-	20	-
56800 Safety Equipment	141	93	2,000	538	1,000
57200 Supplies - Office	-	-	-	34	-
57400 Supplies - Operating	1,310	1,480	1,500	4,150	4,000
57800 Telephone & Communications	2,689	17,527	18,053	15,100	15,700
58000 Utilities	26,252	25,066	25,818	7,350	26,800
58050 Utilities Other	2,538	2,214	2,281	1,400	1,500
Total Expenditures	65,247	53,514	65,451	34,523	68,000



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.



2022-23 KEY ACCOMPLISHMENTS

- Provided safe and clean facility for public and private events in the City.

2023-24 STRATEGIC ISSUES

- Staffing shortages cause difficulty in building maintenance.

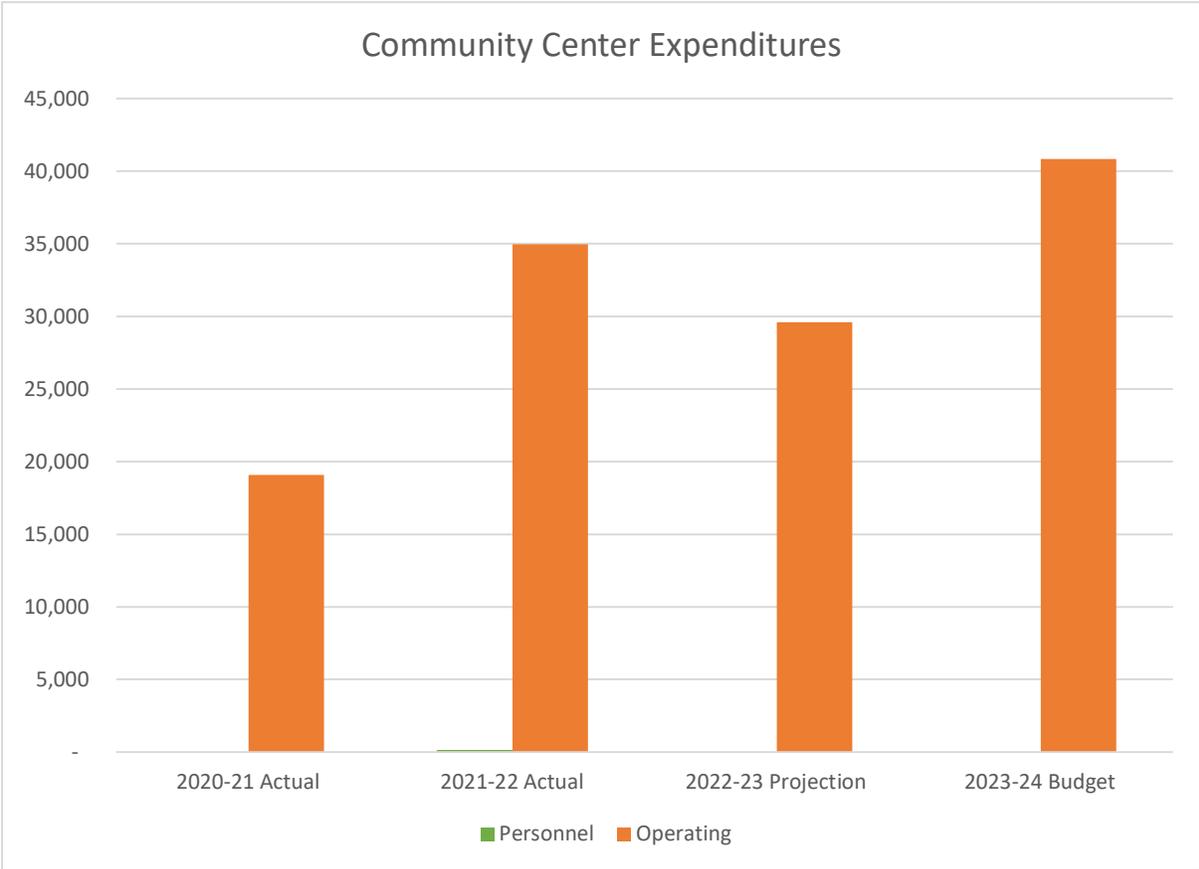
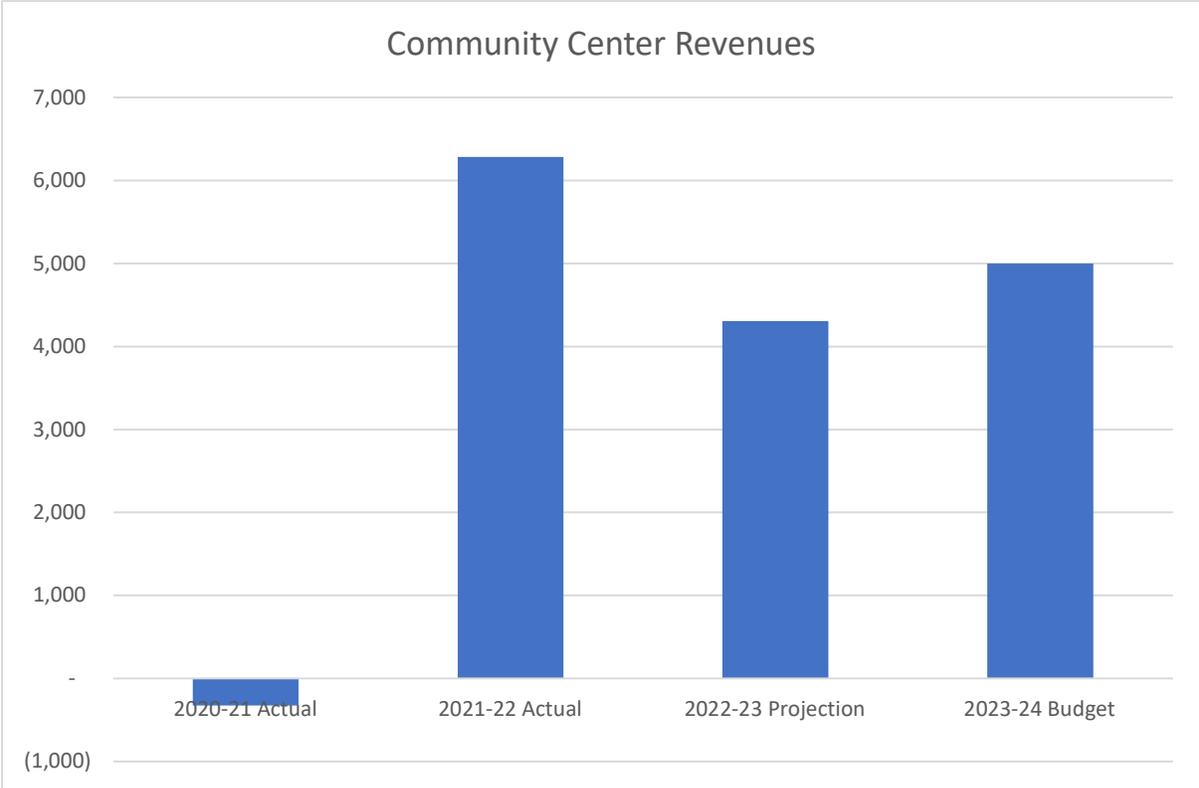
2023-24 OBJECTIVES & INITIATIVES

- Promote additional use of community center for public and private events.
- Repair broken water feature.

2023-24 SIGNIFICANT OPERATING COST CHANGES

- Utility costs continues to increase.
- Cost of fuel continues to increase.

	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2022-23 Projected	2023-24 Budget
COMMUNITY CENTER SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	(329)	6,285	2,250	4,305	5,000
Total Revenues	(329)	6,285	2,250	4,305	5,000
EXPENDITURES					
Operating Costs	19,097	35,078	48,434	29,590	40,834
CIP Projects	-	-	-	-	-
Total Expenditures	19,097	35,078	48,434	29,590	40,834
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	-	-	-	-	-
Sources Over (Under) Uses	(19,425)	(28,793)	(46,184)	(25,285)	(35,834)



Community Center Detail Revenues and Expenditures

Fund: 01 Division: 185	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2022-23 Projected	2023-24 Budget
REVENUES					
Community Center					
42350 Rents	(329)	6,285	2,250	4,305	5,000
Total Revenues	(329)	6,285	2,250	4,305	5,000
EXPENDITURES					
Community Center					
50400 Retirement (401K)	-	110	-	-	-
52200 Contract Services	2,132	2,068	7,400	4,600	4,250
53250 Permits & Certificates	712	243	500	500	500
56400 Repairs & Maint - Build & Equip	546	14,290	17,000	4,650	12,000
56410 Repairs & Maintenance -Equipment	231	402	3,500	540	3,500
56700 Repairs & Maint.- Landscape	2,644	708	1,000	-	500
57400 Supplies - Operating	-	35	1,000	1,100	1,100
57800 Telephone & Communications	3,190	5,854	6,324	2,100	2,184
58000 Utilities	8,605	10,901	11,228	14,300	15,000
58050 Utilities Other	1,037	469	483	1,800	1,800
Total Expenditures	19,097	35,078	48,434	29,590	40,834



SPECIAL REVENUE FUNDS

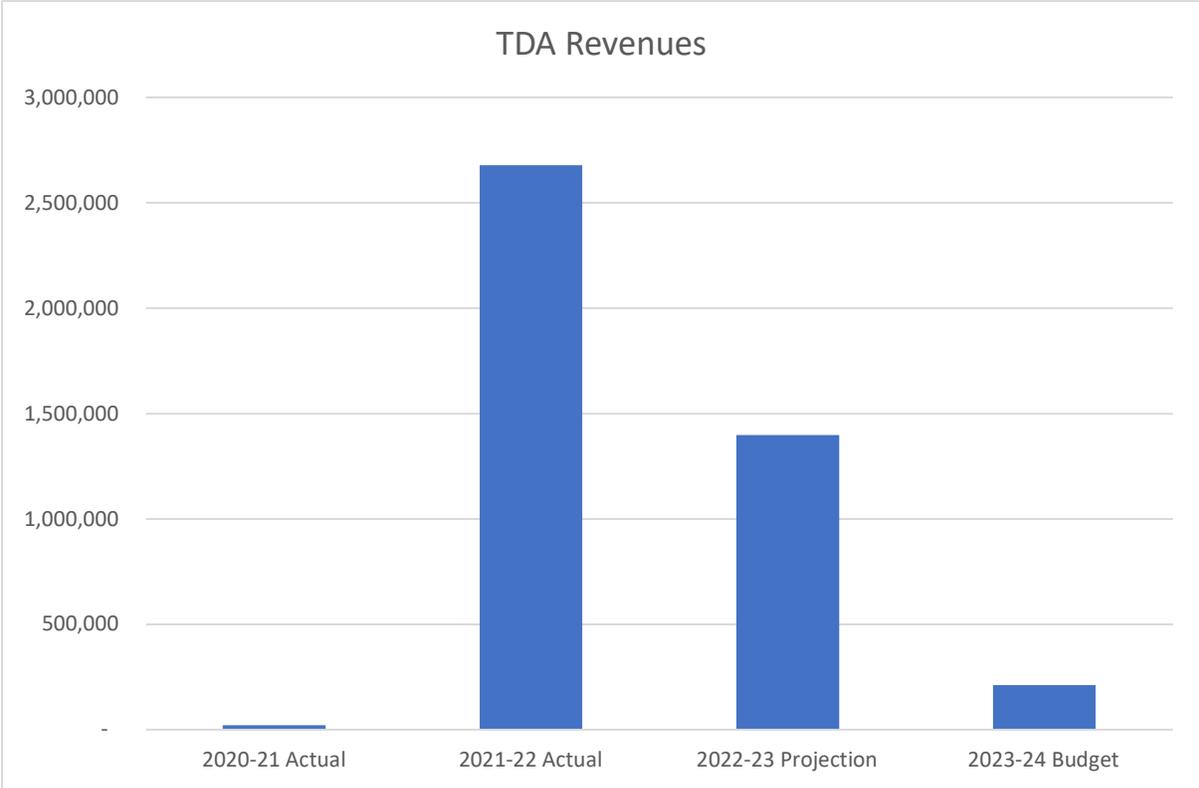


TRANSPORTATION DEVELOPMENT ACT

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

	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2022-23 Projected	2023-24 Budget
REVENUES					
Grants/Intergovernmental	\$21,346	\$2,679,144	\$645,870	\$1,398,254	\$211,178
Other Revenues	-	-	-	-	-
Total Revenues	21,346	2,679,144	645,870	1,398,254	211,178
EXPENDITURES					
Operating Costs	-	-	-	-	-
CIP Projects	-	-	-	-	-
Total Expenditures	-	-	-	-	-
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	0	(1,965,385)	(645,870)	(1,389,571)	(211,178)
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	0	(1,965,385)	(645,870)	(1,389,571)	(211,178)
Sources Over (Under) Uses	21,346	713,759	-	8,683	-
FUND BALANCE, BEGINNING OF YEAR	(743,788)	(722,442)	(8,683)	(8,683)	(0)
FUND BALANCE, END OF YEAR	(722,442)	(8,683)	(8,683)	(0)	(0)



Transportation Development Act Fund Detail Revenues and Expenditures

Fund: 10 Division: 180	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2022-23 Projected	2023-24 Budget
REVENUES					
Local Transit Fund (TDA)					
44350 TDA-Pedestrian & Bike Article 3	21,346	-	-	-	-
44360 TDA - Streets & Roads	-	2,610,468	645,870	1,300,519	211,178
44370 TDA - Public Transit	-	68,676	-	97,735	-
Total Local Transit Fund (TDA) Revenues	21,346	2,679,144	645,870	1,398,254	211,178



LIGHTING & LANDSCAPE

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



2022-23 KEY ACCOMPLISHMENTS

- Assumed responsibility for Maintenance of Landscape for Animal Shelter.

2023-24 STRATEGIC ISSUES

- Staffing shortages while workload increased.
- Significant winter storms greatly taxed the resources due to increased weeds, and tree damage.

2023-24 OBJECTIVES & INITIATIVES

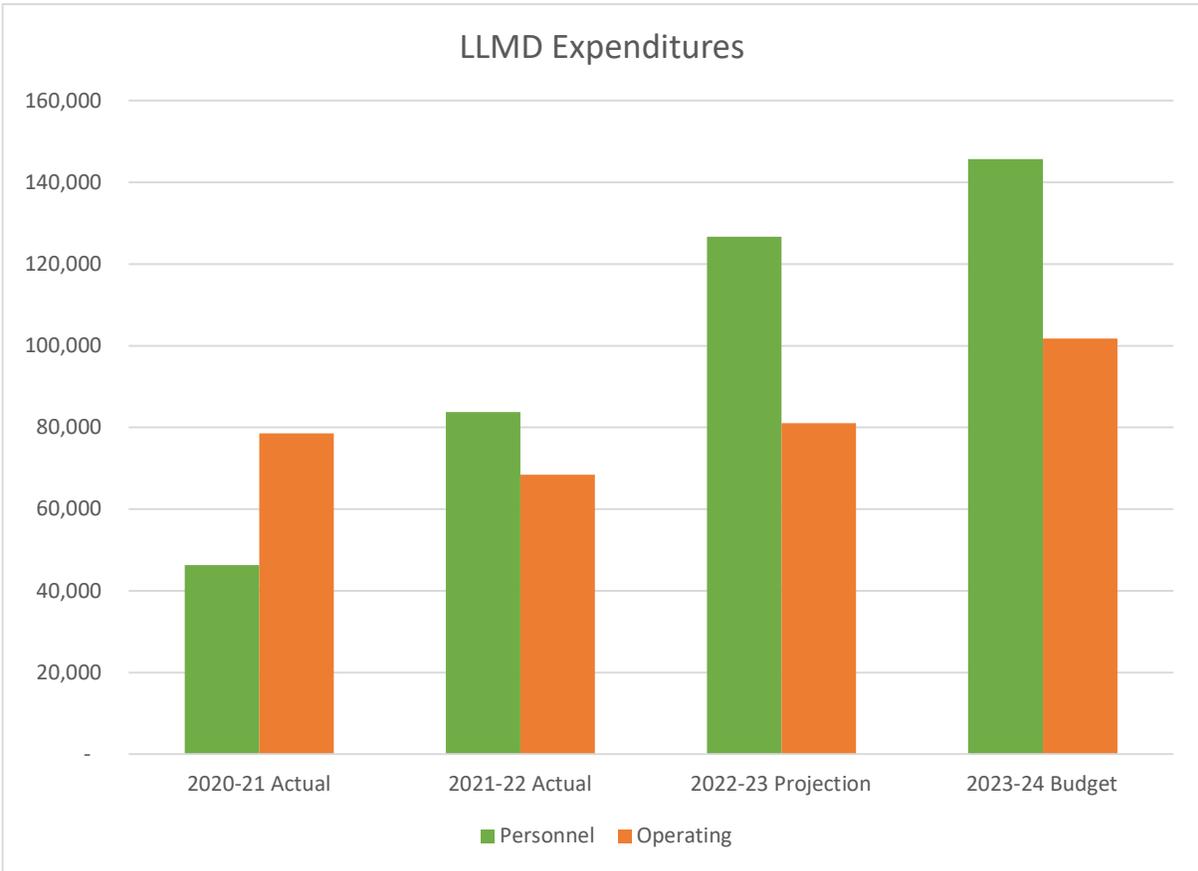
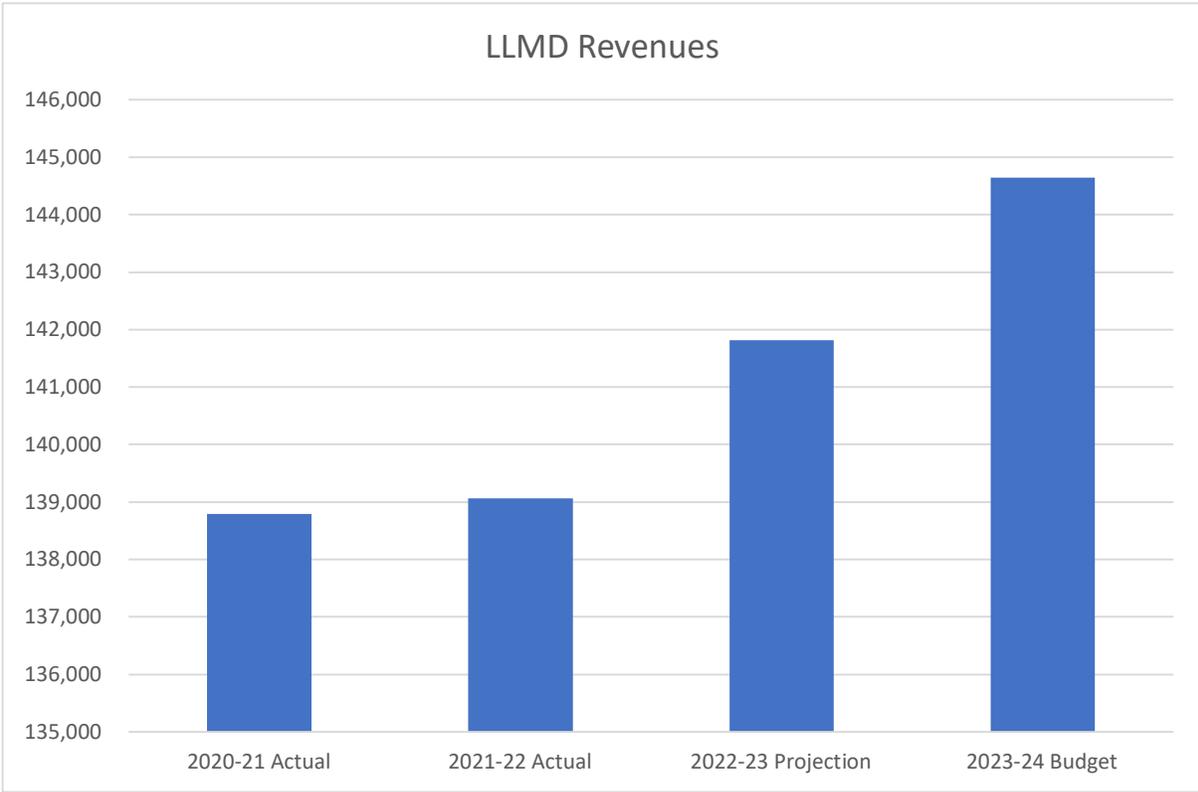
- Eliminate staff shortages.
- Addition of 2nd mower will help accomplish the maintenance of designated areas more frequently.
- Provide training for staff.

2023-24 SIGNIFICANT OPERATING COST CHANGES

- Cost of fuel continues to increase.
- The cost of herbicide and chemicals has increased.
- Sprinklers part costs have increased.

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

	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2022-23 Projected	2023-24 Budget
REVENUES					
Taxes	\$138,225	\$139,033	\$141,813	\$141,813	\$144,650
Other Revenues	570	30	-	-	-
Total Revenues	138,794	139,063	141,813	141,813	144,650
EXPENDITURES					
Operating Costs	124,803	152,060	183,027	207,698	247,397
CIP Projects	-	-	-	-	9,000
Total Expenditures	124,803	152,060	183,027	207,698	256,397
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	-	-	-	-	-
Sources Over (Under) Uses	13,992	(12,997)	(41,214)	(65,885)	(111,747)
FUND BALANCE, BEGINNING OF YEAR	238,928	252,920	239,922	239,922	174,038
FUND BALANCE, END OF YEAR	252,920	239,922	198,708	174,038	62,291



Lighting & Landscape Maintenance District Fund Detail Revenues and Expenditures

Fund: 20 Division: 200	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2022-23 Projected	2023-24 Budget
REVENUES					
Lighting Landscaping and Maintenance District					
40150 Lighting & Landscaping (A.D. #01) 20408	138,225	139,033	141,813	141,813	144,650
48100 Interest Income	570	30	-	-	-
Lighting Landscaping and Maintenance Distric	138,794	139,063	141,813	141,813	144,650
EXPENDITURES					
Lighting Landscaping and Maintenance District					
50100 Salaries/Permanent Employees	29,588	52,594	35,625	79,619	73,796
50200 Overtime	328	261	300	52	-
50300 Payroll Taxes	2,854	5,625	3,180	5,782	6,228
50400 Retirement	2,816	4,094	3,562	4,844	7,194
50500 Health Insurance Premiums	7,119	17,129	31,648	30,707	49,766
50550 Dental/Vision Premiums	1,055	3,048	3,608	3,608	4,078
50600 Workers Compensation Insurance	2,504	803	1,038	1,038	2,502
50700 Life Insurance	15	146	188	188	132
50800 Auto Allowance	12	-	-	-	-
51800 Clothing Allowance	-	-	850	840	2,000
52000 Conference Meetings	3	206	1,000	-	1,000
52200 Contract Services	5,260	5,398	45,000	37,585	39,000
52950 Equipment - Other (Capital)	-	-	-	-	9,000
54000 Fuel	295	3,867	1,200	4,863	5,000
54400 Insurance- CSJ Risk Management	1,190	1,501	1,371	1,371	3,400
56000 Professional Services - Other	-	215	300	1,885	300
56700 Repairs & Maintenance - Landscape	43,476	17,798	-	357	-
57400 Supplies - Operating	-	1,701	15,000	6,513	13,000
57800 Telephone & Communications	324	288	650	110	500
58000 Utilities	-	-	-	3,337	-
58100 Street Lighting	27,964	37,387	38,508	25,000	39,500
Total Lighting Landscaping and Maintenance I	124,803	152,060	183,027	207,698	256,397

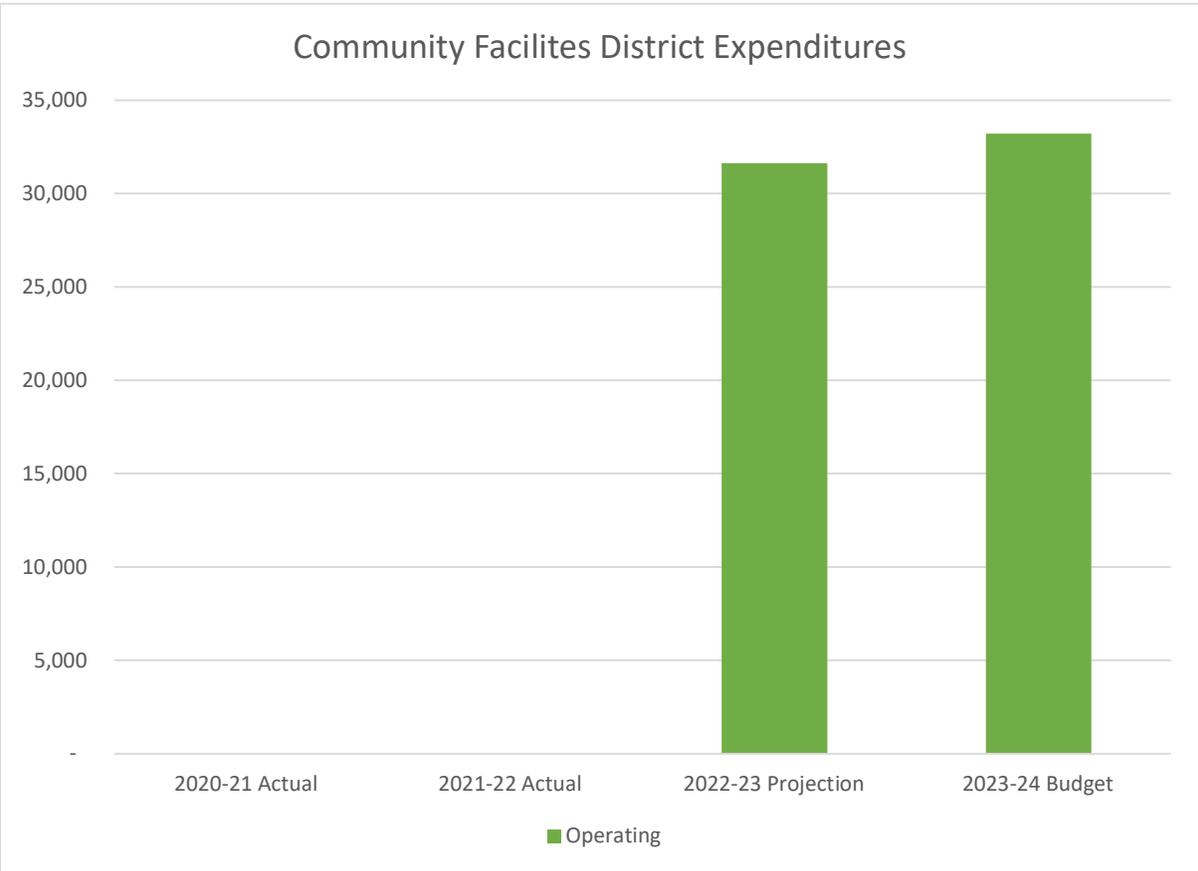
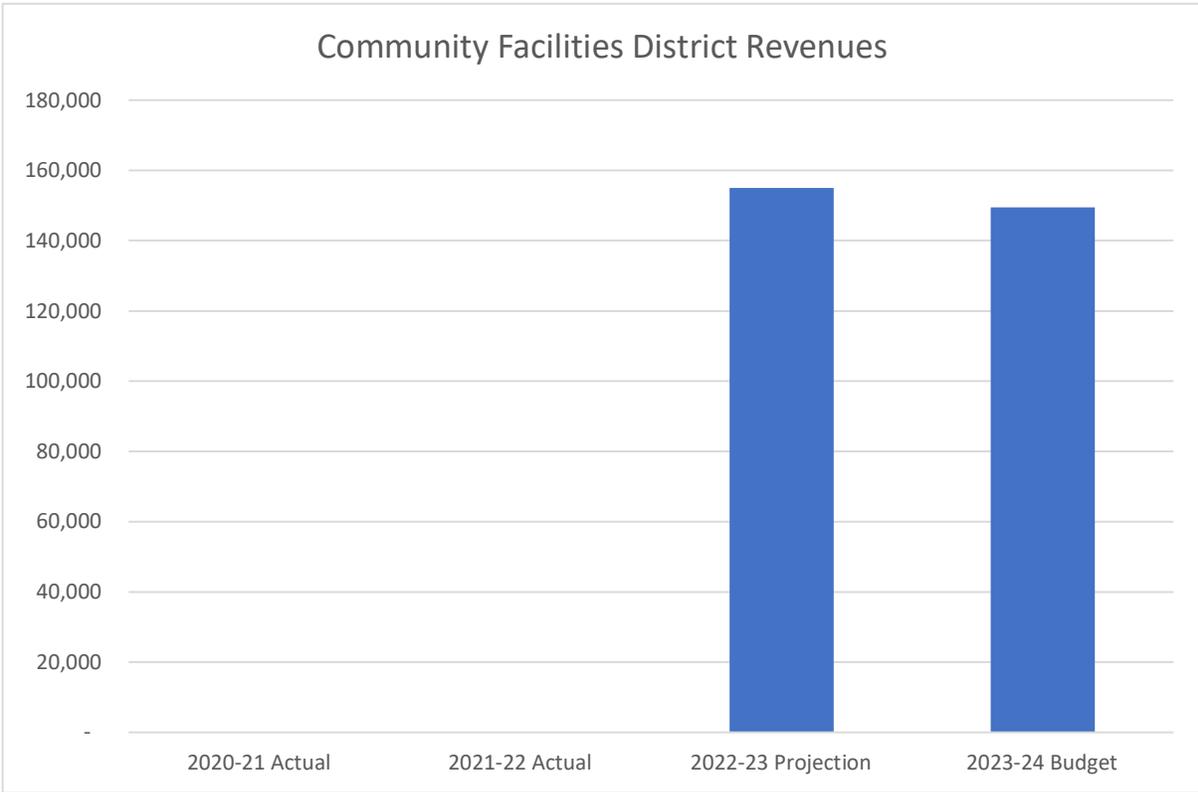


COMMUNITY FACILITIES DISTRICT

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

	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2022-23 Projected	2023-24 Budget
REVENUES					
Taxes	\$0	\$0	\$146,525	\$155,013	\$149,456
Other Revenues	-	-	-	-	-
Total Revenues	-	-	146,525	155,013	149,456
EXPENDITURES					
Operating Costs	-	-	23,381	31,628	33,210
CIP Projects	-	-	-	-	-
Total Expenditures	-	-	23,381	31,628	33,210
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	(123,144)	(123,385)	(116,246)
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	-	-	(123,144)	(123,385)	(116,246)
Sources Over (Under) Uses	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	-	-	-	-	-
FUND BALANCE, END OF YEAR	-	-	-	-	-



Community Facilities District Fund Detail Revenues and Expenditures

Fund: 24 Division: 210	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2022-23 Projected	2023-24 Budget
REVENUES					
Community Facilities District					
40140 CFD 2017-1	-	-	146,525	155,013	149,456
Total Community Facilities District Revenues	-	-	146,525	155,013	149,456
EXPENDITURES					
Community Facilities District					
52200 Contract Services	-	-	23,381	16,628	33,210
56000 Professional Services	-	-	-	15,000	-
Total Community Facilities District Expenditur	-	-	23,381	31,628	33,210

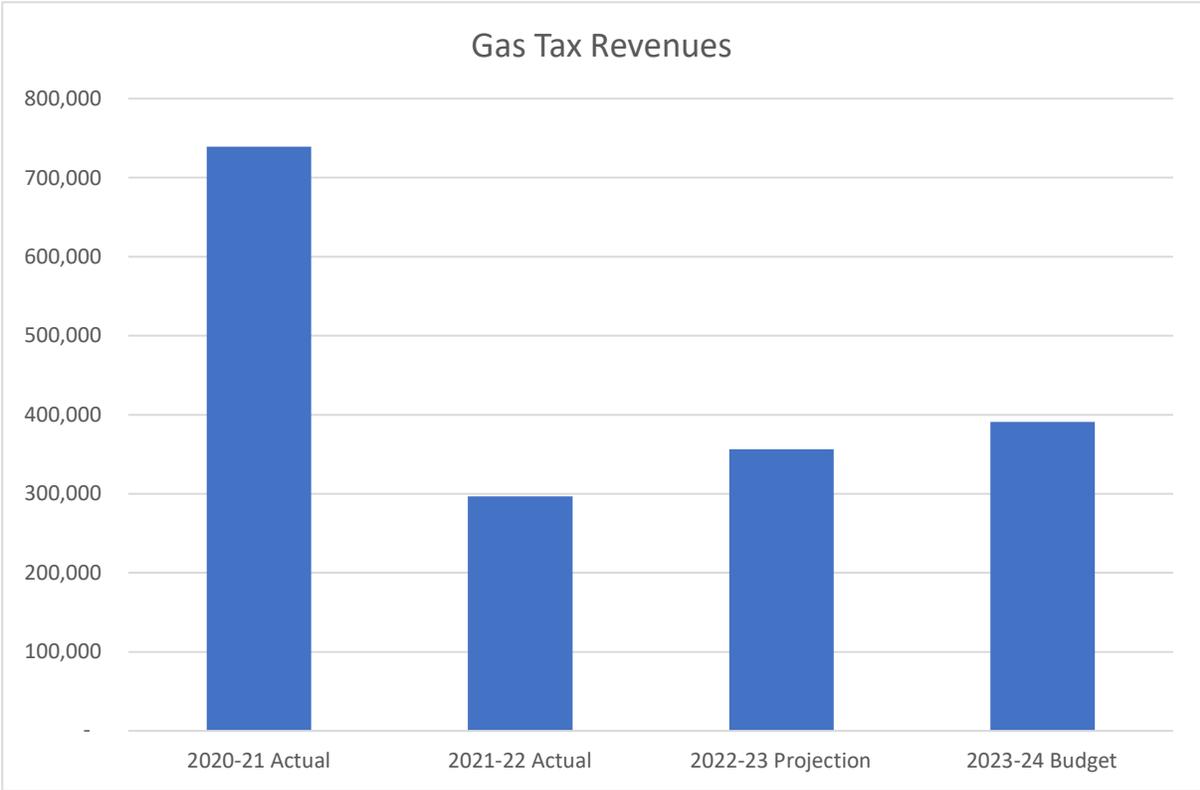


GAS TAX

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

	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2022-23 Projected	2023-24 Budget
REVENUES					
Taxes	\$739,057	\$296,927	\$374,977	\$356,397	\$390,726
Other Revenues	-	-	-	-	-
Total Revenues	739,057	296,927	374,977	356,397	390,726
EXPENDITURES					
Operating Costs	-	-	-	-	-
CIP Projects	-	-	-	-	-
Total Expenditures	-	-	-	-	-
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	(779,790)	(785,953)	(711,150)
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	-	-	(779,790)	(785,953)	(711,150)
Sources Over (Under) Uses	739,057	296,927	(404,813)	(429,556)	(320,424)
FUND BALANCE, BEGINNING OF YEAR	38,254	777,311	1,074,238	1,074,238	644,682
FUND BALANCE, END OF YEAR	777,311	1,074,238	669,426	644,682	324,258



Gas Tax Fund Detail Revenues and Expenditures

Fund: 11 Division: 180	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2022-23 Projected	2023-24 Budget
REVENUES					
Gas Tax					
40400 State Gas Tax 2103 (Prop 42)	39,377	104,024	374,977	121,091	390,726
40410 State Gas Tax 2105	34,692	71,464	-	81,992	-
40420 State Gas Tax 2106	16,173	34,155	-	39,296	-
40430 State Gas Tax 2107	45,879	84,283	-	111,017	-
40440 State Gas Tax 2107.5	602,936	3,000	-	3,000	-
Total Gas Tax Revenues	739,057	296,927	374,977	356,397	390,726

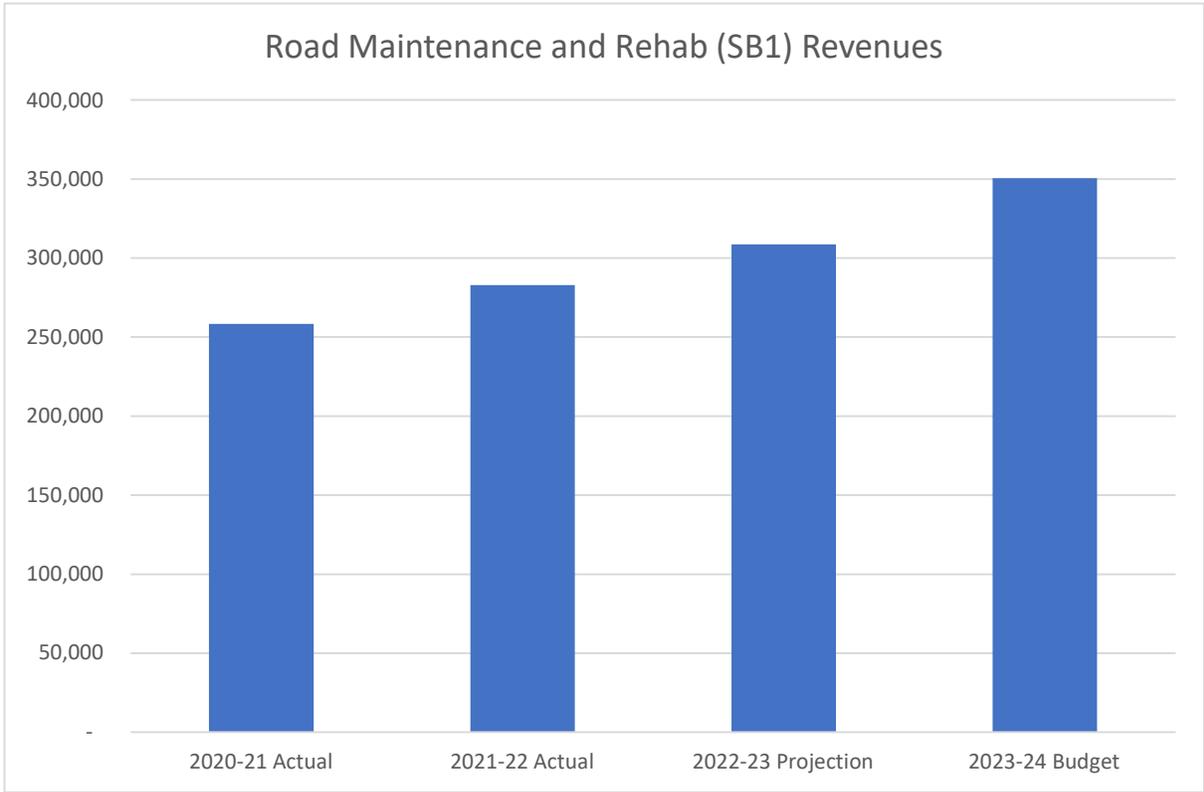


ROAD MAINTENANCE AND REHABILITATION (SB1)

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

	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2022-23 Projected	2023-24 Budget
REVENUES					
Taxes	\$258,439	\$282,848	\$310,992	\$308,775	\$350,484
Other Revenues	-	-	-	-	-
Total Revenues	258,439	282,848	310,992	308,775	350,484
EXPENDITURES					
Operating Costs	-	-	-	-	-
CIP Projects	-	-	-	-	-
Total Expenditures	-	-	-	-	-
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	(61,450)	(409,707)	(716,658)	(852,815)	(184,000)
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	(61,450)	(409,707)	(716,658)	(852,815)	(184,000)
Sources Over (Under) Uses	196,989	(126,859)	(405,666)	(544,039)	166,484
FUND BALANCE, BEGINNING OF YEAR	442,481	639,470	512,611	512,611	(31,429)
FUND BALANCE, END OF YEAR	639,470	512,611	106,945	(31,429)	135,055



SB1 Fund Detail Revenues and Expenditures

Fund: 12 Division: 180	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2022-23 Projected	2023-24 Budget
REVENUES					
Road Maintenance & Rehabilitation (SB1)					
40310 Road Maintenance & Rehabilitation - Sectic	258,439	282,848	310,992	308,775	350,484
Total Road Maintenance & Rehabilitation (SB1)	258,439	282,848	310,992	308,775	350,484

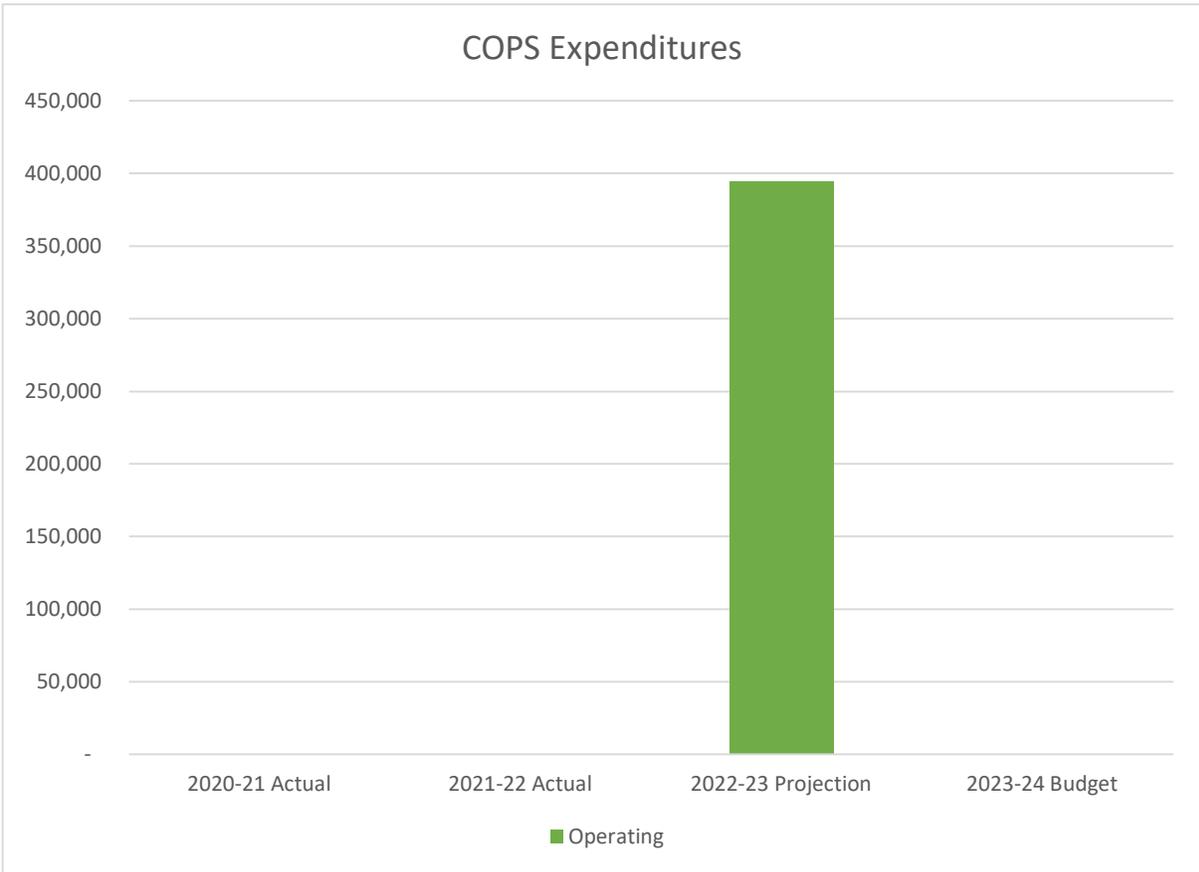
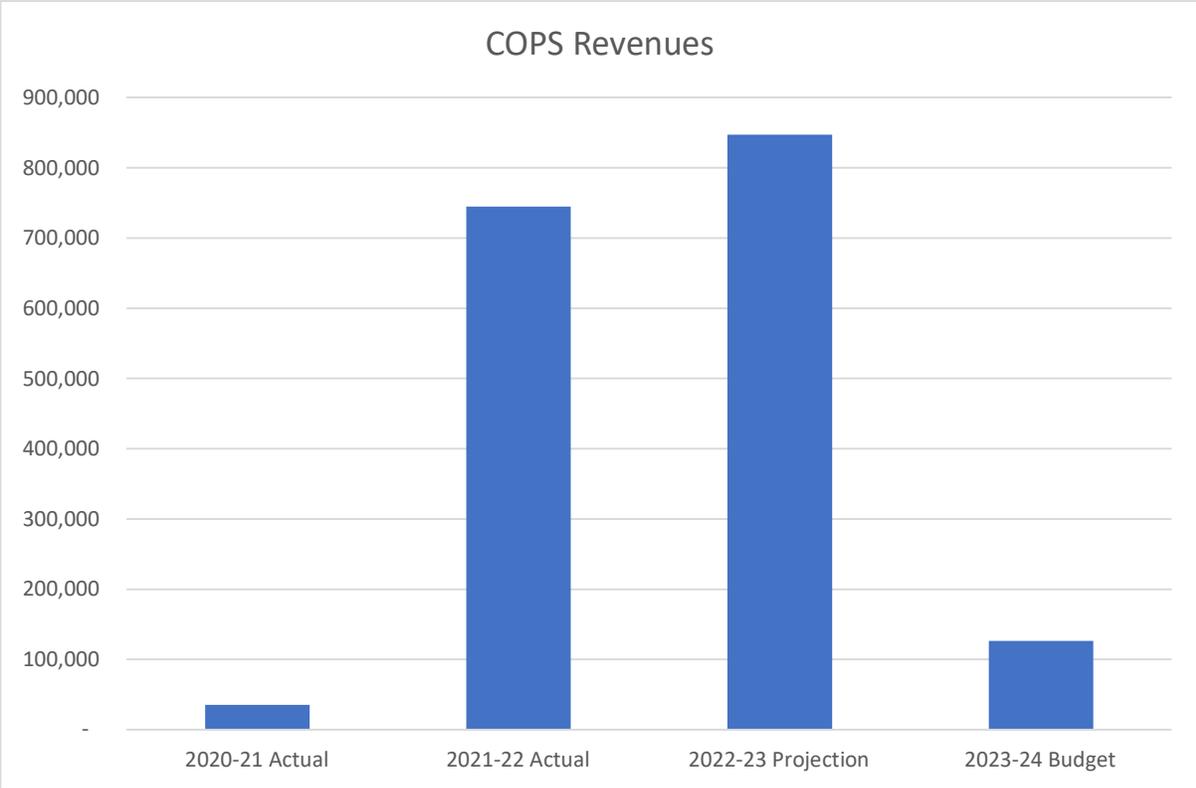


COPS GRANT

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

	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2022-23 Projected	2023-24 Budget
REVENUES					
Grants/Intergovernmental	35,417	744,627	474,782	847,146	126,041
Other Revenues	-	-	-	-	-
Total Revenues	35,417	744,627	474,782	847,146	126,041
EXPENDITURES					
Operating Costs	-	-	394,405	394,405	-
CIP Projects	-	-	-	-	-
Total Expenditures	-	-	394,405	394,405	-
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	(35,417)	(744,627)	(80,377)	(452,741)	(126,041)
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	(35,417)	(744,627)	(80,377)	(452,741)	(126,041)
Sources Over (Under) Uses	-	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	(914)	(914)	(914)	(914)	(914)
FUND BALANCE, END OF YEAR	(914)	(914)	(914)	(914)	(914)



COPS Fund Detail Revenues and Expenditures

Fund: 22 Division: 150	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2022-23 Projected	2023-24 Budget
REVENUES					
COPS Grant					
44000 Other Agency Grants	35,417	744,627	474,782	847,146	126,041
Total COPS Grant Revenues	35,417	744,627	474,782	847,146	126,041
EXPENDITURES					
COPS Grant					
55200 Miscellaneous	-	-	394,405	394,405	-
Total COPS Grant Expenditures	-	-	394,405	394,405	-

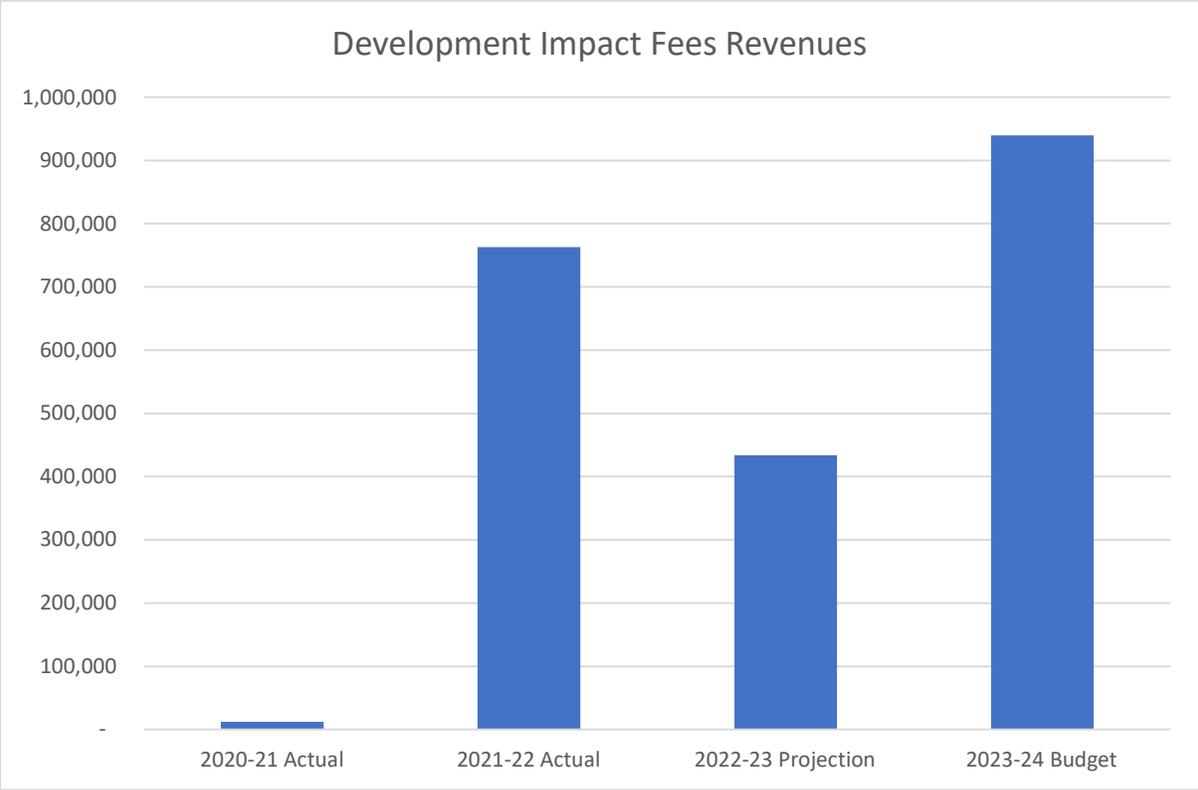


DEVELOPMENT IMPACT FEES

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

Development Impact Fund Revenues, Expenditures and Changes in Fund Balance

	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2022-23 Projected	2023-24 Budget
REVENUES					
Development Impact Fees	\$12,082	\$763,218	\$411,207	\$433,887	\$939,676
Other Revenues	-	-	-	-	-
Total Revenues	12,082	763,218	411,207	433,887	939,676
EXPENDITURES					
Operating Costs	-	-	-	-	-
CIP Projects	-	-	-	-	-
Total Expenditures	-	-	-	-	-
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	(731,443)	(170,399)	(125,835)	(125,835)	-
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	(731,443)	(170,399)	(125,835)	(125,835)	-
Sources Over (Under) Uses	(719,361)	592,819	285,372	308,052	939,676
FUND BALANCE, BEGINNING OF YEAR	1,967,638	1,248,277	1,841,096	1,841,096	2,149,148
FUND BALANCE, END OF YEAR	1,248,277	1,841,096	2,126,467	2,149,148	3,088,824



Development Impact Fund Detail Revenues and Expenditures

Fund: 15 Division: 170	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2022-23 Projected	2023-24 Budget
REVENUES					
Development Impact Fees					
41450 Government Impact Fees	1,706	147,907	75,307	74,817	173,016
41460 Fire Impact Fees	-	3,381	6,372	9,537	18,496
41470 Police Impact Fees	545	87,793	35,373	41,649	89,692
41480 Park Impact Fees	-	170,399	89,200	88,860	207,680
41490 Traffic Impact Fees	8,194	315,400	156,286	188,100	364,800
42320 Storm Drain Fee	1,637	38,337	48,670	30,924	85,992
Total Development Impact Fees Revenues	12,082	763,218	411,207	433,887	939,676

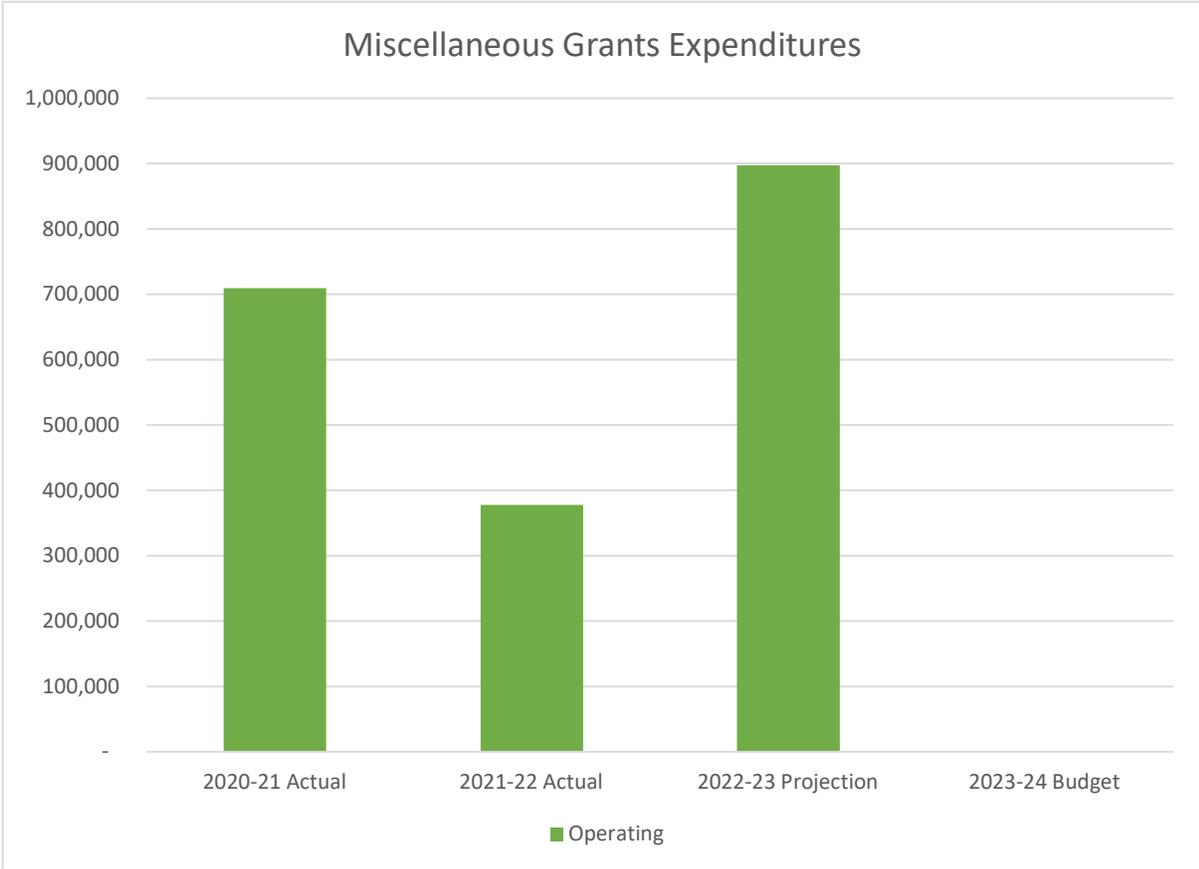
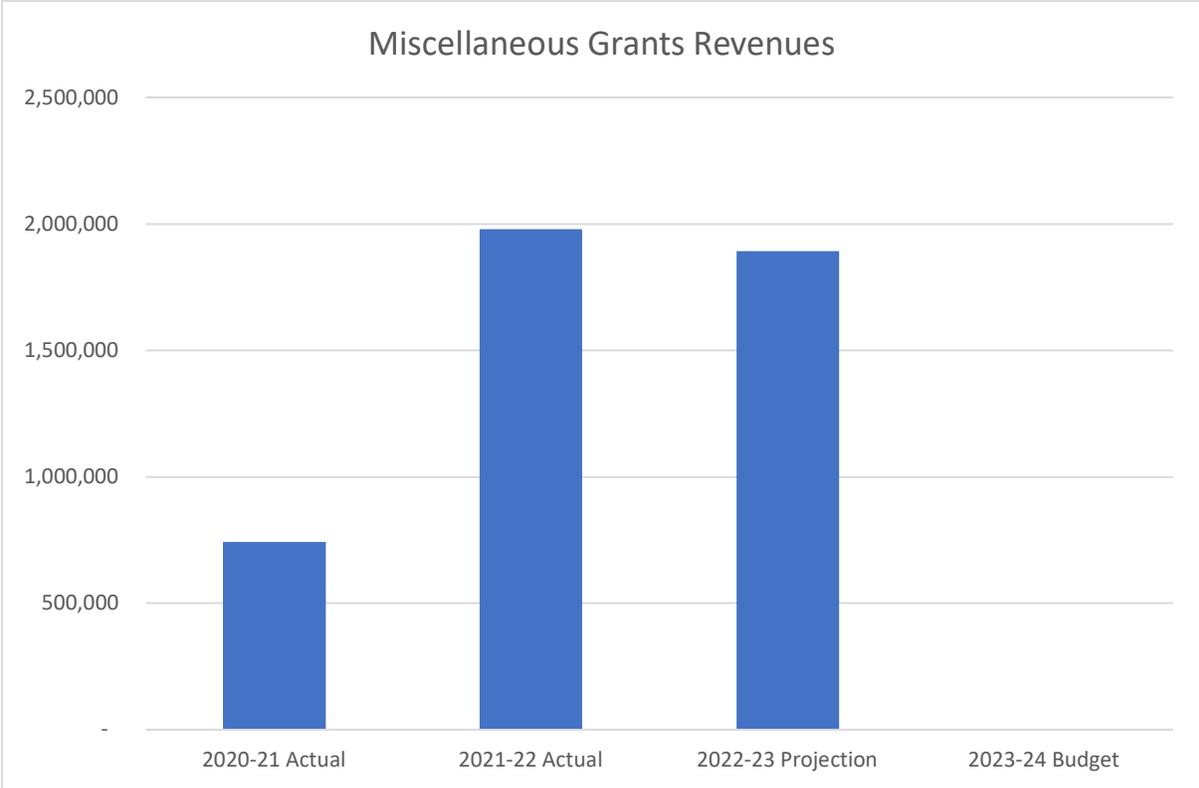


MISCELLANEOUS GRANTS

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

	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2022-23 Projected	2023-24 Budget
REVENUES					
Grants/Intergovernmental	\$741,683	\$1,979,417	\$1,854,682	\$1,892,784	\$0
Other Revenues	-	-	-	-	-
Total Revenues	741,683	1,979,417	1,854,682	1,892,784	-
EXPENDITURES					
Operating Costs	709,285	377,543	883,224	897,333	-
CIP Projects	-	-	-	-	-
Total Expenditures	709,285	377,543	883,224	897,333	-
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	(598,882)	(598,882)	(1,950,242)
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	-	-	(598,882)	(598,882)	(1,950,242)
Sources Over (Under) Uses	32,398	1,601,874	372,576	396,569	(1,950,242)
FUND BALANCE, BEGINNING OF YEAR	42,725	75,123	1,676,997	1,676,997	2,073,566
FUND BALANCE, END OF YEAR	75,123	1,676,997	2,049,573	2,073,566	123,324



Miscellaneous Grants Fund Detail Revenues and Expenditures

Fund: 26 Division: 155	2020-21	2021-22	2022-23	2022-23	2023-24
	Actual	Actual	Budgeted	Projected	Budget
REVENUES					
Miscellaneous Grants					
44050 State Grants County CARES Act	509,376	(27,550)	-	-	-
44050 State Grants TCC	49,656	-	-	-	-
44050 State Grant LSRP	-	33,898	-	38,102	-
44050 COVID-CV1-PPE	-	35,799	-	-	-
44050 State Grant - ARPA-24	-	1,854,682	1,854,682	1,854,682	-
44050 State Grants - COVID	177,651	-	-	-	-
44070 Other Agency Grants SB2	-	82,588	-	-	-
44000 Kern Recovers Grant	5,000	-	-	-	-
Total Miscellaneous Grants Revenues	741,683	1,979,417	1,854,682	1,892,784	-
EXPENDITURES					
Total Miscellaneous Grants					
53100 Grant Expenditures	-	(885)	-	60,481	-
53100 Grants Administration - Grant Expenditures	-	27,725	-	-	-
53100 Grant Expenditures- County Cares Act Fun	477,574	41,814	-	-	-
53100 Grant Expenditures SB2	76,566	-	77,412	50,500	-
53100 Grant Expenditures LSRP	76	54,408	-	1,704	-
53100 Grant Expenditures - COVID - PPE	28,085	-	-	-	-
53100 Grant Expenditure - ARPA-24	124,612	250,980	805,813	784,648	-
53100 Grant Expenditures- Best Friends	2,373	-	-	-	-
56400 Repairs/Maintenance - Build. & Equip.	3,500	(3,500)	-	-	-
53100 Kern Recovers Grant	-	3,500	-	-	-
Total Miscellaneous Grants Expenditures	712,785	374,043	883,224	897,333	-

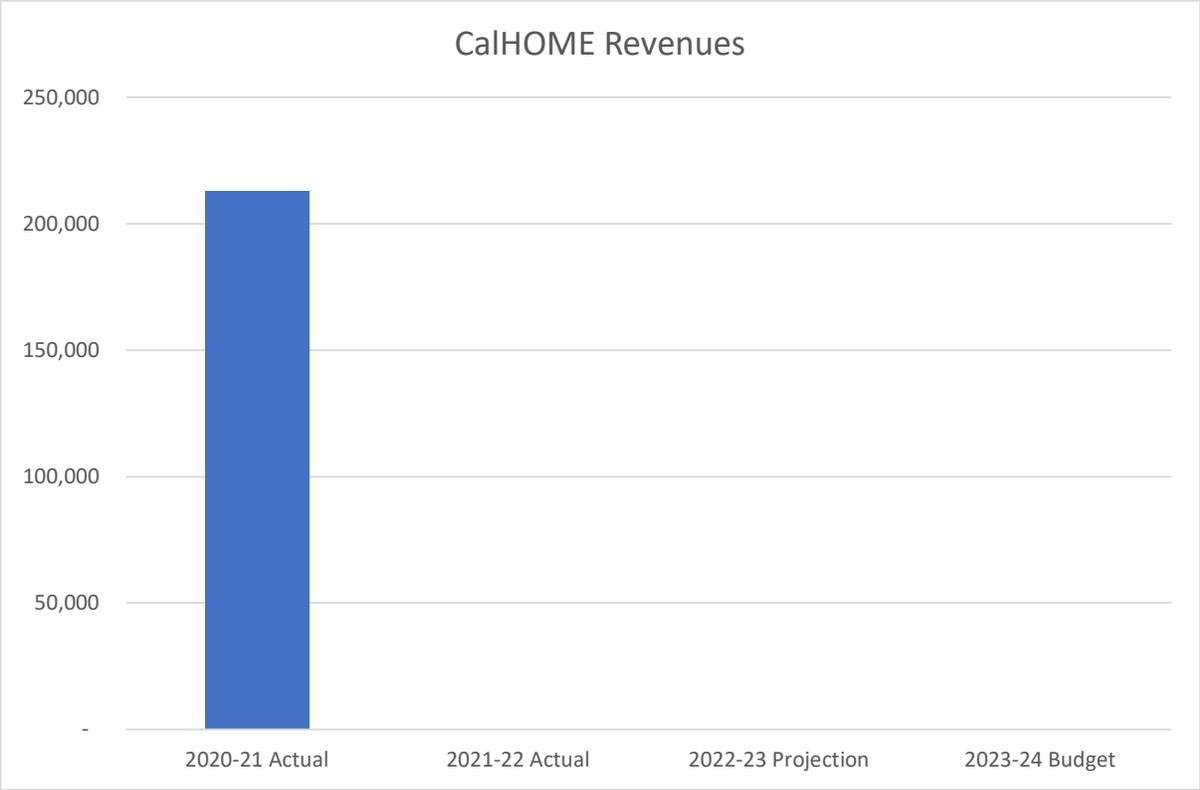


CALHOME GRANT

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

	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2022-23 Projected	2023-24 Budget
REVENUES					
Housing Loan Payments	\$213,000	\$0	\$0	\$0	\$0
Interest Earnings	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	-	-	-
Total Revenues	213,000	-	-	-	-
EXPENDITURES					
Operating Costs	-	-	-	-	-
CIP Projects	-	-	-	-	-
Total Expenditures	-	-	-	-	-
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	-	-	-	-	-
Sources Over (Under) Uses	213,000	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	(1,952)	211,048	211,048	211,048	211,048
FUND BALANCE, END OF YEAR	211,048	211,048	211,048	211,048	211,048



CalHOME Grant Fund Detail Revenues and Expenditures

Fund: 19 Division: 215	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2022-23 Projected	2023-24 Budget
REVENUES					
CALHOME					
48450 Loan Income	213,000	-	-	-	-
Total CALHOME Revenues	213,000	-	-	-	-

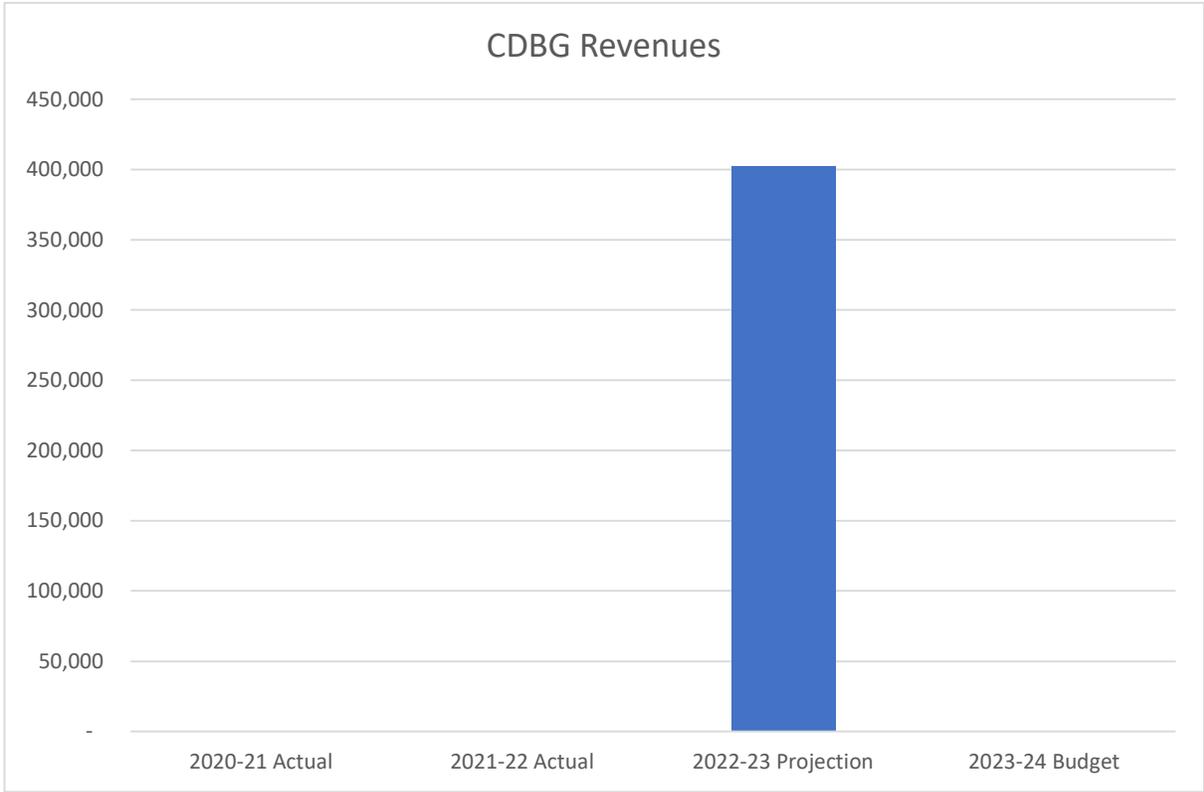


COMMUNITY DEVELOPMENT BLOCK GRANT

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

	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2022-23 Projected	2023-24 Budget
REVENUES					
Housing Loan Payments	\$0	\$0	\$0	\$0	\$0
Interest Earnings	-	-	-	-	-
Grants/Intergovernmental	-	-	401,973	402,547	-
Other Revenues	-	-	-	-	-
Total Revenues	-	-	401,973	402,547	-
EXPENDITURES					
Operating Costs	-	-	-	-	-
CIP Projects	-	-	-	-	-
Total Expenditures	-	-	-	-	-
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	-	(401,973)	-	-	-
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	-	(401,973)	-	-	-
Sources Over (Under) Uses	(364,808)	(401,973)	401,973	402,547	-
FUND BALANCE, BEGINNING OF YEAR	350,346	(14,462)	(416,435)	(416,435)	(13,888)
FUND BALANCE, END OF YEAR	(14,462)	(416,435)	(14,462)	(13,888)	(13,888)



Community Development Block Grant Fund Detail Revenues and Expenditures

Fund: 13 Division: 300	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2022-23 Projected	2023-24 Budget
REVENUES					
CDBG					
44050 State Grants	-	-	-	402,547	-
44050 State Agency Grants	-	-	401,973	-	-
Total CDBG Revenues	-	-	401,973	402,547	-

SB1 Revenues, Expenditures and Changes in Fund Balance

	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2022-23 Projected	2023-24 Budget
REVENUES					
Taxes	\$258,439	\$282,848	\$310,992	\$308,775	\$350,484
Other Revenues	-	-	-	-	-
Total Revenues	258,439	282,848	310,992	308,775	350,484
EXPENDITURES					
Operating Costs	-	-	-	-	-
CIP Projects	-	-	-	-	-
Total Expenditures	-	-	-	-	-
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	(61,450)	(409,707)	(716,658)	(852,815)	(184,000)
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	(61,450)	(409,707)	(716,658)	(852,815)	(184,000)
Sources Over (Under) Uses	196,989	(126,859)	(405,666)	(544,039)	166,484
FUND BALANCE, BEGINNING OF YEAR	442,481	639,470	512,611	512,611	(31,429)
FUND BALANCE, END OF YEAR	639,470	512,611	106,945	(31,429)	135,055

SB1 Fund Detail Revenues and Expenditures

Fund: 12 Division: 180	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2022-23 Projected	2023-24 Budget
REVENUES					
Road Maintenance & Rehabilitation (SB1)					
40310 Road Maintenance & Rehabilitation - Sectic	258,439	282,848	310,992	308,775	350,484
Total Road Maintenance & Rehabilitation (SB1)	258,439	282,848	310,992	308,775	350,484



MEASURE M SALES TAX

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

Key responsibilities of the Measure M Sales Tax Division include:

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

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

	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2022-23 Projected	2023-24 Budget
MEASURE M SALES TAX SUMMARY					
REVENUES					
Taxes and Franchise Fees	-	-	-	120,000	600,000
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	-	-	-
Total Revenues	-	-	-	120,000	600,000
EXPENDITURES					
Operating Costs	-	-	-	-	20,000
CIP Projects	-	-	-	-	-
Total Expenditures	-	-	-	-	20,000
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	(700,000)
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	-	-	-	-	(700,000)
Sources Over (Under) Uses	-	-	-	120,000	(120,000)



ENTERPRISE FUNDS

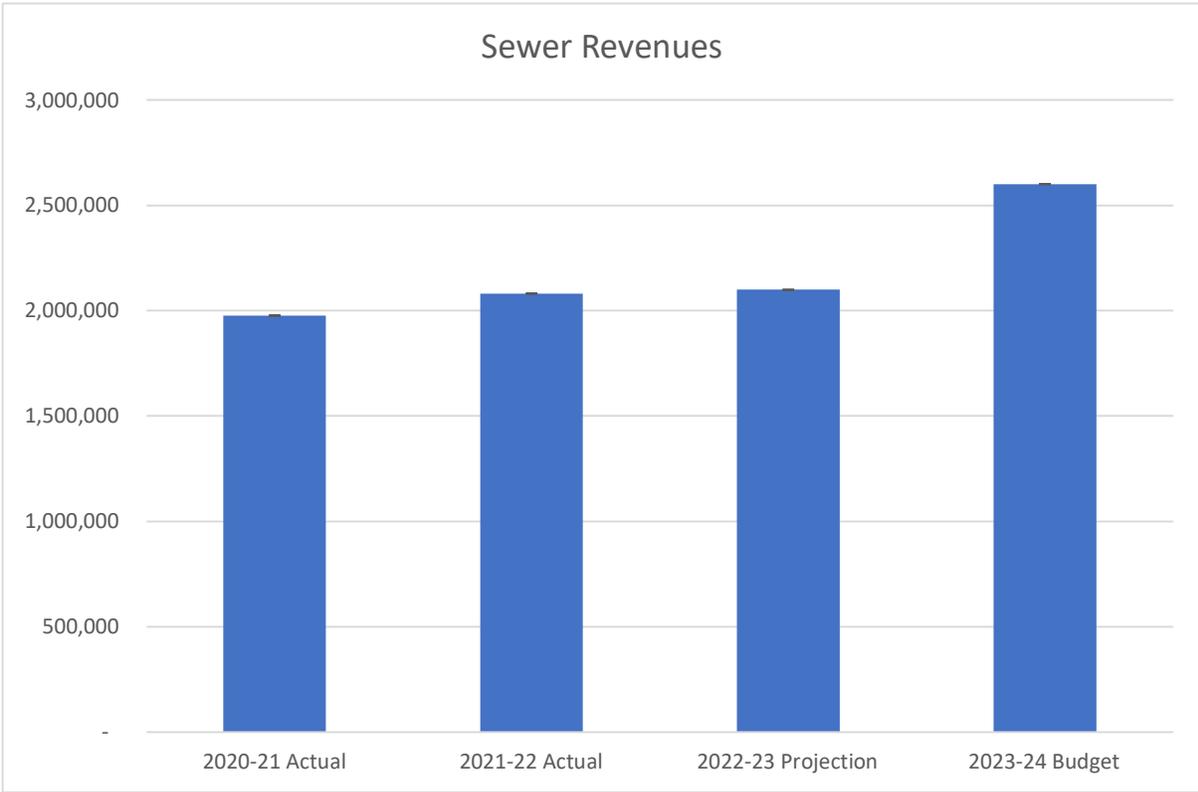


WASTEWATER (SEWER) DEPARTMENT

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

	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2022-23 Projected	2023-24 Budget
REVENUES					
Sewer Service Charges	\$1,883,783	\$1,921,334	\$1,959,761	\$1,951,645	\$1,990,678
Development Impact Fees	5,195	112,486	134,162	80,349	240,052
Interest Earnings	-	-	-	-	-
Grants/Intergovernmental	-	(10,586)	-	19,220	370,000
Other Revenues	87,740	57,549	-	47,883	-
Total Revenues	1,976,719	2,080,783	2,093,922	2,099,097	2,600,730
EXPENDITURES					
Operating Costs	1,628,473	1,784,678	2,075,819	1,566,800	2,057,662
CIP Projects	(42,310)	-	343,103	343,103	466,500
Total Expenditures	1,586,164	1,784,678	2,418,922	1,909,903	2,524,162
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	(19,955)	(17,490)	(19,260)	(18,396)	(24,943)
Expenditure Savings	-	-	-	-	28,242
Total Other Sources (Uses)	(19,955)	(17,490)	(19,260)	(18,396)	3,299
Sources Over (Under) Uses	370,600	278,615	(344,260)	170,798	79,867
FUND BALANCE, BEGINNING OF YEAR	498,413	869,013	1,147,628	1,147,628	1,318,426
FUND BALANCE, END OF YEAR					
Restricted: Development Impact Fees	5,195	112,486	134,162	192,835	432,887
Unrestricted Fund Balance	863,818	1,035,142	669,207	1,125,591	965,406
Total Fund Balance	869,013	1,147,628	803,369	1,318,426	1,398,293



Sewer Fund Detail Revenues and Expenditures

Fund: 30 Division: 500	2020-21	2021-22	2022-23	2022-23	2023-24
	Actual	Actual	Budgeted	Projected	Budget
REVENUES					
Sewer					
42050 Sewer User Fees	1,883,783	1,921,334	1,959,761	1,951,645	1,990,678
42300 Connection Fees	5,195	112,486	134,162	80,349	240,052
42350 Rental Income	57,245	57,120	-	15,117	-
44050 State Grant	-	(10,586)	-	19,220	370,000
48100 Interest Income	9,194	429	-	-	-
48200 Miscellaneous Revenue	21,302	-	-	32,766	-
Total Sewer Revenues	1,976,719	2,080,783	2,093,922	2,099,097	2,600,730
EXPENDITURES					
Sewer					
50100 Salaries - Permanent Employees	336,509	358,709	556,558	448,191	544,576
50150 Wages - Temporary Employees	1,056	6,307	-	6,100	-
50200 Overtime	11,468	11,159	10,000	22,800	22,900
50300 Payroll Taxes	30,297	33,786	46,849	40,440	44,196
50350 Stipends	303	-	-	-	-
50400 Retirement (401K)	31,677	33,574	55,069	41,102	47,614
50500 Health Insurance Premiums	103,324	119,504	173,229	86,540	112,142
50550 Dental/Vision Premiums	7,803	12,862	13,083	13,083	11,510
50600 Workers Compensation Insurance	27,125	22,940	32,440	32,440	36,933
50700 Life Insurance	421	577	874	874	575
50800 Auto Allowance	3,845	2,044	1,260	-	-
51200 Bank Charges	9,907	10,570	10,204	10,204	10,000
51800 Clothing Allowance	3,028	4,405	4,537	3,500	4,000
52000 Conferences/Meetings/Travel	887	212	1,128	160	1,500
52200 Contract Services	40,540	48,370	24,185	26,000	27,000
52600 Contract Services - Sewer	5,668	4,503	14,874	7,600	7,900
52900 Land & Land Improvements (Capital)	0	-	-	-	-
52910 Buildings & Improvements (Capital)	-	-	280,500	280,500	460,000
52940 Vehicles (Capital)	(27,311)	-	27,679	27,679	-
52950 Equipment - Other (Capital)	(14,999)	-	34,924	34,924	6,500
53000 Depreciation	412,011	422,349	-	-	-
53200 Dues & Subscriptions	3,215	2,598	4,000	3,600	3,800
53250 Permits & Certificates	58,019	69,060	73,000	66,200	70,000
53600 Engineerin/Architectural Services	-	6,956	-	-	-
53800 Equipment Rental	4,919	828	7,500	9,200	7,500
54000 Fuel	4,205	10,210	6,000	7,205	8,000
54400 Insurance - CSJV Rsk Mgmt.	6,918	32,513	42,839	42,839	50,185
54600 Interest Expense	194,858	190,685	184,380	184,380	178,756
54800 Maintenance Agreements	-	2,232	3,000	2,800	3,000
55150 Tuition Reimbursement	-	295	-	-	2,000
55600 Postage	8,836	6,141	6,839	6,600	6,800
55800 Printing & Legal Notices	15	249	450	1,200	1,250
56000 Professional Services - Other	38,969	30,499	-	19,000	-
56000 Professional Services - WWTP	-	18,053	382,000	24,200	380,000
56050 Accounting/Auditing Services	-	36,459	18,200	18,200	20,800
56100 Legal Services	1,577	-	-	-	-
56400 Repairs & Maint - Build & Equip	-	2	-	-	-
56410 Repairs & Maintenance Equipment	102,148	42,817	66,125	89,000	72,000
56430 Repairs & Maintenance - Heavy Equipment	-	-	-	-	13,000
56500 Repairs and Maintenance Streets	2,165	2,382	1,000	720	1,000
56600 Repairs & Maintenance - Vehicle	272	4,888	5,000	5,600	5,800
56800 Safety Equipment	764	3,176	3,000	1,700	1,800
57200 Supplies - Office	8,013	4,734	7,001	3,300	4,000
57400 Supplies - Operating	8,338	10,306	9,873	5,600	8,000
57800 Telephone & Communications	8,619	7,244	10,185	7,800	8,100
58000 Utilities	140,708	75,088	151,811	178,000	185,000
58050 Utilities Other	2,983	931	5,000	4,097	5,000
58200 Water/Soil/Other Analysis	7,063	10,513	12,000	14,200	12,000
58900 Debt Principal Redeemed	0	123,950	132,325	132,325	139,025

Sewer Fund Detail Revenues and Expenditures

Fund: 30 Division: 500	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2022-23 Projected	2023-24 Budget
Total Sewer Expenditures	1,586,164	1,784,678	2,418,922	1,909,903	2,524,162



2022-23 KEY ACCOMPLISHMENTS

- Wastewater Operator in training obtained certification as Wastewater Operator 1.
- Updated SSMP plan to maintain regular compliance.
- Rehab of lift station pumps at Hail Ln.

2023-24 STRATEGIC ISSUES

- Update wastewater master plan to reflect current and future plant needs.
- Complete expansion of WWTP.
- Effluent water quality standards and expectation becoming more stringent.

2023-24 OBJECTIVES & INITIATIVES

- Seek funding for WWTP expansion.
- Fully staff department.
- Increase education and training opportunities.

2023-24 SIGNIFICANT OPERATING COST CHANGES

- Cost of fuel continues to increase.
- Increased maintenance of vector truck since purchase in 2022.
- Cost of utilities at WWTP have increased.

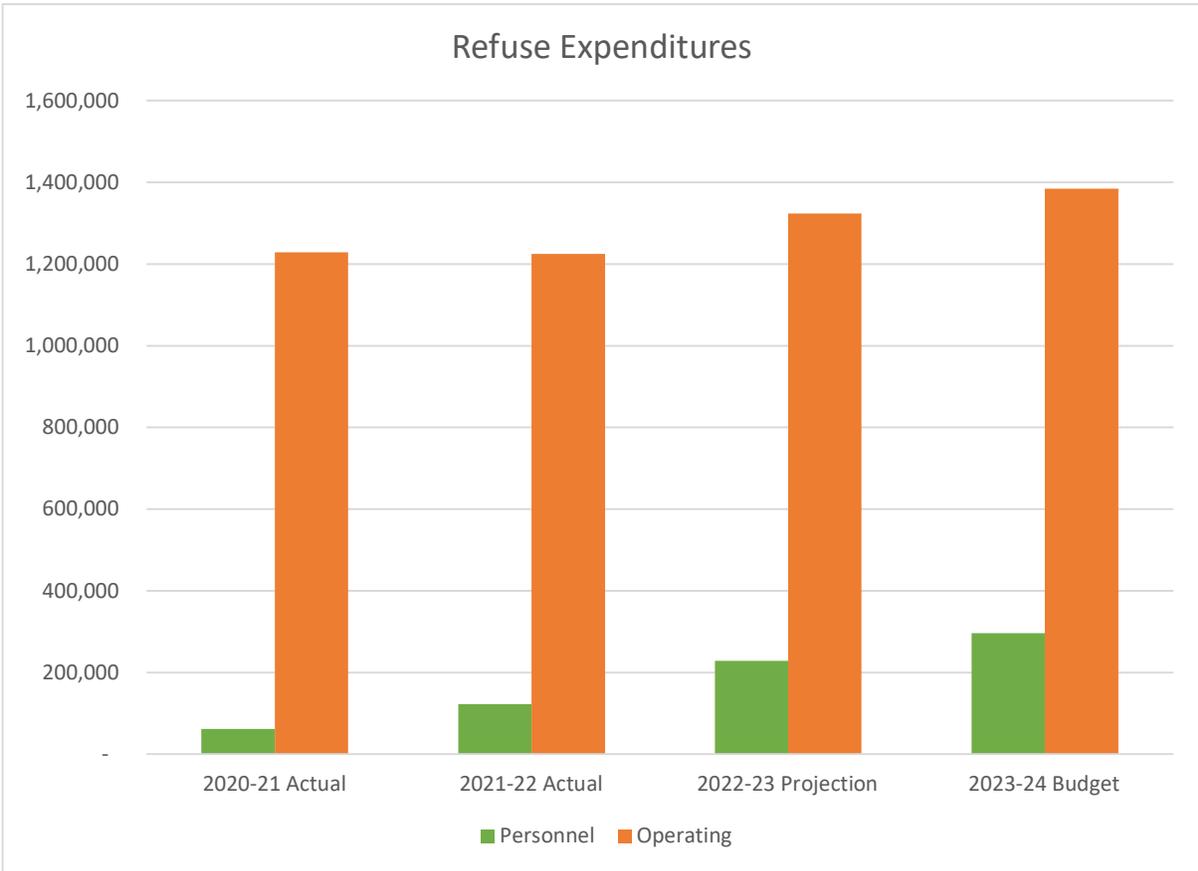
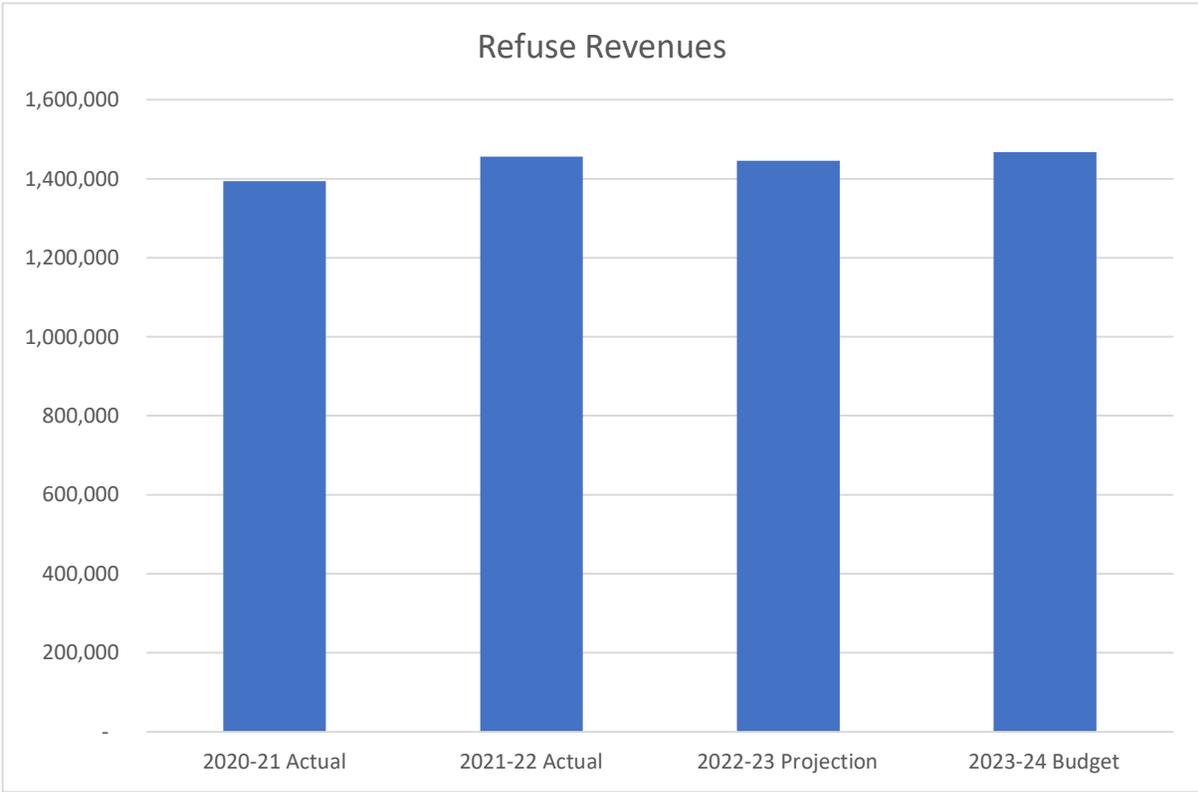


REFUSE AND RECYCLING

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.

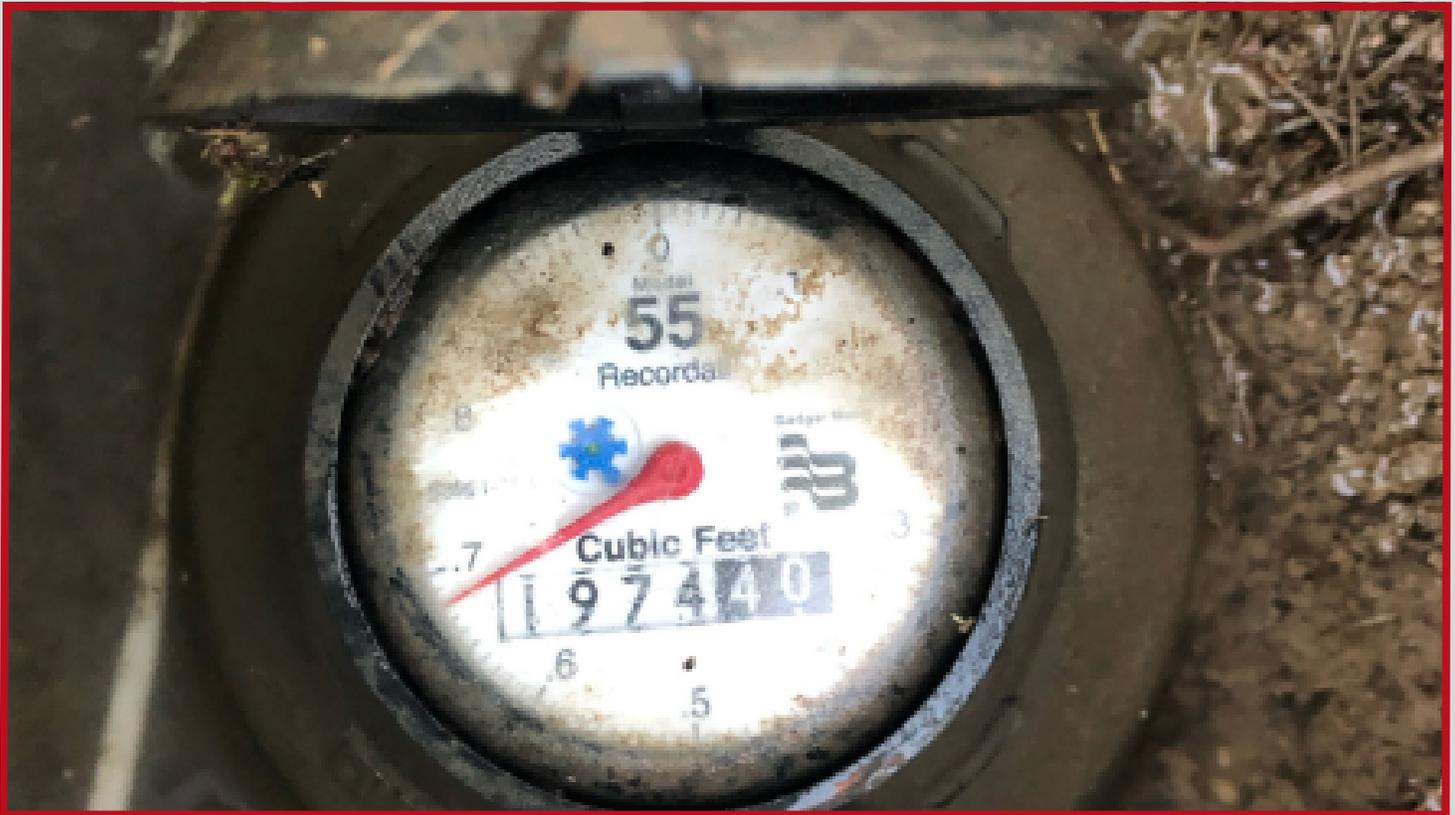
Refuse Fund Revenues, Expenditures and Changes in Fund Balance

	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2022-23 Projected	2023-24 Budget
REVENUES					
Refuse Service Charges	\$1,312,811	\$1,329,986	\$1,350,691	\$1,353,146	\$1,373,443
Development Impact Fees	-	-	-	-	-
Interest Earnings	-	-	-	-	-
Grants/Intergovernmental	3,435	47,892	-	-	-
Other Revenues	77,628	78,056	79,139	92,636	94,025
Total Revenues	1,393,875	1,455,933	1,429,830	1,445,781	1,467,468
EXPENDITURES					
Operating Costs	1,290,097	1,347,336	1,598,871	1,551,362	1,679,971
CIP Projects	-	-	-	-	-
Total Expenditures	1,290,097	1,347,336	1,598,871	1,551,362	1,679,971
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	(19,955)	(11,475)	(11,903)	(14,515)	(17,299)
Expenditure Savings	-	-	-	-	7,301
Total Other Sources (Uses)	(19,955)	(11,475)	(11,903)	(14,515)	(9,998)
Sources Over (Under) Uses	83,822	97,122	(180,944)	(120,096)	(222,501)
FUND BALANCE, BEGINNING OF YEAR	52,377	136,199	233,321	233,321	113,225
FUND BALANCE, END OF YEAR	136,199	233,321	52,377	113,225	(109,276)



Refuse Fund Detail Revenues and Expenditures

Fund: 31 Division: 505	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2022-23 Projected	2023-24 Budget
REVENUES					
Refuse and Recycling					
42100 Refuse Fees	1,173,372	1,178,858	1,196,541	1,202,045	1,220,076
42110 Recycling/Blue Can Fees	139,439	151,127	154,150	151,100	153,367
42130 Gate Fees	52,171	51,962	52,741	66,635	67,634
42340 Administration Fee	23,831	26,008	26,398	26,001	26,391
44050 State Grant	-	38,177	-	-	-
44050 State Grant - Beverage Container Recycling	3,435	9,714	-	-	-
48100 Interest Income	1,627	86	-	-	-
Total Refuse and Recycling Revenues	1,393,875	1,455,933	1,429,830	1,445,781	1,467,468
EXPENDITURES					
Refuse and Recycling					
50100 Salaries - Permanent Employees	38,772	76,456	207,055	145,089	206,475
50200 Overtime	1,019	902	1,000	4,965	5,000
50300 Payroll Taxes	3,466	6,622	17,273	12,522	16,682
50400 Retirement (401K)	3,517	6,296	20,689	13,231	20,968
50500 Health Insurance Premiums	11,436	26,536	69,764	37,637	32,085
50550 Dental/Vision Premiums	838	2,388	5,184	5,184	3,708
50600 Workers Compensation Insurance	1,987	3,134	9,051	9,051	10,502
50700 Life Insurance	80	137	298	298	179
50800 Auto Allowance	460	121	-	-	-
51200 Bank Charges	9,907	10,570	10,000	10,000	10,000
52000 Conferences/Meetings/Travel	2	3	400	533	400
52200 Contract Services	14,922	9,322	5,500	2,510	2,600
52400 Contract Services - Refuse/Green Waste	980,671	991,028	1,005,893	1,066,453	1,088,000
52500 Contract Services - Recycling	135,717	124,914	138,292	143,358	146,000
52800 County Waste Management Charge	52,192	51,972	52,752	68,561	70,000
53000 Depreciation	8,843	4,711	-	-	-
53100 Grant Expenditures	2,706	-	-	-	-
53200 Dues & Subscriptions	13	18	300	-	-
54000 Fuel	-	-	-	11	-
54400 Insurance - CSJV Rsk Mgmt.	1,730	4,366	11,953	11,953	14,271
55600 Postage	8,827	6,023	6,717	6,570	6,800
55800 Printing & Legal Notices	15	249	250	1,254	1,300
56000 Professional Services - Other	4,883	-	20,500	-	30,000
56050 Accounting/Auditing Services	-	15,578	8,400	8,400	9,600
56100 Legal Services	784	-	-	-	-
57200 Supplies - Office	5,692	3,531	5,000	2,396	4,000
57400 Supplies - Operating	128	2	-	242	-
57800 Telephone & Communications	1,491	2,458	2,600	1,143	1,400
Total Refuse and Recycling Expenditures	1,290,097	1,347,336	1,598,871	1,551,362	1,679,971



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.



2022-23 KEY ACCOMPLISHMENTS

- Performed over 100 meter change-out throughout the City.
- Maintained 55 PSI throughout City water supply.
- Met all state mandated water quality standards.

2023-24 STRATEGIC ISSUES

- Manual reads allow for human error creating customer service concerns and time consuming rechecks.
- Manual reads process is inefficient and outdated.
- Cannot support required water capacity needs for new residential and commercial development.
- Shortage of qualified water distribution operators in California makes for a higher demand throughout the state.

2023-24 OBJECTIVES & INITIATIVES

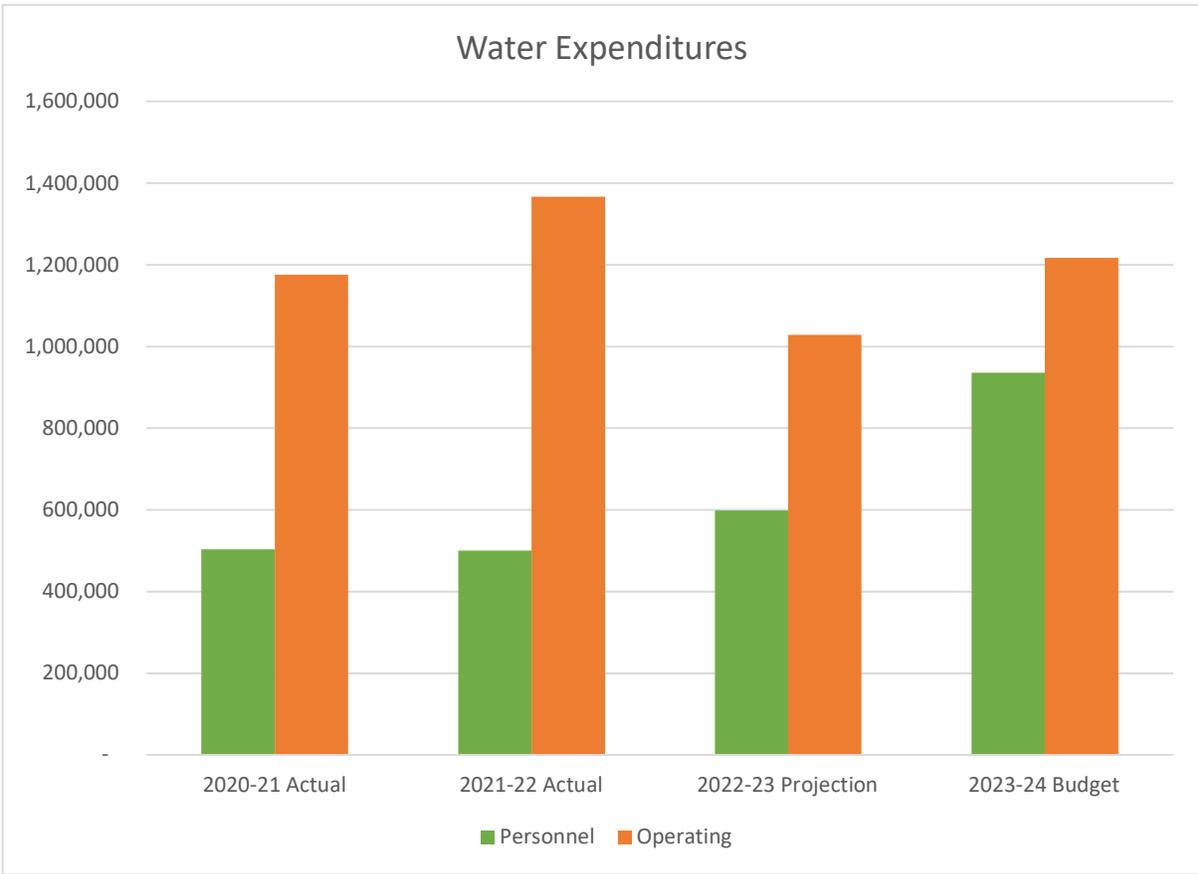
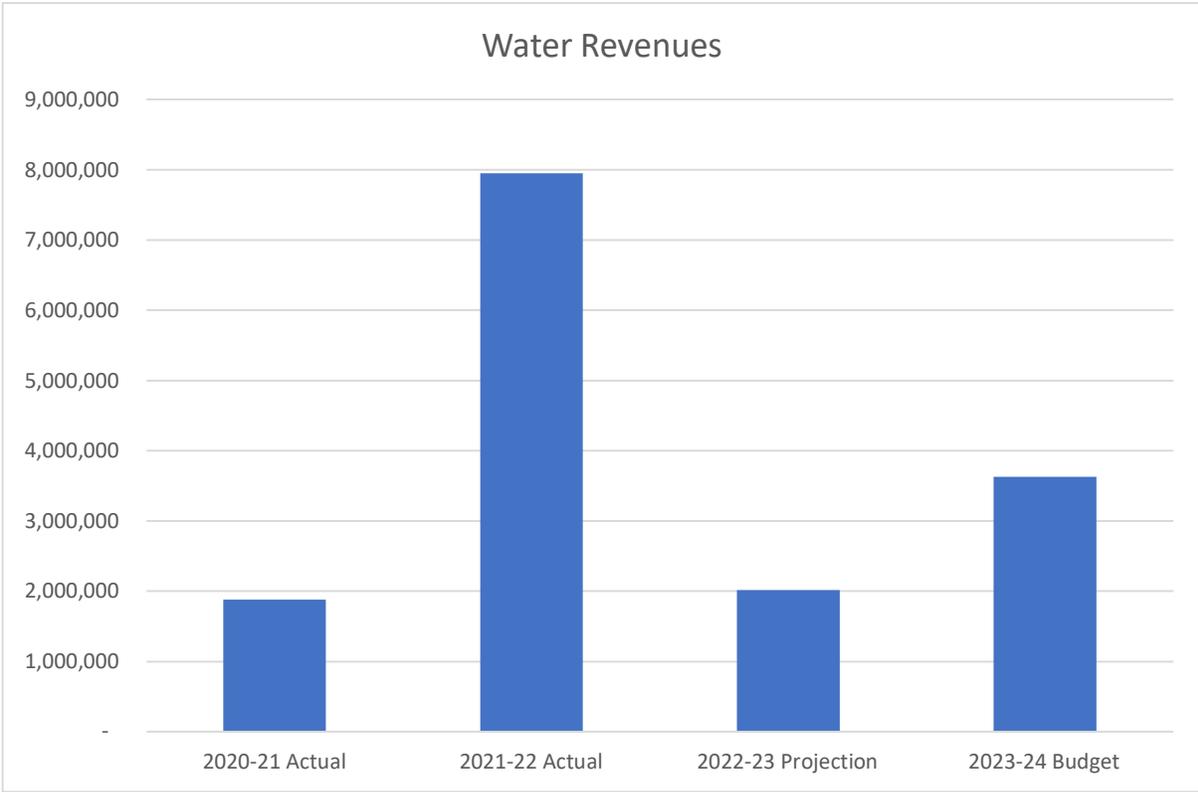
- Begin process of automated water meter reading.
- Fill and retain vacant water division positions.
- Completed and implement water rate study.
- Construct modification of Browning road well for TCP.

2023-24 SIGNIFICANT OPERATING COST CHANGES

- Increased cost of operating supplies.

Water Fund Revenues, Expenditures and Changes in Fund Balance

	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2022-23 Projected	2023-24 Budget
REVENUES					
Water Service Charges	\$1,846,235	\$1,868,050	\$1,886,426	\$1,855,529	\$1,892,639
Development Impact Fees	(9,421)	294,404	173,921	161,357	382,977
Interest Earnings	-	-	-	-	-
Grants/Intergovernmental	39,739	5,000	-	-	1,350,000
Late Fees	-	-	-	-	-
Construction Water Sales	-	-	-	-	-
Other Revenues	6,115	5,781,731	-	25	-
Total Revenues	1,882,669	7,949,185	2,060,348	2,016,911	3,625,617
EXPENDITURES					
Operating Costs	1,678,808	1,866,871	2,096,787	1,626,218	2,151,938
CIP Projects	-	-	1,416,706	1,416,706	4,385,000
Total Expenditures	1,678,808	1,866,871	3,513,492	3,042,924	6,536,938
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	(19,955)	(17,583)	(19,373)	(18,456)	(25,060)
Expenditure Savings	-	-	-	-	78,641
Total Other Sources (Uses)	(19,955)	(17,583)	(19,373)	(18,456)	53,581
Sources Over (Under) Uses	183,906	6,064,731	(1,472,518)	(1,044,468)	(2,857,740)
FUND BALANCE, BEGINNING OF YEAR	1,297,551	1,481,457	7,546,188	7,546,188	6,501,720
FUND BALANCE, END OF YEAR					
Restricted: 123 TCP Litigation Funds	-	5,838,571	5,338,571	5,338,571	2,338,571
Restricted: Development Impact Fees	-	284,983	158,905	146,341	529,318
Unrestricted Fund Balance	1,481,457	1,422,634	576,194	1,016,808	776,091
Total Fund Balance	1,481,457	7,546,188	6,073,670	6,501,720	3,643,980



Water Fund Detail Revenues and Expenditures

Fund: 32 Division: 510	2020-21	2021-22	2022-23	2022-23	2023-24
	Actual	Actual	Budgeted	Projected	Budget
REVENUES					
Water					
42150 Water Sales	1,846,235	1,868,050	1,886,426	1,855,529	1,892,639
42180 Finance Charges	(1)	-	-	-	-
42290 Water Construction	250	450	-	200	-
42300 Connection Fees	(9,671)	293,954	173,921	161,157	382,977
42310 Penalty Fees	50	5,838,571	-	25	-
44050 State Grant	39,739	-	-	-	1,350,000
44050 State Grant - BCRG Program (Water Refill)	-	5,000	-	-	-
48100 Interest Income	6,067	358	-	-	-
48200 Miscellaneous	-	(57,199)	-	-	-
Total Water Revenues	1,882,669	7,949,185	2,060,348	2,016,911	3,625,617
EXPENDITURES					
Water					
50100 Salaries - Permanent Employees	280,751	257,745	561,618	357,075	589,856
50150 Wages - Temporary Employees	1,056	1,540	1,586	933	1,000
50200 Overtime	12,395	12,843	13,228	24,900	13,800
50300 Payroll Taxes	25,245	23,854	47,488	30,820	47,955
50350 Stipends	372	-	-	-	-
50400 Retirement (401K)	25,480	21,144	55,695	26,395	59,465
50500 Health Insurance Premiums	115,567	142,455	230,427	106,266	161,868
50550 Dental/Vision Premiums	7,849	12,486	16,430	16,430	15,671
50600 Workers Compensation Insurance	29,552	24,442	32,735	32,735	40,004
50700 Life Insurance	560	535	927	927	642
50800 Auto Allowance	2,924	1,801	1,260	-	-
51200 Bank Charges	9,632	10,370	10,000	10,000	10,000
51800 Clothing Allowance	2,082	1,643	4,250	1,900	5,000
52000 Conferences/Meetings/Travel	887	102	5,000	108	5,200
52200 Contract Services	43,424	46,078	79,500	86,600	89,400
52910 Buildings & Improvements (Capital)	-	-	1,305,000	1,305,000	4,350,000
52930 Computer Hard/Software (CAP)	-	-	-	33,713	-
52940 Vehicles (Capital)	-	-	55,358	55,358	35,000
52950 Equipment - Other (Capital)	-	-	56,347	81,900	-
53000 Depreciation	502,993	473,080	-	-	-
53200 Dues & Subscriptions	4,575	4,177	4,800	3,575	3,800
53250 Permits & Certificates	6,861	3,366	3,900	4,465	4,600
53600 Engineerin/Architectural Services	-	10,495	-	-	-
53800 Equipment Rental	3,655	-	-	14,972	15,000
54000 Fuel	5,142	4,503	4,015	9,397	10,000
54400 Insurance - CSJV Rsk Mgmt.	6,415	35,423	43,228	43,228	54,357
54600 Interest Expense	95,975	93,849	90,814	90,814	88,044
55600 Postage	12,537	6,260	9,200	7,853	8,200
55800 Printing & Legal Notices	2,991	249	3,000	3,690	3,800
56000 Professional Services - Other	39,600	12,804	120,000	75,500	138,500
56050 Accounting/Auditing Services	-	33,145	18,200	18,200	20,800
56100 Legal Services	3,969	1,365	-	-	-
56400 Repairs & Maint - Build & Equip	35,739	24,192	53,000	76,500	55,000
56400 Repairs & Maint. Building & Equip - Water	-	1,137	-	1,890	2,000
56410 Repairs & Maintenance- Equipment	64,240	14,031	48,985	64,300	52,000
56500 Repairs and Maintenance Streets	35,733	3,802	-	-	-
56600 Repairs & Maintenance - Vehicle	265	5,815	6,000	7,390	7,700
56800 Safety Equipment	327	214	-	-	-
57200 Supplies - Office	6,573	4,150	4,275	3,672	3,800
57400 Supplies - Operating	57,194	64,423	87,600	78,800	90,000
57800 Telephone & Communications	4,434	5,367	5,528	6,228	6,500
58000 Utilities	218,617	433,109	446,102	331,638	463,000
58000 Utilities-Taylor Well	-	543	-	-	-
58050 Utilities Other	1,928	1,808	2,000	3,343	3,500
58200 Water/Soil/Other Analysis	11,269	11,476	20,820	20,500	13,000
58900 Debt Principal	(0)	61,050	65,175	65,175	68,475

Water Fund Detail Revenues and Expenditures

Fund: 32 Division: 510	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2022-23 Projected	2023-24 Budget
Total Water Expenditures	1,678,808	1,866,871	3,513,492	3,102,189	6,536,938



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.



2022-23 KEY ACCOMPLISHMENTS

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

2023-24 STRATEGIC ISSUES

- Unable to retain and recruit staff.
- Unable to provide uninterrupted transportation service.
- Employee physical limitations and lack of 2nd driver has limited the use of the 18 person bus.

2023-24 OBJECTIVES & INITIATIVES

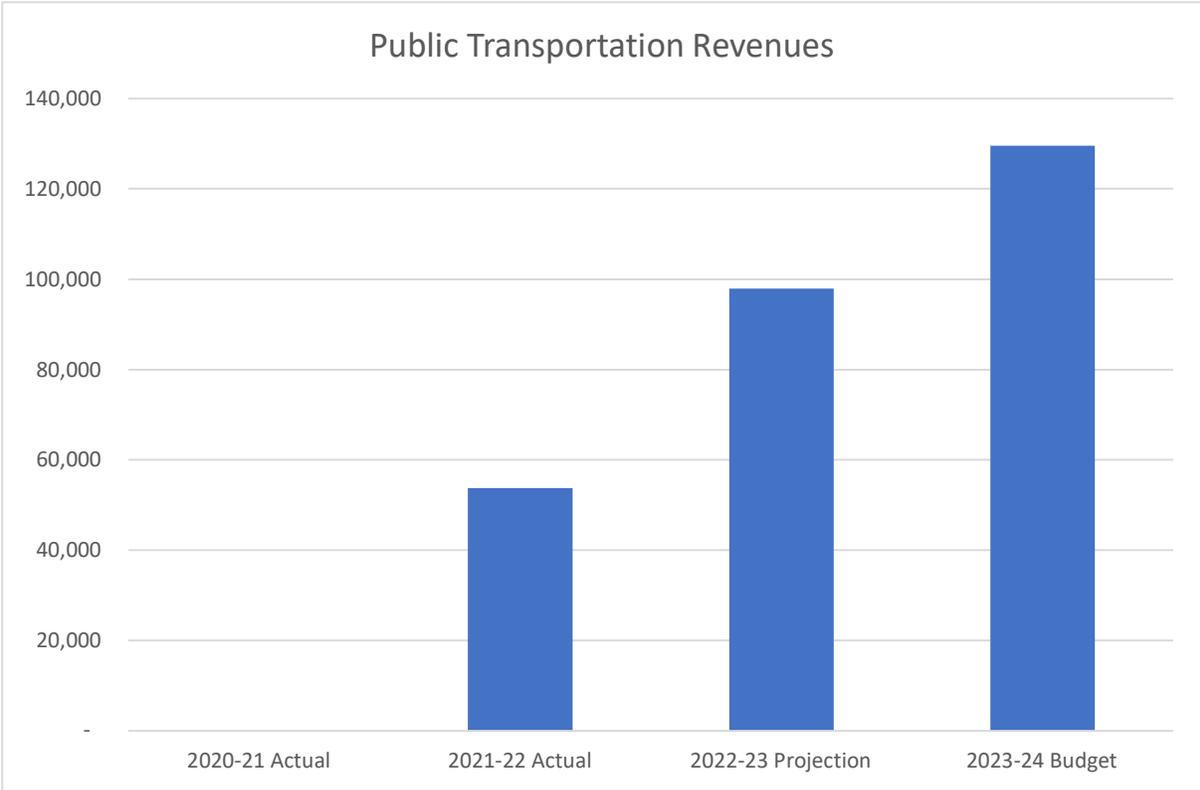
- Eliminate staff shortages
- Initiation of purchase and seek grant funding of electric vehicles under CARB compliance.
- Complete design and construction of Transit Station.

2023-24 SIGNIFICANT OPERATING COST CHANGES

- Cost of fuel continues to increase.

Public Transportation Fund Revenues, Expenditures and Changes in Fund Balance

	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2022-23 Projected	2023-24 Budget
REVENUES					
Transit Service Charges	\$0	\$0	\$0	\$0	\$0
Interest Earnings				-	
Grants/Intergovernmental	-	53,742	107,536	97,946	129,536
Other Revenues	-	-	-	-	-
Total Revenues	-	53,742	107,536	97,946	129,536
EXPENDITURES					
Operating Costs	121,412	127,062	109,898	84,739	99,012
CIP Projects	-	-	54,000	54,000	76,000
Total Expenditures	121,412	127,062	163,898	138,739	175,012
OTHER SOURCES (USES)					
Transfers In	223,125	68,676	-	97,735	-
Transfers Out	(3,810)	(3,497)	(3,744)	(4,034)	(5,123)
Expenditure Savings					-
Total Other Sources (Uses)	219,315	65,179	(3,744)	93,701	(5,123)
Sources Over (Under) Uses	97,903	(8,141)	(60,106)	52,908	(50,599)
FUND BALANCE, BEGINNING OF YEAR	(115,384)	(17,481)	(25,622)	(25,622)	27,286
FUND BALANCE, END OF YEAR	(17,481)	(25,622)	(85,728)	27,286	(23,313)



Public Transportation Fund Detail Revenues and Expenditures

Fund: 34 Division: 520	2020-21	2021-22	2022-23	2022-23	2023-24
	Actual	Actual	Budgeted	Projected	Budget
REVENUES					
Public Transportation					
44050 State Grants	-	2,180	54,000	54,000	76,000
44100 Federal Grants	-	51,562	53,536	43,946	53,536
Total Public Transportation Revenues	-	53,742	107,536	97,946	129,536
EXPENDITURES					
Public Transportation					
50100 Salaries - Permanent Employees	33,199	25,565	42,642	29,082	38,692
50200 Overtime	-	-	-	250	-
50300 Payroll Taxes	3,075	1,856	3,747	1,669	3,247
50400 Retirement	3,451	1,296	857	1,506	3,869
50500 Health Insurance Premiums	24,660	28,497	29,919	24,822	22,445
50550 Dental/Vision Premiums	1,916	2,649	2,291	2,291	2,002
50600 Workers Compensation Insurance	1,654	3,423	1,864	1,864	1,968
50700 Life Insurance	94	85	102	102	65
51800 Clothing Allowance	545	-	850	350	900
52000 Conferences/Meetings/Travel	2	1,349	400	-	-
52910 Buildings & Improvements (Capital)	-	-	54,000	54,000	76,000
53000 Depreciation	42,041	33,902	-	-	-
53200 Dues & Subscriptions	544	371	500	230	300
53250 Permits & Certificates	200	140	500	-	-
54000 Fuel	2,467	6,432	7,000	7,271	8,000
54400 Insurance - CSJV Rsk Mgmt.	673	1,982	2,462	2,462	2,674
55800 Printing & Legal Notices	-	3,260	4,000	1,250	1,600
56000 Professional Services - Other	3,247	349	400	120	300
56050 Accounting/Auditing Services	-	11,766	7,000	7,000	8,000
56410 Repairs & Maintenance Equipment	-	100	250	-	-
56600 Repairs & Maintenance - Vehicle	2,286	2,037	2,457	2,900	3,000
56800 Safety Equipment	36	-	500	-	-
57200 Supplies - Office	123	103	200	140	150
57400 Supplies - Operating	82	-	-	-	-
57800 Telephone & Communications	1,116	1,900	1,957	1,430	1,800
Total Public Transportation Expenditures	121,412	127,062	163,898	138,739	175,012



TRUST & AGENCY FUNDS

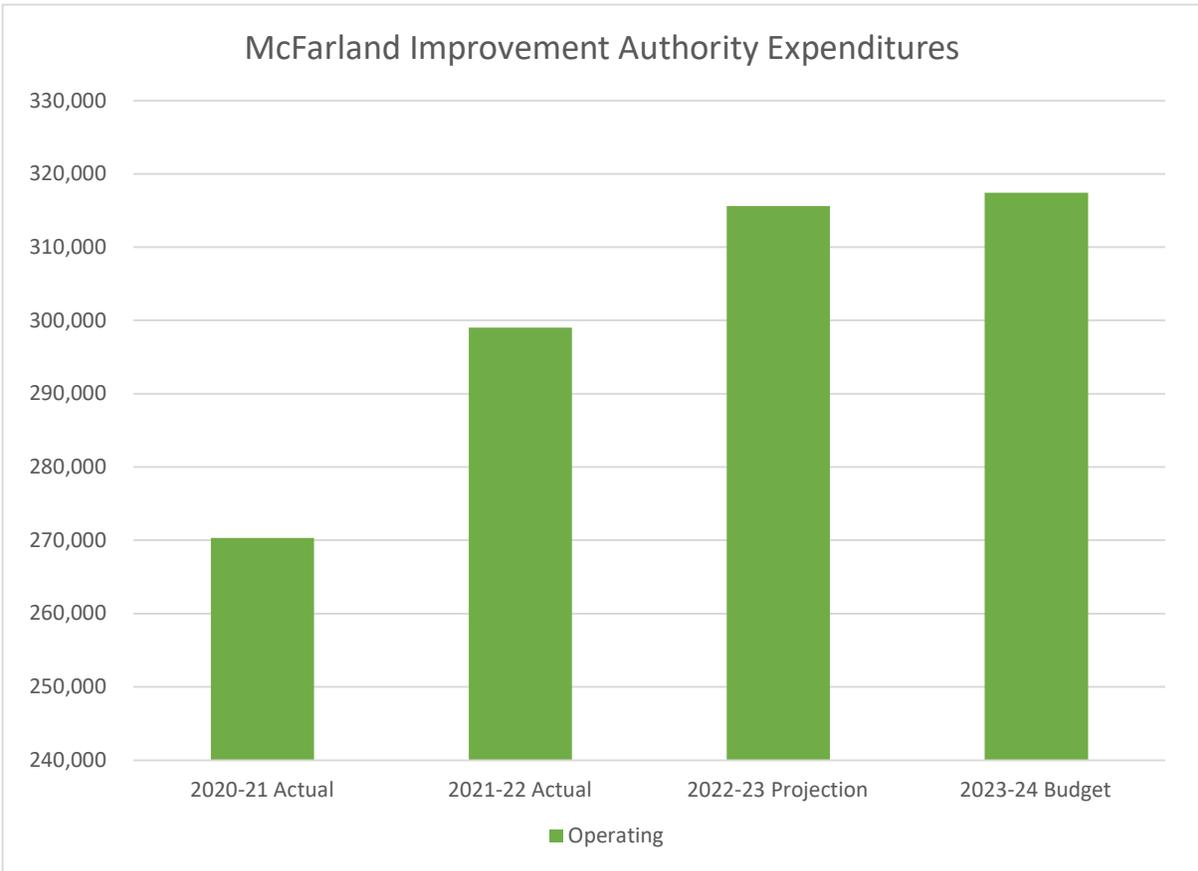
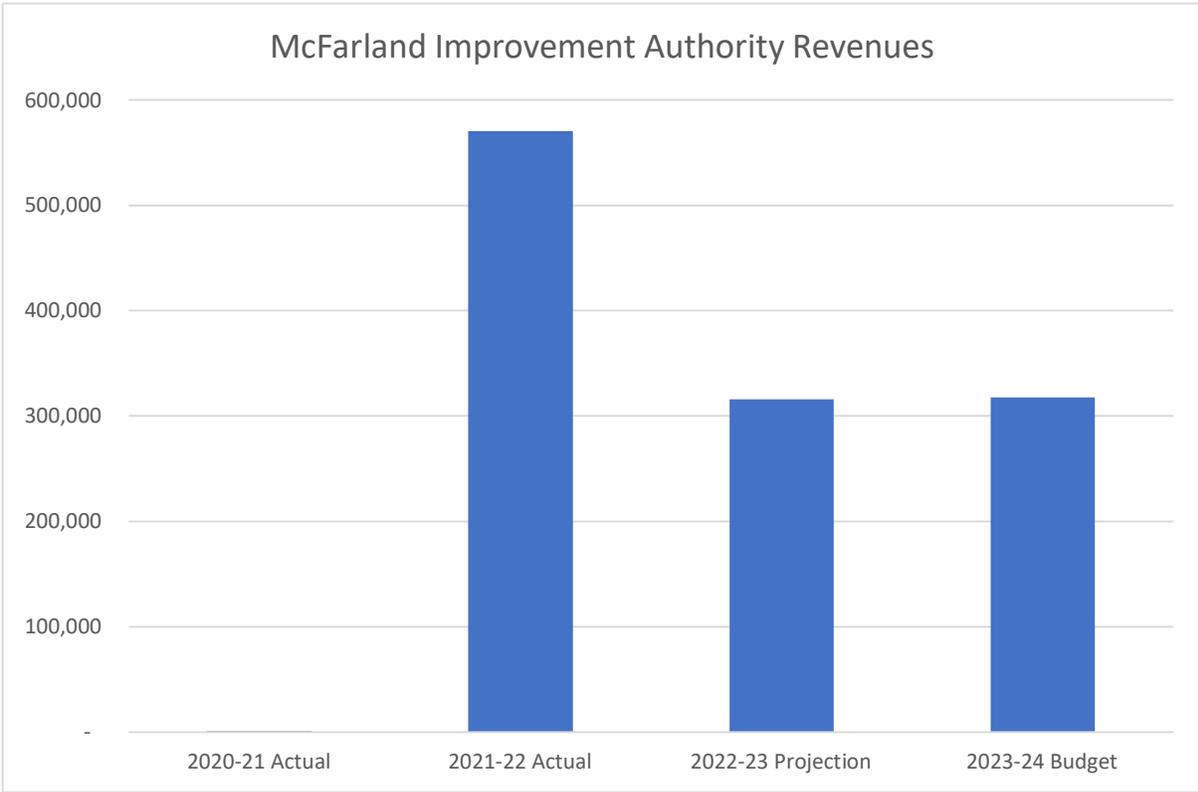


MCFARLAND IMPROVEMENT AUTHORITY

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

	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2022-23 Projected	2023-24 Budget
REVENUES					
Interest Earnings	-	-	-	-	-
Other Revenues	685	570,755	315,627	315,627	317,477
Total Revenues	685	570,755	315,627	315,627	317,477
EXPENDITURES					
Operating Costs	270,300	299,048	315,627	315,627	317,477
CIP Projects	-	-	-	-	-
Total Expenditures	270,300	299,048	315,627	315,627	317,477
OTHER SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Expenditure Savings	-	-	-	-	-
Total Other Sources (Uses)	-	-	-	-	-
Sources Over (Under) Uses	(269,615)	271,707	-	-	-
FUND BALANCE, BEGINNING OF YEAR	3,665,771	3,396,156	3,667,863	3,667,863	3,667,863
FUND BALANCE, END OF YEAR	3,396,156	3,667,863	3,667,863	3,667,863	3,667,863



McFarland Improvement Authority Fund Detail Revenues and Expenditures

Fund: 54 Division: 980	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2022-23 Projected	2023-24 Budget
REVENUES					
McFarland Improvement Authority					
48200 Miscellaneous Revenue - MIA	685	1,406	-	-	-
42350 Rents	-	569,349	315,627	315,627	317,477
Total McFarland Improvement Authority Reve	685	570,755	315,627	315,627	317,477
EXPENDITURES					
54600 Interest Expense	170,300	169,391	167,054	167,054	163,904
58900 Debt Principal Redeemed	100,000	129,657	148,573	148,573	153,573
Total McFarland Improvement Authority Expe	270,300	299,048	315,627	315,627	317,477



CAPITAL IMPROVEMENT PROGRAM (CIP)



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

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

CIP SUMMARY BY FUNDING SOURCE AND CATEGORY BY YEAR

	2023-24	2024-25	2025-26	2026-27	2027-28
CIP Projects By Funding Source					
Capital Outlay Fund					
General Fund	275,866	18,066,771	-	-	-
General Fund: GEO CUP Fees	-	911,400	-	-	-
Grants	3,000	375,500	1,500	1,500	1,500
Gas Tax/SB1	252,000	534,247	82,300	90,500	99,000
Transportation Development Act (TDA)	211,178	156,000	-	-	-
Development Impact Fee Fund	-	-	-	-	-
Total Capital Outlay Fund	742,044	20,043,918	83,800	92,000	100,500
American Rescue Plan Act (ARPA)	-	-	-	-	-
Enterprise Funds					
Sewer	460,000	4,552,000	8,117,000	7,139,000	-
Water	4,385,000	17,490,000	6,045,000	50,000	-
Refuse	-	-	-	-	-
Transit	76,000	1,220,000	-	-	-
Total Enterprise Funds	4,921,000	23,262,000	14,162,000	7,189,000	-
TOTAL	5,663,044	43,305,918	14,245,800	7,281,000	100,500

CIP Projects By Category

	2023-24	2024-25	2025-26	2026-27	2026-27
City Buildings and Facilities	67,320	16,066,771	-	-	-
Park Improvements	208,546	-	-	-	-
Streets & Transportation	466,178	3,977,147	83,800	92,000	100,500
Sewer System	460,000	4,552,000	8,117,000	7,139,000	-
Water System	4,385,000	17,490,000	6,045,000	50,000	-
Refuse System	-	-	-	-	-
Transit	76,000	1,220,000	-	-	-
TOTAL	5,663,044	43,305,918	14,245,800	7,281,000	100,500

CIP PROJECTS BY FUNDING SOURCE AND CATEGORY BY YEAR

	2023-24	2024-25	2025-26	2026-27	2026-27
CAPITAL OUTLAY FUND	742,044	20,043,918	83,800	92,000	100,500
General Fund	275,866	18,066,771	-	-	-
City Buildings and Facilities	67,320	16,066,771	-	-	-
Repair Roof at 209 West Kern Avenue					
New Police Department		10,000,000			
New Police Department Command Post		500,000			
Multipurpose/Emergency Operations Center Building		5,500,000			
Secondary Domain Controller/File Server	24,472				
City Access Control		66,771			
Online Permitting Software and Server	42,848				
Park Improvements	208,546	-	-	-	-
Community Garden/Trail	208,546				
Streets & Transportation	-	2,000,000	-	-	-
Road Rehabilitation - Sherwood, Perkins and Elmo Overpasses		2,000,000			
General Fund: GEO CUP FEES	-	911,400	-	-	-
Streets & Transportation	-	911,400	-	-	-
Road Rehabilitation - Cliff Avenue - Mast to Frontage		285,400			
Road Rehabilitation - 3rd Street - W. Sherwood to W. Perkins		626,000			
Grants	3,000	375,500	1,500	1,500	1,500
Park Improvements	-	-	-	-	-
Community Garden/Trail - Urban Greening (Awarded)					
Community Garden/Trail - Clean California (Awarded)					
Community Garden/Trail - Cal Fresh (Awarded)					
Community Garden/Trail - Bikeway Incentive Program (Awarded)					
Streets & Transportation	3,000	375,500	1,500	1,500	1,500
(HSIP) - Cycle 10-Various crosswalks throughout West Perkins, East Perkins, San Lucas					
Road Rehabilitation (RSTP) - W. Perkins Ave and 3rd Street					
Road Rehabilitation (RSTP/HIP) - W Side Corner of Harlow to California					
Road Rehabilitation - West Kern Avenue - 3rd to 5th Street		374,000			
Asphalt Rejuvenation - Various Streets	3,000	1,500	1,500	1,500	1,500

CIP PROJECTS BY FUNDING SOURCE AND CATEGORY BY YEAR

	2023-24	2024-25	2025-26	2026-27	2026-27
GAS TAX/SBI	252,000	534,247	82,300	90,500	99,000
Streets & Transportation					
<i>Gas Tax</i>					
Asphalt Rejuvenation - Various Streets	68,000	74,800	82,300	90,500	99,000
<i>SBI</i>					
Road Rehabilitation - Ebell Street - Woodruff to Mast					
Road Rehabilitation - Wiley Street - Sherwood to Roberts					
Road Rehabilitation - San Juan Street - Sherwood to Perkins					
Road Rehabilitation - East Kern Avenue - Industrial to San Pedro		396,847			
Road Rehabilitation - Sherwood, Perkins and Elmo Overpasses					
Road Rehabilitation - West Kern Avenue - 3rd to 5th Street	85,000				
Road Rehabilitation - Cliff Avenue - Mast to Frontage	46,000				
Road Rehabilitation - 3rd Street - W. Sherwood to W. Perkins	53,000	62,600			
TDA	211,178	156,000	-	-	-
Road Rehabilitation - Ebell Street - Woodruff to Mast					
Road Rehabilitation - Wiley Street - Sherwood to Roberts					
(HSIP) - Cycle 10-Variou crosswalks throughout West Perkins, East Perkins, San Lucas	91,100				
Road Rehabilitation (RSTP) - W. Perkins Ave and 3rd Street	51,000				
Road Rehabilitation (RSTP/HIP) - W Side Corner of Harlow to California	69,078				
Road Rehabilitation - West Kern Avenue - 3rd to 5th Street		156,000			
DEVELOPMENT IMPACT FEE FUND	-	-	-	-	-
Improvements to Elmo Sump					
AMERICAN RESCUE PLAN ACT (ARPA)	-	-	-	-	-
Streets & Transportation					
Streets Dept. 6x10- Dump Steel Trailer for Green Waste					
Streets Dept. 72" deck front mower					
Streets Dept. 2022 Kubota RTV					
TOTAL GOVERNMENTAL FUNDS	742,044	20,043,918	83,800	92,000	100,500

CIP PROJECTS BY FUNDING SOURCE AND CATEGORY BY YEAR

	2023-24	2024-25	2025-26	2026-27	2026-27
ENTERPRISE FUNDS					
Water Fund	4,385,000	17,490,000	6,045,000	50,000	-
<i>Water System Improvements</i>	3,000,000	-	-	-	-
1, 2, 3 TCP Treatment - Browning Well	3,000,000				
SCADA System for Water Wells					
Garzoli Well Emergency Standby Generator					
Emergency Lights for Trucks					
<i>Water Fleet Replacement</i>	35,000	40,000	45,000	50,000	-
Fleet Replacement Program	35,000	40,000	45,000	50,000	
<i>Water - Impact Fees</i>	-	4,700,000	-	-	-
New Well For Expansion		4,700,000			
<i>State Revolving Fund - Grant</i>	1,350,000	12,750,000	6,000,000	-	-
Taylor Water Well Replacement	500,000	6,000,000			
Well No. 6 Replacement		500,000	6,000,000		
1.0 MG Storage Tank and Booster		3,750,000			
Emergency StandBy Generators	850,000				
Advanced Metering Infrastructure		2,500,000			
Sewer Fund	460,000	4,552,000	8,117,000	7,139,000	-
<i>Sewer System Improvements</i>	-	-	-	-	-
Generator for Lift Stations					
PLC/Pump Control Panels					
Sewer Lift Station Pump Replacement					
<i>Sewer Fleet Replacement</i>	35,000	40,000	45,000	50,000	-
Replace Aging WasteWater Fleet	35,000	40,000	45,000	50,000	
<i>Sewer - Impact Fees</i>	55,000	690,000	1,168,000	3,637,000	-
Wastewater Line to Eastside (Taylor)	55,000	690,000	1,168,000	3,637,000	
<i>State Revolving Fund - Grant</i>	370,000	3,822,000	6,904,000	3,452,000	-
Wastewater Expansion	370,000	3,822,000	6,904,000	3,452,000	
Transit Fund	76,000	1,220,000	-	-	-
New Transit Station					
17/18 State of Good Repair (Awarded)					
18/19 State of Good Repair (Awarded)	76,000	58,615			
Cal-OES Transit Security (Awarded)		19,634			
LCTOP (Awarded)		28,152			
CDBG (To Apply)		770,474			
TDA-Transit (Local Match/Future Allocations)		343,125			
TOTAL ENTERPRISE FUNDS	4,921,000	23,262,000	14,162,000	7,189,000	-

NEW POLICE STATION

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

Total Project Cost: \$10,000,000

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



Additional Funding Requested: N/A

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

Project Contact: Kenny Williams, City Manager

Project Status: Waiting on funding in order to commence.

Project Costs and Funding Sources:

Project Costs by Phase

	Project Costs by Phase						
	Prior Years	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Study							-
Environmental Review			40,000				40,000
Land Acquisition							-
Site Preparation			2,074,000				2,074,000
Design			100,000				100,000
Construction			7,786,000				7,786,000
Software Programming							-
Equipment Acquisition							-
Total	-	-	10,000,000	-	-	-	10,000,000

Project Funding Sources

	Project Funding Sources						
	Prior Years	2023-24	2024-25	2025-26	2026-27	2027-28	Total
							-
Unknown			10,000,000				10,000,000
							-
Total	-	-	10,000,000	-	-	-	10,000,000

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

NEW MULTIPURPOSE FACILITY AND EMERGENCY OPERATIONS CENTER

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

Total Project Cost: \$5,500,000

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



Additional Funding Requested: N/A

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

Project Contact: Kenny Williams, City Manager

Project Status: Waiting on funding in order to commence.

Project Costs and Funding Sources:

Project Costs by Phase

	Project Costs by Phase						
	Prior Years	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction			5,500,000				5,500,000
Software Programming							-
Equipment Acquisition							-
Total	-	-	5,500,000	-	-	-	5,500,000

Project Funding Sources

	Project Funding Sources						
	Prior Years	2023-24	2024-25	2025-26	2026-27	2027-28	Total
							-
Unknown			5,500,000				5,500,000
							-
Total	-	-	5,500,000	-	-	-	5,500,000

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

NEW POLICE DEPARTMENT COMMAND POST

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

Total Project Cost: \$500,000

Justification: The purchase of the mobile command post will improve the department's ability to respond to critical incidents in real-time, enhance public safety, and provide a safe and secure environment for officers and the public.

The mobile command post will serve as a central hub for coordinating and directing emergency response efforts, providing communication and technology resources for officers on the field, and facilitating on-site investigations. It will be equipped with state-of-the-art technology, including advanced communication systems, surveillance equipment, and satellite connectivity.



Additional Funding Requested: N/A

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

Project Contact: Kenny Williams, City Manager

Project Status: Waiting on funding in order to commence.

Project Costs and Funding Sources:

Project Costs by Phase

	Project Costs by Phase						
	Prior Years	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction							-
Software Programming							-
Equipment Acquisition			500,000				500,000
Total	-	-	500,000	-	-	-	500,000

Project Funding Sources

	Project Funding Sources						
	Prior Years	2023-24	2024-25	2025-26	2026-27	2027-28	Total
							-
Unknown			500,000				500,000
							-
Total	-	-	500,000	-	-	-	500,000

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

SECONDARY DOMAIN CONTROLLER AND FILE SERVER

Project Summary: Purchase and installation of secondary domain controller and file server.

Total Project Cost: \$24,472

Justification: The City’s secondary server is in need of replacement. It is over 8 years old and is experiencing issues. Having 2 Domain Controllers stabilizes the network and provides a backup Domain Controller if the Primary fails. Domain controllers handle all of the City’s security, logins, and operations.



Additional Funding Requested: N/A

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

Project Contact: Diego Viramontes, Finance Director

Project Status: Waiting on approval in order to commence.

Project Costs and Funding Sources:

Project Costs by Phase

	Project Costs by Phase						
	Prior Years	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction							-
Software Programming							-
Equipment Acquisition		24,472					24,472
Total	-	24,472	-	-	-	-	24,472

Project Funding Sources

	Project Funding Sources						
	Prior Years	2023-24	2024-25	2025-26	2026-27	2027-28	Total
							-
General Fund		24,472					24,472
							-
Total	-	24,472	-	-	-	-	24,472

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

CITY ACCESS CONTROL

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

Total Project Cost: \$66,771

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



Additional Funding Requested: N/A

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

Project Contact: Diego Viramontes, Finance Director

Project Status: Waiting on approval in order to commence.

Project Costs and Funding Sources:

Project Costs by Phase

	Project Costs by Phase						
	Prior Years	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction							-
Software Programming							-
Equipment Acquisition			66,771				66,771
Total	-	-	66,771	-	-	-	66,771

Project Funding Sources

	Project Funding Sources						
	Prior Years	2023-24	2024-25	2025-26	2026-27	2027-28	Total
							-
General Fund			66,771				66,771
							-
Total	-	-	66,771	-	-	-	66,771

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

ONLINE BUILDING PERMITTING SOFTWARE AND SERVER

Project Summary: Purchase of Software and Server to conduct online permitting and payments.

Total Project Cost: \$82,848

Justification: This project is needed to complete the state mandated requirement for solar online permitting. The City currently does not issue permits online.

Additional Funding Requested: N/A



Goal and Policy Links: This purchase will work together with grant funding that purchased online permitting software. This will also result in a more **efficient and effective** processing of permits.

Project Contact: Larry A Ronk III

Project Status: Waiting on funds for purchase. Should be completed by January 2024.

Project Costs and Funding Sources:

Project Costs by Phase

	Project Costs by Phase						
	Prior Years	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction							-
Software Programming	40,000						40,000
Equipment Acquisition	0	42,848					42,848
Total	40,000	42,848	-	-	-	-	82,848

Project Funding Sources

	Project Funding Sources						
	Prior Years	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Building IT Funds (4 years)		42,848					42,848
General Fund							-
Grants	40,000						40,000
Total	40,000	42,848	-	-	-	-	82,848

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

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

Total Project Cost: \$341,000

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.

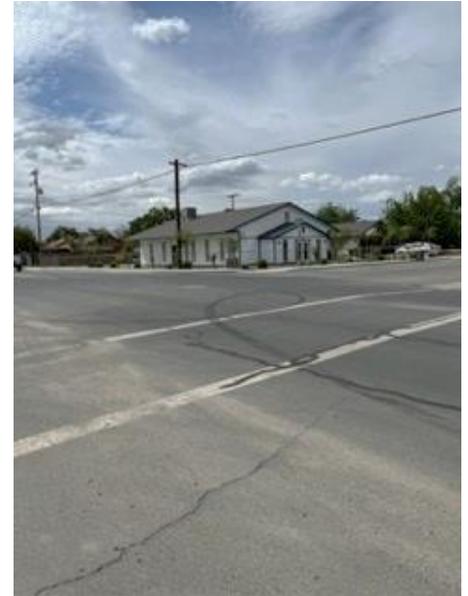
Additional Funding Requested: \$91,000

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

Project Contact: Public Works Director

Project Status: Design complete, construction anticipated 2023-2024.

Project Costs and Funding Sources:



Project Costs by Phase

	Project Costs by Phase						
	Prior Years	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design	\$51,000						\$51,000
Construction	\$198,900	\$53,100					\$252,000
Construction Management		\$38,000					\$38,000
Equipment Acquisition							-
Total	\$249,900	\$91,100	-	-	-	-	\$341,000

Project Funding Sources

	Project Funding Sources						
	Prior Years	2023-24	2024-25	2025-26	2026-27	2027-28	Total
HSIP Cycle 10	\$249,900						\$249,900
TDA		\$91,100					\$91,100
							-
Total	\$249,900	\$91,100	-	-	-	-	\$341,000

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

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



Total Project Cost: \$447,000

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

Additional Funding Requested: \$51,000

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

Project Contact: Public Works Director

Project Status: Design underway, Anticipated completion 2023-2024.

Project Costs and Funding Sources:

Project Costs by Phase

	Project Costs by Phase						
	Prior Years	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Study							-
Environmental Review	\$5,000						\$5,000
Land Acquisition							-
Site Preparation							-
Design	\$55,800						\$55,800
Construction	\$335,200						\$335,200
Construction Management		\$51,000					\$51,000
Equipment Acquisition							-
Total	\$396,000	\$51,000	-	-	-	-	\$447,000

Project Funding Sources

	Project Funding Sources						
	Prior Years	2023-24	2024-25	2025-26	2026-27	2027-28	Total
RSTP	\$396,000						\$396,000
TDA		\$51,000					\$51,000
							-
Total	\$396,000	\$51,000	-	-	-	-	\$447,000

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

Project Summary: Provide pedestrian and landscape improvements on the west side of 2nd St. from Harlow Ave. to California Ave.

Total Project Cost: \$510,197

Justification: This project will improve accessibility and increase safety, removing unsafe trees and constructing ADA ramps at intersections. It will also add lighting, high visibility crosswalks and sidewalks along 2nd St., a major collector street.

Additional Funding Requested: \$69,078

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

Project Contact: Community Development Director

Project Status: Designed, bid, pending start of construction. Anticipated completion 2023-2024.

Project Costs and Funding Sources:



Project Costs by Phase

	Project Costs by Phase						Total
	Prior Years	2023-24	2024-25	2025-26	2026-27	2027-28	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design	\$50,535						\$50,535
Construction	\$390,584	\$8,418					\$399,002
Construction Management		\$60,660					\$60,660
Equipment Acquisition							-
Total	\$441,119	\$69,078	-	-	-	-	\$510,197

Project Funding Sources

	Project Funding Sources						Total
	Prior Years	2023-24	2024-25	2025-26	2026-27	2027-28	
RSTP/HIP (Approved)	\$441,119						\$441,119
TDA (Approved)		\$69,078					\$69,078
							-
Total	\$441,119	\$69,078	-	-	-	-	\$510,197

Project Effect on the Operating Budget: Slight increase in street lighting and landscape maintenance.

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: \$320,017

Justification: Ebell Street is a residential street and is listed as “failed” on the November 2022 pavement management report, with a pavement condition index of 19% and 21% on a scale of 1 to 100%.

Additional Funding Requested: N/A

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

Project Contact: Public Works Director

Project Status: Design complete, anticipate construction completion 2023-2024.

Project Costs and Funding Sources:



Project Costs by Phase

	Project Costs by Phase						
	Prior Years	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design	\$40,000						\$40,000
Construction	\$280,017						\$280,017
Construction Management							-
Equipment Acquisition							-
Total	\$320,017	-	-	-	-	-	\$320,017

Project Funding Sources

	Project Funding Sources						
	Prior Years	2023-24	2024-25	2025-26	2026-27	2027-28	Total
SB1	\$40,000						\$40,000
TDA	\$280,017						\$280,017
							-
Total	\$320,017	-	-	-	-	-	\$320,017

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: \$441,087

Justification: Wiley Street is a residential street and is listed as “poor to failed” on the November 2022 pavement management report, with a pavement condition index of 39% and 25% on a scale of 1 to 100%.

Additional Funding Requested: N/A

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

Project Contact: Public Works Director

Project Status: Design complete, anticipate construction complete 2023-2024.

Project Costs and Funding Sources:



Project Costs by Phase

	Project Costs by Phase						
	Prior Years	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design	\$26,425						\$26,425
Construction	\$414,662						\$414,662
Construction Management							-
Equipment Acquisition							-
Total	\$441,087	-	-	-	-	-	\$441,087

Project Funding Sources

	Project Funding Sources						
	Prior Years	2023-24	2024-25	2025-26	2026-27	2027-28	Total
SB1	\$26,425						\$26,425
TDA	\$414,662						\$414,662
							-
Total	\$441,087	-	-	-	-	-	\$441,087

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: \$619,678

Justification: San Juan is a residential street and is listed as “failed” on the November 2022 pavement management report, with a pavement condition index of 16% and 23% on a scale of 1 to 100%.

Additional Funding Requested: N/A

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

Project Contact: Public Works Director

Project Status: Design complete. Complete, anticipate construction completed 2023-2024.



Project Costs and Funding Sources:

Project Costs by Phase

	Project Costs by Phase						
	Prior Years	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design	\$37,365						\$37,365
Construction	\$582,313						\$582,313
Construction Management							-
Equipment Acquisition							-
Total	\$619,678	-	-	-	-	-	\$619,678

Project Funding Sources

	Project Funding Sources						
	Prior Years	2023-24	2024-25	2025-26	2026-27	2027-28	Total
SB1	\$619,678						\$619,678
							-
							-
Total	\$619,678	-	-	-	-	-	\$619,678

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

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

Total Project Cost: \$427,402

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

Additional Funding Requested: N/A

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

Project Contact: Public Works Director

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



Project Costs and Funding Sources:

Project Costs by Phase

	Project Costs by Phase						
	Prior Years	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design	\$30,555						\$30,555
Construction			\$396,847				\$396,847
Construction Management							-
Equipment Acquisition							-
Total	\$30,555	-	\$396,847	-	-	-	\$427,402

Project Funding Sources

	Project Funding Sources						
	Prior Years	2023-24	2024-25	2025-26	2026-27	2027-28	Total
SB1	\$30,555		\$396,847				\$427,402
							-
							-
Total	\$30,555	-	\$396,847	-	-	-	\$427,402

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

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

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

Total Project Cost: \$615,000

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



Additional Funding Requested: N/A

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

Project Contact: Public Works Director

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

Project Costs and Funding Sources:

Project Costs by Phase

	Project Costs by Phase						
	Prior Years	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design		\$85,000					\$85,000
Construction			\$480,000				\$480,000
Construction Management			\$50,000				\$50,000
Equipment Acquisition							-
Total	-	\$85,000	\$530,000	-	-	-	\$615,000

Project Funding Sources

	Project Funding Sources						
	Prior Years	2023-24	2024-25	2025-26	2026-27	2027-28	Total
SB1		\$85,000					\$85,000
RSTP			\$374,000				\$374,000
TDA			\$156,000				\$156,000
Total	-	\$85,000	\$530,000	-	-	-	\$615,000

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

Cliff Ave. Reconstruction
Mast Ave. to Frontage Rd.

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

Total Project Cost: \$331,400

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

Additional Funding Requested: N/A

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

Project Contact: Public Works Director

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

Project Costs and Funding Sources:



Project Costs by Phase

	Project Costs by Phase						Total
	Prior Years	2023-24	2024-25	2025-26	2026-27	2027-28	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design		\$46,000					\$46,000
Construction			\$258,700				\$258,700
Construction Management			\$26,700				\$26,700
Equipment Acquisition							-
Total	-	\$46,000	\$285,400	-	-	-	\$331,400

Project Funding Sources

	Project Funding Sources						Total
	Prior Years	2023-24	2024-25	2025-26	2026-27	2027-28	
SB1		\$46,000					\$46,000
RSTP							-
GEO CUP Fees			\$285,400				\$285,400
Total	-	\$46,000	\$285,400	-	-	-	\$331,400

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

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

Total Project Cost: \$741,600

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

Additional Funding Requested: N/A

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

Project Contact: Public Works Director

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

Project Costs and Funding Sources:



Project Costs by Phase

	Project Costs by Phase						
	Prior Years	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design		\$53,000					\$53,000
Construction			\$626,000				\$626,000
Construction Management			\$62,600				\$62,600
Equipment Acquisition							-
Total	-	\$53,000	\$688,600	-	-	-	\$741,600

Project Funding Sources

	Project Funding Sources						
	Prior Years	2023-24	2024-25	2025-26	2026-27	2027-28	Total
SB1		\$53,000	\$62,600				\$115,600
GEO CUP Fees			\$626,000				\$626,000
							-
Total	-	\$53,000	\$688,600	-	-	-	\$741,600

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

Asphalt Rejuvenation-
Various Streets

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

Total Project Cost: \$423,600

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

Additional Funding Requested: N/A

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

Project Contact: Public Works Director

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

Project Costs and Funding Sources:



Project Costs by Phase

	Project Costs by Phase						
	Prior Years	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design		\$3,000	\$1,500	\$1,500	\$1,500	\$1,500	\$9,000
Construction		\$68,000	\$74,800	\$82,300	\$90,500	\$99,000	\$414,600
Construction Management							-
Equipment Acquisition							-
Total	-	\$71,000	\$76,300	\$83,800	\$92,000	\$100,500	\$423,600

Project Funding Sources

	Project Funding Sources						
	Prior Years	2023-24	2024-25	2025-26	2026-27	2027-28	Total
RSTP		\$3,000	\$1,500	\$1,500	\$1,500	\$1,500	\$9,000
Gas Tax		\$68,000	\$74,800	\$82,300	\$90,500	\$99,000	\$414,600
							-
Total	-	\$71,000	\$76,300	\$83,800	\$92,000	\$100,500	\$423,600

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

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

Total Project Cost: \$2,037,615

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

Additional Funding Requested: N/A

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

Project Contact: Public Works Director

Project Status: Design 60% complete. Anticipate construction in 2024-2025 pending funding.

Project Costs and Funding Sources:



Project Costs by Phase

	Project Costs by Phase						
	Prior Years	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design	\$37,615						\$37,615
Construction			\$2,000,000				\$2,000,000
Construction Management							-
Equipment Acquisition							-
Total	\$37,615	-	\$2,000,000	-	-	-	\$2,037,615

Project Funding Sources

	Project Funding Sources						
	Prior Years	2023-24	2024-25	2025-26	2026-27	2027-28	Total
SB1	\$37,615						\$37,615
Unknown			\$2,000,000				\$2,000,000
							-
Total	\$37,615	-	\$2,000,000	-	-	-	\$2,037,615

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

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: N/A.

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

Project Contact: Public Works Director

Project Status: Budget. Procurement and installation to occur in 2023-2024.



Project Costs and Funding Sources:

Project Costs by Phase

	Project Costs by Phase						
	Prior Years	2023-24	2024-25	2025-26	2026-27	2027-28	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	2023-24	2024-25	2025-26	2026-27	2027-28	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.

1,2,3 TCP Treatment-Browning Well

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

Total Project Cost: \$3,500,000

Justification: The Browning Rd. well water contains 1,2,3 Tri chloropropane (TCP) in concentrations the State of California exceeding drinking standards. To continue utilizing this well, the concentration of 1,2,3 TCP must be reduced below five parts per trillion.

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: Design complete. Construction to occur in 2023-2024.



Project Costs and Funding Sources:

Project Costs by Phase

	Project Costs by Phase						
	Prior Years	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design	500,000						500,000
Construction		3,000,000					3,000,000
Construction Management							-
Equipment Acquisition							-
Total	500,000	3,000,000	-	-	-	-	3,500,000

Project Funding Sources

	Project Funding Sources						
	Prior Years	2023-24	2024-25	2025-26	2026-27	2027-28	Total
TCP Litigation Fund	\$500,000	\$3,000,000					\$3,500,000
							-
							-
Total	\$500,000	\$3,000,000	-	-	-	-	\$3,500,000

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

Fleet Replacement Program-Water Department

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

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

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

Additional Funding Requested: N/A

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

Project Contact: Public Works Director

Project Status: Ongoing for over five years.

Project Costs and Funding Sources:



Project Costs by Phase

	Project Costs by Phase						
	Prior Years	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Study		\$35,000	\$40,000	\$45,000	\$50,000		\$170,000
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction							-
Construction Management							-
Equipment Acquisition		\$35,000	\$40,000	\$45,000	\$50,000		\$170,000
Total	-	\$35,000	\$40,000	\$45,000	\$50,000	-	\$170,000

Project Funding Sources

	Project Funding Sources						
	Prior Years	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Water Reserves		\$35,000	\$40,000	\$45,000	\$50,000		\$170,000
							-
							-
Total	-	\$35,000-	\$40,000-	\$45,000	\$50,000-	-	\$170,000

Project Effect on the Operating Budget: Reduced auto repairs.

New Well for Expansion

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

Total Project Cost: \$5,000,000

Justification: Recently the city annexed 1900 acres for future residential, commercial, and industrial development. This development will require additional water supplies. Drilling a new well will satisfy the demand for additional water.

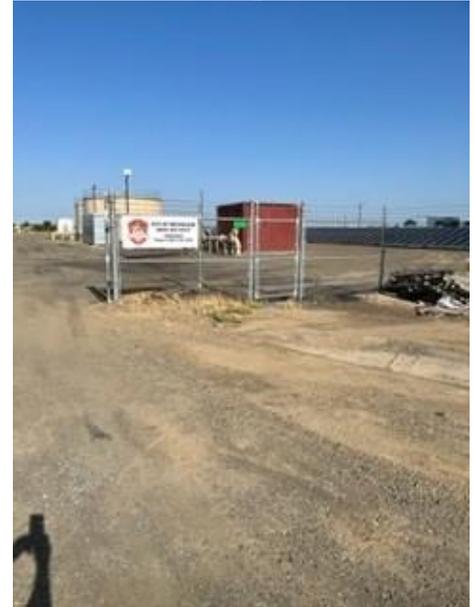
Additional Funding Requested: N/A.

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

Project Contact: Public Works Director, Community Development Director.

Project Status:

Project Costs and Funding Sources:



Project Costs by Phase

	Project Costs by Phase						
	Prior Years	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design	\$300,000						\$300,000
Construction			\$4,700,000				\$4,700,000
Construction Management							-
Equipment Acquisition							-
Total	\$300,000	-	\$4,700,000	-	-	-	\$5,000,000

Project Funding Sources

	Project Funding Sources						
	Prior Years	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Water Reserves, Financing	\$300,000						\$300,000
(USDA/Revenue Bonds)			\$4,700,000				\$4,700,000
							-
Total	\$300,000	-	\$4,700,000	-	-	-	\$5,000,000

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

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: N/A

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

Project Contact: Public Works Director

Project Status: Budget phase. Design to occur in 2023-2024 and construction in 2024-2025.

Project Costs and Funding Sources:



Project Costs by Phase

	Project Costs by Phase						
	Prior Years	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design		\$500,000					\$500,000
Construction			\$6,000,000				\$6,000,000
Construction Management							-
Equipment Acquisition							-
Total	-	\$500,000	\$6,000,000	-	-	-	\$6,500,000

Project Funding Sources

	Project Funding Sources						
	Prior Years	2023-24	2024-25	2025-26	2026-27	2027-28	Total
State Revolving Fund		\$500,000	\$6,000,000				\$6,500,000
							-
							-
Total	-	\$500,000	\$6,000,000	-	-	-	\$6,500,000

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

Well #6 Replacement

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

Total Project Cost: \$6,500,000

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

Additional Funding Requested: N/A

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

Project Contact: Public Works Director

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

Project Costs and Funding Sources:



Project Costs by Phase

	Project Costs by Phase						
	Prior Years	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design			\$500,000				\$500,000
Construction				\$6,000,000			\$6,000,000
Construction Management							-
Equipment Acquisition							-
Total	-	-	\$500,000	\$6,000,000	-	-	\$6,500,000

Project Funding Sources

	Project Funding Sources						
	Prior Years	2023-24	2024-25	2025-26	2026-27	2027-28	Total
State Revolving Fund			\$500,000	\$6,000,000			\$6,500,000
							-
							-
Total	-	-	\$500,000	\$6,000,000	-	-	\$6,500,000

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

1.0 MG Storage Tank and Booster

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

Total Project Cost: \$3,750,000

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

Additional Funding Requested: N/A

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

Project Contact: Public Works Director

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



Project Costs and Funding Sources:

Project Costs by Phase

	Project Costs by Phase						
	Prior Years	2023-24	2024-25	2025-26	2026-27	2027-28	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	2023-24	2024-25	2025-26	2026-27	2027-28	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.

Advanced Metering Infrastructure

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

Total Project Cost: \$2,500,000

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

Additional Funding Requested: N/A.

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

Project Contact: Public Works Director

Project Status: Budget. Anticipated construction 2024-2025.



Project Costs and Funding Sources:

Project Costs by Phase

	Project Costs by Phase						
	Prior Years	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction			\$2,500,000				\$2,500,000
Construction Management							-
Equipment Acquisition							-
Total	-	-	\$2,500,000	-	-	-	\$2,500,000

Project Funding Sources

	Project Funding Sources						
	Prior Years	2023-24	2024-25	2025-26	2026-27	2027-28	Total
State Revolving Fund			\$2,500,000				\$2,500,000
							-
							-
Total	-	-	\$2,500,000	-	-	-	\$2,500,000

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

PLC/Pump Control Panels

Project Summary: Design, purchase and install new electrical control panels at San Juan and Hail Lane sewer lift stations.

Total Project Cost: \$190,000

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

Additional Funding Requested: N/A

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

Project Contact: Public Works Director

Project Status: Budget/phase, complete in 2023-2024.

Project Costs and Funding Sources:



Project Costs by Phase

	Project Costs by Phase						
	Prior Years	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction							-
Construction Management							-
Equipment Acquisition	\$190,000						\$190,000
Total	\$190,000	-	-	-	-	-	\$190,000

Project Funding Sources

	Project Funding Sources						
	Prior Years	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Wastewater Reserves	\$190,000						\$190,000
							-
							-
Total	\$190,000	-	-	-	-	-	\$190,000

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

Fleet Replacement Program

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

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

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

Additional Funding Requested: N/A

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

Project Contact: Public Works Director

Project Status: Ongoing for over five years.

Project Costs and Funding Sources:



Project Costs by Phase

	Project Costs by Phase						
	Prior Years	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction							-
Construction Management							-
Equipment Acquisition		\$35,000	\$40,000	\$45,000	\$50,000		\$170,000
Total	-	\$35,000	\$40,000	\$45,000	\$50,000	-	\$170,000

Project Funding Sources

	Project Funding Sources						
	Prior Years	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Wastewater Reserves		\$35,000	\$40,000	\$45,000	\$50,000		\$170,000
							-
							-
Total	-	\$35,000-	\$40,000-	\$45,000	\$50,000-	-	\$170,000

Project Effect on the Operating Budget: Reduced auto repairs.

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: \$5,550,000

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

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

Additional Funding Requested: N/A

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

Project Contact: Public Works Director

Project Status: Budget process, design expected to begin in 2023-2024 with construction completed by 2026-2027, contingent on funding. Project will occur in three phases.

Project Costs and Funding Sources:

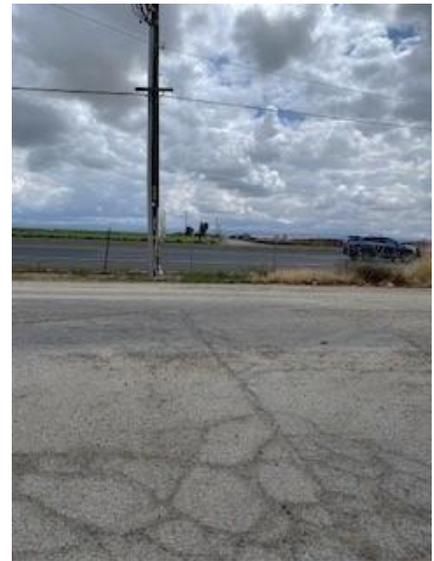
Project Costs by Phase

	Project Costs by Phase						
	Prior Years	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design		\$55,000	\$95,000	\$163,000			\$313,000
Construction			\$595,000	\$1,005,000	\$3,637,000		\$5,237,000
Construction Management							-
Equipment Acquisition							-
Total	-	\$55,000	\$690,000	\$1,168,000	\$3,637,000	-	\$5,550,000

Project Funding Sources

	Project Funding Sources						
	Prior Years	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Financing (USDA/Bonds)			\$690,000	\$1,168,000	\$3,637,000		\$5,495,000
Wastewater Reserves		\$55,000					\$55,000
							-
Total	-	\$55,000	\$690,000	\$1,168,000	\$3,637,000	-	\$5,550,000

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



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: \$14,548,000

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: N/A

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 2023-2024 with construction completed by 2026-2027, contingent on funding.

Project Costs and Funding Sources:

Project Costs by Phase

	Project Costs by Phase						
	Prior Years	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design		\$370,000	\$370,000				\$740,000
Construction			\$3,452,000	\$6,904,000	\$3,452,000		\$13,808,000
Construction Management							-
Equipment Acquisition							-
Total	-	\$370,000	\$3,822,000	\$6,904,000	\$3,452,000	-	\$14,548,000

Project Funding Sources

	Project Funding Sources						
	Prior Years	2023-24	2024-25	2025-26	2026-27	2027-28	Total
State Revolving Fund		\$370,000	\$3,822,000	\$6,904,000	\$3,452,000		\$14,548,000
							-
							-
Total	-	\$370,000	\$3,822,000	\$6,904,000	\$3,452,000	-	\$14,548,000

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.

Transit Facility

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



Total Project Cost: \$1,350,000

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

Additional Funding Requested: \$96,000

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

Project Contact: Public Works Director

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

Project Costs and Funding Sources:

	Project Costs by Phase						
	Prior Years	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design	\$54,000	\$76,000					\$130,000
Construction			\$1,090,000				\$1,090,000
Construction Management			\$130,000				\$130,000
Equipment Acquisition							-
Total	\$54,000	\$76,000	\$1,220,000	-	-	-	\$1,350,000

Project Costs by Phase

Project Funding Sources

	Project Funding Sources						
	Prior Years	2023-24	2024-25	2025-26	2026-27	2027-28	Total
17/18 State of Good Repair	\$54,000						\$54,000
18/19 State of Good Repair		\$76,000	\$58,615				\$134,615
Cal-OES Transit Security			\$19,634				\$19,634
LCTOP (Awarded)			\$28,152				\$28,152
CDBG (To apply)			\$770,474				\$770,474
TDA (Local match/future)			\$343,125				\$343,125
Total	\$54,000	\$76,000	\$1,220,000	-	-	-	\$1,350,000

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



STAFFING

CITY OF MCFARLAND
POSITION & SALARY RANGE LIST
 EFFECTIVE 07/01/2023-06/30/2024

CONTRACT EMPLOYEES

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

CITY COUNCIL - MONTHLY

City Councilmembers	\$200
---------------------	-------

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
Groundskeeper	11	1,284.61	1,349.64	1,417.96	1,489.74	1,565.16	1,644.39	16.06	20.55
Street Maintenance I	13	1,349.64	1,417.96	1,489.74	1,565.16	1,644.39	1,727.64	16.87	21.60
Animal Control Officer	13	1,349.64	1,417.96	1,489.74	1,565.16	1,644.39	1,727.64	16.87	21.60
Administrative Assistant I	14	1,383.38	1,453.41	1,526.99	1,604.29	1,685.50	1,770.83	17.29	22.14
Transit Operator	15	1,417.97	1,489.75	1,565.16	1,644.40	1,727.64	1,815.10	17.72	22.69
Sweeper/Street Maintenance Worker I	15	1,417.97	1,489.75	1,565.16	1,644.40	1,727.64	1,815.10	17.72	22.69
Accounting Clerk I	15	1,417.97	1,489.75	1,565.16	1,644.40	1,727.64	1,815.10	17.72	22.69
Community Service Officer	15	1,417.97	1,489.75	1,565.16	1,644.40	1,727.64	1,815.10	17.72	22.69
Wastewater Treatment Plant Operator In Training	16	1,453.42	1,526.99	1,604.29	1,685.51	1,770.83	1,860.48	18.17	23.26
Water Operator In Training	16	1,453.42	1,526.99	1,604.29	1,685.51	1,770.83	1,860.48	18.17	23.26
Accounting Clerk II	16	1,453.42	1,526.99	1,604.29	1,685.51	1,770.83	1,860.48	18.17	23.26
Code Enforcement Officer	19	1,565.17	1,644.40	1,727.65	1,815.11	1,906.99	2,003.53	19.56	25.04
Police Office Technician	19	1,565.17	1,644.40	1,727.65	1,815.11	1,906.99	2,003.53	19.56	25.04
Grant Administrator In Training	19	1,565.17	1,644.40	1,727.65	1,815.11	1,906.99	2,003.53	19.56	25.04
Water Operator I	22	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 I	22	1,685.52	1,770.84	1,860.49	1,954.67	2,053.62	2,157.58	21.07	26.97
Crime Scene Technician	23	1,727.65	1,815.11	1,907.00	2,003.54	2,104.96	2,211.52	21.60	27.64
Accounting Clerk III	25	1,815.12	1,907.00	2,003.54	2,104.97	2,211.53	2,323.48	22.69	29.04
Water Operator II	27	1,907.01	2,003.55	2,104.97	2,211.53	2,323.48	2,441.11	23.84	30.51
Wastewater Treatment Plant Operator II	27	1,907.01	2,003.55	2,104.97	2,211.53	2,323.48	2,441.11	23.84	30.51
Grant Administrator	29	2,003.55	2,104.97	2,211.53	2,323.49	2,441.11	2,564.69	25.04	32.06
Communication/Records Supervisor	30	2,053.64	2,157.60	2,266.82	2,381.58	2,502.14	2,628.80	25.67	32.86
Staff Accountant	32	2,157.60	2,266.83	2,381.58	2,502.14	2,628.81	2,761.89	26.97	34.52
City Clerk	32	2,157.60	2,266.83	2,381.58	2,502.14	2,628.81	2,761.89	26.97	34.52
Parks and Streets Maintenance Supervisor	32	2,157.60	2,266.83	2,381.58	2,502.14	2,628.81	2,761.89	26.97	34.52
Executive Administrative Assistant	33	2,211.54	2,323.50	2,441.12	2,564.70	2,694.53	2,830.94	27.64	35.39
Police Officer	33	2,211.54	2,323.50	2,441.12	2,564.70	2,694.53	2,830.94	27.64	35.39
Building Inspector I	35	2,323.50	2,441.13	2,564.70	2,694.54	2,830.94	2,974.25	29.04	37.18
Police Corporal	37	2,441.13	2,564.71	2,694.54	2,830.95	2,974.26	3,124.82	30.51	39.06
Wastewater Treatment Plant Operator III/ Supervisor	38	2,502.16	2,628.82	2,761.90	2,901.72	3,048.61	3,202.94	31.28	40.04
Water Operator III/Supervisor	38	2,502.16	2,628.82	2,761.90	2,901.72	3,048.61	3,202.94	31.28	40.04
Accounting Supervisor	38	2,502.16	2,628.82	2,761.90	2,901.72	3,048.61	3,202.94	31.28	40.04
Police Sergeant	41	2,694.55	2,830.96	2,974.27	3,124.83	3,283.02	3,449.22	33.68	43.12

EXEMPT EMPLOYEE PAY SCHEDULE - BIWEEKLY

HOURLY PAY

Police Lieutenant	46	3,048.64	3,202.97	3,365.11	3,535.46	3,714.44	3,902.48	38.11	48.78
Senior City Planner	46	3,048.64	3,202.97	3,365.11	3,535.46	3,714.44	3,902.48	38.11	48.78

SALARY AND BENEFITS DISTRIBUTION RECAP

POSITION	CITY COUNCIL	CITY ADMIN	CITY CLERK	HUMAN RESOURCES	FINANCE	PLANNING	PUBLIC SAFETY	ANIMAL CONTROL	BUILDING	CODE ENFORCEMENT	GRANTS	STREETS	LLMD	SEWER	REFUSE	WATER	PUBLIC TRANSIT	TOTAL
Accounting Clerk I Total	-	-	-	-	-	-	-	-	-	-	-	-	-	0.66	0.66	0.68	-	2.00
Accounting Clerk II Total	-	-	-	-	-	-	-	-	-	-	-	-	-	0.33	0.33	0.34	-	1.00
Accounting Clerk III Total	-	-	-	-	0.20	-	-	-	-	-	-	-	-	0.60	0.60	0.60	-	2.00
Accounting Supervisor Total	-	-	-	-	0.10	-	-	-	-	-	-	-	-	0.30	0.30	0.30	-	1.00
Administrative Assistant Total	-	-	-	-	-	0.10	1.00	-	-	-	-	0.10	-	0.30	0.20	0.30	-	2.00
Animal Control Officer Total	-	-	-	-	-	-	-	2.00	-	-	-	-	-	-	-	-	-	2.00
Building Inspector I Total	-	-	-	-	-	-	-	-	1.00	-	-	-	-	-	-	-	-	1.00
City Clerk Total	-	-	0.40	-	-	-	-	-	-	-	-	-	-	0.30	-	0.30	-	1.00
City Manager Total	-	0.25	-	-	-	-	0.25	-	-	-	-	-	-	0.20	0.10	0.20	-	1.00
Code Enforcement Officer Total	-	-	-	-	-	-	-	-	-	1.46	-	-	-	0.27	-	0.27	-	2.00
Communication/Records Supervisor Total	-	-	-	-	-	-	1.00	-	-	-	-	-	-	-	-	-	-	1.00
Community Development Director Total	-	-	-	-	-	0.60	-	-	0.20	0.20	-	-	-	-	-	-	-	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 Public Works Director Total	-	-	-	-	-	-	-	-	-	-	-	0.20	-	0.30	0.20	0.30	-	1.00
Executive Administrative Assistant Total	-	0.90	0.10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00
Finance Director Total	-	-	-	-	0.10	-	-	-	-	-	-	-	-	0.30	0.30	0.30	-	1.00
Grants Administrator in Training Total	-	-	-	-	-	-	-	-	-	-	1.00	-	-	-	-	-	-	1.00
Grants Administrator Total	-	-	-	-	-	-	-	-	-	-	1.00	-	-	-	-	-	-	1.00
Groundskeeper Total	-	-	-	-	-	-	-	-	-	-	-	-	2.00	-	-	-	-	2.00
Human Resources Director Total	-	-	-	0.25	-	-	-	-	-	-	-	-	-	0.38	-	0.38	-	1.00
Police Captain Total	-	-	-	-	-	-	1.00	-	-	-	-	-	-	-	-	-	-	1.00
Police Chief Total	-	-	-	-	-	-	1.00	-	-	-	-	-	-	-	-	-	-	1.00
Police Corporal Total	-	-	-	-	-	-	1.00	-	-	-	-	-	-	-	-	-	-	1.00
Police Lieutenant Total	-	-	-	-	-	-	2.00	-	-	-	-	-	-	-	-	-	-	2.00
Police Office Technician Total	-	-	-	-	-	-	6.00	-	-	-	-	-	-	-	-	-	-	6.00
Police Officer Total	-	-	-	-	-	-	10.00	-	-	-	-	-	-	-	-	-	-	10.00
Police Sergeant Total	-	-	-	-	-	-	4.00	-	-	-	-	-	-	-	-	-	-	4.00
Public Works Director Total	-	-	-	-	-	-	-	-	-	-	-	0.20	-	0.30	0.20	0.30	-	1.00
Senior City Planner Total	-	-	-	-	-	1.00	-	-	-	-	-	-	-	-	-	-	-	1.00
Staff Accountant Total	-	-	-	-	0.60	-	-	-	-	-	-	-	-	0.60	0.20	0.60	-	2.00
Street Maintenance I Total	-	-	-	-	-	-	-	-	-	-	-	2.00	-	-	-	-	-	2.00
Street Maintenance Supervisor Total	-	-	-	-	-	-	-	-	-	-	-	0.97	0.03	-	-	-	-	1.00
Street Sweeper Total	-	-	-	-	-	-	-	-	-	-	-	1.00	-	-	-	-	-	1.00
Transit Driver Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00	1.00
Wastewater Treatment Plant Operator I Total	-	-	-	-	-	-	-	-	-	-	-	-	-	2.00	-	-	-	1.00
Wastewater Treatment Plant Operator III/ Supervisor Total	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00	-	-	-	1.00
Wastewater Treatment Plant Operator In Training Total	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00	-	-	-	1.00
Water Operator II Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00	-	1.00
Water Operator III/Supervisor Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00	-	1.00
Water Operator in Training Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3.00	-	3.00
GRAND TOTAL	5.00	1.15	0.50	0.25	1.00	1.70	29.25	2.00	1.20	1.66	2.00	4.47	2.03	8.84	3.09	9.87	1.00	75.00

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

FUND TYPE	DEPARTMENT	AUTHORIZED FY21-22	AUTHORIZED FY22-23	AUTHORIZED FY23-24
General Fund				
	City Council			
	City Clerk	0.40	0.40	
	Executive Administrative Specialist	0.09		
	Administrative Assistant		0.10	
	Council Member	5.00	5.00	5.00
	Total City Council	5.49	5.50	5.00
	City Administration			
	Assistant City Manager		0.25	
	Executive Administrative Specialist	0.25		
	Administrative Assistant		0.90	0.90
	City Manager	0.13	0.13	0.25
	Human Resources Director	0.25	0.25	
	Deputy Public Works Director		0.30	
	Total City Administration	0.63	1.83	1.15
	City Clerk			
	City Clerk			0.40
	Administrative Assistant			0.10
	Total City Clerk	-	-	0.50
	Human Resources/Risk Management			
	Human Resources Director			0.25
	Total Human Resources/Risk Management	-	-	0.25
	Finance and Accounting			
	Staff Accountant	0.30	0.60	0.60
	Accounting Clerk III	0.20	0.20	0.20
	Finance Director	0.10	0.10	0.10
	Accounting Supervisor	0.10		0.10
	Finance Manager		0.10	
	Total Finance and Accounting	0.70	1.00	1.00
	Planning			
	Senior City Planner	1.00	1.00	1.00
	Community Development Director	0.20	0.20	0.60
	Administrative Assistant	0.20	0.20	0.10
	Total Planning	1.40	1.40	1.70
	Public Safety			
	Administrative Assistant	1.00	1.00	1.00
	City Manager	0.50	0.50	0.25
	Community Service Officer	2.00	1.00	1.00
	Police Corporal	1.00	1.00	1.00
	Crime Scene Tech		1.00	1.00
	Deputy Police Chief	1.00	1.00	

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

FUND TYPE	DEPARTMENT	AUTHORIZED FY21-22	AUTHORIZED FY22-23	AUTHORIZED FY23-24
	Police Chief		1.00	1.00
	Police Captain			1.00
	Police Lieutenant			2.00
	Police Office Technician	4.00	4.00	4.00
	Police Office Technician - Part Time		1.00	2.00
	Police Officer	10.00	11.00	10.00
	Police Sergeant	4.00	4.00	4.00
	Communication/Records Supervisor			1.00
	Senior Police Communication/Records Administrator	1.00	1.00	
	Total Public Safety	24.50	27.50	29.25
	Animal Control			
	Animal Control Officer	1.00	2.00	2.00
	Animal Control Officer Supervisor	1.00		
	Community Development Director	0.20	0.20	
	Total Animal Control	2.20	2.20	2.00
	Building Inspection			
	Community Development Director	0.20	0.20	0.20
	Building Inspector I	1.00	1.00	1.00
	Total Building Inspection	1.20	1.20	1.20
	Code Enforcement			
	Code Enforcement Officer	0.73	0.73	0.73
	Code Enforcement Officer - Part Time		0.73	0.73
	Community Development Director	0.20	0.20	0.20
	Total Code Enforcement	0.93	1.66	1.66
	Grants Administration			
	Grants Administrator	1.00	1.00	1.00
	Community Development Director		0.20	
	Grants Administrator in Training			1.00
	Total Grants Administration	1.00	1.20	2.00
	Streets			
	Public Works Director	0.20	0.20	0.20
	Street Maintenance Supervisor	0.97	0.97	0.97
	Street Maintenance I	2.00	2.00	2.00
	Street Sweeper	1.00	1.00	1.00
	Deputy Public Works Director		0.50	0.20
	Administrative Assistant	0.10	0.10	0.10
	Total Streets	4.27	4.77	4.47
Total General Fund		42.32	48.26	50.18
Special Revenue Funds				
	Lighting Landscaping and Maintenance District			
	Street Maintenance Supervisor	0.03	0.03	0.03
	Groundskeeper	2.00	2.00	2.00

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

FUND TYPE	DEPARTMENT	AUTHORIZED FY21-22	AUTHORIZED FY22-23	AUTHORIZED FY23-24
	Total Lighting Landscaping and Maintenance District	2.03	2.03	2.03
	Total Special Revenue Funds	2.03	2.03	2.03
Enterprise Funds				
	Sewer			
	City Clerk	0.30	0.30	0.30
	Executive Administrative Specialist	0.33		
	Staff Accountant	0.30	0.60	0.60
	Assistant City Manager		0.45	
	Code Enforcement Officer	0.14	0.14	0.14
	Code Enforcement Officer - Part Time		0.14	0.14
	Accounting Clerk I	0.72	0.72	0.66
	Public Works Director	0.30	0.30	0.30
	Accounting Clerk III	0.60	0.60	0.60
	WWTPO III/Supervisor	1.00	1.00	1.00
	Wastewater Treatment Plant Operator I	1.00	1.00	2.00
	Wastewater Treatment Plant Operator In Training	2.00	2.00	1.00
	Accounting Clerk II	0.33	0.33	0.33
	Finance Director	0.30	0.30	0.30
	City Manager	0.13	0.13	0.20
	Human Resources Director	0.38	0.38	0.38
	Accounting Supervisor	0.30		0.30
	Finance Manager		0.30	
	Deputy Public Works Director		0.50	0.30
	Administrative Assistant	0.30	0.30	0.30
	Total Sewer	8.42	9.47	8.84
	Refuse			
	Staff Accountant	0.10	0.20	0.20
	Assistant City Manager		0.15	
	Accounting Clerk I	0.70	0.70	0.66
	Public Works Director	0.20	0.20	0.20
	Accounting Clerk III	0.60	0.60	0.60
	Accounting Clerk II	0.33	0.33	0.33
	Finance Director	0.30	0.30	0.30
	City Manager	0.13	0.13	0.10
	Accounting Supervisor	0.30		0.30
	Finance Manager		0.30	
	Deputy Public Works Director		0.10	0.20
	Administrative Assistant	0.10	0.10	0.20
	Total Refuse	2.76	3.11	3.09
	Water			
	City Clerk	0.30	0.30	0.30
	Executive Administrative Specialist	0.33		
	Staff Accountant	0.30	0.60	0.60
	Water Operator In Training	1.00	3.00	3.00
	Assistant City Manager		0.15	

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

FUND TYPE	DEPARTMENT	AUTHORIZED FY21-22	AUTHORIZED FY22-23	AUTHORIZED FY23-24
	Code Enforcement Officer	0.14	0.14	0.14
	Code Enforcement Officer - Part Time		0.14	0.14
	Utility Technician	1.00		
	Accounting Clerk I	0.24	0.24	0.34
	Public Works Director	0.30	0.30	0.30
	Accounting Clerk III	0.60	0.60	0.60
	Accounting Clerk II	0.34	0.34	0.34
	Finance Director	0.30	0.30	0.30
	City Manager	0.13	0.13	0.20
	Human Resources Director	0.38	0.38	0.38
	Accounting Supervisor	0.30		0.30
	Finance Manager		0.30	
	Deputy Public Works Director		0.50	0.30
	Water Supervisor	1.00	1.00	1.00
	Water Operator II	1.00	1.00	1.00
	Administrative Assistant	0.30	0.30	0.30
	Accounting Clerk I	0.34	0.34	0.34
	Total Water	8.29	10.04	9.87
	Public Transportation			
	Transit Driver	1.00	2.00	1.00
	Deputy Public Works Director		0.10	
	Total Public Transportation	1.00	2.10	1.00
Total Enterprise Funds		20.46	24.72	22.79
Grand Total All Funds		64.80	75.00	75.00



APPENDIX

BUDGET CALENDAR

The following outlines key budget tasks, dates and responsibilities in developing the 2023-24 Budget.

When	Who	What
March 24	Finance	Distributes Operating and CIP budget instructions and worksheets
March 27-30	Finance	Brief departments on budget process/worksheet preparation
April 07	Departments	Submit New Regular Staff Requests
April 14	Finance	Distributes regular staffing, insurance and G&A costs
April 21	Departments	Submit budget worksheets, strategic initiatives, accomplishments and objectives, division descriptions and CIP project requests
April 21 to April 28	Finance	Review department submittals: meet with departments as needed Prepare revenue, expenditure and changes in fund balance/working capital projections
May 01 to May 05	Finance	Brief City Manager on revenue, expenditure and changes in fund balance projections and results of department review
May 05	Departments	Present any “appeals” to City Manager
May 08 to May 16	Finance City Manager	Prepare Preliminary Budget Review and approve Preliminary Budget
May 19	City Manager	Issue 2023-24 Preliminary Budget
May 24	Council	Preliminary Budget: Overview, General and Special Funds
May 24	Council	Preliminary Budget: Enterprise and Internal Service Funds
June 22	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.

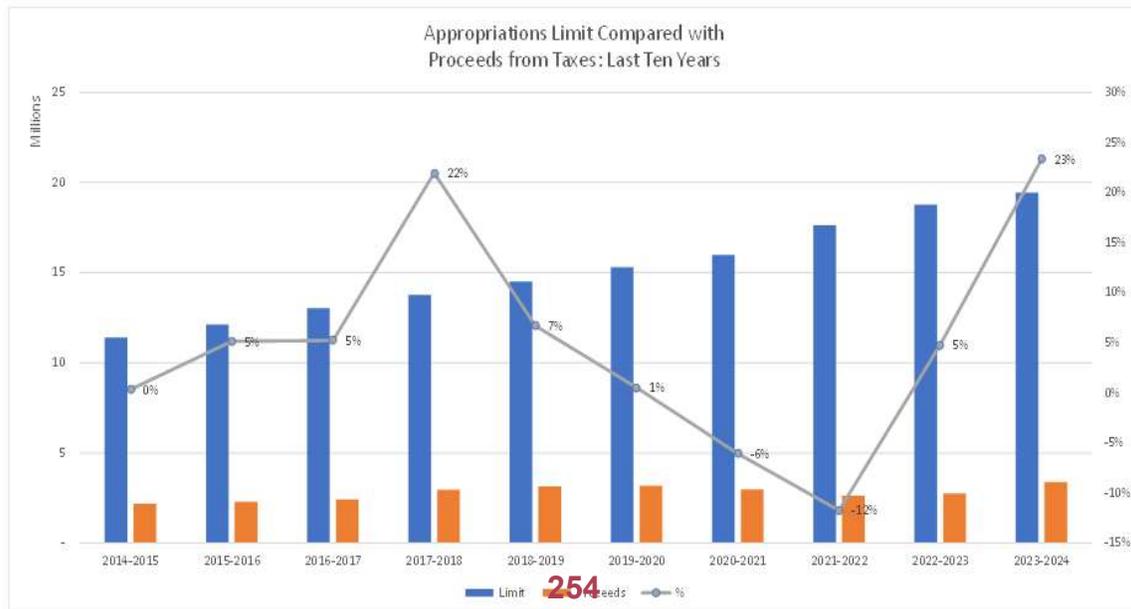
In 1980, the State Legislature added Section 9710 to the Government Code which requires that the Council of each establish, by resolution, an appropriations limit for the following year. The limit for any fiscal year is equal to the previous year’s limit, adjusted for population changes and the change 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 2022-23 Appropriations Limit and the estimated proceeds of taxes in the adopted 2022-23 Annual Budget. As reflected below, the City remains well below its Appropriations Limit for 2022-23.

McFarland Appropriations Limit

Fiscal Year	Per Capita Change Factor	Population Change Factor	Total Adjustment	Appropriations Limit	Appropriations Subject to	Amount Under the Limit
2014-2015	0.9977	1.0362	1.0338	11,397,301	2,191,571	9,205,730
2015-2016	1.0382	1.0254	1.0646	12,133,228	2,304,373	9,828,855
2016-2017	1.0537	1.0183	1.0730	13,018,743	2,425,038	10,593,705
2017-2018	1.0369	1.0197	1.0573	13,765,068	2,957,523	10,807,545
2018-2019	1.0367	1.0162	1.0535	14,501,424	3,155,712	11,345,712
2019-2020	1.0385	1.0160	1.0551	15,300,685	3,172,102	12,128,583
2020-2021	1.0373	1.0077	1.0453	15,993,610	2,980,227	13,013,383
2021-2022	1.0573	1.0418	1.1015	17,616,884	2,630,557	14,986,327
2022-2023	1.0755	0.9906	1.0654	18,768,857	2,757,119	16,011,738
2023-2024	1.0444	0.9918	1.0358	19,441,456	3,399,704	16,041,752





GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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



GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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



GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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



GLOSSARY

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

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

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

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

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

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

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

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

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

EXPENDITURE: The spending or disbursement of financial resources.

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

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

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

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

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

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



GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



GLOSSARY

LAFCO: Local Agency Formation Commission.

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

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

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

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

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

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

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

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

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

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

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

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

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



GLOSSARY

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

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

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

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

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

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

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

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

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

Annually, local governments may increase the appropriation limit by a factor comprised of the change in population combined with the California per capita income.

USER FEES: The payment of a fee for direct receipt of a public service by benefiting from the service.

WASTEWATER FUND: This fund is used to account for all the revenues and expenses related to the city-operated sewer collection.

YEAR-END: This term means as of June 30th (the end of the fiscal year).

RESOLUTION NO. 2023-0077

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND
APPROVING THE CITY'S ANNUAL OPERATING BUDGET FOR THE FISCAL
YEAR 2023-24 AND 2023-28 CAPITAL IMPROVEMENT PROGRAM**

WHEREAS, the City Manager has submitted the 2023-24 Preliminary Budget and 2023-28 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 2023-24 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 2023-24.

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

- 1) The 2023-24 Operating Budget and 2023-28 Capital Improvement Program are hereby adopted as presented in the Preliminary Budget and CIP, with modifications approved by the City Council on June 22, 2023.

PASSED AND ADOPTED at a regular meeting of the City Council of the City of McFarland on the 22 day of June, 2023 by the following vote: 4/0

	AYE	NO	ABSENT	ABSTAIN
Saul Ayon	X			
Ricardo Cano	X			
Amador Ayon	X			
Maria T. Perez	X			
Anita Gonzalez			X	

ATTEST:


Francisca Alvarado, City Clerk

CITY OF MCFARLAND:


Saul Ayon, Mayor



I, Francisca Alvarado, 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.


Francisca Alvarado, City Clerk

RESOLUTION NO. 2023-0076

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND
APPROVING AND ADOPTING THE ANNUAL APPROPRIATIONS LIMIT FOR THE
FISCAL YEAR 2023-24**

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 2023-24 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 2023-24; and

WHEREAS, pursuant to California Government Code Section 7910, the documentation provided by the Finance Director upon which the determination and establishment of this resolution is based and is on file with and available for public inspection in the office of the City Clerk for fifteen (15) days prior to the date of adoption of this resolution.

WHEREAS, the appropriation limit of \$19,441,456 exceeds the proceeds from taxes, estimated in the amount of approximately \$3,399,704 for FY23-24. Therefore, the City of McFarland shall be in compliance with the provisions of Article XIII B of the Constitution of the State of California.

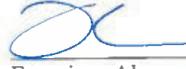
WHEREAS, documentation used in the determination of the appropriations was made available 15 days prior to the adoption of this resolution by the City Council and is available to the public upon request at the City Manager's Office, City Hall, 401 W. Kern Avenue, McFarland, CA 93250.

NOW THEREFORE BE IT RESOLVED, by the City Council of the City of McFarland that the Appropriations Limit for Fiscal Year 2023-24 is \$19,441,456.

PASSED AND ADOPTED at a regular meeting of the City Council of the City of McFarland on the 22 day of June, 2023 by the following vote: 4/0

	AYE	NO	ABSENT	ABSTAIN
Saul Ayon	X			
Ricardo Cano	X			
Amador Ayon	X			
Maria T. Perez	X			
Anita Gonzalez			X	

ATTEST:


Francisca Alvarado, City Clerk



CITY OF MCFARLAND:


Saul Ayon, Mayor

I, Francisca Alvarado, 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.


Francisca Alvarado, City Clerk