



**FISCAL YEAR  
2025-2026**

# **CITY OF MCFARLAND**

ADOPTED ANNUAL OPERATING BUDGET  
& CAPITAL IMPROVEMENT PROGRAM

# **2025-2026**

# CITY OF MCFARLAND

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## **MISSION**

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

## **CORE VALUES**

McFarland - Tradition, Unity, & Excellence

# Adopted Annual Operating Budget

## McFarland Historical Timeline - Key Moments



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



### 1907 – Founding of McFarland

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

### 1965 – State Route 99 Expansion



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

### 2015 – City Spotlight in Film



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



### 1950s–60s – Rapid Population Growth

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

### 1970s–2000s – Steady Population Growth



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

### Today – Investing Toward the Future



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



## CITY OVERVIEW

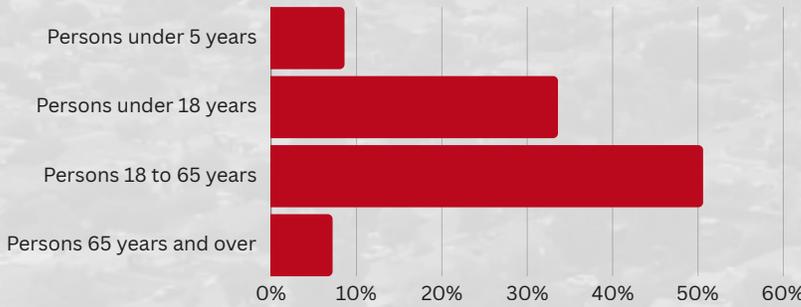
McFarland is a vibrant, agriculture-based city nestled in the heart of California’s San Joaquin Valley along State Route 99 in Kern County. Known as the “Heart of Agriculture,” McFarland is rooted in a proud farming tradition and recognized nationwide through the inspiring story behind Disney’s McFarland,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

## LOCATION



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

## AGE DISTRIBUTION



## JOB FORCE



## STATISTICS & DEMOGRAPHICS

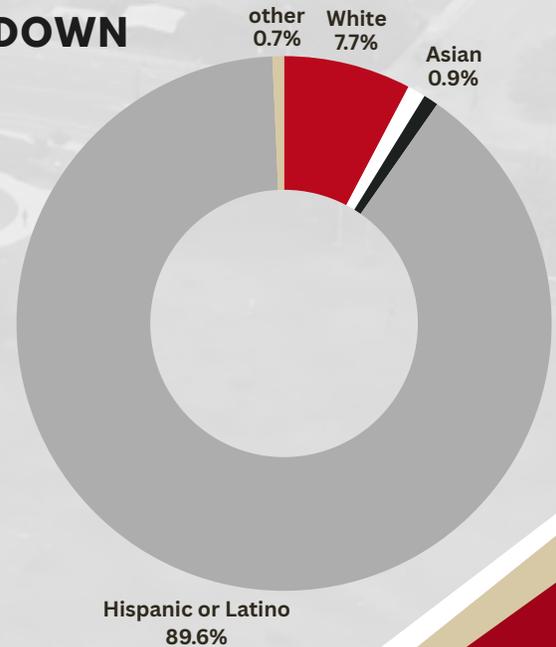
2024 Population - 14,365



Average Household Size for 2024 in McFarland was 3.91



## ETHNICITY BREAKDOWN





# CITY OF MCFARLAND

## CITY COUNCIL



**Saul Ayon**  
MAYOR



**Ricardo Cano**  
VICE MAYOR



**Maria Perez**  
COUNCIL MEMBER



**Anita Gonzalez**  
COUNCIL MEMBER

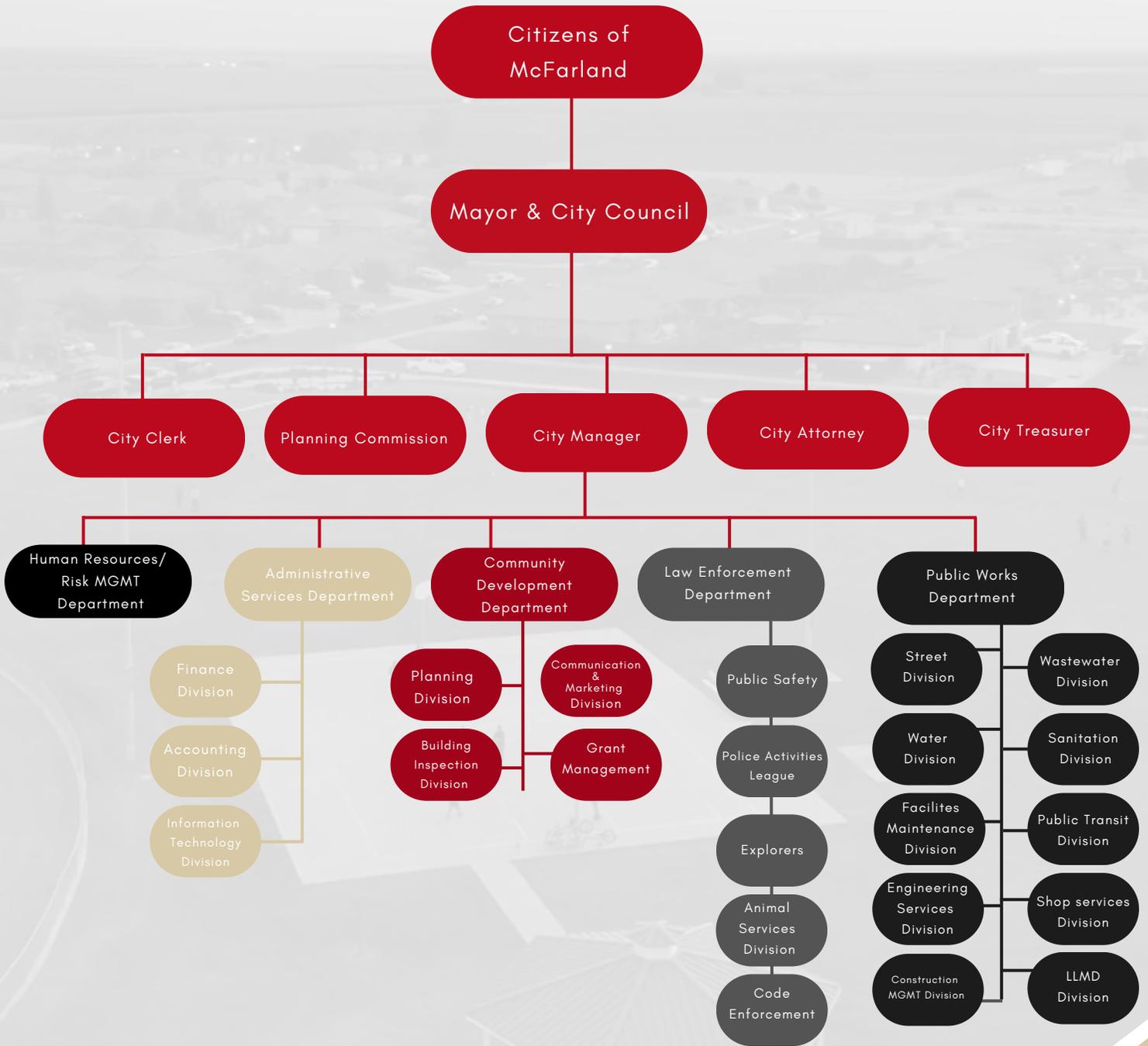


**Martin Gutierrez**  
COUNCIL MEMBER



# CITY OF MCFARLAND

## Organizational Chart





June 11, 2025

Honorable Mayor and City Council Members

It is my privilege to present the Proposed Annual Operating Budget and Capital Improvement Program (CIP) for Fiscal Year 2025–2026 for the City of McFarland. This budget reflects a continued commitment to fiscal discipline, strategic infrastructure investment, and service delivery that meets the evolving needs of our community.

The past year was one of substantial progress and persistent challenges. We continued to strengthen our financial foundation, launched critical infrastructure initiatives, and furthered our efforts to enhance public safety and economic opportunity in McFarland. This budget builds on the priorities previously set by the City Council:

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

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

### **Stabilize City Finances**

We are entering FY 2025–26 with a more stabilized financial outlook than in prior years, thanks in large part to prudent budgeting, improved revenue collection practices, and the trust of our community in passing Measures M and O. However, financial headwinds persist. We continue to face increased costs in our Fire Services contract and upward pressure on public safety expenditures. In response, we are actively evaluating long-term alternatives to our current fire services model and exploring cost recovery mechanisms, including emergency medical services billing.

Looking ahead, commercial and industrial development will be a driving force in shaping McFarland’s future. We are making significant progress on Annexation 18, a project that has been propelled forward by the Kern Council of Governments’ approval to proceed with the design phase of the Whisler Interchange. This critical infrastructure project will unlock the full potential of our industrial and commercial land, transforming the City’s long-term vision into a reality of economic opportunity and job creation.

Beyond Annexation 18, we are also advancing Annexations 19 and 20, which will add more than 300 acres to the city, expanding both our commercial and residential footprint. These annexations are

paving the way for sustained economic growth, new business opportunities, and a stronger local economy. Thanks to strong partnerships and a shared commitment to McFarland's future, we are moving quickly to bring these plans to life.

We also continue to evaluate our overall tax structure and fiscal policies to ensure long-term sustainability of General Fund services. Strategic annexations, thoughtful land use planning, and proactive engagement with property owners and regional partners are essential to expanding our revenue base without increasing the financial burden on residents.

### **Sustainable Infrastructure**

McFarland's infrastructure priorities remain front and center, with the past year marking meaningful progress on some of our most urgent needs. Thanks to the persistence of the Mayor and City staff, the City successfully secured funding for both the construction and purchase of a treatment system at the Browning Road Well. This achievement allowed us to stop the financial strain of renting the system—previously costing nearly \$100,000 per month—and saved ratepayers millions in the process.

Building on that momentum, the City secured \$8.5 million for a permanent replacement well for the Browning Road well. The test well process is already underway, and we are committed to completing construction by the end of 2026. While these are major milestones, McFarland continues to face significant challenges. Many of the City's state-funded critical water infrastructure projects have been deferred, leaving the city in a vulnerable position.

In addition to water reliability concerns, wastewater capacity is another critical area of focus. For the past three years, the City of McFarland has worked closely with the State Water Resources Control Board to develop the preliminary design for a \$17 million wastewater expansion project. The City continues to advocate for renewed prioritization and funding from state partners to move the wastewater expansion project forward.

Flood mitigation remains a longstanding challenge, particularly for McFarland's most disadvantaged communities. Although the source of flooding from Poso Creek lies outside city limits, its impact is felt directly within our neighborhoods. In partnership with local landowners and with support from The Wonderful Company, the City secured a 12-acre site to serve as both a flood retention basin and year-round dog park. Preliminary design and cost estimates are underway, and we have submitted multiple funding requests to bring this project to life.

As we move forward, our focus remains on delivering critical infrastructure projects, strengthening in-house engineering capacity, and ensuring that all residents—particularly those in our most vulnerable neighborhoods—have access to reliable, safe, and modern infrastructure.

### **Neighborly and Safe Community**

Public safety remains a cornerstone of our city's mission, and over the past year, we have made significant investments to enhance the tools, training, and facilities available to our police department. We've expanded our drone program, upgraded Tasers, continued deploying license plate reader technology, and fully implemented body-worn cameras. We have also secured new patrol vehicles and introduced a K-9 unit, all while continuing to emphasize professional development and transparency.

The centerpiece of our long-term strategy is the construction of a new police facility. With \$5 million already secured from the State, the City is actively pursuing the remaining \$9 million needed to complete the \$14 million project. The current station—only 1,900 square feet—is severely inadequate for a department of more than 30 sworn officers, dispatchers, and administrative staff. We remain committed to breaking ground by the end of 2025 and establishing a modern facility that also houses a critical Emergency Operations Center.

While we have made great strides in improving public safety, we remain deeply committed to seeking justice for victims and their families. Our administration inherited 26 unsolved homicide cases, and we refuse to let them be forgotten. To renew efforts in solving these cases, we launched the Unsolved Major Crimes Reward Program, which encourages community involvement by offering financial incentives for information leading to arrests. We've also created a dedicated webpage to highlight McFarland's unsolved homicides and expanded outreach across social media and community networks to elevate public awareness. Looking ahead, we are actively pursuing grant funding to hire a full-time investigator focused solely on cold cases—reopening investigations, following up on new leads, and working to bring long-awaited closure to families.

Our vision for a neighborly and safe McFarland requires more than just facilities and equipment—it demands persistence, compassion, and partnership with the community. We will continue to deliver on that vision with urgency and integrity.

### **Efficient and Effective Government**

McFarland continues to build the foundation for a modern, responsive, and accountable local government. In response to ongoing fiscal constraints, the City has invested strategically in technology to streamline operations and improve service delivery to the public. These advancements include the transition to online platforms for utility billing, business licensing, and building permitting—making key services more accessible and efficient for residents and businesses alike.

We've also implemented RoadAI, a real-time road conditions assessment tool that helps prioritize maintenance needs and supports long-term pavement management planning. These tools not only enhance our responsiveness but allow staff to work more efficiently with limited resources.

Looking ahead, we are focusing on strengthening our internal records management systems and upgrading our IT infrastructure to support the expanding digital environment. These improvements are essential for maintaining operational continuity, safeguarding data, and positioning McFarland for future growth.

Our commitment to building a first-class government organization remains strong. From leadership participation in regional initiatives to staff training, educational support, and the expansion of our internship program, we are investing in both people and systems to ensure McFarland operates with professionalism, efficiency, and a service-first mindset.

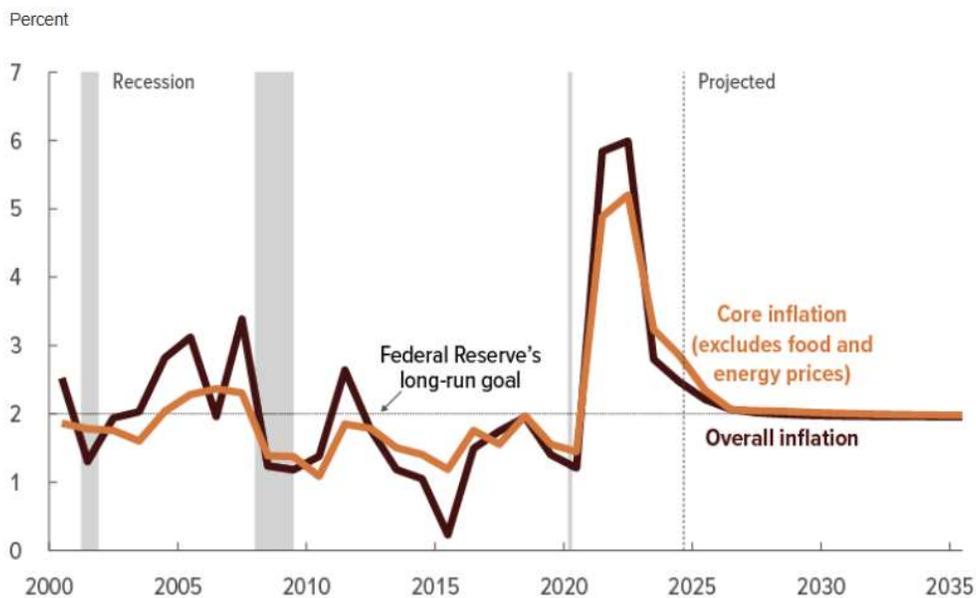
### **ECONOMIC OUTLOOK**

The City of McFarland's financial future is closely tied to the broader economic landscape, and recent projections by the Congressional Budget Office (CBO) for 2025–2035 offer both context and considerations for our local economy.

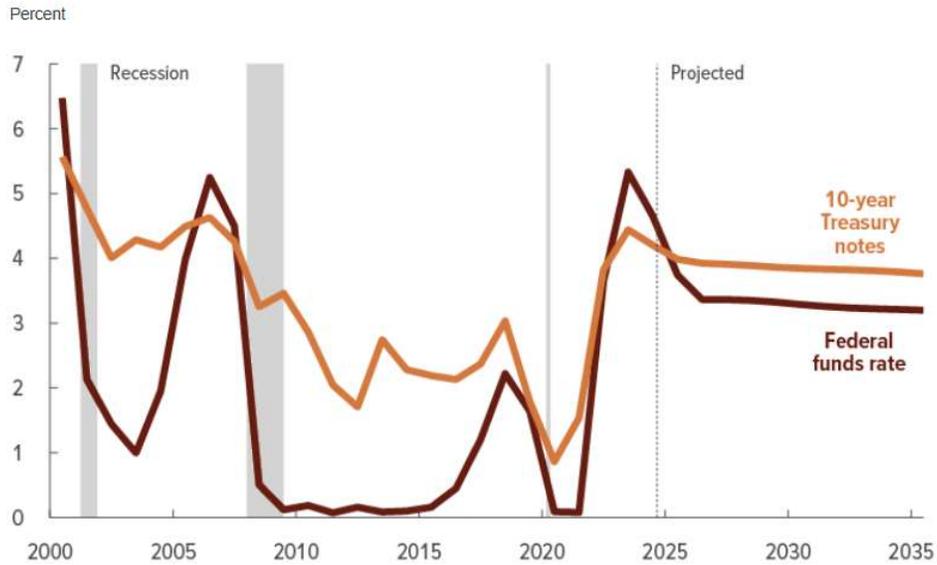
Economic growth is expected to moderate in the near term. Real Gross Domestic Product (GDP) is projected to grow by 1.9 percent in 2025 and 1.8 percent in 2026, reflecting slower consumer and government spending, along with a decline in private nonresidential investment. After 2026, GDP growth is expected to stabilize at an average of 1.8 percent annually through 2035, driven primarily by productivity gains and gradual increases in the labor force.



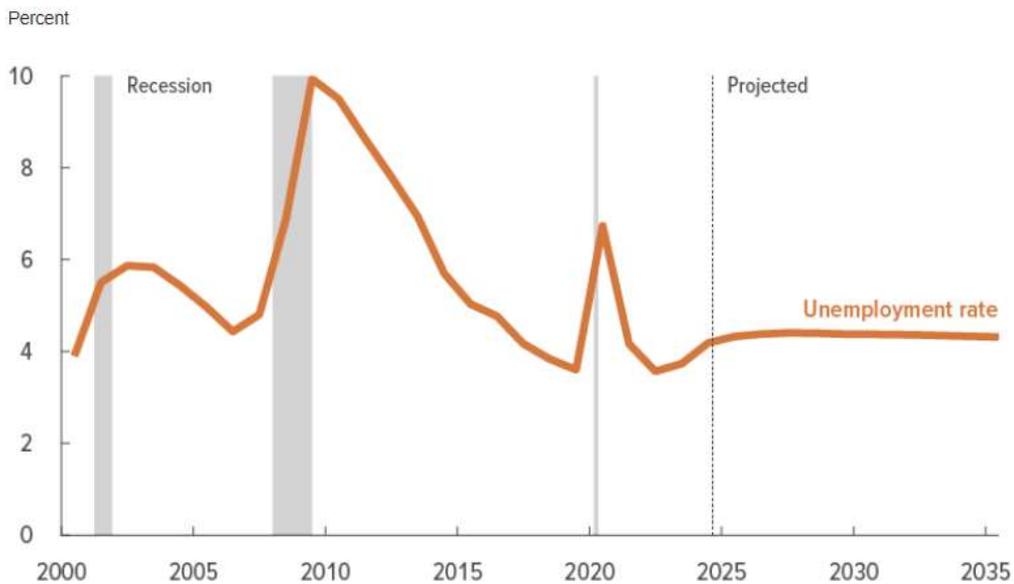
Inflation is forecasted to ease as economic activity cools. The CBO projects that inflation, as measured by the Personal Consumption Expenditures (PCE) price index, will decline from an estimated 2.5 percent in 2024 to 2.2 percent in 2025 and 2.1 percent in 2026. Inflation is expected to align with the Federal Reserve’s long-term target of 2 percent beginning in 2027 and remain stable thereafter. This trend, if realized, will help preserve the purchasing power of public funds and improve long-term financial planning for the City.



The Federal Reserve began reducing interest rates in late 2024, and those cuts are expected to continue through 2026. The federal funds rate is projected to decline to 3.7 percent by the end of 2025 and 3.4 percent by the end of 2026. Longer-term interest rates, including 10-year Treasury notes, are also expected to decline and then hold steady. This creates a more favorable environment for debt financing of major infrastructure projects and capital needs.



Unemployment, meanwhile, is expected to rise modestly due to the slowing pace of economic expansion. The CBO forecasts the national unemployment rate will reach 4.3 percent by the end of 2025 and 4.4 percent by the end of 2026, with a gradual decline thereafter. This may have near-term impacts on local employment conditions but could stabilize over time as labor markets adjust.



Overall, the national outlook suggests a period of slower but steady economic growth, falling inflation, and easing interest rates. These trends present opportunities for McFarland to strategically invest in

infrastructure and economic development while continuing to monitor potential fiscal impacts from broader labor market shifts.

**GENERAL FUND OVERVIEW**

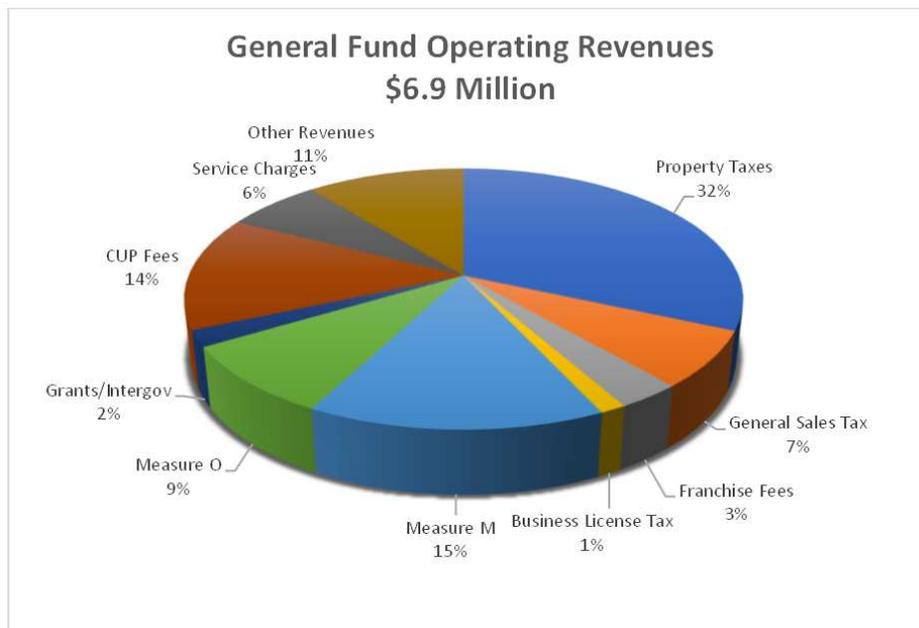
The General Fund serves as the financial foundation of the City of McFarland, supporting vital municipal services including public safety, public works, parks, community development, and general government operations. Balancing the General Fund for FY 2025–26 required deliberate and disciplined planning, with a continued focus on controlling costs, enhancing revenue, and improving operational efficiency across all departments.

As in prior years, the City continues to face growing fiscal pressures, particularly from rising costs in public safety and contract services, most notably the significant increases in our Fire Services agreement with the County. Compounding these challenges is the fact that McFarland still operates with a relatively limited revenue base, which requires constant vigilance and proactive financial management.

In response, we have made targeted investments in technology to modernize how we deliver services and manage resources. This includes the launch of online systems for utility billing, business licensing, and building permitting—initiatives that not only improve accessibility for residents and businesses but also streamline internal workflows. Tools like RoadAI are helping prioritize road maintenance needs in real time, ensuring limited funds are used efficiently. These innovations are designed to maximize every tax dollar and reduce long-term operating costs through smarter service delivery and better data.

The City’s efforts to grow and diversify its revenue base are also well underway. The planned buildout of Annexations 18, 19, and 20 will bring in new residential and commercial development, which is expected to increase property tax, sales tax, and development-related revenues. These areas will be critical to sustaining General Fund operations and enabling future investment in infrastructure and services.

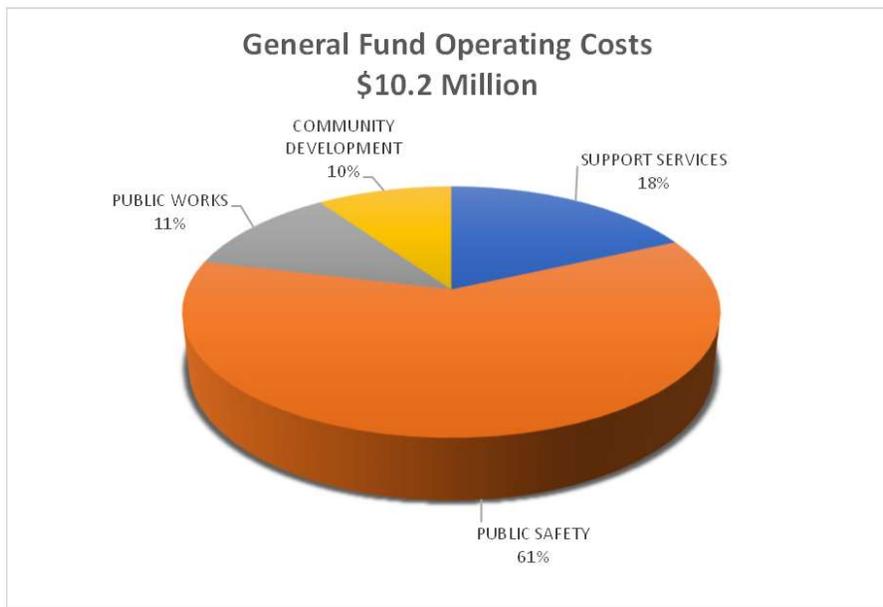
**General Fund Revenue**



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**



We continue to take a conservative approach to expenditures. Departments were directed to maintain flat budgets wherever possible, with increases limited to those essential for maintaining core services or meeting legal obligations. We are actively reviewing job classifications, reassigning responsibilities internally, and reducing reliance on consultants where in-house capacity can be developed or strengthened.

Looking ahead, our financial strategy is centered on efficiency, sustainability, and transparency. We are modernizing internal financial systems to improve forecasting, enhance oversight, and support long-term decision-making. Our goal is to build a resilient General Fund that protects essential services, supports future growth, and upholds the City’s commitment to fiscal responsibility.

**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 2025-2026 but also for the following four years.

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

- 1. New Police Station (\$14 Million):** A new, modern facility is essential for our law enforcement to effectively meet the evolving needs of our city. This project is a top priority, given the importance of public safety in our community.
- 2. Road Reconstruction (\$16.7 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 (\$58.9 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**

	2025-26	2026-27	2027-28	2028-29	2029-30
<b>CIP Projects By Funding Source</b>					
Capital Outlay Fund					
General Fund	2,659,625	7,166,771	14,900,000	-	-
Grants	19,071,482	-	-	-	-
Gas Tax/SB1	796,509	630,678	-	-	-
Transportation Development Act (TDA)	731,975	90,500	99,000	107,000	115,000
Development Impact Fee Fund	162,500	-	-	-	-
<b>Total Capital Outlay Fund</b>	<b>23,422,091</b>	<b>7,887,949</b>	<b>14,999,000</b>	<b>107,000</b>	<b>115,000</b>
<b>Enterprise Funds</b>					
Sewer	260,000	1,480,000	9,315,060	12,784,060	-
Water	8,358,000	12,682,402	6,000,000	4,000,000	4,000,000
Refuse	-	-	-	-	-
Transit	71,041	1,677,824	-	-	-
<b>Total Enterprise Funds</b>	<b>8,689,041</b>	<b>15,840,226</b>	<b>15,315,060</b>	<b>16,784,060</b>	<b>4,000,000</b>
<b>TOTAL</b>	<b>32,111,132</b>	<b>23,728,175</b>	<b>30,314,060</b>	<b>16,891,060</b>	<b>4,115,000</b>

**CIP Projects By Category**

	2025-26	2026-27	2027-28	2028-29	2029-30
City Buildings and Facilities	7,772,125	6,566,771	5,500,000	-	-
Park Improvements	-	600,000	9,400,000	-	-
Streets & Transportation	15,649,966	721,178	99,000	107,000	115,000
Sewer System	260,000	1,480,000	9,315,060	12,784,060	-
Water System	8,358,000	12,682,402	6,000,000	4,000,000	4,000,000
Refuse System	-	-	-	-	-
Transit	71,041	1,677,824	-	-	-
<b>TOTAL</b>	<b>32,111,132</b>	<b>23,728,175</b>	<b>30,314,060</b>	<b>16,891,060</b>	<b>4,115,000</b>

**Conclusion**

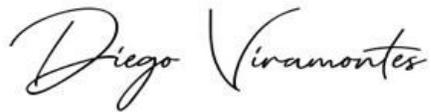
The Fiscal Year 2025–2026 Budget represents a continued commitment to fiscal responsibility, strategic investment, and community-focused governance. This year’s budget builds on the progress we’ve made over the past several years—stabilizing city finances, expanding infrastructure, and strengthening public safety—while confronting the ongoing challenges of rising costs, aging systems, and a limited revenue base.

Through thoughtful planning and relentless advocacy, the City has secured critical funding for major water projects, advanced public safety initiatives, and leveraged technology to improve service delivery and operational efficiency. At the same time, we’ve laid the groundwork for future economic development through annexations, infrastructure planning, and key partnerships. Every decision made in this budget reflects our mission to maximize limited resources, protect public health and safety, and create opportunities for our residents.

Yet, we recognize that significant work remains. We must continue to push for long-term infrastructure solutions, secure stable funding for essential services, and ensure that every investment we make delivers value to the community. Whether it’s expanding our police facility, preparing for future growth, or addressing flood risks, our focus remains on building a resilient, inclusive, and forward-looking McFarland.

I want to thank the City Council for its leadership, our department heads and staff for their dedication, and our residents for their continued trust and engagement. Together, we are charting a path that not only addresses today's needs but also lays a solid foundation for future generations. We look forward to the year ahead and to working alongside the community to deliver on the promise of a better McFarland for all.

Respectfully submitted,

A handwritten signature in black ink that reads "Diego Viramontes". The signature is written in a cursive, flowing style.

Diego Viramontes, CPA  
City Manager/Finance Director

# Adopted Annual Operating Budget Fiscal year 2025-2026 | Budget and Fiscal Policies



## BUDGET PURPOSE AND ORGANIZATION

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

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

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

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

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

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

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

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

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

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

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

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

# Adopted Annual Operating Budget Fiscal year 2025-2026 | Budget and Fiscal Policies



## REVENUE MANAGEMENT

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

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

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

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

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

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

## MINIMUM FUND BALANCE AND RESERVES

### *Section 1: Policy*

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

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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.

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

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

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

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

### **Section 3: Other Assignments/Commitments**

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

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

### **Section 4: Correcting Balances Below the Minimum Balance**

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

#### **A. General Fund**

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

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

## **B. Water, Sewer and Refuse Funds**

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

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

### ***Section 5: Use of Balances Exceeding the Minimum Balance***

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

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

## **FINANCIAL REPORTING AND BUDGET ADMINISTRATION**

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

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

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

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

## **CAPITAL FINANCING AND DEBT MANAGEMENT**

### **A. Capital Financing**

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

under the following circumstances:

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

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

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

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

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

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

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## **Factors Favoring Pay-As-You-Go Financing**

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

## **Factors Favoring Long Term Financing**

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

## **B. Budget Integration and Policy Links**

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

## **C. Sources of Capital Financing**

1. **Cash Funding.** The City funds a significant portion of its CIP on a “pay-as-you-go” basis. As part of a “pay as you go” strategy, the City will first look for grant funding for capital projects.

2. **Interfund Borrowing.** The City may borrow internally from other funds with surplus cash instead of issuing bonded debt. The purpose of interfund borrowing is to finance high priority needs and reduce costs of interest, debt issuance and/or administration. Purposes warranting the use of this type of borrowing could include short-term cash flow imbalances due to grant terms, interim financing pending the issuance of bonds or long-term financing in lieu of bonds. The City funds from which the money is borrowed shall be repaid with interest based upon the earning rate of the City’s investment pool. The Finance Director shall also exercise due diligence to ensure that it is financially prudent for the Fund making the loan. Interfund loans will be evaluated on a case-by-case basis. Any borrowing between two City funds which exceeds 24 months requires a repayment schedule approved by the Council.

3. **Bank Loans, Lines of Credit and Direct Placements.** While not a common method of financing capital projects, financial institution credit or other direct placements may be evaluated on a case-by-case basis where the advantages over other methods are compelling.

4. **State and Federal Loans.** The City will evaluate State and Federal loan programs, including but not limited to loans such as the State Water Resources Control Board’s revolving fund loans for the construction of water and wastewater infrastructure projects.

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5. **Other Loan Programs.** The City may consider other loan programs on a case-by-case basis where the advantages over other methods are compelling.
  6. **Equipment Lease Purchase Agreements.** The City may consider lease-purchase agreements for long lived assets such as backhoes and trash trucks.
  7. **Bond Financing.** The City may issue any bonds that are allowed under federal and state law, including but not limited to general obligation bonds, certificates of participation, revenue bonds, lease-revenue bonds, assessment district bonds and special tax bonds. While conduit financings do not constitute a general obligation of the issuer, the same level of due diligence prior to bond issuance is required as outlined Section F below. The City will consider requests for assessment or special tax district formation on a case-by-case basis as outlined in Section G below.
- D. **Joint Powers Authority (JPA).** In addition to the long and short-term financing instruments described above, the City may also consider joint arrangements with other governmental agencies when a project serves the public interest beyond City boundaries.
- E. **Debt Management**
1. The City will not obligate the General Fund to secure long-term financings except when marketability can be significantly enhanced.
  2. An internal feasibility analysis will be prepared for each long-term financing which analyzes the impact on current and future budgets for debt service and operations. This analysis will also address the reliability of revenues to support debt service.
  3. The City will generally conduct financings on a competitive basis. However, negotiated financings may be used due to market volatility or the use of an unusual or complex financing or security structure.
  4. The City's financing team (such as financial advisor, bond counsel and trustee) will typically be selected through a competitive request for proposal (RFP) process for a multi-year, program-based term in providing ongoing advice and understanding of City needs.
  5. The City will seek an investment grade rating (Baa/BBB or greater) on any direct debt and will seek credit enhancements such as letters of credit or insurance when necessary for marketing purposes, availability and cost-effectiveness.
  6. The City will monitor all forms of debt annually coincident with the City's Budget preparation and review process and report concerns and remedies, if needed, to the Council.
  7. The City will diligently monitor its compliance with bond covenants and ensure its adherence to federal arbitrage regulations.
  8. The City will maintain good, ongoing communications with bond rating agencies about its financial condition. The City will follow a policy of full disclosure on every financial report and bond prospectus (Official Statement).
  9. In accordance with generally accepted accounting principles and the City internal control procedures, the Finance Director is responsible for ensuring bond proceeds are spent for the intended purposes identified.

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in the bond documents and that the proceeds are spent in the time frames identified in the tax certificate

prepared by the City's bond counsel.

10. For any applicable debt issued after January 2017, the City will file annual debt transparency reports with

the California Debt and Investments Advisory Commission in accordance State Government Code Section 8855.

## F. Debt Capacity

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

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

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

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

## G. Land-Based Financings

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

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

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

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

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g. Open space.

h. Cultural and social service facilities.

i. Other governmental facilities and improvements such as offices, information technology systems and telecommunication systems.

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

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

# Adopted Annual Operating Budget Fiscal year 2025-2026 | Budget and Fiscal Policies



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:

- 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.
- There is a clearly articulated public purpose in providing the conduit financing.
- 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:

- 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.

# Adopted Annual Operating Budget

## Fiscal year 2025-2026 | Guide To Reading & Understanding The Budget



### 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

# Adopted Annual Operating Budget Fiscal year 2025-2026 | Budget and Fiscal Policies



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.

# Adopted Annual Operating Budget Fiscal year 2025-2026 | Budget and Fiscal Policies



## **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



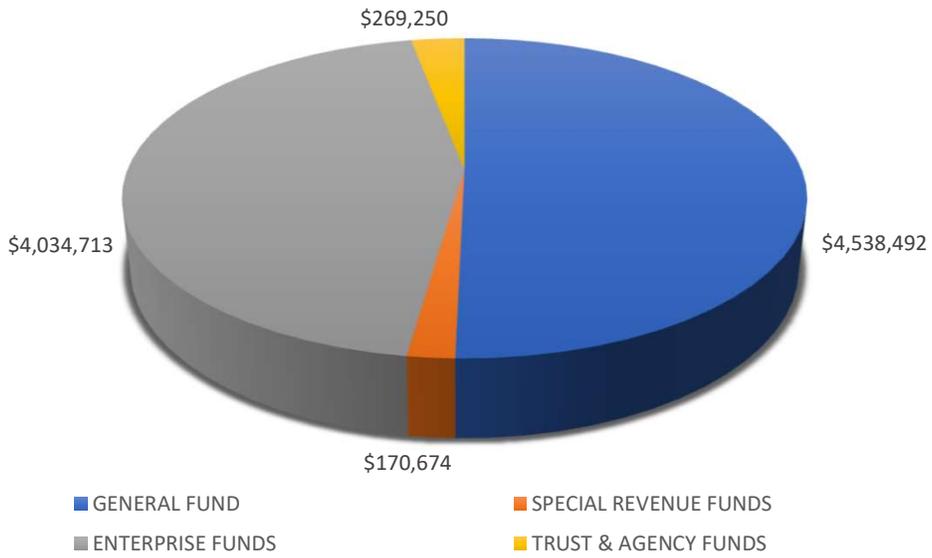
# **CITYWIDE FINANCIAL SUMMARY**

## Citywide Financial Summaries

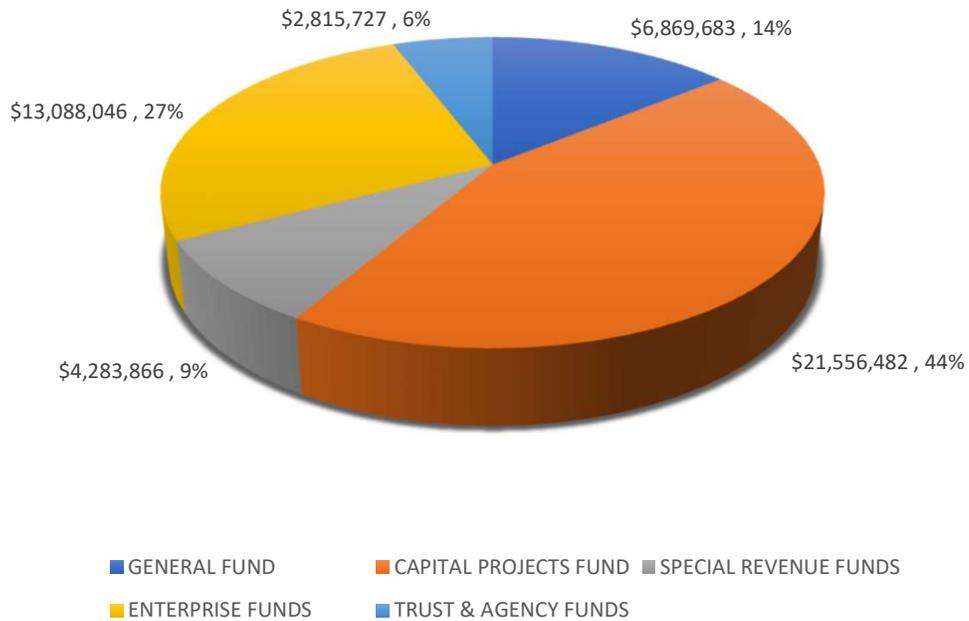
Fund Balances	Projected July 1, 2025	FY2025-26 Revenues	FY2025-26 Appropriations	FY2025-26 Transfers In	FY2025-26 Transfers Out	Other Sources (Uses)	Projected June 30, 2026
<b>GENERAL FUND</b>							
GENERAL	2,864,126	6,869,683	10,749,678	5,168,047	2,786,326	113,665	1,479,517
CAPITAL IMPROVEMENT PROJECTS	2,751,693	21,556,482	23,247,466	1,690,984	1,807		2,749,886
<b>TOTAL GENERAL FUND</b>	<b>5,615,819</b>	<b>28,426,165</b>	<b>33,997,144</b>	<b>6,859,031</b>	<b>2,788,133</b>	<b>113,665</b>	<b>4,229,403</b>
<b>SPECIAL REVENUE</b>							
TRANSPORTATION DEVELOPMENT ACT	(649,673)	2,089,031	-	-	1,439,358		-
LIGHTING AND LANDSCAPING MAINT DIST	(67,636)	166,464	294,789	-	-		(195,961)
COMMUNITY FACILITIES DISTRICT	-	615,297	35,000	-	580,297		-
GAS TAX	0	386,309	-	-	386,309		0
ROAD MAINTENANCE AND REHAB (SB1)	424,366	372,143	-	-	796,509		0
COPS	(914)	-	-	-	-		(914)
DEVELOPMENT IMPACT FEES	3,972,503	654,622	-	-	162,500		4,464,625
MISCELLANEOUS GRANTS	303,025	-	-	-	-		303,025
CALHOME	165,238	-	-	-	-		165,238
CDBG	(13,888)	-	-	-	-		(13,888)
<b>TOTAL SPECIAL REVENUE</b>	<b>4,133,020</b>	<b>4,283,866</b>	<b>329,789</b>	<b>-</b>	<b>3,364,973</b>	<b>-</b>	<b>4,722,125</b>
<b>ENTERPRISE</b>							
SEWER	1,107,316	2,231,915	2,279,464	-	240,764	230	819,233
WATER	6,972,051	8,684,312	10,849,432	-	295,390	49,243	4,560,784
REFUSE	65,180	1,836,941	1,726,108	-	88,399	230	87,845
PUBLIC TRANSPORTATION	-	334,878	323,853	-	31,424	20,399	(0)
<b>TOTAL ENTERPRISE</b>	<b>8,144,547</b>	<b>13,088,046</b>	<b>15,178,857</b>	<b>-</b>	<b>655,977</b>	<b>70,101</b>	<b>5,467,861</b>
<b>TRUST &amp; AGENCY</b>							
MCFRRRLAND IMROVEMENT AUTHORITY	4,081,326	2,815,727	269,250	-	2,512,468.72		4,115,334
<b>TOTAL TRUST &amp; AGENCY</b>	<b>4,081,326</b>	<b>2,815,727</b>	<b>269,250</b>	<b>-</b>	<b>2,512,468.72</b>	<b>-</b>	<b>4,115,334</b>
<b>Total</b>	<b>21,974,712</b>	<b>48,613,804</b>	<b>49,775,039</b>	<b>6,859,031</b>	<b>9,321,552</b>	<b>183,767</b>	<b>18,534,723</b>

<b>Appropriations by Fund</b>				
<b>Proposed Budget</b>	<b>Personnel</b>	<b>Operating</b>	<b>Capital</b>	<b>Total Appropriations</b>
<b>GENERAL FUND</b>				
SUPPORT SERVICES	504,523	1,381,372	132,725	2,018,620
PUBLIC SAFETY	3,943,638	2,252,190	318,300	6,514,128
PUBLIC WORKS	703,009	477,491	50,000	1,230,500
COMMUNITY DEVELOPMENT	558,990	427,440	-	986,430
CAPITAL IMPROVEMENT PROJECTS	-	-	23,247,466	23,247,466
<b>TOTAL GENERAL FUND</b>	<b>5,710,161</b>	<b>4,538,492</b>	<b>23,748,491</b>	<b>33,997,144</b>
<b>SPECIAL REVENUE</b>				
LIGHTING LANDSCAPING AND MAINTENANCE DISTRICT	159,115	135,674	-	294,789
COPS GRANT	-	-	-	-
MISCELLANEOUS GRANTS	-	-	-	-
COMMUNITY FACILITIES DISTRICT	-	35,000	-	35,000
<b>TOTAL SPECIAL REVENUE</b>	<b>159,115</b>	<b>170,674</b>	<b>-</b>	<b>329,789</b>
<b>ENTERPRISE</b>				
SEWER	937,189	1,082,275	260,000	2,279,464
WATER	1,052,029	1,439,403	8,358,000	10,849,432
REFUSE & RECYCLING	276,543	1,449,565	-	1,726,108
PUBLIC TRANSPORTATION	189,343	63,469	71,041	323,853
<b>TOTAL ENTERPRISE</b>	<b>2,455,103</b>	<b>4,034,713</b>	<b>8,689,041</b>	<b>15,178,857</b>
<b>TRUST &amp; AGENCY</b>				
MCFARLAND IMPROVEMENT AUTHORITY	-	269,250	-	269,250
<b>TOTAL TRUST &amp; AGENCY</b>	<b>-</b>	<b>269,250</b>	<b>-</b>	<b>269,250</b>
<b>Total Appropriations</b>	<b>8,324,379</b>	<b>9,013,128</b>	<b>32,437,532</b>	<b>49,775,039</b>

### Expenditures by Fund Type



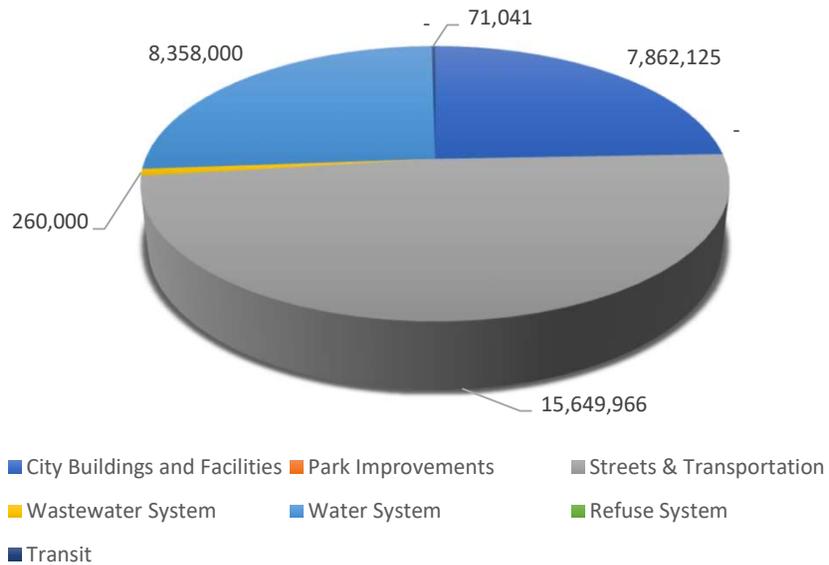
### Revenues by Fund Type



### 5 Year CIP By Project Category 2025-2030



### CIP Projects By Category 2025-26





# **FUND FINANCIAL SCHEDULES**

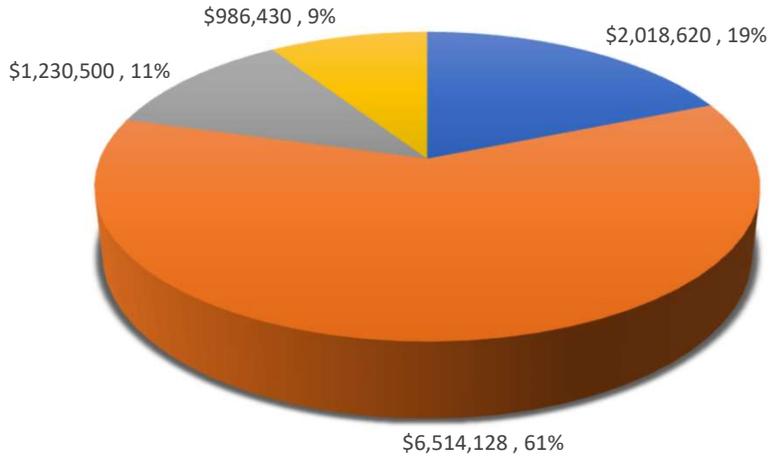
General Fund Revenues, Expenditures and Changes in Fund Balance

	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
<b>REVENUES</b>					
Taxes and Franchise Fees					
General Property Tax	\$389,593	\$409,339	\$505,191	\$505,191	\$515,295
VLF Swap Property Tax	1,580,930	1,672,098	1,609,083	1,609,083	1,641,265
General Sales Tax	597,694	485,663	451,490	451,490	477,442
Measure M Sales Tax	208,327	1,014,048	1,061,044	1,061,044	1,001,735
Measure O Business Tax	-	-	342,483	441,949	600,000
Franchise Fees	213,241	234,627	197,290	215,000	219,300
Business License Tax	46,076	69,453	77,863	87,863	88,220
Property Transfer Tax	10,821	26,102	18,291	18,291	18,657
<b>Total Taxes</b>	<b>3,046,682</b>	<b>3,911,331</b>	<b>4,262,735</b>	<b>4,389,912</b>	<b>4,561,914</b>
Permit and Service Charges					
Development Review	447,794	1,229,202	594,956	567,751	448,165
Conditional Use Permit (CUP) Fees	553,482	1,044,989	963,988	953,548	971,505
Other Charges	2,336	120,411	1,800	1,800	1,800
<b>Total Permit and Service Charges</b>	<b>1,003,612</b>	<b>2,394,602</b>	<b>1,560,745</b>	<b>1,523,099</b>	<b>1,421,470</b>
Grants/Intergovernmental	228,458	412,255	792,073	986,558	138,179
Other Revenues	719,833	821,220	789,197	920,467	748,120
<b>Total Revenues</b>	<b>4,998,585</b>	<b>7,539,408</b>	<b>7,404,749</b>	<b>7,820,035</b>	<b>6,869,683</b>
<b>EXPENDITURES</b>					
Operating Costs	6,438,414	7,438,101	9,112,425	8,518,138	10,248,653
CIP Projects	218,463	979,947	915,593	902,775	501,025
<b>Total Expenditures</b>	<b>6,656,877</b>	<b>8,418,048</b>	<b>10,028,017</b>	<b>9,420,913</b>	<b>10,749,678</b>
<b>OTHER SOURCES (USES)</b>					
Transfers In	1,483,586	5,777,804	4,302,213	4,514,473	5,168,047
Transfers Out	(719,008)	(1,971,862)	(2,712,544)	(2,765,781)	(2,786,326)
Expenditure Savings					113,665
<b>Total Other Sources (Uses)</b>	<b>764,578</b>	<b>3,805,943</b>	<b>1,589,669</b>	<b>1,748,691</b>	<b>2,495,386</b>
<b>Sources Over (Under) Uses</b>	<b>(893,714)</b>	<b>2,927,302</b>	<b>(1,033,599)</b>	<b>147,814</b>	<b>(1,384,609)</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>682,723</b>	<b>(210,991)</b>	<b>2,716,312</b>	<b>2,716,312</b>	<b>2,864,126</b>
<b>FUND BALANCE, END OF YEAR</b>					
Unassigned Fund Balance	<b>(210,991)</b>	<b>2,716,312</b>	<b>1,682,713</b>	<b>2,864,126</b>	<b>1,479,517</b>
<b>Total Fund Balance</b>	<b>(210,991)</b>	<b>2,716,312</b>	<b>1,682,713</b>	<b>2,864,126</b>	<b>1,479,517</b>

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

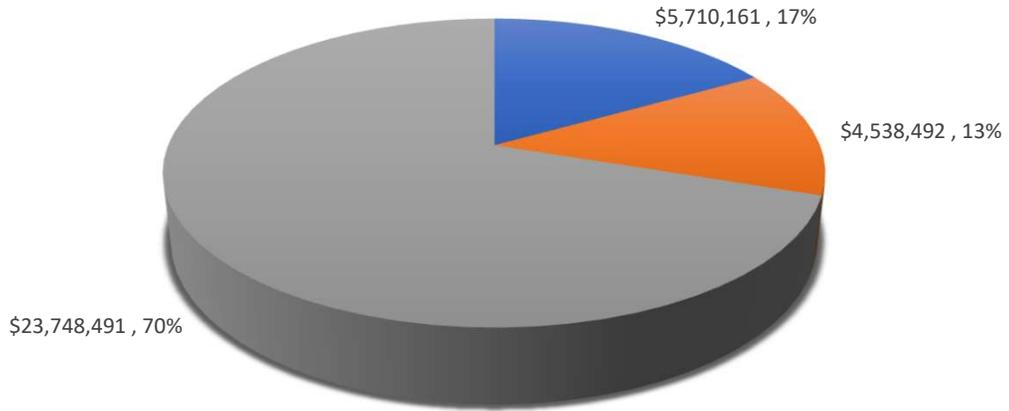
	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
<b>REVENUES</b>					
Grants/Intergovernmental	158,100	2,027,060	11,863,326	2,935,335	21,556,482
Other Revenues	-	-	-	-	-
<b>Total Revenues</b>	<b>158,100</b>	<b>2,027,060</b>	<b>11,863,326</b>	<b>2,935,335</b>	<b>21,556,482</b>
<b>EXPENDITURES</b>					
CIP Projects	3,364,031	1,589,414	14,871,573	4,650,306	23,247,466
<b>Total Expenditures</b>	<b>3,364,031</b>	<b>1,589,414</b>	<b>14,871,573</b>	<b>4,650,306</b>	<b>23,247,466</b>
<b>OTHER SOURCES (USES)</b>					
Transfers In	1,118,567	1,037,023	2,607,158	1,694,319	1,690,984
Transfers Out	-	(998)	(1,267)	(1,255)	(1,807)
<b>Total Other Sources (Uses)</b>	1,118,567	1,036,025	2,605,891	1,693,064	1,689,177
<b>Sources Over (Under) Uses</b>	<b>(2,087,364)</b>	<b>1,473,671</b>	<b>(402,356)</b>	<b>(21,907)</b>	<b>(1,807)</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	3,387,293	1,299,929	2,773,601	2,773,601	2,751,693
<b>FUND BALANCE, END OF YEAR</b>					
Assigned: CUP Fees for Street Capital Projects	2,750,000	2,750,000	2,750,000	2,750,000	2,750,000
Unassigned Fund Balance	(1,450,071)	23,601	(378,755)	1,693	(114)
<b>Total Fund Balance</b>	<b>1,299,929</b>	<b>2,773,601</b>	<b>2,371,245</b>	<b>2,751,693</b>	<b>2,749,886</b>

### General Fund Expenditures by Function



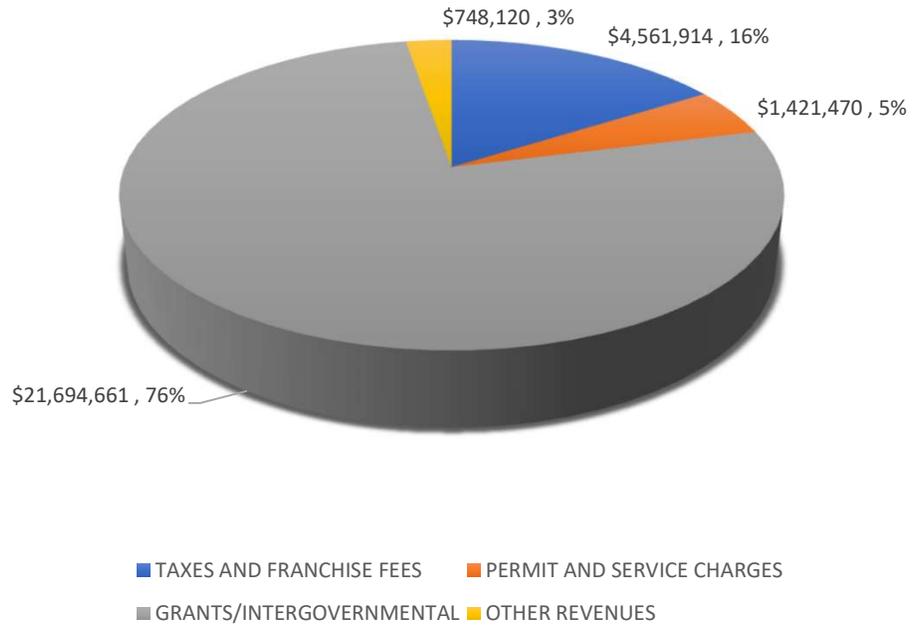
■ SUPPORT SERVICES ■ PUBLIC SAFETY ■ PUBLIC WORKS ■ COMMUNITY DEVELOPMENT

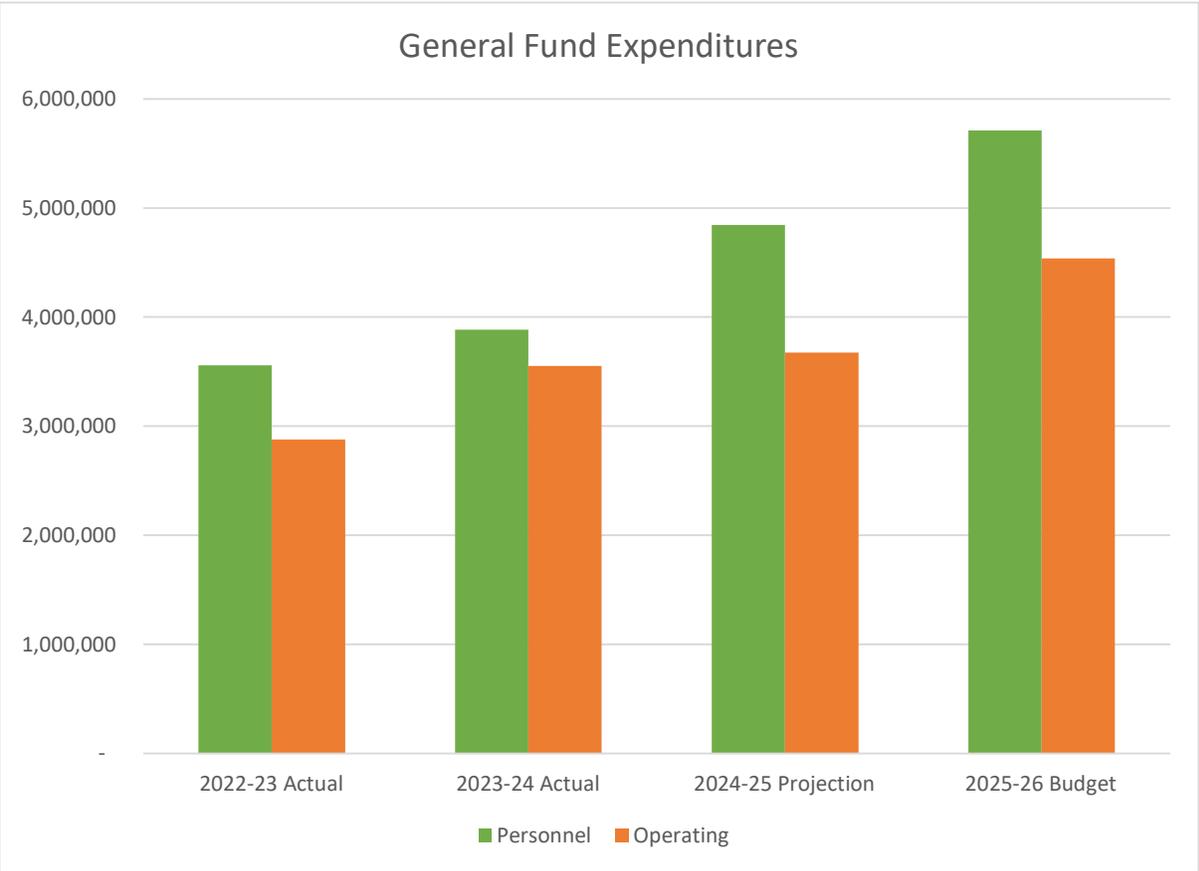
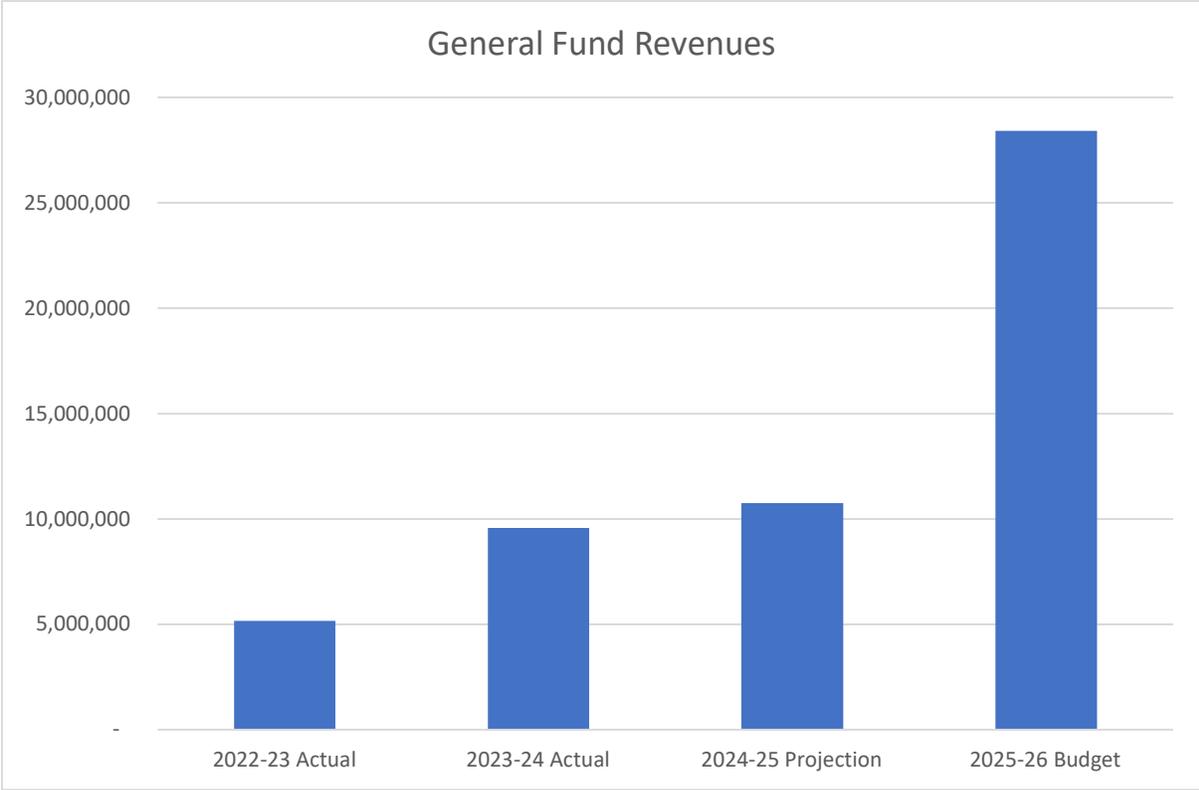
### General Fund Expenditures by Type



■ PERSONNEL ■ OPERATING ■ CAPITAL

### General Fund Revenues by Type





General Fund Detail Revenues and Expenditures

	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
<b>REVENUES</b>					
<b>City Council</b>					
48330 Contributions & Donations	1,600	-	-	-	-
<b>City Administration</b>					
42340 Administration Fee	(32)	-	-	-	-
<b>Finance and Accounting</b>					
42340 Administration Fee	2,525	3,868	-	-	-
<b>Planning</b>					
41400 Planning & Engineering Fees	18,124	61,101	150,000	114,383	150,000
41400 Planning & Engineering Fees - Tract 7214	4,674	9,393	-	-	-
41400 Planning & Engineering Fees San Joaquin R	41,694	341,233	-	-	-
41400 Planning & Engineering Fees Medical Offic	21,760	4,472	-	-	-
41400 Planning & Engineering Fees - R&F Buildir	-	5,083	-	-	-
41400 Planning & Engineering Fees - Sherwood M	34,561	-	-	-	-
41400 Planning & Engineering Fees - Capri Liquor	4,283	-	-	-	-
41400 Planning & Engineering Fees - Tract 7393	39,044	58,221	-	-	-
41400 Planning & Engineering Fees - Superior Gas	-	7,714	-	-	-
41400 Planning & Engineering Fees - Parcel Map	-	4,958	-	-	-
41400 Planning & Engineering Fees - LLA 22-017	1,654	-	-	-	-
41400 Planning & Engineering Fees - Annex 19	24,950	-	-	-	-
41400 Planning & Engineering Fees - Perkins Med	15,000	-	-	-	-
41400 Planning & Engineering - Annex 20	-	24,950	-	-	-
41400 Planning & Engineering - VTPM 12540	-	3,380	-	-	-
41400 Planning & Engineering Fees- GEO Group	-	20,000	-	-	-
41400 Planning & Engineering Fees - Burger King	-	4,030	-	-	-
41400 Planning & Engineering Fees - 809 Garzoli	-	5,840	-	-	-
41400 Planning & Engineering Fees - Milicic Ranc	-	12,540	-	-	-
44000 Other Agency Grants	-	(7,333)	-	7,333	-
44000 Other Agency Grants- SALC	67,610	65,000	-	-	-
44000 Other Agency Grants - REAP	-	73,166	-	-	-
48300 Contributions & Donations - Grape Festival	-	-	-	22,850	-
<b>Public Safety</b>					
40220 Sales Tax - Public Safety 1/2%	(4,941)	17,223	17,774	17,774	18,129
41310 GEO CUP/MPD Contribution	108,199	113,501	119,176	119,176	122,751
41900 Court Fines	43,284	30,116	50,000	65,000	35,000
41950 Live Scan Fees	484	238	-	237	-
44000 Other Agency Grants	50,848	275,813	173,748	138,247	123,179
44000 Other Agency Grants - Fentanyl Task Force	-	-	250,000	250,000	-
44050 State Grants	-	5,610	-	222,652	-
44250 COPS/SLESF	314,659	51,771	189,882	194,663	150,000
45000 Copies/Reports	2,112	5,101	25,000	3,000	3,000
48000 POST Reimbursements	14,644	8,795	23,700	23,700	24,000
48200 Miscellaneous	27,468	161,925	-	2,600	2,600
48300 Contributions & Donations	10,000	11,150	-	17,427	-
48300 Contributions & Donations - Bike Safety Ro	-	-	-	1,100	-
48300 Contributions & Donations - Shop with a Cc	-	-	5,000	3,400	-
48300 Contributions & Donations - Trunk or Treat	2,000	6,000	5,000	3,075	-
48600 McFarland PD Asset/Forfeiture	94,980	40,435	-	-	-
<b>Animal Control Services</b>					
41200 Animal Licenses	395	965	500	500	500
41210 Animal Shelter Fees	435	1,309	500	100	100
44000 Spay and Neuter Grant - UC Davis	110,000	-	70,000	70,000	-
48200 Miscellaneous	174	-	-	-	-
48300 Contributions & Donations	1,000	-	-	-	-
<b>Building Inspection</b>					
41500 Building Permits	197,260	554,381	255,076	343,680	198,749
41505 Technology Fee	9,562	21,811	11,389	14,773	11,805
41510 Training Fee	9,731	21,907	11,809	15,575	11,805
41515 Building - GP Maintenance Fee	9,111	22,163	11,683	15,261	11,805

General Fund Detail Revenues and Expenditures

	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
41550 Building Plan Check	4,100	20,917	155,000	49,781	50,000
<b>Code Enforcement</b>					
41700 Code Enforcement Revenue	9,025	77,030	10,000	40,000	10,000
48200 Miscellaneous	-	49,347	-	-	-
<b>Streets</b>					
44150 Intergovernmental Revenues	-	-	298,325	298,325	15,000
41700 Code Enforcement Revenue	-	10	-	-	-
<b>Community Center</b>					
42350 Rents	10,355	15,322	12,000	13,000	12,000
<b>Construction Management</b>					
41510 Training Fee	1,046	896	-	543	500
41520 Technology Fee	1,046	896	-	543	500
41600 Excavation Permits	10,195	23,317	-	13,211	13,000
<b>General Fund Revenue</b>					
40100 General Property Tax	389,593	409,339	505,191	505,191	515,295
40180 VLF - In Lieu Property Tax	1,580,930	1,672,098	1,609,083	1,609,083	1,641,265
40200 Sales Tax & Bradley Burns	597,694	485,663	451,490	451,490	477,442
40240 Property Transfer Tax	10,821	26,102	18,291	18,291	18,657
40300 Motor Vehicle License Fees (MVLF)	14,533	17,513	17,863	17,863	18,220
41100 Business Licenses	31,544	51,941	60,000	70,000	70,000
41250 Yard Sale Permits	2,058	2,250	1,800	1,800	1,800
41300 Franchise Fees	213,241	234,627	197,290	215,000	219,300
41310 CUP Fees	553,482	1,044,989	963,988	953,548	971,505
42340 Administrative Fees	310	118,161	-	-	-
42350 Rents	16,032	13,169	14,366	14,366	38,366
42355 Rents - Leases	(406)	14,366	-	-	-
45000 Copies/Reports	11	9	-	-	-
48100 Interest Income	1,317	191,332	314,975	314,975	300,000
48200 Miscellaneous	64,482	7,999	-	50,000	30,000
48200 Miscellaneous - Community Garden	-	240	-	-	-
48300 Contributions & Donations	-	-	-	9,400	-
48300 Contributions & Donations - Christmas Tree	-	-	1,325	2,825	791
48300 Contributions & Donations - Community Vi	-	-	-	1,300	883
<b>Measure M Sales Tax</b>					
40230 Sales Tax - Measure M	208,327	1,014,048	1,061,044	1,061,044	1,001,735
<b>Measure O Business Tax</b>					
40235 Business Tax - Measure O	-	-	342,483	441,949	600,000
<b>Capital Projects</b>					
44000 Other Agency Grants	-	-	2,124,650	2,124,650	4,189,250
44050 State Grants	2,638	30,864	9,738,676	617,403	14,867,232
44050 HSIP Cycle 10	20,675	11,720	-	193,283	-
44050 RSTP/HIP West Side - Harlow	26,468	335,158	-	-	-
44050 State Grants - Community Garden	(0)	1,649,318	-	-	-
48200 Miscellaneous Revenue	24,597	-	-	-	2,500,000
48450 Loan Income Proceeds - Animal Shelter	83,723	-	-	-	-
<b>Total Revenues</b>	<b>5,156,686</b>	<b>9,566,468</b>	<b>19,268,076</b>	<b>10,755,371</b>	<b>28,426,165</b>
<b>EXPENDITURES</b>					
<b>City Council</b>					
50100 Salaries - Permanent Employees	35,094	12,000	11,500	11,500	12,000
50300 Payroll Taxes	2,913	918	1,410	1,410	1,410
50400 Retirement (401K)	14,244	24,380	24,179	24,179	24,000
50500 Health Insurance Premiums	39,739	4	-	-	-
50550 Dental/Vision Premiums	1,241	-	-	-	-
50600 Workers Compensation Insurance	917	400	454	454	498
50700 Life Insurance	45	(4)	-	-	-
51800 Clothing Allowance	929	589	1,000	500	1,000
52000 Conferences/Meetings/Travel	10,329	15,745	20,000	13,000	20,000
52200 Contract Services	13,363	4,216	5,000	5,000	5,000

General Fund Detail Revenues and Expenditures

	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
53200 Dues & Subscriptions	313	174	500	500	500
53400 Election Expense	8,709	-	-	-	-
54000 Fuel	244	812	1,000	500	1,000
54400 Insurance - CSJV Rsk Mgmt.	1,397	523	663	663	668
55600 Postage	1,072	277	500	500	500
55800 Printing & Legal Notices	2,290	29	2,500	500	1,000
56000 Professional Services - Other	10,717	25	9,000	1,611	5,000
57100 Special Activities	1,057	196,402	10,000	10,000	7,000
57100 Special Activities - Christmas Tree Lighting	1,399	83	2,825	2,034	791
57100 Special Activities - Community Grants Prog	-	7,500	10,000	10,000	10,000
57100 Special Activities - Crimes Reward Program	-	-	25,000	-	25,000
57100 Special Activities - Scholarships	-	-	150,000	150,000	100,000
57100 Special Activities - Community Vigil	-	-	1,000	417	883
57100 Special Activities - State of the City	-	-	-	-	(3,000)
57200 Supplies - Office	1,194	1,657	1,500	500	1,500
57400 Supplies - Operating	-	1,437	-	-	-
57800 Telephone & Communications	1,454	3,082	2,500	2,600	3,000
<b>City Administration</b>					
50100 Salaries - Permanent Employees	98,566	75,424	60,640	60,640	24,533
50150 Wages - Temporary Employees	-	-	8,500	8,240	10,000
50200 Overtime	44	1,504	1,500	3,500	-
50300 Payroll Taxes	7,791	5,841	5,910	5,910	1,913
50350 Stipends	-	283	-	-	-
50400 Retirement (401K)	10,180	7,927	6,272	6,272	2,453
50500 Health Insurance Premiums	23,337	15,408	15,191	15,191	1,562
50550 Dental/Vision Premiums	1,294	2,590	1,089	1,089	231
50600 Workers Compensation Insurance	3,340	3,661	2,088	2,088	1,019
50700 Life Insurance	31	202	15	15	9
52000 Conferences/Meetings/Travel	3,082	2,249	2,500	342	2,500
52930 Computer Hard/Software (CAP)	10,116	-	-	-	-
53200 Dues & Subscriptions	3,179	1,917	2,000	2,000	2,000
54000 Fuel	1,669	1,550	2,000	1,000	1,000
54400 Insurance - CSJV Rsk Mgmt.	5,092	4,857	3,049	3,049	1,366
54600 Interest Expense	4,179	1,417	-	300	-
55200 Miscellaneous	4,469	1,574	3,000	2,978	3,000
55600 Postage	413	297	500	500	500
56000 Professional Services - Other	-	62	1,500	2,297	31,500
56600 Repairs & Maintenance - Vehicle	1,111	749	-	-	-
57100 Special Activities	227	60	500	100	500
57200 Supplies - Office	1,272	701	800	100	800
57400 Supplies- Operating	492	45	500	-	500
57800 Telephone & Communications	663	940	1,200	1,200	1,200
<b>City Clerk</b>					
50100 Salaries - Permanent Employees	655	25,871	23,772	23,772	27,281
50200 Overtime	-	844	-	-	-
50300 Payroll Taxes	-	2,242	2,112	2,112	2,202
50350 Stipends	-	332	-	-	-
50400 Retirement (401K)	-	2,856	2,428	2,428	2,666
50500 Health Insurance Premiums	2	8,520	1,169	1,169	1,201
50550 Dental/Vision Premiums	-	728	125	125	211
50600 Workers Compensation Insurance	-	1,006	1,039	1,039	1,133
50700 Life Insurance	(2)	17	60	60	28
51800 Clothing Allowance	-	53	150	150	150
52000 Conferences/Meetings/Travel	-	3,133	2,050	2,940	5,000
52200 Contract Services	350	12,425	15,000	15,000	13,200
52920 Furniture (Capital)	-	-	4,500	3,902	-
52930 Computer Hard/Software (CAP)	-	-	-	-	19,000
52950 Equipment - Other (Capital)	-	-	-	-	4,600
53200 Dues & Subscriptions	-	660	500	500	600

## General Fund Detail Revenues and Expenditures

	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
53400 Election Expense	-	654	12,000	12,000	1,500
54000 Fuel	-	395	500	500	500
54400 Insurance - CSJV Rsk Mgmt.	-	1,319	1,517	1,517	1,519
55600 Postage	-	870	2,000	500	500
56000 Professional Services - Other	-	-	400	400	400
57200 Supplies - Office	-	2,265	1,500	1,500	1,500
57400 Supplies- Operating	-	-	-	-	500
<b>Human Resources/Risk Management</b>					
50100 Salaries - Permanent Employees	423	22,776	23,887	23,887	25,196
50300 Payroll Taxes	-	1,824	1,934	1,934	1,999
50400 Retirement (401K)	-	2,488	2,613	2,613	2,520
50500 Health Insurance Premiums	-	5,379	5,600	5,600	5,252
50550 Dental/Vision Premiums	-	501	440	440	463
50600 Workers Compensation Insurance	-	744	898	898	1,046
50700 Life Insurance	-	16	16	16	18
51800 Clothing Allowance	-	55	150	100	150
52000 Conferences/Meetings/Travel	266	208	2,500	1,000	800
52920 Furniture (Capital)	-	-	1,000	866	800
53200 Dues & Subscriptions	-	450	500	500	500
54400 Insurance - CSJV Rsk Mgmt.	-	974	1,312	1,312	1,403
55600 Postage	56	121	500	250	250
57100 Special Activities	-	340	1,000	1,000	1,000
57200 Supplies - Office	-	1,202	2,000	2,000	2,000
57400 Supplies- Operating	-	41	800	500	500
57500 Marketing	-	72	800	500	800
<b>Communications &amp; Marketing</b>					
50100 Salaries - Permanent Employees	-	-	-	-	60,689
50300 Payroll Taxes	-	-	-	-	4,930
50400 Retirement (401K)	-	-	-	-	5,469
50600 Workers Compensation Insurance	-	-	-	-	2,520
50700 Life Insurance	-	-	-	-	70
51800 Clothing Allowance	-	-	-	-	150
52000 Conferences/Meetings/Travel	-	-	-	-	500
52950 Equipment - Other (Capital)	-	-	-	-	1,500
53200 Dues & Subscriptions	-	-	-	-	4,500
54000 Fuel	-	-	-	-	500
54400 Insurance - CSJV Rsk Mgmt.	-	-	-	-	3,379
56000 Professional Services - Other	-	-	-	-	1,000
57200 Supplies - Office	-	-	-	-	500
57400 Supplies- Operating	-	-	-	-	4,000
57800 Telephone & Communications	-	-	-	-	850
<b>Finance and Accounting</b>					
50100 Salaries - Permanent Employees	62,441	62,887	79,216	79,216	116,356
50200 Overtime	2,934	1,816	3,000	1,000	3,000
50300 Payroll Taxes	5,442	5,237	6,475	6,475	9,396
50350 Stipends	-	153	-	-	-
50400 Retirement (401K)	6,567	6,535	8,145	8,145	11,152
50500 Health Insurance Premiums	13,941	11,893	14,805	14,805	20,729
50550 Dental/Vision Premiums	1,424	1,458	1,446	1,446	2,262
50600 Workers Compensation Insurance	1,483	2,254	3,499	3,499	4,831
50700 Life Insurance	77	79	56	56	100
51800 Clothing Allowance	-	1,150	1,350	150	1,200
52000 Conferences/Meetings/Travel	1,546	5,627	5,100	4,000	5,100
52200 Contract Services	4,968	24	500	100	6,500
52930 Hardware/Software (Capital)	-	-	9,000	6,964	-
53200 Dues & Subscriptions	125	766	1,000	1,000	1,000
54000 Fuel	1,520	911	1,200	500	1,200
54400 Insurance - CSJV Rsk Mgmt.	2,256	2,983	5,110	5,110	6,478
55150 Tuition Reimbursement	-	-	2,500	2,500	2,500

General Fund Detail Revenues and Expenditures

	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
55200 Miscellaneous	6,595	185	500	500	500
55600 Postage	569	278	500	500	500
56000 Professional Services - Other	3,605	655	500	500	500
57200 Supplies - Office	644	2,011	2,000	2,000	2,000
57800 Telephone & Communications	790	1,021	1,200	1,200	1,400
<b>Non-Departmental</b>					
51200 Bank Charges	8,490	2,988	10,000	2,500	10,000
51250 Cash Over/Under	1,254	(69)	-	-	-
52200 Contract Services	6,626	18,251	14,100	16,000	16,100
53800 Rental Equipment/Other	269,150	271,000	319,177	292,910	315,727
54800 Maintenance Agreements	10,338	21,528	27,000	20,674	23,000
55600 Postage	316	277	500	500	500
56000 Professional Services - Other	43,523	60,596	40,000	40,000	47,000
56050 Accounting/Auditing Services	32,438	18,687	20,800	18,824	20,800
56100 Legal Services	188,276	151,060	200,000	150,000	200,000
56400 Repairs/Maintenance-Building & Equipmen	327	-	-	-	-
57100 Special Activities	-	32	500	-	500
57200 Supplies - Office	1,625	2,334	2,700	1,500	2,700
57400 Operating Supplies Emergency Response	30,620	4,211	-	-	-
58850 Land Lease	6,871	-	3,084	3,084	3,331
58900 Debt Principal Redeemed	598,882	771,640	956,517	904,948	1,153,777
<b>Planning</b>					
50100 Salaries - Permanent Employees	88,701	159,441	217,562	217,562	181,408
50150 Wages - Temporary Employees	-	-	2,500	2,424	3,000
50200 Overtime	477	70	500	32	-
50300 Payroll Taxes	7,466	12,873	18,414	18,414	14,437
50350 Stipends	-	487	-	-	-
50400 Retirement (401K)	9,603	16,304	24,807	24,807	17,697
50500 Health Insurance Premiums	6,963	21,129	24,815	24,815	12,575
50550 Dental/Vision Premiums	903	1,512	2,141	2,141	892
50600 Workers Compensation Insurance	2,291	5,487	8,641	8,641	7,532
50700 Life Insurance	96	119	165	165	137
51800 Clothing Allowance	189	167	150	104	300
52000 Conferences/Meetings/Travel	525	5,195	3,000	503	2,000
52200 Contract Services	6,974	1,636	12,000	10,000	18,000
52930 Computer Hard/Software (Captial)	-	-	-	1,700	-
53200 Dues & Subscriptions	-	791	1,500	1,000	6,000
53600 Engineerin/Architectural Services	-	-	5,000	-	5,000
54000 Fuel	244	331	1,000	302	500
54400 Insurance - CSJV Rsk Mgmt.	3,489	7,222	12,621	12,621	10,100
55200 Miscellaneous	225	-	-	-	-
55500 Special Studies/Master Plans	-	-	1,000	-	1,000
55500 Special Studies San Joaquin Renewables	13,915	-	-	-	-
55500 Special Studies/Master Plans SALC	407	-	-	-	-
55500 Special Studies/Master Plans LEAP	2,158	-	-	-	-
55600 Postage	728	501	1,500	557	1,000
56000 Professional Services - Other	38,549	204,702	150,000	130,000	150,000
56000 Professional Services - Tract 7292	426	-	-	-	-
56000 Professional Services - Tract 7214	1,574	12,906	-	-	-
56000 Professional Services - Med Office - Elmo	10,948	761	-	-	-
56000 Professional Services - Sherwood Milestone	4,148	-	-	-	-
56000 Professional Services - Capri Liquor	740	-	-	-	-
56000 Professional Services - Interstate Land Dev	39,088	62,031	-	3,543	-
56000 Professional Services - Superior Gas	3,368	3,282	-	-	-
56000 Professional Services - Parcel Map 12462	-	4,789	-	-	-
56000 Professional Services - San Joaquin Renewa	42,766	70,872	-	-	-
56000 Professional Services - LLA 22-01 Tract 72	1,089	-	-	-	-
56000 Professional Services - Hazard Mitigation P.	8,158	34,472	-	-	-
56100 Legal Services	-	225	-	-	-

General Fund Detail Revenues and Expenditures

	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
57200 Supplies - Office	141	168	1,000	355	1,000
57400 Supplies - Operating	-	318	1,000	64	1,000
57800 Telephone & Communications	579	769	1,000	1,248	1,500
<b>Engineering</b>					
50100 Salaries - Permanent Employees	-	-	-	-	35,456
50300 Payroll Taxes	-	-	-	-	2,827
50400 Retirement (401K)	-	-	-	-	3,498
50500 Health Insurance Premiums	-	-	-	-	3,123
50550 Dental/Vision Premiums	-	-	-	-	416
50600 Workers Compensation	-	-	-	-	1,472
50700 Life Insurance	-	-	-	-	28
54400 Insurance- CSJV Risk Management	-	-	-	-	1,974
56000 Professional Services	11,905	-	-	-	-
<b>Public Safety</b>					
50100 Salaries - Permanent Employees	1,474,513	1,519,181	1,918,706	1,918,706	2,335,364
50150 Wages - Temporary Employees	58,843	11,912	63,712	-	-
50200 Overtime	213,288	333,395	356,500	356,500	366,247
50300 Payroll Taxes	142,706	152,748	174,764	174,764	187,265
50350 Stipends	92	34,399	-	-	-
50400 Retirement (401K)	141,300	151,611	196,833	196,833	214,725
50500 Health Insurance Premiums	261,296	243,088	295,114	295,114	325,366
50550 Dental/Vision Premiums	24,211	25,236	24,363	24,363	33,255
50600 Workers Compensation Insurance	85,733	130,236	155,264	155,264	193,936
50700 Life Insurance	3,727	2,556	994	994	1,966
51150 Dog Clinic (Vet Services for K-9)	86	1,073	5,200	3,000	5,356
51800 Clothing Allowance	12,677	14,910	20,000	6,000	10,000
52000 Conferences/Meetings/Travel	9,442	14,677	16,500	16,500	21,500
52010 Conference/Meeting/Travel POST Reimburs	16,474	22,141	23,700	23,700	24,000
52200 Contract Services	33,216	31,482	46,064	46,064	118,535
52920 Furniture (Capital)	-	-	6,800	6,800	7,000
52930 Computer Hardware/Software	269	-	1,800	1,800	2,500
52940 Vehicles (Capital)	120,780	202,094	423,786	423,786	90,000
52940 Vehicles (Capital) - CHP Grant	-	214,425	-	4,407	-
52950 Equip-Other (Capital)	23,014	14,161	-	-	-
52950 Equipment - Other (Capital)	37,500	63,500	90,800	90,800	125,800
53100 Grant Expenditures	500	-	-	-	-
53100 Grant Expenditures - Fentanyl Task Force	-	-	93,500	35,000	58,500
53200 Dues & Subscriptions	347	700	645	645	654
53500 Contributions/Donations Expense	4,445	6,508	15,000	15,000	15,500
53800 Rental Equipment/Other	-	-	3,209	3,209	3,305
54000 Fuel	103,882	116,593	110,000	110,000	113,300
54400 Insurance - CSJV Rsk Mgmt.	130,617	172,059	226,770	226,770	260,057
54800 Maintenance Agreements	24,920	26,216	27,706	27,706	28,537
55150 Tuition Reimbursement	-	4,724	10,000	12,000	10,000
55200 Miscellaneous	968	3,311	1,850	1,000	3,000
55600 Postage	497	353	475	475	500
55800 Printing & Legal Notices	-	-	-	305	320
56000 Professional Services - Other	44,805	94,129	122,600	48,776	118,400
56100 Legal Services	6,915	-	10,000	-	10,000
56400 Repairs & Maint - Build & Equip	2,524	3,199	4,505	4,151	4,620
56410 Repairs & Maintenance Equipment	-	1,553	4,200	4,000	4,300
56600 Repairs & Maintenance - Vehicle	86,457	60,869	50,000	64,000	51,500
56800 Safety Equipment	17,422	20,462	15,497	15,497	16,000
56900 McFarland PD Asset/Forfeiture Acct.	-	62,310	-	-	-
57100 Special Activities	1,108	241	-	-	-
57200 Supplies - Office	7,173	7,850	7,560	7,560	7,650
57200 Case Investigation Supplies	-	-	5,040	-	-
57400 Supplies - Operating	7,408	12,633	13,500	5,000	13,500
57800 Telephone & Communications	36,136	25,763	29,000	29,000	30,000

General Fund Detail Revenues and Expenditures

	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
58900 Debt Principal	86,725	21,681	-	-	-
<b>Animal Control Services</b>					
50100 Salaries - Permanent Employees	85,263	72,636	80,424	80,424	79,896
50200 Overtime	7,492	9,958	17,808	26,450	18,500
50300 Payroll Taxes	7,602	7,360	7,984	7,984	6,543
50350 Stipends	-	4,457	-	-	-
50400 Retirement (401K)	8,107	7,488	8,219	8,219	7,990
50500 Health Insurance Premiums	25,416	15,115	18,659	18,659	16,665
50550 Dental/Vision Premiums	2,200	2,761	1,615	1,615	1,454
50600 Workers Compensation Insurance	3,227	3,763	8,210	8,210	6,635
50700 Life Insurance	266	242	(3)	(3)	105
51100 Animal Disposal	3,451	2,426	3,000	3,000	4,000
51150 Dog Clinic	2,047	2,966	2,100	3,000	3,000
51160 Spay and Neuter Fees	7,000	60,000	35,500	35,500	35,500
51800 Clothing Allowance	664	2,726	1,500	500	1,500
52000 Conferences/Meetings/Travel	857	217	2,200	500	2,200
52200 Contract Services	1,200	156	2,400	2,400	2,500
52910 Building & Improvements (Capital)	-	-	-	-	88,800
52950 Equipment (Capital)	346	-	3,900	3,900	4,200
53200 Dues & Subscriptions	100	106	275	-	300
54000 Fuel	3,847	4,008	4,200	4,200	4,400
54400 Insurance - CSJV Rsk Mgmt.	4,913	4,963	11,991	11,991	8,897
54600 Interest Expense	26,010	13,050	26,000	24,775	26,000
55600 Postage	357	278	350	350	450
56000 Professional Services - Other	9	717	2,300	2,300	2,500
56400 Repairs & Maint - Build & Equip	1,223	7,184	11,600	11,600	-
56600 Repairs & Maintenance - Vehicle	6,839	2,065	10,500	10,792	10,850
56800 Safety Equipment	184	-	700	700	750
57100 Special Activities	-	-	1,000	-	1,000
57200 Supplies - Office	18	775	1,100	1,100	1,150
57400 Supplies - Operating	4,779	6,519	7,565	7,565	7,800
57800 Telephone & Communications	2,451	3,120	3,532	3,532	3,700
58050 Utilities Other	1,579	144	3,800	-	4,000
58900 Debt Principal Redeemed	19,858	57	20,265	20,264	20,321
<b>Building Inspection</b>					
50100 Salaries - Permanent Employees	36,394	65,637	112,277	112,277	92,661
50150 Wages - Temporary Employees	-	2,184	-	-	3,000
50200 Overtime	113	314	1,000	1,000	1,000
50300 Payroll Taxes	2,879	5,481	9,433	9,433	7,433
50350 Stipends	-	-	-	-	-
50400 Retirement (401K)	4,072	6,789	14,454	14,454	8,858
50500 Health Insurance Premiums	14,871	11,250	11,606	11,606	7,323
50550 Dental/Vision Premiums	486	1,178	1,265	1,265	364
50600 Workers Compensation Insurance	3,484	4,692	5,793	5,793	5,771
50700 Life Insurance	25	49	87	87	137
51400 Building Plan Check/Inspection	2,701	84,573	175,000	137,764	175,000
51800 Clothing Allowance	-	244	600	150	300
52000 Conferences/Meetings/Travel	215	1,312	2,000	500	500
52200 Contract Services	-	-	-	-	10,500
52930 Computer Hard/Software (Capital)	-	-	42,848	36,300	-
53200 Dues & Subscriptions	-	635	400	-	400
54000 Fuel	1,247	1,326	1,500	1,176	1,500
54400 Insurance - CSJV Rsk Mgmt.	5,307	6,180	8,461	8,461	7,739
55600 Postage	312	277	300	300	300
56000 Professional Services	224	1,000	-	-	-
56600 Repairs & Maintenance - Vehicle	632	5	800	800	800
57200 Supplies - Office	1,453	2,685	2,000	651	1,500
57400 Supplies - Operating	1,365	495	1,500	500	2,500
57800 Telephone & Communications	337	331	800	460	800

General Fund Detail Revenues and Expenditures

	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
<b>Code Enforcement</b>					
50100 Salaries - Permanent Employees	58,299	61,121	71,951	71,951	94,113
50150 Wages - Temporary Employees	3,995	-	-	-	-
50200 Overtime	1,442	1,028	1,000	3,000	1,000
50300 Payroll Taxes	5,612	5,184	6,199	6,199	7,702
50350 Stipends	-	-	-	-	-
50400 Retirement (401K)	5,095	6,465	7,330	7,330	9,291
50500 Health Insurance Premiums	21,735	10,966	6,424	6,424	16,665
50550 Dental/Vision Premiums	2,231	1,196	468	468	1,454
50600 Workers Compensation Insurance	3,083	3,795	4,506	4,506	5,862
50700 Life Insurance	303	369	58	58	140
51800 Clothing Allowance	-	57	1,000	83	-
52000 Conferences/Meetings/Travel	485	3,876	2,454	250	2,500
53200 Dues & Subscriptions	-	760	1,000	1,000	1,000
54000 Fuel	1,086	1,948	3,000	2,000	2,000
54400 Insurance - CSJV Rsk Mgmt.	4,700	5,032	6,582	6,582	7,860
55600 Postage	316	377	500	500	600
55950 Abatement	-	-	15,000	-	15,000
56000 Professional Services-Other	5,516	3,511	3,500	3,500	3,600
56600 Repairs & Maintenance - Vehicle	1,785	491	2,046	1,000	2,200
56800 Safety Equipment	51	-	200	200	750
57100 Special Activities	141	-	1,000	-	1,000
57200 Supplies - Office	33	21	500	500	500
57400 Supplies - Operating	465	478	830	830	850
57800 Telephone & Communications	1,408	1,133	1,500	2,000	2,200
<b>Grant Administration</b>					
50100 Salaries - Permanent Employees	54,677	23,428	107,575	107,575	143,692
50200 Overtime	-	557	1,000	920	-
50300 Payroll Taxes	4,493	2,114	9,153	9,153	11,452
50350 Stipends	-	-	-	-	-
50400 Retirement (401K)	5,920	2,646	12,623	12,623	14,105
50500 Health Insurance Premiums	26,168	(3,770)	22,714	22,714	16,524
50550 Dental/Vision Premiums	1,740	799	2,323	2,323	2,163
50600 Workers Compensation Insurance	1,781	1,856	4,747	4,747	5,966
50700 Life Insurance	48	17	86	86	112
51800 Clothing Allowance	-	100	150	98	150
52000 Conferences/Meetings/Travel	283	2,095	2,000	254	2,000
52200 Contract Services	49,500	-	-	-	-
53100 Grant Expenditures	10,792	-	-	-	-
53200 Dues & Subscriptions	-	110	1,000	-	1,000
54000 Fuel	129	137	500	270	300
54400 Insurance - CSJV Rsk Mgmt.	2,717	2,462	6,933	6,933	8,001
55600 Postage	316	277	300	547	300
56000 Professional Services	13,509	2,304	14,000	10,722	15,000
57200 Supplies - Office	500	523	500	300	500
57400 Supplies - Operating	-	71	500	-	500
57800 Telephone & Communications	579	533	500	1,000	1,200
<b>Streets</b>					
50100 Salaries - Permanent Employees	160,289	183,934	235,643	235,643	372,008
50150 Wages - Temporary Employees	-	-	-	-	10,000
50200 Overtime	2,998	23,341	35,693	35,693	35,693
50300 Payroll Taxes	14,067	17,289	21,817	21,817	30,267
50350 Stipends	-	12	-	-	-
50400 Retirement (401K)	15,411	18,032	24,973	24,973	37,045
50500 Health Insurance Premiums	72,577	71,006	85,010	85,010	119,511
50550 Dental/Vision Premiums	5,767	6,070	5,885	5,885	9,831
50600 Workers Compensation Insurance	11,187	15,436	17,952	17,952	30,893
50700 Life Insurance	264	722	497	497	442
50800 Auto Allowance	533	-	-	-	-

General Fund Detail Revenues and Expenditures

	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
51800 Clothing Allowance	6,605	5,451	10,500	9,500	10,500
52000 Conferences/Meetings/Travel	-	-	3,000	3,000	3,500
52200 Contract Services	-	5,048	5,000	5,000	5,000
52950 Equipment - Other (Capital)	26,437	4,732	298,325	298,325	50,000
53200 Dues & Subscriptions	92	6	-	-	12,000
53250 Permits & Certificates	199	1,300	1,768	1,768	1,768
53800 Rental Equipment/Other	-	-	5,500	5,500	7,000
54000 Fuel	15,715	17,758	16,777	12,000	16,777
54400 Insurance - CSJV Rsk Mgmt.	17,040	20,377	26,220	26,220	41,425
56000 Professional Services - Other	1,556	33,491	32,990	28,000	32,990
56400 Repairs/Maintenance-Building & Equipmen	618	-	-	-	-
56410 Repairs & Maintenance Equipment	11,204	11,598	24,800	20,000	24,800
56430 Repairs & Maintenance - Heavy Equipment	7,196	6,616	11,408	8,000	11,408
56440 Repairs & Maintenance-Streets Sweeper	14,626	10,604	68,800	15,000	68,000
56500 Repairs/Maintenance Streets	76,225	33,733	59,683	58,000	60,000
56600 Repairs/Maintenance - Vehicles	3,686	4,167	10,408	9,000	10,408
56800 Safety Equipment	175	1,592	2,080	2,080	2,400
57200 Supplies - Office	505	1,149	3,080	3,080	3,500
57400 Supplies - Operating	21,343	36,151	53,700	49,000	53,700
57800 Telephone & Communications	1,933	2,305	3,500	3,500	3,500
58000 Utilities	15,203	22,137	32,500	28,000	32,500
58050 Utilities Other	10,137	1,148	2,000	2,000	2,000
58100 Street Lighting	65,995	79,090	82,841	82,841	82,841
58900 Debt Principal Redeemed	27,128	388	-	-	-
<b>Community Center</b>					
52200 Contract Services	4,661	1,127	4,500	2,000	4,500
56400 Repairs & Maint - Build & Equip	3,687	11,614	22,600	21,599	25,000
56410 Repairs & Maintenance -Equipment	428	2,912	3,500	3,500	3,500
56700 Repairs & Maint.- Landscape	-	-	500	500	900
57400 Supplies - Operating	1,000	969	1,550	1,550	1,950
57800 Telephone & Communications	1,952	1,016	2,000	1,800	2,000
58000 Utilities	14,435	18,818	21,000	21,000	21,400
58050 Utilities Other	1,634	94	250	250	250
<b>Facilities Maintenance</b>					
50100 Salaries - Permanent Employees	-	24,542	45,412	45,412	63,442
50200 Overtime	-	2,403	4,000	7,000	8,000
50300 Payroll Taxes	-	2,331	3,947	3,947	5,140
50400 Retirement (401K)	-	2,603	4,781	4,781	6,344
50500 Health Insurance Premiums	20	11,601	23,157	23,157	20,670
50550 Dental/Vision Premiums	-	528	1,021	1,021	1,039
50600 Workers Compensation Insurance	-	-	3,568	3,568	5,268
50700 Life Insurance	(20)	11	40	40	70
52200 Contract Services	8,685	12,210	17,000	17,000	17,000
53800 Rental Equipment / Other	131	-	-	-	-
54400 Insurance - CSJV Rsk Mgmt.	-	-	5,211	5,211	7,065
56400 Repairs & Maint - Build & Equip	4,692	13,574	50,000	50,000	50,000
56420 Repairs/Maintenance-Building	1,360	-	-	-	-
56420 Animal Control - Repairs & Maint.-Building	283	-	-	-	-
56420 Shop - Repairs & Maint.-Build & Equip	18	-	-	-	-
56800 Safety Equipment	427	-	2,500	2,500	3,000
57200 Supplies - Office	27	-	-	-	-
57400 Supplies - Operating	3,485	4,168	15,000	15,000	15,000
57800 Telephone & Communications	13,293	-	1,200	1,200	1,200
58000 Utilities	13,298	42,645	44,411	44,411	44,411
58050 Utilities Other	1,108	-	-	-	-
<b>Construction Management</b>					
56000 Professional Services - Other	355	-	-	-	-
<b>Management Information Systems</b>					
52200 Contract Services	148,405	108,877	93,200	130,000	150,000

## General Fund Detail Revenues and Expenditures

	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
52950 Equipment Capital	-	34,442	32,834	23,225	90,000
54800 Maintenance Agreements	49,214	78,714	83,200	70,000	75,000
57400 Supplies Operating	-	-	5,000	-	-
57400 Office Operating Supplies	-	22	-	-	-
<b>General Fund Revenue</b>					
52900 Land Capital	-	446,593	-	-	-
52910 Building & Improvements (Capital)	-	-	-	-	16,825
<b>Measure M Sales Tax</b>					
56000 Professional Services - Other	-	1,698	20,000	10,000	20,000
<b>Capital Projects</b>					
52900 Land & Land Improvements (Capital)	-	-	596,000	51,438	650,000
52910 Buildings & Improvements (Capital)	33,727	-	-	-	-
52910 Buildings & Improvements ( Capital)	19,460	88,166	-	-	-
52910 Buildings & Improvements (Capital) - Roof	-	-	15,000	-	-
52910 Buildings & Improvements (Capital) - New	-	-	340,000	340,000	7,160,000
52960 HSIP Cycle 10	20,675	11,720	-	193,283	-
52960 RSTP/HIP West Side - Harlow	21,460	415,402	-	-	-
52960 Street & Roads (Capital)	-	-	-	-	776,865
52960 Streets & Roads (Capital)	4,536	-	-	-	-
52960 Streets & Roads Capital SBI Funds:Design I	879,187	(1,505)	-	-	-
52960 Driveway Approach Garzoli Ave-Santillano	75,146	-	-	-	-
52960 Street & Roads (Capital) - RSTP W.Perkins	2,103	43,079	401,819	284,162	-
52960 Street & Roads (Capital) - Ebell St. Rehab	32,008	206,729	-	-	-
52960 Street & Roads (Capital) - Wiley St. Rehab.	30,433	264,872	-	-	-
52960 Street & Roads (Capital) - San Juan - Sherw	35,940	362,164	-	-	-
52960 Street & Roads (Capital) - East Kern Ave R	31,050	-	2,875	2,875	396,847
52960 Street & Roads (Capital) - Imp to Elmo Sun	-	10,454	67,829	-	-
52960 Streets & Roads (Capital) - Overpass Overla	29,873	-	1,758,058	1,758,058	250,450
52960 Street & Roads (Capital) - W.Kern Ave - 3r	-	-	85,000	85,000	485,358
52960 Street & Roads (Capital) - Cliff Ave	-	28,280	502,520	396,238	-
52960 Street & Roads (Capital) - 3rd St.Rehab-W.!	-	-	53,000	53,000	688,600
52960 Street & Roads (Capital) - Asphalt Rejuvena	-	-	304,827	304,827	350,000
52960 Streets & Roads (Capital) - Mast & Whistler	-	29,019	-	-	-
52960 Street & Roads (Capital) - 5th Street Rehab	-	38,148	844,900	405,973	-
52960 Street & Roads (Capital) - San Lucas Rehab	-	35,568	629,200	400,355	-
52960 Street & Roads (Capital) - 7th St. Rehab	-	-	64,200	64,200	614,500
52960 Street & Roads (Capital) - A St. Rehab	-	-	61,600	61,600	589,800
52960 Street & Roads (Capital) - B St. Rehab	-	-	89,700	89,700	859,000
52960 Street & Roads (Capital) - Roberston Ave. F	-	-	44,500	44,500	426,300
52960 Street & Roads (Capital) - 9th St. Rehab	-	-	40,900	40,900	392,300
52960 Street & Roads (Capital) - San Juan - Perkin	-	-	35,100	35,100	336,700
52960 Street & Roads (Capital) - Mount Arbor St.	-	-	39,100	39,100	375,300
52960 Street & Roads (Capital) -MCF Sustain Con	-	-	8,895,446	-	8,895,446
52960 Streets & Roads Capital - Villa Del Caribe	395	-	-	-	-
52960 Streets & Roads Capital - Community Gard	2,148,040	57,319	-	-	-
<b>Total Expenditures</b>	<b>10,020,908</b>	<b>10,007,463</b>	<b>24,899,590</b>	<b>14,071,219</b>	<b>33,997,144</b>



# **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.



## 2024-2025 KEY ACCOMPLISHMENTS

### Leadership & Policy Direction

- Provided strong policy leadership and oversight across critical infrastructure, public safety, and economic development initiatives
- Supported adoption of Measures M and O to stabilize the City's long-term finances and maintain essential services
- Approved multi-year Capital Improvement Projects (CIPs) focused on roads, water, and wastewater system upgrades

### Regional Advocacy & Representation

- Participated in state and regional forums advocating for McFarland's infrastructure and water needs
- Represented McFarland before the California Transportation Commission, Water Board, and LAFCO
- Strengthened legislative partnerships with Congressman Valadao, Senator Hurtado, and Assemblymember Bains

### Community Engagement & Public Trust

- Hosted and participated in the second annual State of the City and Business Awards
- Increased direct engagement with residents through events, meetings, and social media presence
- Supported the launch of the City's Communications & Marketing Division to enhance public transparency

## 2024-25 STRATEGIC ISSUES

- Balancing infrastructure growth with long-term operational funding commitments across all departments
- Maintaining public confidence while navigating regional challenges and funding uncertainties
- Ensuring equitable development outcomes across newly annexed areas and legacy neighborhoods
- Responding to growing community expectations for public safety, infrastructure, and quality of life
- Managing legislative and regulatory shifts that affect City priorities and resources



## **2025-26 OBJECTIVES & INITIATIVES**

### **Fiscal & Economic Stewardship**

- Prioritize long-term fiscal sustainability through responsible budgeting and surplus property development
- Advance land use planning to support commercial, industrial, and residential growth in annexation areas

### **Infrastructure & Public Investment**

- Support construction of the new police station, water well, and high-priority road projects
- Champion Poso Creek flood mitigation and long-term solutions through legislative advocacy

### **Public Safety & Quality of Life**

- Strengthen public safety through strategic investments and funding for cold case investigations
- Evaluate the Fire Services model to ensure cost-effective and sustainable emergency response

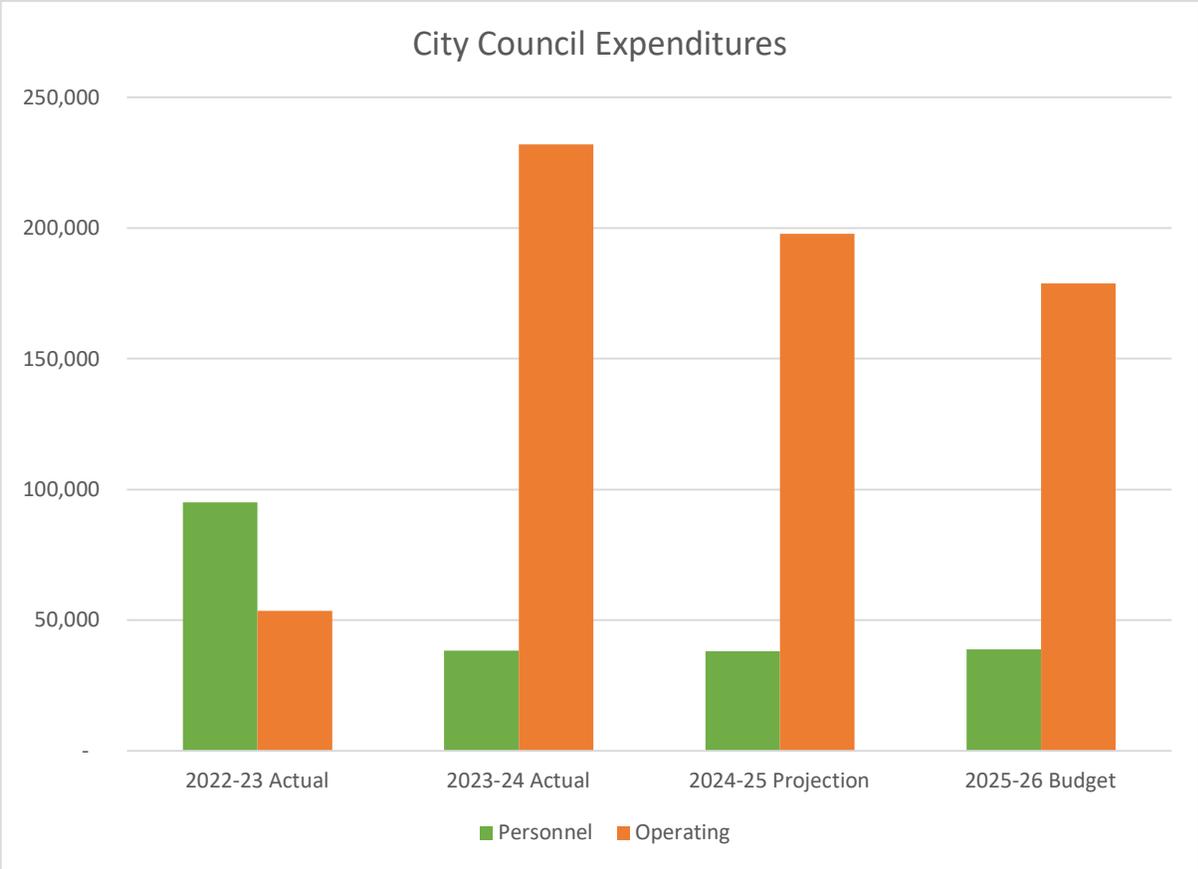
### **Civic Leadership & Engagement**

- Continue fostering community relationships and civic participation through formal recognitions, community events, and youth engagement
- Promote a culture of accessibility, transparency, and responsiveness across all Council interactions

## **2025-26 SIGNIFICANT OPERATING COST CHANGES**

- Increased travel and meeting participation costs associated with expanded state and federal advocacy
- Higher professional development and training allocations to support evolving governance best practices
- Modest increase in ceremonial/community event costs reflecting greater Council presence in the community
- Technology enhancements to support hybrid meeting functionality, agenda access, and public engagement tools

	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
<b>CITY COUNCIL SUMMARY</b>					
<b>REVENUES</b>					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	1,600	-	-	-	-
<b>Total Revenues</b>	<b>1,600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>					
Operating Costs	148,658	270,249	280,531	235,867	217,751
CIP Projects	-	-	-	-	-
<b>Total Expenditures</b>	<b>148,658</b>	<b>270,249</b>	<b>280,531</b>	<b>235,867</b>	<b>217,751</b>
<b>OTHER SOURCES (USES)</b>					
Transfers In	-	-	-	-	-
Transfers Out	(17,924)	-	-	-	-
Expenditure Savings	-	-	-	-	-
<b>Total Other Sources (Uses)</b>	<b>(17,924)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Sources Over (Under) Uses</b>	<b>(164,982)</b>	<b>(270,249)</b>	<b>(280,531)</b>	<b>(235,867)</b>	<b>(217,751)</b>



City Council Detail Revenues and Expenditures

Fund: 01 Division: 105	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
<b>REVENUES</b>					
<b>City Council</b>					
48330 Contributions & Donations	1,600	-	-	-	-
<b>Total Revenues</b>	<b>1,600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>					
<b>City Council</b>					
50100 Salaries - Permanent Employees	35,094	12,000	11,500	11,500	12,000
50300 Payroll Taxes	2,913	918	1,410	1,410	1,410
50400 Retirement (401K)	14,244	24,380	24,179	24,179	24,000
50500 Health Insurance Premiums	39,739	4	-	-	-
50550 Dental/Vision Premiums	1,241	-	-	-	-
50600 Workers Compensation Insurance	917	400	454	454	498
50700 Life Insurance	45	(4)	-	-	-
51800 Clothing Allowance	929	589	1,000	500	1,000
52000 Conferences/Meetings/Travel	10,329	15,745	20,000	13,000	20,000
52200 Contract Services	13,363	4,216	5,000	5,000	5,000
53200 Dues & Subscriptions	313	174	500	500	500
53400 Election Expense	8,709	-	-	-	-
54000 Fuel	244	812	1,000	500	1,000
54400 Insurance - CSJV Rsk Mgmt.	1,397	523	663	663	668
55600 Postage	1,072	277	500	500	500
55800 Printing & Legal Notices	2,290	29	2,500	500	1,000
56000 Professional Services - Other	10,717	25	9,000	1,611	5,000
57100 Special Activities	1,057	196,402	10,000	10,000	7,000
57100 Special Activities - Christmas Tree Lighting	1,399	83	2,825	2,034	791
57100 Special Activities - Community Grants Prog	-	7,500	10,000	10,000	10,000
57100 Special Activities - Crimes Reward Program	-	-	25,000	-	25,000
57100 Special Activities - Scholarships	-	-	150,000	150,000	100,000
57100 Special Activities - Community Vigil	-	-	1,000	417	883
57100 Special Activities - State of the City	-	-	-	-	(3,000)
57200 Supplies - Office	1,194	1,657	1,500	500	1,500
57400 Supplies - Operating	-	1,437	-	-	-
57800 Telephone & Communications	1,454	3,082	2,500	2,600	3,000
<b>Total Expenditures</b>	<b>148,658</b>	<b>270,249</b>	<b>280,531</b>	<b>235,867</b>	<b>217,751</b>



# 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.



## 2024-2025 KEY ACCOMPLISHMENTS

### Organizational Development & Staffing

- Reduced reliance on consultants by hiring internal staff (e.g., Assistant Engineer/Project Manager)
- Established and staffed a Communications & Marketing Division to centralize outreach and branding
- Launched high school and collegiate internship programs to cultivate future public service talent

### Innovation & Technology

- Invested in technology to streamline operations, including:
- Transitioning permitting and business licensing online
- Implementing RoadAI for real-time road condition assessment

### Public Engagement & Regional Advocacy

- Hosted the second annual State of the City and Business Awards
- Strengthened community trust through transparency and consistent communication
- Led regional advocacy and built partnerships with the Water Board, Caltrans, CTC, and others resulting in increased funding opportunities

## 2024-25 STRATEGIC ISSUES

- Navigating persistent state and federal funding volatility, which threatens long-term capital planning and project delivery timelines.
- Managing organizational growth while maintaining staff morale, clear communication, and internal alignment.
- Adapting to increasing administrative burdens associated with compliance, reporting, and grant oversight for multi-million-dollar capital projects.
- Ensuring continuity and resilience in City operations as the City scales services to meet growing community expectations.
- Balancing political, regional, and interagency priorities while ensuring McFarland's interests remain visible and protected.



## **2025-26 OBJECTIVES & INITIATIVES**

### Stabilize City Finances

- Focus on commercial and industrial development, particularly in annexation areas.
- Complete sales and development of city surplus property.
- Evaluate different options for fire services

### Sustainable Infrastructure

- Complete construction of replacement well for Browning Road Well and secure water independence.
- Design and construct major road projects, including Garzoli widening and pedestrian improvements.
- Push for reinstatement of the wastewater expansion project
- Implement Poso Creek flood mitigation
- Design and Secure Funding for McFarland 2040: A Vision for Future Public Facilities

### Public Safety

- Design new police building and secure funding for construction
- Secure funding for public safety operations, including staffing, equipment, and infrastructure
- Pursue dedicated funding for cold case investigations and unsolved homicides

### Efficient and Effective Government

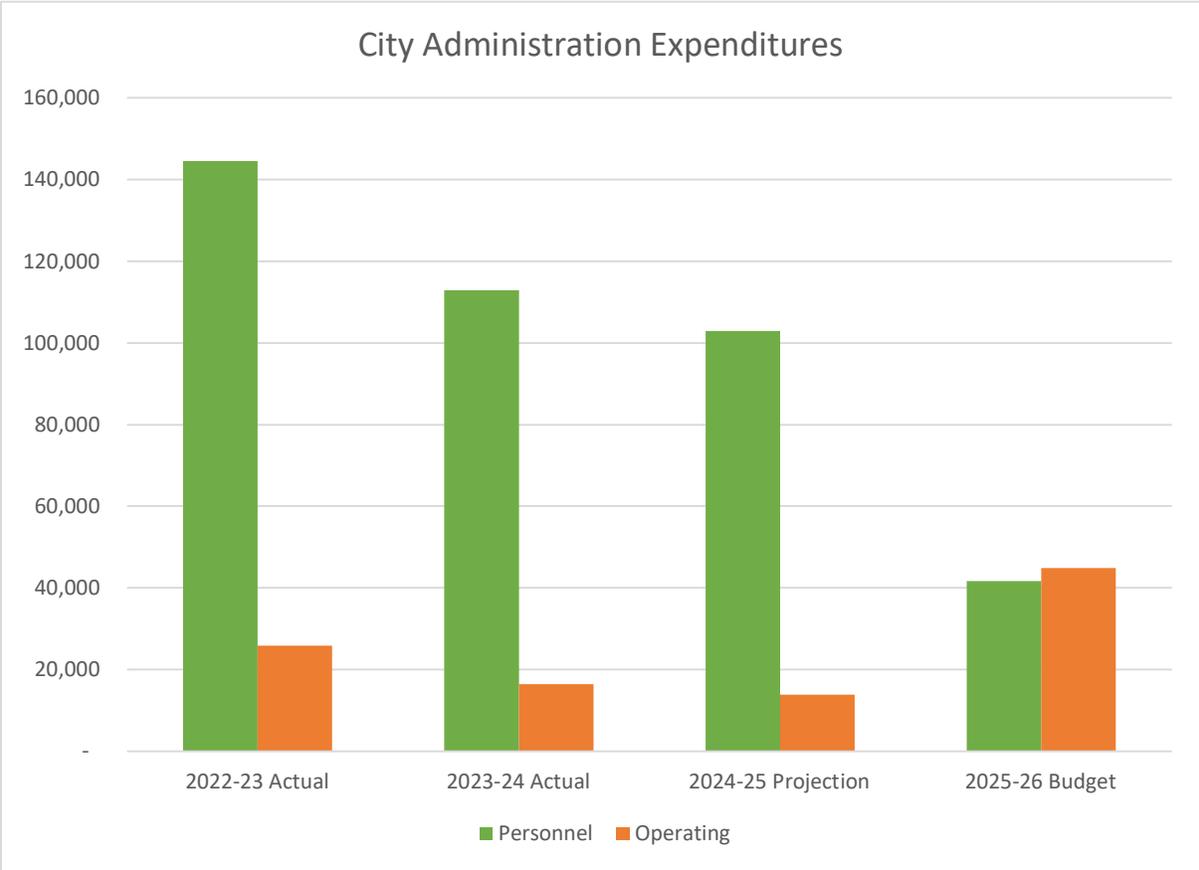
- Foster community partnerships
- Continue investing in technology to improve efficiency and service delivery
- Expand internship programs and workforce development initiatives



## **2025-26 SIGNIFICANT OPERATING COST CHANGES**

- New administrative overhead required to manage multiple concurrent capital projects.
- Potential addition of professional services support for grant compliance, reporting, and audit readiness due to expanded grant activity.
- Cost increases related to software licensing, digital content archiving, and system integrations required for modernization and transparency.
- Anticipated rise in insurance premiums and liability costs related to large-scale construction activities and infrastructure expansion.
- Incremental budget impacts for expanding onboarding, training, and equipment for new positions across multiple divisions under City Manager oversight.

	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
<b>CITY ADMINISTRATION SUMMARY</b>					
<b>REVENUES</b>					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	(32)	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	-	-	-
<b>Total Revenues</b>	<b>(32)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>					
Operating Costs	170,430	129,262	118,754	116,811	86,586
CIP Projects	10,116	-	-	-	-
<b>Total Expenditures</b>	<b>180,546</b>	<b>129,262</b>	<b>118,754</b>	<b>116,811</b>	<b>86,586</b>
<b>OTHER SOURCES (USES)</b>					
Transfers In	-	-	-	-	-
Transfers Out	(12,599)	-	-	-	-
Expenditure Savings	-	-	-	-	-
<b>Total Other Sources (Uses)</b>	<b>(12,599)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Sources Over (Under) Uses</b>	<b>(193,177)</b>	<b>(129,262)</b>	<b>(118,754)</b>	<b>(116,811)</b>	<b>(86,586)</b>



City Administration Detail Revenues and Expenditures

<b>Fund: 01 Division: 110</b>	2022-23	2023-24	2024-25	2024-25	2025-26
	Actual	Actual	Budgeted	Projected	Budget
<b>REVENUES</b>					
<b>City Administration</b>					
42340 Administration Fee	(32)	-	-	-	-
<b>Total Revenues</b>	<b>(32)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>					
<b>City Administration</b>					
50100 Salaries - Permanent Employees	98,566	75,424	60,640	60,640	24,533
50150 Wages - Temporary Employees	-	-	8,500	8,240	10,000
50200 Overtime	44	1,504	1,500	3,500	-
50300 Payroll Taxes	7,791	5,841	5,910	5,910	1,913
50350 Stipends	-	283	-	-	-
50400 Retirement (401K)	10,180	7,927	6,272	6,272	2,453
50500 Health Insurance Premiums	23,337	15,408	15,191	15,191	1,562
50550 Dental/Vision Premiums	1,294	2,590	1,089	1,089	231
50600 Workers Compensation Insurance	3,340	3,661	2,088	2,088	1,019
50700 Life Insurance	31	202	15	15	9
52000 Conferences/Meetings/Travel	3,082	2,249	2,500	342	2,500
52930 Computer Hard/Software (CAP)	10,116	-	-	-	-
53200 Dues & Subscriptions	3,179	1,917	2,000	2,000	2,000
54000 Fuel	1,669	1,550	2,000	1,000	1,000
54400 Insurance - CSJV Rsk Mgmt.	5,092	4,857	3,049	3,049	1,366
54600 Interest Expense	4,179	1,417	-	300	-
55200 Miscellaneous	4,469	1,574	3,000	2,978	3,000
55600 Postage	413	297	500	500	500
56000 Professional Services - Other	-	62	1,500	2,297	31,500
56600 Repairs & Maintenance - Vehicle	1,111	749	-	-	-
57100 Special Activities	227	60	500	100	500
57200 Supplies - Office	1,272	701	800	100	800
57400 Supplies- Operating	492	45	500	-	500
57800 Telephone & Communications	663	940	1,200	1,200	1,200
<b>Total Expenditures</b>	<b>180,546</b>	<b>129,262</b>	<b>118,754</b>	<b>116,811</b>	<b>86,586</b>



# 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.



## **2024-2025 KEY ACCOMPLISHMENTS**

- Professional Development:
  - Earned 21.75 credits towards Certified Municipal Clerk (CMC) Certification
  - Achieved California Professional Municipal Clerk Certificate from the University of California, Riverside.
  - Notary Public, Commissioned in the State of California
  - Certified in Fingerprinting
- System Implementations:
  - Developed and implemented NextRequest portal for public records requests, including onboarding both employees and residents for consistent use.
  - Trained all mid-level managers on CIVICCLERK Agenda Management software.
  - Integrated the City's website with the agenda management system to streamline access to City Council meeting videos and promote public transparency.
- Operational Efficiency:
  - Provided timely agenda posting and communications for the City Council, Subcommittee, Planning Commission meetings
  - Labeled and organized all City Clerk records to enhance accessibility and ensure efficient document retrieval.
  - Installed filing cabinets/bookshelves for a better filing system

## **2024-25 STRATEGIC ISSUES**

- Moving from paper-based records to electronic filing documents



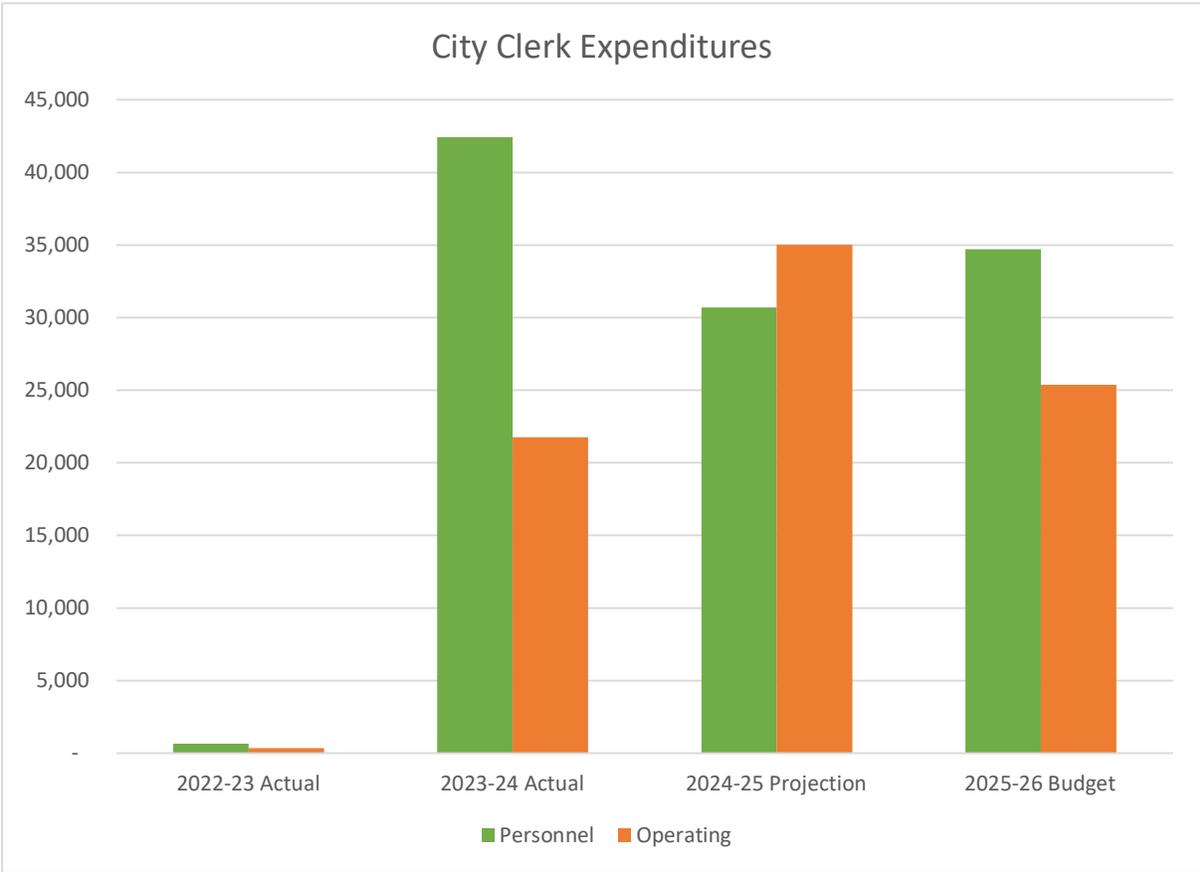
## **2025-26 OBJECTIVES & INITIATIVES**

- Certification and Training:
  - Continue pursuing CMC Certification
- Records Management:
  - Implement regularly scheduled destruction of records at a departmental level citywide
- Elections:
  - Successfully coordinate the 2026 General Election (District)

## **2025-26 SIGNIFICANT OPERATING COST CHANGES**

- Installation of Laserfiche an online records management system

	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
<b>CITY CLERK SUMMARY</b>					
<b>REVENUES</b>					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>					
Operating Costs	1,005	64,191	66,323	65,713	60,091
CIP Projects	-	-	4,500	3,902	23,600
<b>Total Expenditures</b>	<b>1,005</b>	<b>64,191</b>	<b>70,823</b>	<b>69,615</b>	<b>83,691</b>
<b>OTHER SOURCES (USES)</b>					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Expenditure Savings	-	-	-	-	-
<b>Total Other Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Sources Over (Under) Uses</b>	<b>(1,005)</b>	<b>(64,191)</b>	<b>(70,823)</b>	<b>(69,615)</b>	<b>(83,691)</b>



City Clerk Detail Revenues and Expenditures

Fund: 01 Division: 111	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
<b>REVENUES</b>					
<b>Total Revenues</b>	-	-	-	-	-
<b>EXPENDITURES</b>					
<b>City Clerk</b>					
50100 Salaries - Permanent Employees	655	25,871	23,772	23,772	27,281
50200 Overtime	-	844	-	-	-
50300 Payroll Taxes	-	2,242	2,112	2,112	2,202
50350 Stipends	-	332	-	-	-
50400 Retirement (401K)	-	2,856	2,428	2,428	2,666
50500 Health Insurance Premiums	2	8,520	1,169	1,169	1,201
50550 Dental/Vision Premiums	-	728	125	125	211
50600 Workers Compensation Insurance	-	1,006	1,039	1,039	1,133
50700 Life Insurance	(2)	17	60	60	28
51800 Clothing Allowance	-	53	150	150	150
52000 Conferences/Meetings/Travel	-	3,133	2,050	2,940	5,000
52200 Contract Services	350	12,425	15,000	15,000	13,200
52920 Furniture (Capital)	-	-	4,500	3,902	-
52930 Computer Hard/Software (CAP)	-	-	-	-	19,000
52950 Equipment - Other (Capital)	-	-	-	-	4,600
53200 Dues & Subscriptions	-	660	500	500	600
53400 Election Expense	-	654	12,000	12,000	1,500
54000 Fuel	-	395	500	500	500
54400 Insurance - CSJV Rsk Mgmt.	-	1,319	1,517	1,517	1,519
55600 Postage	-	870	2,000	500	500
56000 Professional Services - Other	-	-	400	400	400
57200 Supplies - Office	-	2,265	1,500	1,500	1,500
57400 Supplies- Operating	-	-	-	-	500
<b>Total Expenditures</b>	1,005	64,191	70,823	69,615	83,691



# **HUMAN RESOURCES/ RISK MANAGEMENT**

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

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

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



## 2024-2025 KEY ACCOMPLISHMENTS

- Successfully launched and managed an internship program, creating career pathways and expanding our organizational pipeline.
- Improved recruitment efforts through expanded outreach and targeted job postings, resulting in an increase in qualified applicant pools.
- Implemented employee check-in tools to gather feedback and enhance engagement.
- Conducted an assessment of clinical services and medical providers for pre-employment and employment practices, identifying opportunities for improvement.

## 2024-25 STRATEGIC ISSUES

- Collaborate with legal counsel to update the employee handbook, ensuring alignment with current practices, legal requirements, and the organization's culture to serve as a comprehensive resource for staff and management. Limited budget allocation for internship programs threatens continuity and expansion.
- Employee retention and engagement are being impacted by limited recognition and appreciation initiatives.
- The current benefits program lacks user-friendly interfaces, causing inefficiencies and employee confusion.
- Current benefits broker lacks a proactive, strategic approach to cost management and employee communication.



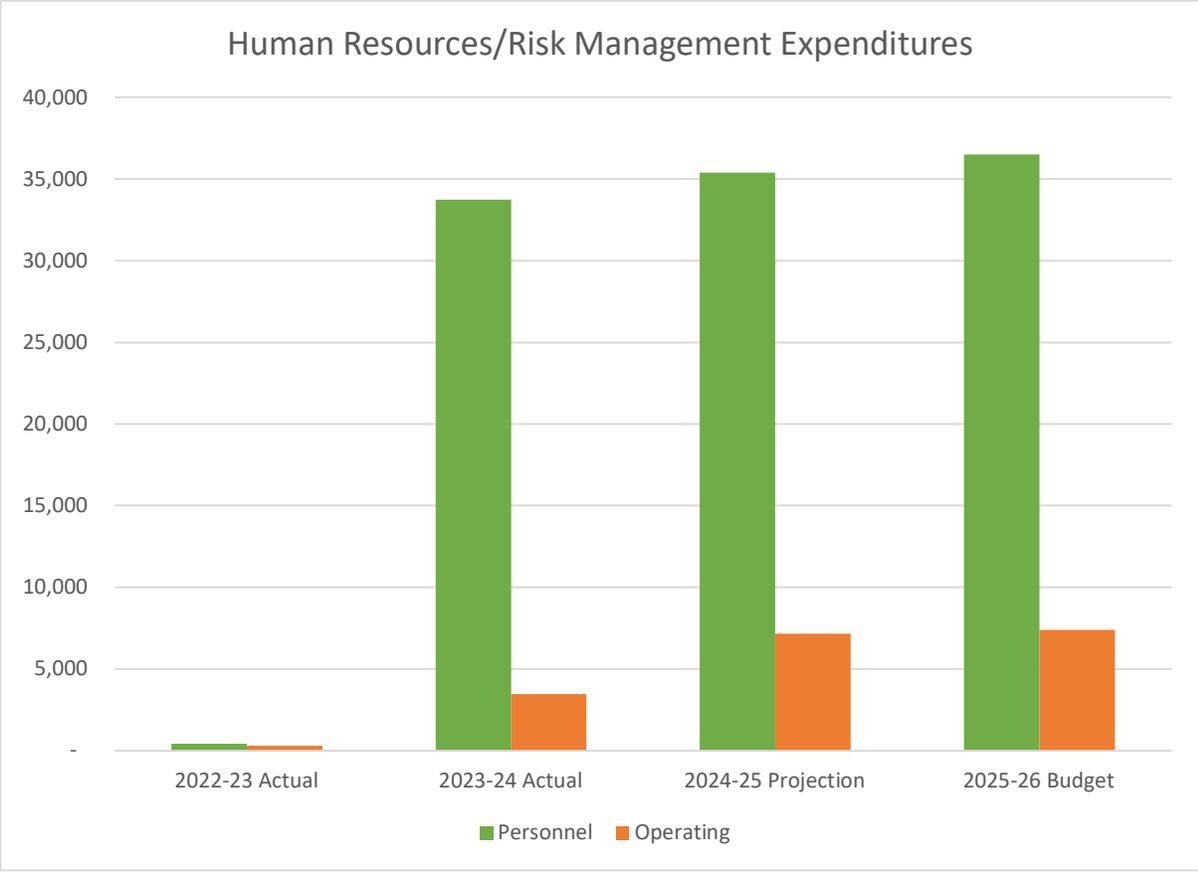
## **2025-26 OBJECTIVES & INITIATIVES**

1. Secure funding for internships and recruitment programs
  - Apply for workforce development and DEI-focused grants to support internship stipends, mentorship, and recruitment campaigns.
  - Partner with local universities and training programs to build sustainable talent pipelines.
2. Evaluate and expand recruitment resources.
  - Assess current recruiting platforms and partners to identify gaps.
  - Pilot new platforms or services that target underrepresented and specialized talent pools.
3. Build an internal employee appreciation program
  - Develop a recognition framework that includes monthly shout-outs, service awards, and peer-nominated incentives.
  - Launch an annual appreciation week with interactive activities, wellness incentives, and leadership engagement.
4. Streamline benefits administration
  - Partner with a new broker to audit, simplify, and modernize the benefits enrollment process.
  - Roll out a digital benefits portal with clearer navigation and self-service features.
  - Introduce quarterly benefits education sessions for staff.

## **2025-26 SIGNIFICANT OPERATING COST CHANGES**

None to report

	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
<b>HUMAN RESOURCES/RISK MANAGEMENT SUMMARY</b>					
<b>REVENUES</b>					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	-	-	-
<b>Total Revenues</b>	-	-	-	-	-
<b>EXPENDITURES</b>					
Operating Costs	745	37,191	44,950	42,550	43,897
CIP Projects	-	-	1,000	866	800
<b>Total Expenditures</b>	<b>745</b>	<b>37,191</b>	<b>45,950</b>	<b>43,416</b>	<b>44,697</b>
<b>OTHER SOURCES (USES)</b>					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Expenditure Savings	-	-	-	-	-
<b>Total Other Sources (Uses)</b>	-	-	-	-	-
<b>Sources Over (Under) Uses</b>	<b>(745)</b>	<b>(37,191)</b>	<b>(45,950)</b>	<b>(43,416)</b>	<b>(44,697)</b>



Human Resources/Risk Management Detail Revenues and Expenditures

Fund: 01 Division: 112	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
<b>REVENUES</b>					
<b>Total Revenues</b>	-	-	-	-	-
<b>EXPENDITURES</b>					
<b>Human Resources/Risk Management</b>					
50100 Salaries - Permanent Employees	423	22,776	23,887	23,887	25,196
50300 Payroll Taxes	-	1,824	1,934	1,934	1,999
50400 Retirement (401K)	-	2,488	2,613	2,613	2,520
50500 Health Insurance Premiums	-	5,379	5,600	5,600	5,252
50550 Dental/Vision Premiums	-	501	440	440	463
50600 Workers Compensation Insurance	-	744	898	898	1,046
50700 Life Insurance	-	16	16	16	18
51800 Clothing Allowance	-	55	150	100	150
52000 Conferences/Meetings/Travel	266	208	2,500	1,000	800
52920 Furniture (Capital)	-	-	1,000	866	800
53200 Dues & Subscriptions	-	450	500	500	500
54400 Insurance - CSJV Rsk Mgmt.	-	974	1,312	1,312	1,403
55600 Postage	56	121	500	250	250
57100 Special Activities	-	340	1,000	1,000	1,000
57200 Supplies - Office	-	1,202	2,000	2,000	2,000
57400 Supplies- Operating	-	41	800	500	500
57500 Marketing	-	72	800	500	800
<b>Total Expenditures</b>	745	37,191	45,950	43,416	44,697



# 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.



## **2024-2025 KEY ACCOMPLISHMENTS**

- Timely Completion of Financial Statement Audits for Fiscal Year 2023-2024.
- Timely Completion of TDA Triennial Audit for Fiscal Year 2022-2024.
- Timely Completion of Fiscal Year 2025-2026 Budget
- Timely Business License Renewals for Fiscal Year 2024-2025
- Reduced Utility Revenue aging by nearly 50% (48.87% - Aging from 06/30/2024 to current date 05/13/25) from the prior fiscal year.
- Implemented Online Utility Payment Portal
- Implemented electronic timekeeping system
- Implemented a Digital Vault system to enhance deposit efficiency, security, and reconciliation accuracy.
- Attended multiple Municipal Finance Courses and CSMFO Annual Conference.
- Developed and cross-trained staff to improve efficiency and effectiveness.

## **2024-25 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.
- Modernizing Business License Administration to Support Compliance

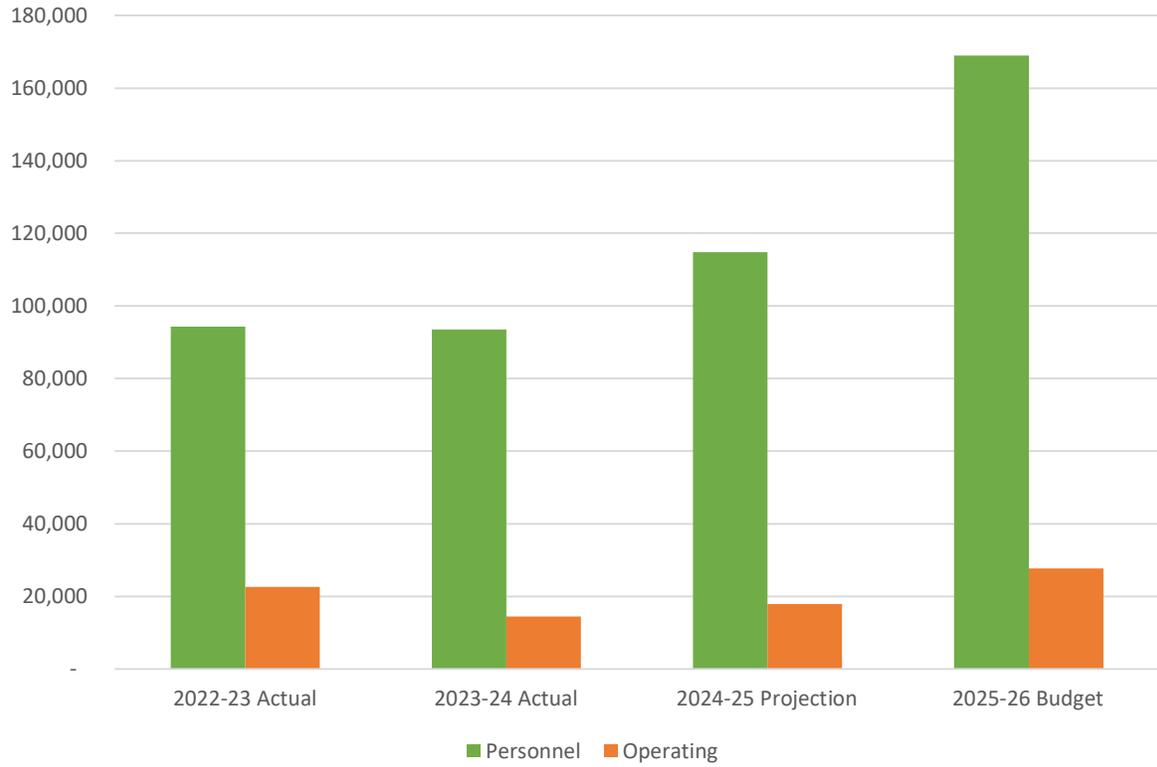


## **2025-26 OBJECTIVES & INITIATIVES**

- Complete Fiscal Year 2024-2025 Audit within six months following the fiscal year.
- Develop and Issue first Quarterly Financial Reporting to Council and the Public
- Implement Electronic Business License Administration Portal
- Implement Enhanced Meter Reading Software
- Continuous improvement on Department Policies and Procedures
- Establish and Implement a Month-End Close Process
- Establish Authorized Utility Payment Locations throughout the City

	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
<b>FINANCE &amp; ACCOUNTING SUMMARY</b>					
<b>REVENUES</b>					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	2,525	3,868	-	-	-
<b>Total Revenues</b>	<b>2,525</b>	<b>3,868</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>					
Operating Costs	116,929	107,922	138,102	132,702	196,704
CIP Projects	-	-	9,000	6,964	-
<b>Total Expenditures</b>	<b>116,929</b>	<b>107,922</b>	<b>147,102</b>	<b>139,667</b>	<b>196,704</b>
<b>OTHER SOURCES (USES)</b>					
Transfers In	-	-	-	-	-
Transfers Out	(25,438)	-	-	-	-
Expenditure Savings	-	-	-	-	-
<b>Total Other Sources (Uses)</b>	<b>(25,438)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Sources Over (Under) Uses</b>	<b>(139,842)</b>	<b>(104,054)</b>	<b>(147,102)</b>	<b>(139,667)</b>	<b>(196,704)</b>

### Finance & Accounting Expenditures



Finance and Accounting Detail Revenues and Expenditures

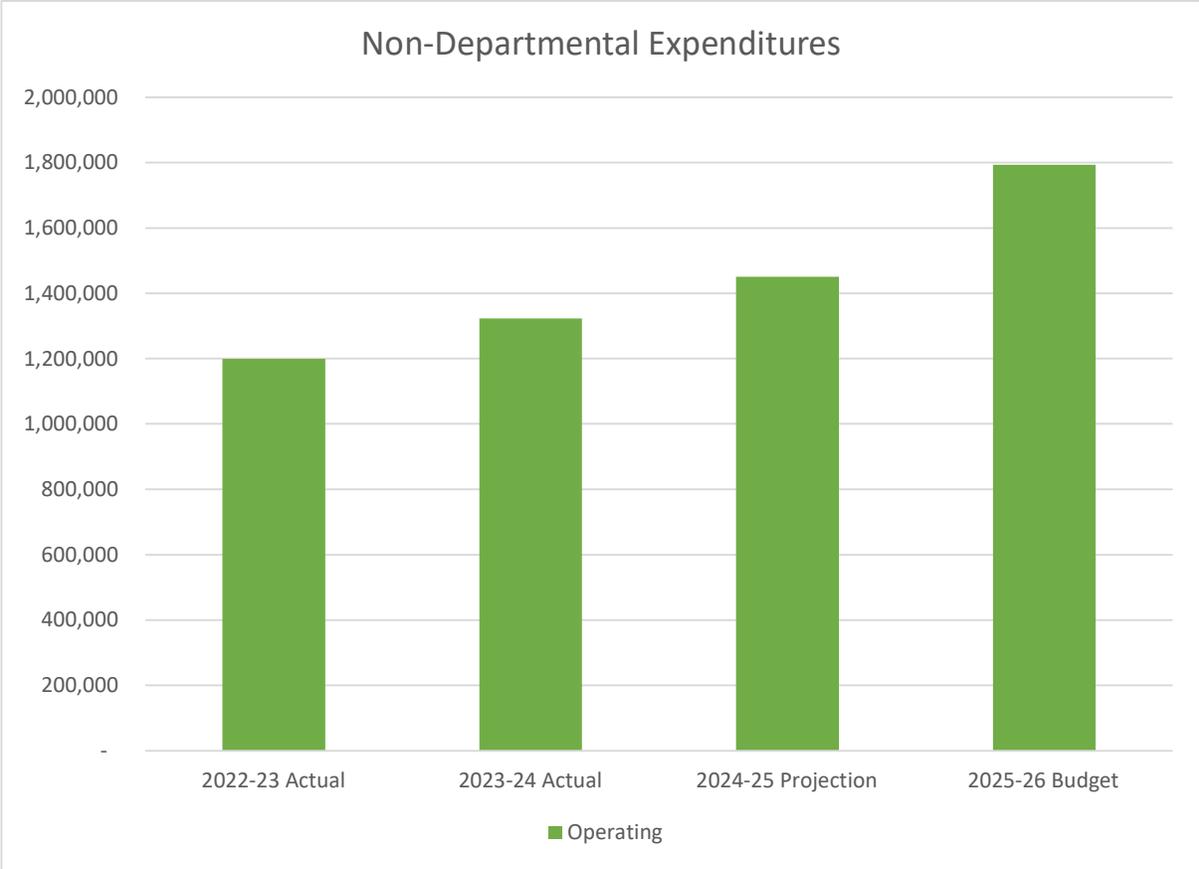
Fund: 01 Division: 115	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
<b>REVENUES</b>					
<b>Finance and Accounting</b>					
42340 Administration Fee	2,525	3,868	-	-	-
<b>Total Revenues</b>	<b>2,525</b>	<b>3,868</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>					
<b>Finance and Accounting</b>					
50100 Salaries - Permanent Employees	62,441	62,887	79,216	79,216	116,356
50200 Overtime	2,934	1,816	3,000	1,000	3,000
50300 Payroll Taxes	5,442	5,237	6,475	6,475	9,396
50350 Stipends	-	153	-	-	-
50400 Retirement (401K)	6,567	6,535	8,145	8,145	11,152
50500 Health Insurance Premiums	13,941	11,893	14,805	14,805	20,729
50550 Dental/Vision Premiums	1,424	1,458	1,446	1,446	2,262
50600 Workers Compensation Insurance	1,483	2,254	3,499	3,499	4,831
50700 Life Insurance	77	79	56	56	100
51800 Clothing Allowance	-	1,150	1,350	150	1,200
52000 Conferences/Meetings/Travel	1,546	5,627	5,100	4,000	5,100
52200 Contract Services	4,968	24	500	100	6,500
52930 Hardware/Software (Capital)	-	-	9,000	6,964	-
53200 Dues & Subscriptions	125	766	1,000	1,000	1,000
54000 Fuel	1,520	911	1,200	500	1,200
54400 Insurance - CSJV Rsk Mgmt.	2,256	2,983	5,110	5,110	6,478
55150 Tuition Reimbursement	-	-	2,500	2,500	2,500
55200 Miscellaneous	6,595	185	500	500	500
55600 Postage	569	278	500	500	500
56000 Professional Services - Other	3,605	655	500	500	500
57200 Supplies - Office	644	2,011	2,000	2,000	2,000
57800 Telephone & Communications	790	1,021	1,200	1,200	1,400
<b>Total Expenditures</b>	<b>116,929</b>	<b>107,922</b>	<b>147,102</b>	<b>139,667</b>	<b>196,704</b>



# **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.

	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
<b>NON-DEPARTMENTAL SUMMARY</b>					
<b>REVENUES</b>					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	-	-	-
<b>Total Revenues</b>	-	-	-	-	-
<b>EXPENDITURES</b>					
Operating Costs	1,198,737	1,322,537	1,594,378	1,450,941	1,793,435
CIP Projects	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,198,737</b>	<b>1,322,537</b>	<b>1,594,378</b>	<b>1,450,941</b>	<b>1,793,435</b>
<b>OTHER SOURCES (USES)</b>					
Transfers In	-	771,640	-	-	-
Transfers Out	(542,600)	-	(276,000)	(276,000)	-
Expenditure Savings	-	-	-	-	-
<b>Total Other Sources (Uses)</b>	<b>(542,600)</b>	<b>771,640</b>	<b>(276,000)</b>	<b>(276,000)</b>	<b>-</b>
<b>Sources Over (Under) Uses</b>	<b>(1,741,337)</b>	<b>(550,897)</b>	<b>(1,870,378)</b>	<b>(1,726,941)</b>	<b>(1,793,435)</b>



## Non-Departmental Detail Revenues and Expenditures

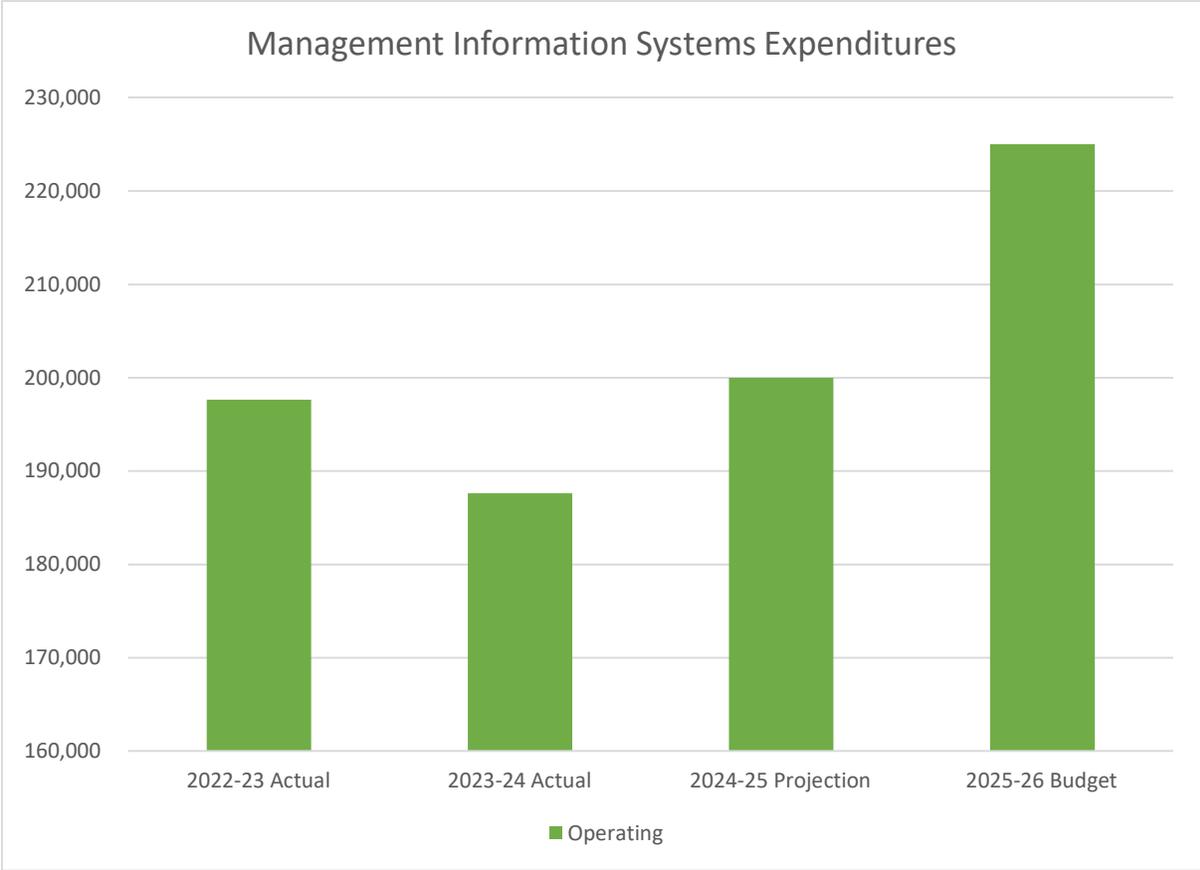
Fund: 01 Division: 130	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
<b>REVENUES</b>					
<b>Total Revenues</b>	-	-	-	-	-
<b>EXPENDITURES</b>					
<b>Non-Departmental</b>					
51200 Bank Charges	8,490	2,988	10,000	2,500	10,000
51250 Cash Over/Under	1,254	(69)	-	-	-
52200 Contract Services	6,626	18,251	14,100	16,000	16,100
53800 Rental Equipment/Other	269,150	271,000	319,177	292,910	315,727
54800 Maintenance Agreements	10,338	21,528	27,000	20,674	23,000
55600 Postage	316	277	500	500	500
56000 Professional Services - Other	43,523	60,596	40,000	40,000	47,000
56050 Accounting/Auditing Services	32,438	18,687	20,800	18,824	20,800
56100 Legal Services	188,276	151,060	200,000	150,000	200,000
56400 Repairs/Maintenance-Building & Equipmen	327	-	-	-	-
57100 Special Activities	-	32	500	-	500
57200 Supplies - Office	1,625	2,334	2,700	1,500	2,700
57400 Operating Supplies Emergency Response	30,620	4,211	-	-	-
58850 Land Lease	6,871	-	3,084	3,084	3,331
58900 Debt Principal Redeemed	598,882	771,640	956,517	904,948	1,153,777
<b>Total Expenditures</b>	1,198,737	1,322,537	1,594,378	1,450,941	1,793,435



# 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.

	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
<b>MANAGEMENT INFORMATION SYSTEMS SUMMARY</b>					
<b>REVENUES</b>					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	-	-	-
<b>Total Revenues</b>	-	-	-	-	-
<b>EXPENDITURES</b>					
Operating Costs	197,619	187,613	181,400	200,000	225,000
CIP Projects	-	34,442	32,834	23,225	90,000
<b>Total Expenditures</b>	<b>197,619</b>	<b>222,055</b>	<b>214,234</b>	<b>223,225</b>	<b>315,000</b>
<b>OTHER SOURCES (USES)</b>					
Transfers In	197,619	-	-	-	-
Transfers Out	-	-	-	-	-
Expenditure Savings	-	-	-	-	-
<b>Total Other Sources (Uses)</b>	<b>197,619</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Sources Over (Under) Uses</b>	<b>-</b>	<b>(222,055)</b>	<b>(214,234)</b>	<b>(223,225)</b>	<b>(315,000)</b>



## Management Information Systems Detail Revenues and Expenditures

Fund: 01 Division: 310	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
<b>REVENUES</b>					
<b>Total Revenues</b>	-	-	-	-	-
<b>EXPENDITURES</b>					
<b>Management Information Systems</b>					
52200 Contract Services	148,405	108,877	93,200	130,000	150,000
52950 Equipment Capital	-	34,442	32,834	23,225	90,000
54800 Maintenance Agreements	49,214	78,714	83,200	70,000	75,000
57400 Supplies Operating	-	-	5,000	-	-
57400 Office Operating Supplies	-	22	-	-	-
<b>Total Expenditures</b>	197,619	222,055	214,234	223,225	315,000



# **COMMUNITY DEVELOPMENT**



# PLANNING DEPARTMENT

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



## **2024-2025 KEY ACCOMPLISHMENTS**

- Processed multiple Temporary Use Permits (TUP's), Final Maps, Parcel Maps, Site Plans, and Lot Line Adjustments.
- Completed two annexations
- Coordinated the City's First Annual Grape Festival.
- Held ribbon cuttings for Velox, EV Charging Station, Food Truck Park, and Medical Plaza
- Received a letter of completion from HCD for the 6th Cycle Housing Element
- Processing a Land Use Contract Non-Renewal.
- Reviewed and approved multiple Accessory Dwelling Units (ADU's)
- Assisted with the design of the Food Truck Park while also assisting with the creation of a process for new applications.
- Completed a dog park/sump pre-design to use in future funding opportunities.
- Lead a community event to gather input for the grant submission of the dog park/sump.
- Updated ordinances (Planning Commission, Food Truck Park)
- Updated the Fee Schedule through a Fee Study.
- Attained comprehensive permitting software that will make reviews more detailed and efficient.

## **2024-25 STRATEGIC ISSUES**

- Document retention needed for the storage container.
- Additional planning staff (GIS Technician, Planning Technician).
- Lack of a streamlined process for new ADU applicants/applications.
- Lack of updated zoning, land use, and sphere of influence maps.



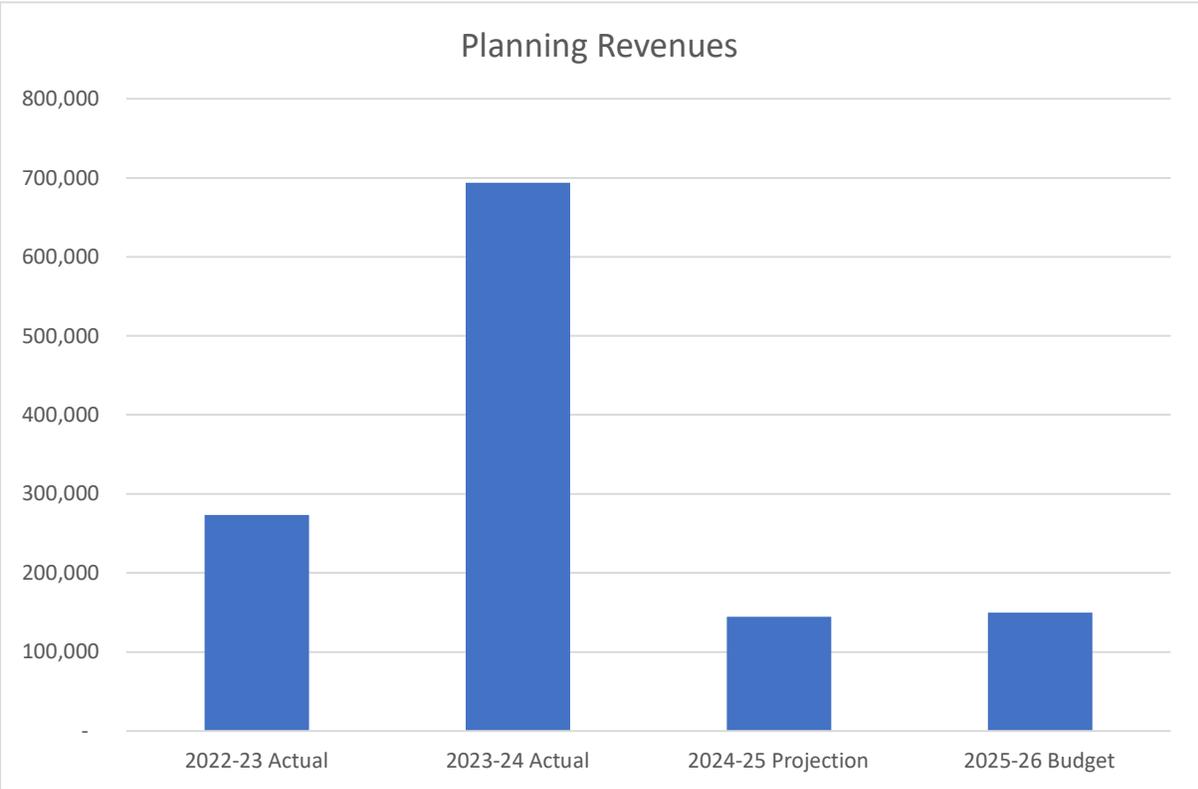
## **2025-26 OBJECTIVES & INITIATIVES**

- Update outdated zoning ordinances and city maps.
- Establish a streamlined ADU template for streamlining processes.
- Seek grants for downtown revitalization, art installations, and transportation connections.
- Seek zero-to-low-cost training opportunities for professional development.
- Attain assistance for document retention.

## **2025-26 SIGNIFICANT OPERATING COST CHANGES**

- Addition of GovWell for Planning Division.

	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
<b>PLANNING SUMMARY</b>					
<b>REVENUES</b>					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	205,744	562,914	150,000	114,383	150,000
Grants/Intergovernmental	67,610	130,833	-	7,333	-
Other Revenues	-	-	-	22,850	-
<b>Total Revenues</b>	<b>273,353</b>	<b>693,747</b>	<b>150,000</b>	<b>144,566</b>	<b>150,000</b>
<b>EXPENDITURES</b>					
Operating Costs	296,928	628,560	490,315	459,297	435,079
CIP Projects	-	-	-	1,700	-
<b>Total Expenditures</b>	<b>296,928</b>	<b>628,560</b>	<b>490,315</b>	<b>460,997</b>	<b>435,079</b>
<b>OTHER SOURCES (USES)</b>					
Transfers In	-	-	-	-	-
Transfers Out	(9,057)	(53,233)	(61,085)	(54,846)	(55,297)
Expenditure Savings	-	-	-	-	-
<b>Total Other Sources (Uses)</b>	<b>(9,057)</b>	<b>(53,233)</b>	<b>(61,085)</b>	<b>(54,846)</b>	<b>(55,297)</b>
<b>Sources Over (Under) Uses</b>	<b>(32,631)</b>	<b>11,954</b>	<b>(401,400)</b>	<b>(371,277)</b>	<b>(340,376)</b>



Planning Detail Revenues and Expenditures

Fund: 01 Division: 140	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
<b>REVENUES</b>					
<b>Planning</b>					
41400 Planning & Engineering Fees	18,124	61,101	150,000	114,383	150,000
41400 Planning & Engineering Fees - Tract 7214	4,674	9,393	-	-	-
41400 Planning & Engineering Fees San Joaquin R	41,694	341,233	-	-	-
41400 Planning & Engineering Fees Medical Office	21,760	4,472	-	-	-
41400 Planning & Engineering Fees - R&F Buildir	-	5,083	-	-	-
41400 Planning & Engineering Fees - Sherwood M	34,561	-	-	-	-
41400 Planning & Engineering Fees - Capri Liquor	4,283	-	-	-	-
41400 Planning & Engineering Fees - Tract 7393	39,044	58,221	-	-	-
41400 Planning & Engineering Fees - Superior Gas	-	7,714	-	-	-
41400 Planning & Engineering Fees - Parcel Map	-	4,958	-	-	-
41400 Planning & Engineering Fees - LLA 22-01	1,654	-	-	-	-
41400 Planning & Engineering Fees - Annex 19	24,950	-	-	-	-
41400 Planning & Engineering Fees - Perkins Med	15,000	-	-	-	-
41400 Planning & Engineering - Annex 20	-	24,950	-	-	-
41400 Planning & Engineering - VTPM 12540	-	3,380	-	-	-
41400 Planning & Engineering Fees- GEO Group	-	20,000	-	-	-
41400 Planning & Engineering Fees - Burger King	-	4,030	-	-	-
41400 Planning & Engineering Fees - 809 Garzoli	-	5,840	-	-	-
41400 Planning & Engineering Fees - Milicic Ranc	-	12,540	-	-	-
44000 Other Agency Grants	-	(7,333)	-	7,333	-
44000 Other Agency Grants- SALC	67,610	65,000	-	-	-
44000 Other Agency Grants - REAP	-	73,166	-	-	-
48300 Contributions & Donations - Grape Festival	-	-	-	22,850	-
<b>Total Revenues</b>	<b>273,353</b>	<b>693,747</b>	<b>150,000</b>	<b>144,566</b>	<b>150,000</b>
<b>EXPENDITURES</b>					
<b>Planning</b>					
50100 Salaries - Permanent Employees	88,701	159,441	217,562	217,562	181,408
50150 Wages - Temporary Employees	-	-	2,500	2,424	3,000
50200 Overtime	477	70	500	32	-
50300 Payroll Taxes	7,466	12,873	18,414	18,414	14,437
50350 Stipends	-	487	-	-	-
50400 Retirement (401K)	9,603	16,304	24,807	24,807	17,697
50500 Health Insurance Premiums	6,963	21,129	24,815	24,815	12,575
50550 Dental/Vision Premiums	903	1,512	2,141	2,141	892
50600 Workers Compensation Insurance	2,291	5,487	8,641	8,641	7,532
50700 Life Insurance	96	119	165	165	137
51800 Clothing Allowance	189	167	150	104	300
52000 Conferences/Meetings/Travel	525	5,195	3,000	503	2,000
52200 Contract Services	6,974	1,636	12,000	10,000	18,000
52930 Computer Hard/Software (Captial)	-	-	-	1,700	-
53200 Dues & Subscriptions	-	791	1,500	1,000	6,000
53600 Engineerin/Architectural Services	-	-	5,000	-	5,000
54000 Fuel	244	331	1,000	302	500
54400 Insurance - CSJV Rsk Mgmt.	3,489	7,222	12,621	12,621	10,100
55200 Miscellaneous	225	-	-	-	-
55500 Special Studies/Master Plans	-	-	1,000	-	1,000
55500 Special Studies San Joaquin Renewables	13,915	-	-	-	-
55500 Special Studies/Master Plans SALC	407	-	-	-	-
55500 Special Studies/Master Plans LEAP	2,158	-	-	-	-
55600 Postage	728	501	1,500	557	1,000
56000 Professional Services - Other	38,549	204,702	150,000	130,000	150,000
56000 Professional Services - Tract 7292	426	-	-	-	-
56000 Professional Services - Tract 7214	1,574	12,906	-	-	-
56000 Professional Services - Med Office - Elmo	10,948	761	-	-	-
56000 Professional Services - Sherwood Milestone	4,148	-	-	-	-
56000 Professional Services - Capri Liquor	740	-	-	-	-

## Planning Detail Revenues and Expenditures

<b>Fund: 01 Division: 140</b>	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
56000 Professional Services - Interstate Land Dev	39,088	62,031	-	3,543	-
56000 Professional Services - Superior Gas	3,368	3,282	-	-	-
56000 Professional Services - Parcel Map 12462	-	4,789	-	-	-
56000 Professional Services - San Joaquin Renewa	42,766	70,872	-	-	-
56000 Professional Services - LLA 22-01 Tract 72	1,089	-	-	-	-
56000 Professional Services - Hazard Mitigation P.	8,158	34,472	-	-	-
56100 Legal Services	-	225	-	-	-
57200 Supplies - Office	141	168	1,000	355	1,000
57400 Supplies - Operating	-	318	1,000	64	1,000
57800 Telephone & Communications	579	769	1,000	1,248	1,500
<b>Total Expenditures</b>	<b>296,928</b>	<b>628,560</b>	<b>490,315</b>	<b>460,997</b>	<b>435,079</b>



# **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.





## **2024-2025 KEY ACCOMPLISHMENTS**

- 409 permits issued with valuations totaling \$12,593,155.32
- 1,303 building inspections conducted
- Restructured department to achieve cost reduction and operational efficiency
- Implemented solar app to meet regulatory compliance pursuant to SB379
- Moved a contract forward with GovWell to streamline permitting process, project tracking, online payment, etc.
- Collaborated with Kern County Health Department

## **2024-2025 STRATEGIC ISSUES**

- No online permitting
- No in-house plan check
- No electronic plan scanning
- Understaffed/Third-Party created some struggles with efficiency and timeliness

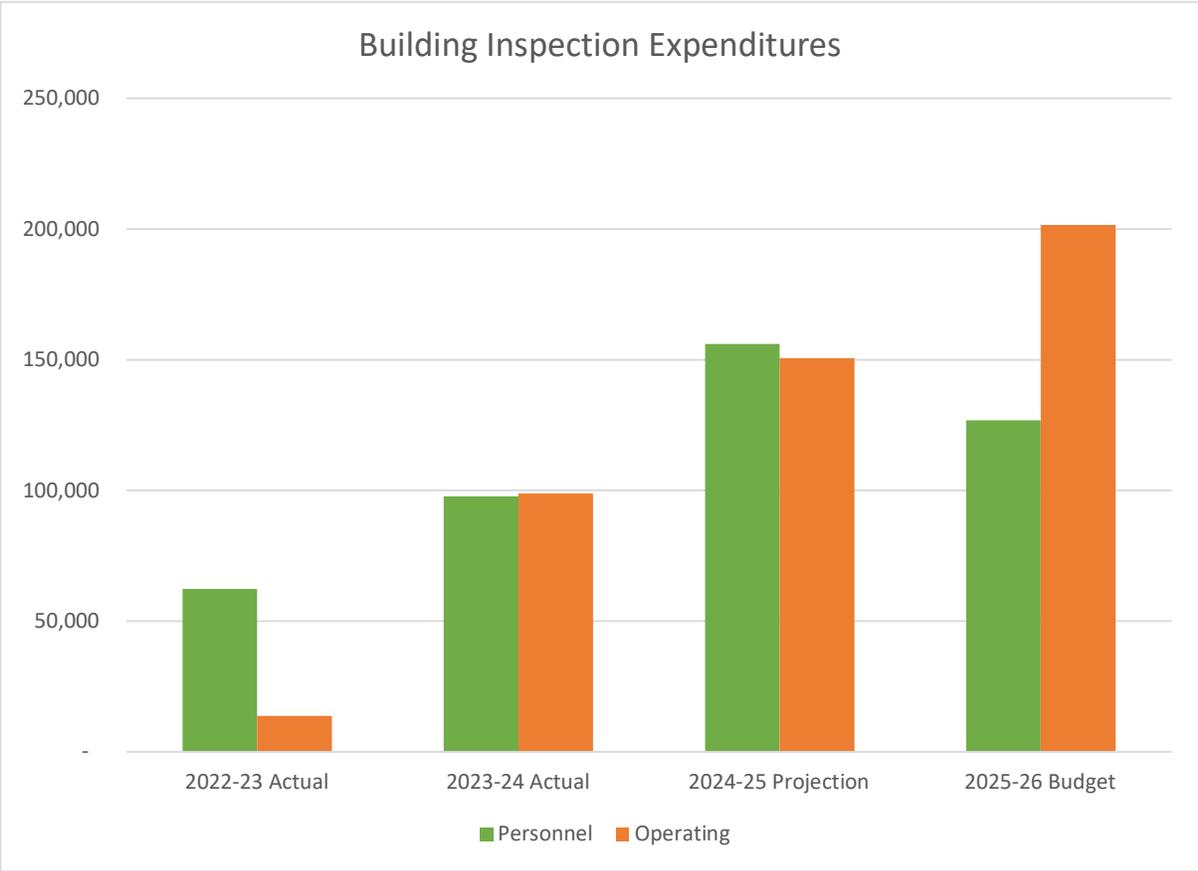
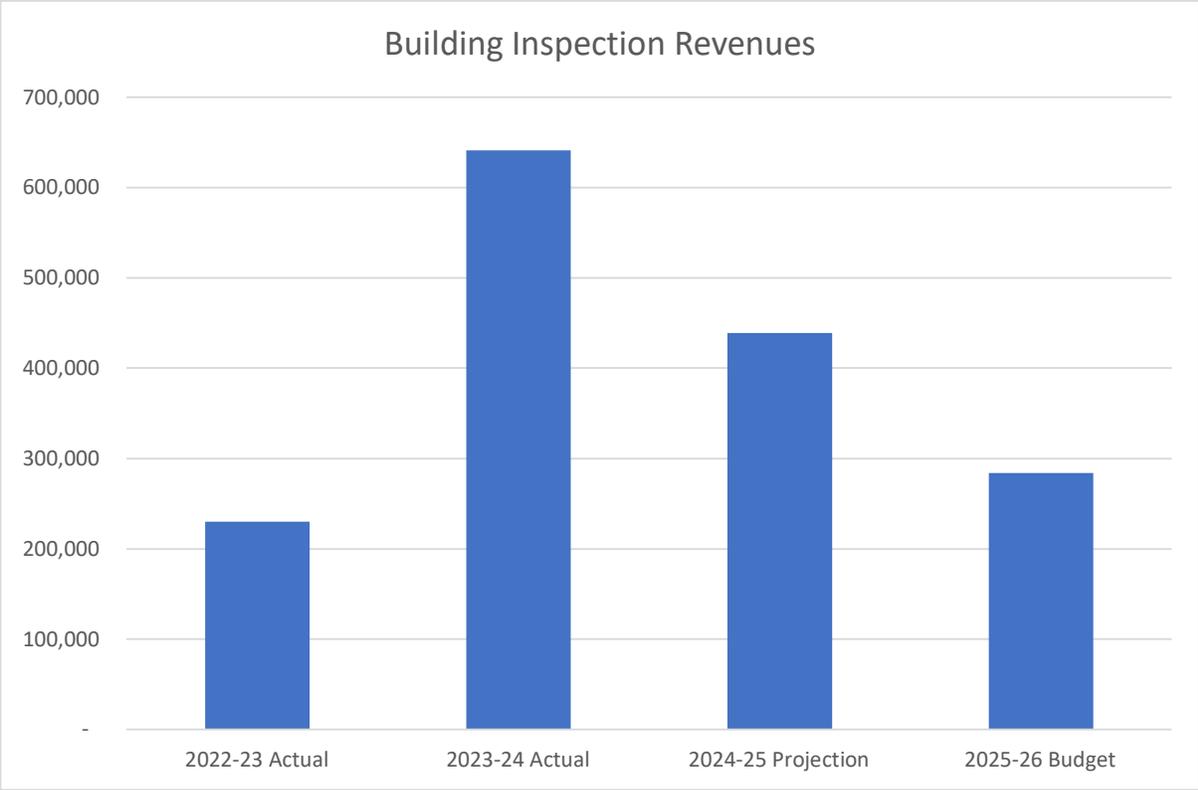
## **2025-26 OBJECTIVES & INITIATIVES**

- Issue 500 building permits within fiscal year
- Provide building inspection 3 times a week
- Encourage staff to obtain Building Certifications
- Fully implement GovWell
- Reduce third-party spending

## **2025-26 SIGNIFICANT OPERATING COST CHANGES**

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

	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
<b>BUILDING INSPECTION SUMMARY</b>					
<b>REVENUES</b>					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	229,763	641,179	444,956	439,070	284,165
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	-	-	-
<b>Total Revenues</b>	<b>229,763</b>	<b>641,179</b>	<b>444,956</b>	<b>439,070</b>	<b>284,165</b>
<b>EXPENDITURES</b>					
Operating Costs	76,117	196,636	349,276	306,677	328,386
CIP Projects	-	-	42,848	36,300	-
<b>Total Expenditures</b>	<b>76,117</b>	<b>196,636</b>	<b>392,124</b>	<b>342,977</b>	<b>328,386</b>
<b>OTHER SOURCES (USES)</b>					
Transfers In	-	-	-	-	-
Transfers Out	(7,014)	(22,261)	(43,003)	(36,902)	(40,349)
Expenditure Savings	-	-	-	-	13
<b>Total Other Sources (Uses)</b>	<b>(7,014)</b>	<b>(22,261)</b>	<b>(43,003)</b>	<b>(36,902)</b>	<b>(40,336)</b>
<b>Sources Over (Under) Uses</b>	<b>146,631</b>	<b>422,281</b>	<b>9,829</b>	<b>59,191</b>	<b>(84,557)</b>



## Building Inspection Detail Revenues and Expenditures

Fund: 01 Division: 160	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
<b>REVENUES</b>					
<b>Building Inspection</b>					
41500 Building Permits	197,260	554,381	255,076	343,680	198,749
41505 Technology Fee	9,562	21,811	11,389	14,773	11,805
41510 Training Fee	9,731	21,907	11,809	15,575	11,805
41515 Building - GP Maintenance Fee	9,111	22,163	11,683	15,261	11,805
41550 Building Plan Check	4,100	20,917	155,000	49,781	50,000
<b>Total Revenues</b>	<b>229,763</b>	<b>641,179</b>	<b>444,956</b>	<b>439,070</b>	<b>284,165</b>
<b>EXPENDITURES</b>					
<b>Building Inspection</b>					
50100 Salaries - Permanent Employees	36,394	65,637	112,277	112,277	92,661
50150 Wages - Temporary Employees	-	2,184	-	-	3,000
50200 Overtime	113	314	1,000	1,000	1,000
50300 Payroll Taxes	2,879	5,481	9,433	9,433	7,433
50350 Stipends	-	-	-	-	-
50400 Retirement (401K)	4,072	6,789	14,454	14,454	8,858
50500 Health Insurance Premiums	14,871	11,250	11,606	11,606	7,323
50550 Dental/Vision Premiums	486	1,178	1,265	1,265	364
50600 Workers Compensation Insurance	3,484	4,692	5,793	5,793	5,771
50700 Life Insurance	25	49	87	87	137
51400 Building Plan Check/Inspection	2,701	84,573	175,000	137,764	175,000
51800 Clothing Allowance	-	244	600	150	300
52000 Conferences/Meetings/Travel	215	1,312	2,000	500	500
52200 Contract Services	-	-	-	-	10,500
52930 Computer Hard/Software (Capital)	-	-	42,848	36,300	-
53200 Dues & Subscriptions	-	635	400	-	400
54000 Fuel	1,247	1,326	1,500	1,176	1,500
54400 Insurance - CSJV Rsk Mgmt.	5,307	6,180	8,461	8,461	7,739
55600 Postage	312	277	300	300	300
56000 Professional Services	224	1,000	-	-	-
56600 Repairs & Maintenance - Vehicle	632	5	800	800	800
57200 Supplies - Office	1,453	2,685	2,000	651	1,500
57400 Supplies - Operating	1,365	495	1,500	500	2,500
57800 Telephone & Communications	337	331	800	460	800
<b>Total Expenditures</b>	<b>76,117</b>	<b>196,636</b>	<b>392,124</b>	<b>342,977</b>	<b>328,386</b>



# 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.



## 2024-2025 KEY ACCOMPLISHMENTS

- CHP Cannabis Tax Grant Extension/Completion of Funding cycle With this funding, we provided the police department with a new DUI checkpoint trailer, truck, and equipment flat bed
- Looking to cover the initial costs of the next few DUI checkpoints including staff time and extra equipment needed at the checkpoint
- Sherwood Apartments Agreement with HUD/HCD is completed
- Major street improvements to be funded in that area also providing street widening and lighting
- CPF Valadao Funding
- Complete Streets Rehabilitation
- Includes new patch truck and emulsion trailer
- Completed all necessary public exposure events for our EV Ready communities like the rededication of our EV charging station at our McFarland Grape Festival
- Implemented a free grant tracking channel through teams for real time grant tracking, electronic assignments, provides automated updates

## 2024-25 STRATEGIC ISSUES

- Access to conceptual renderings and project design would enhance grant opportunities and presentation.
- Grant tracking system so that there is institutional knowledge of the status of grants awarded, closed out, etc.
- currently facing challenges finding records regarding previous grants awarded/applied to.
- Effective communication between grants and department heads
- Many departments previously applied to grants on behalf of their own departments, funded positions, as we are at risk of noncompliance during the reporting periods, or funds being fully exhausted with no replacement.
- Looking to centralize information and have regular streamlined correspondence with department heads to ensure timely compliance with reporting periods.



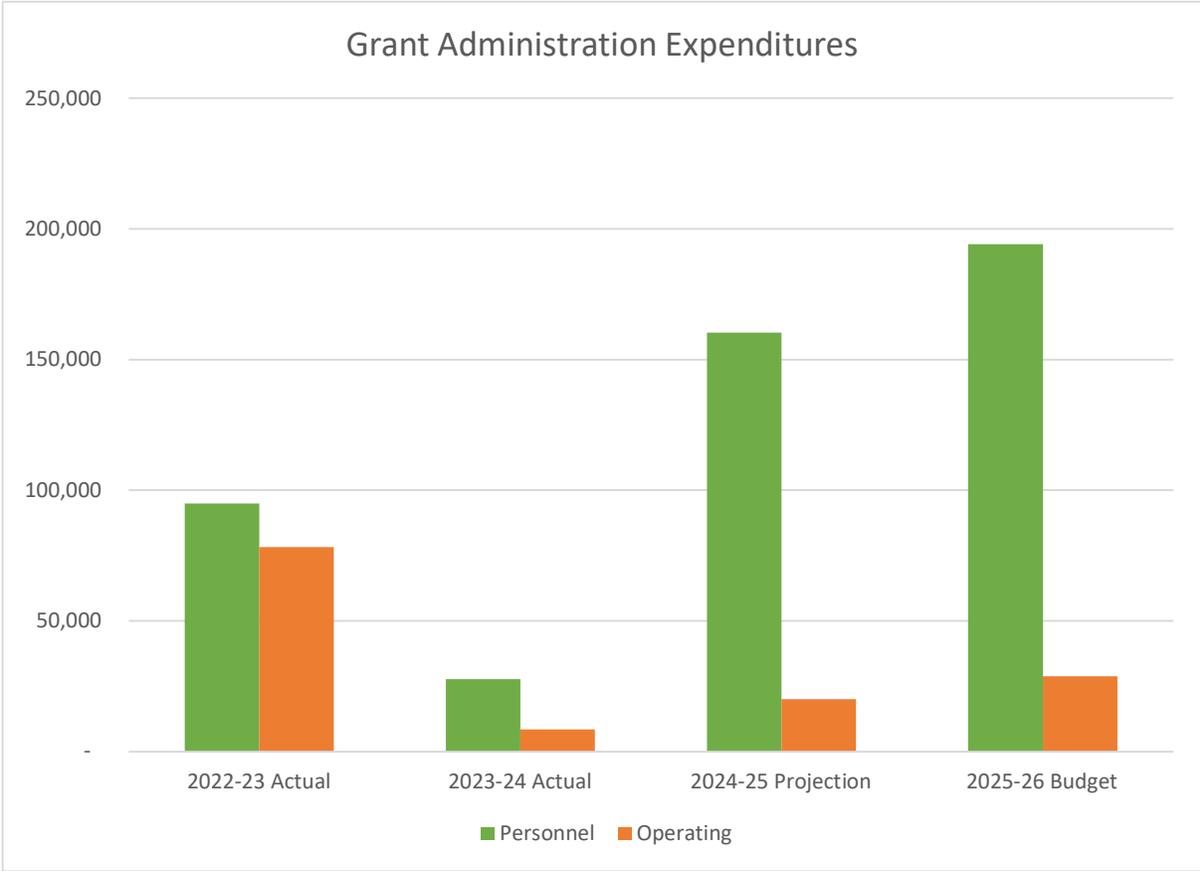
## **2025-26 OBJECTIVES & INITIATIVES**

- Police Dept Funding
- Transportation Innovation Funding
- New electric vans for passenger transportation
- Possible Transit center site selection
- Get funding for drainage sump on Browning
- Looking at 2025 CDBG Funding
- Apply for extensive funding for CTC covering costs for Sherwood and Perkins overpasses to be made more pedestrian and walking accessible
- Provide/seek funding for beatification throughout McFarland through new funding opportunities that the City has never applied to before.
- Continuing with records retention clarification for more efficient project management and file access.
- Projecting to break 25 million in applications submitted

## **2025-26 SIGNIFICANT OPERATING COST CHANGES**

- Down Payment Assistance Program with PLHA Fund with FY2020 Allocation vis Self Help Enterprises. Cost recovered by PLHA funding.

	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
<b>GRANT ADMINISTRATION SUMMARY</b>					
<b>REVENUES</b>					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>					
Operating Costs	173,152	36,258	186,605	180,265	222,965
CIP Projects	-	-	-	-	-
<b>Total Expenditures</b>	<b>173,152</b>	<b>36,258</b>	<b>186,605</b>	<b>180,265</b>	<b>222,965</b>
<b>OTHER SOURCES (USES)</b>					
Transfers In	-	-	-	-	-
Transfers Out	(11,281)	-	-	-	-
Expenditure Savings	-	-	-	-	-
<b>Total Other Sources (Uses)</b>	<b>(11,281)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Sources Over (Under) Uses</b>	<b>(184,433)</b>	<b>(36,258)</b>	<b>(186,605)</b>	<b>(180,265)</b>	<b>(222,965)</b>



## Grant Administration Detail Revenues and Expenditures

Fund: 01 Division: 175	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
<b>REVENUES</b>					
<b>Total Revenues</b>	-	-	-	-	-
<b>EXPENDITURES</b>					
<b>Grant Administration</b>					
50100 Salaries - Permanent Employees	54,677	23,428	107,575	107,575	143,692
50200 Overtime	-	557	1,000	920	-
50300 Payroll Taxes	4,493	2,114	9,153	9,153	11,452
50350 Stipends	-	-	-	-	-
50400 Retirement (401K)	5,920	2,646	12,623	12,623	14,105
50500 Health Insurance Premiums	26,168	(3,770)	22,714	22,714	16,524
50550 Dental/Vision Premiums	1,740	799	2,323	2,323	2,163
50600 Workers Compensation Insurance	1,781	1,856	4,747	4,747	5,966
50700 Life Insurance	48	17	86	86	112
51800 Clothing Allowance	-	100	150	98	150
52000 Conferences/Meetings/Travel	283	2,095	2,000	254	2,000
52200 Contract Services	49,500	-	-	-	-
53100 Grant Expenditures	10,792	-	-	-	-
53200 Dues & Subscriptions	-	110	1,000	-	1,000
54000 Fuel	129	137	500	270	300
54400 Insurance - CSJV Rsk Mgmt.	2,717	2,462	6,933	6,933	8,001
55600 Postage	316	277	300	547	300
56000 Professional Services	13,509	2,304	14,000	10,722	15,000
57200 Supplies - Office	500	523	500	300	500
57400 Supplies - Operating	-	71	500	-	500
57800 Telephone & Communications	579	533	500	1,000	1,200
<b>Total Expenditures</b>	173,152	36,258	186,605	180,265	222,965



# **COMMUNICATION & MARKETING**

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



## **2024-2025 KEY ACCOMPLISHMENTS**

- Successfully grew and maintained social media engagement across the City, Police Department, and Animal Services pages.
- Consistently promoted key initiatives including:
  - - McFarland’s Unsolved Homicides Database
  - - This Week in McFarland series
  - - Cold Case Running: McFarland Unsolved video series
- Created a 10-day marketing campaign for the first-ever McFarland Grape Festival.
- Produced and promoted the Food Truck Park vendor video series.
- Contributed to the creation of the “Innovate McFarland” economic development website.
- Helped reintegrate the McFarland Real Estate Locator to support local business and development.
- Established the McFarland Police Department's official Instagram page and revitalized the Animal Services social media presence.
- Took ownership of operating the City Council streaming software and managing live camera control during public meetings.
- Created and distributed the City’s first Employee Appreciation Video, setting a precedent for internal engagement and recognition.
- Effectively publicized city events, announcements, and community milestones across all digital platforms.
- Oversaw the launch and optimization of the “Report a Problem” form to improve civic engagement and issue resolution.
- Strengthened and modernized the City’s brand identity through consistent, accessible, and community-tailored content.
- Collaborated with Police, Animal Services, and other departments to ensure cohesive, aligned messaging across platforms.
- Provided photography coverage at all major city events to support communications, archives, and promotional use.



## 2024-25 STRATEGIC ISSUES

- Lack of videography equipment limits the quality and scalability of video-based content such as interviews, recap videos, and promotional storytelling.
- Limited web design capacity due to platform restrictions and high customization costs, preventing innovative digital improvements

## 2025-26 OBJECTIVES & INITIATIVES

- Launch a monthly newsletter to keep residents informed on city updates, events, and key initiatives.
- Continue expanding engagement across current social media platforms and begin building a presence on LinkedIn to support professional outreach and recruitment.
- Prioritize and enhance recruitment campaigns for city departments, showcasing job opportunities, team culture, and city benefits.
- Build a Bilingual Communications Toolkit to ensure key information is accessible to both English and Spanish-speaking residents.
- Formalize and maintain a shared Content Calendar System to organize and coordinate outreach across City, PD, and Animal Services pages.
- Develop a citywide video content strategy that includes:
  - - Short-form explainers for city services
  - - Staff spotlight features
  - - Community event recaps and council meeting highlights
- Host quarterly “Behind the Scenes” features to highlight departments and the people who serve the community.
- Propose the purchase of essential in-house video and photography equipment to improve content quality and reduce outsourcing dependency.
- Explore partnerships with local high schools, colleges, and media programs to create internship or collaborative opportunities focused on content creation, design, and public information.

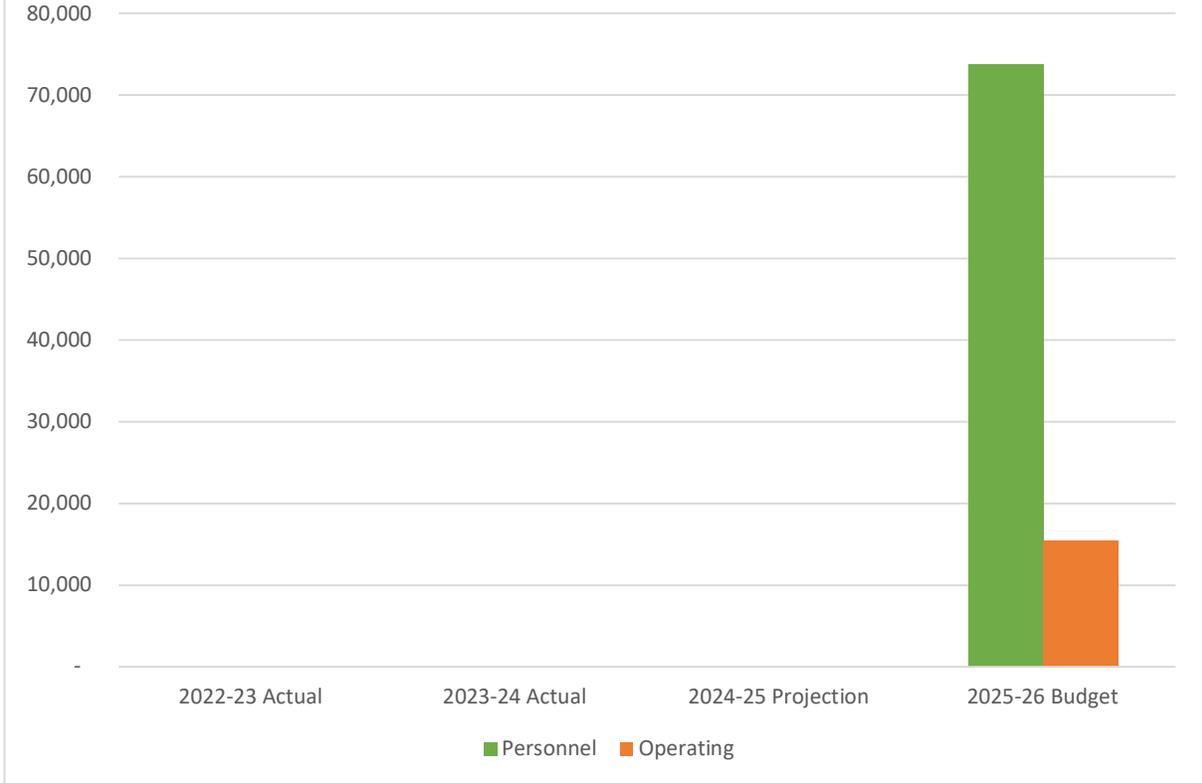


## **2025-26 SIGNIFICANT OPERATING COST CHANGES**

- This year reflects the initial investment in a newly created Communications and Marketing position, along with its associated operational budget for FY2025-2026. As this is a first-year role, there is no prior-year cost comparison.

	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
<b>COMMUNICATIONS &amp; MARKETING SUMMARY</b>					
<b>REVENUES</b>					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	-	-	-
<b>Total Revenues</b>	-	-	-	-	-
<b>EXPENDITURES</b>					
Operating Costs	-	-	-	-	89,057
CIP Projects	-	-	-	-	1,500
<b>Total Expenditures</b>	-	-	-	-	<b>90,557</b>
<b>OTHER SOURCES (USES)</b>					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Expenditure Savings	-	-	-	-	-
<b>Total Other Sources (Uses)</b>	-	-	-	-	-
<b>Sources Over (Under) Uses</b>	-	-	-	-	<b>(90,557)</b>

### Communications & Marketing Expenditures



Communications and Marketing Detail Revenues and Expenditures

Fund: 01 Division: 113	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
<b>REVENUES</b>					
<b>Total Revenues</b>	-	-	-	-	-
<b>EXPENDITURES</b>					
<b>Communications &amp; Marketing</b>					
50100 Salaries - Permanent Employees	-	-	-	-	60,689
50300 Payroll Taxes	-	-	-	-	4,930
50400 Retirement (401K)	-	-	-	-	5,469
50600 Workers Compensation Insurance	-	-	-	-	2,520
50700 Life Insurance	-	-	-	-	70
51800 Clothing Allowance	-	-	-	-	150
52000 Conferences/Meetings/Travel	-	-	-	-	500
52950 Equipment - Other (Capital)	-	-	-	-	1,500
53200 Dues & Subscriptions	-	-	-	-	4,500
54000 Fuel	-	-	-	-	500
54400 Insurance - CSJV Rsk Mgmt.	-	-	-	-	3,379
56000 Professional Services - Other	-	-	-	-	1,000
57200 Supplies - Office	-	-	-	-	500
57400 Supplies- Operating	-	-	-	-	4,000
57800 Telephone & Communications	-	-	-	-	850
<b>Total Expenditures</b>	-	-	-	-	90,557



# **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.



## 2024-2025 KEY ACCOMPLISHMENTS

- Purchased four new patrol vehicles.
- Continued staffing police officer positions
- Continued the planning phase of the new police station.
- Acquired two new drones through a donation
- Passed background audit by POST
- Held four DUI checkpoints
- Hired a School Resource Officer.
- Started a video log for cold case homicides.
- Only homicide during the year was solved.
- Continued audits of the property/evidence rooms.
- Finished Advanced and Perishable Skills training for officers
- Transitioned Corporal Galvan to mostly investigative duties.
- Added additional FLOCK license plate reader cameras and high-resolution surveillance cameras.

## 2024-25 STRATEGIC ISSUES

- Continue to build fleet.
- Recruit and retain qualified officers and dispatchers.
- Start Police Activities League.
- Fill reserve officer vacancies.
- MOU with Geo who is requesting more police services.
- Promote another corporal to assist with investigations.
- Develop a lieutenant position to assist with watch commander duties, audits and administrative oversight duties.



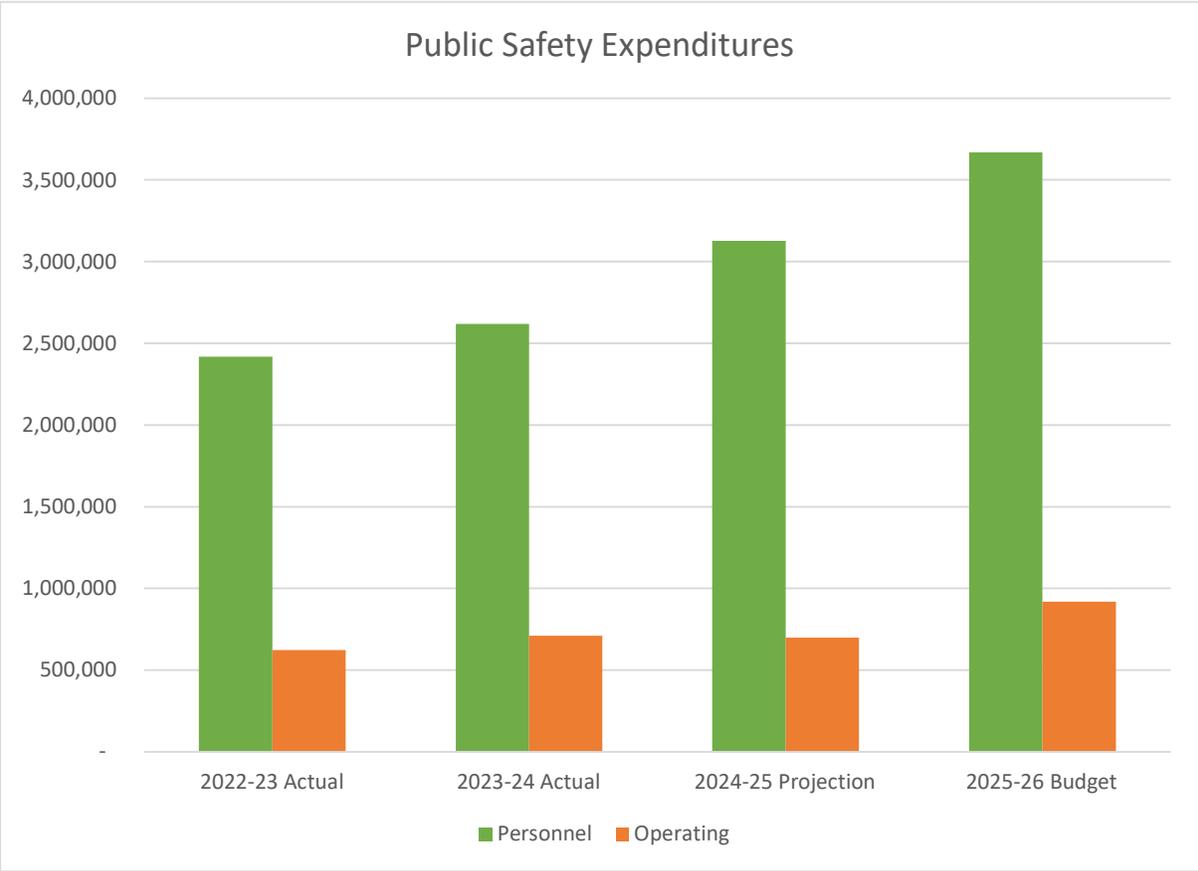
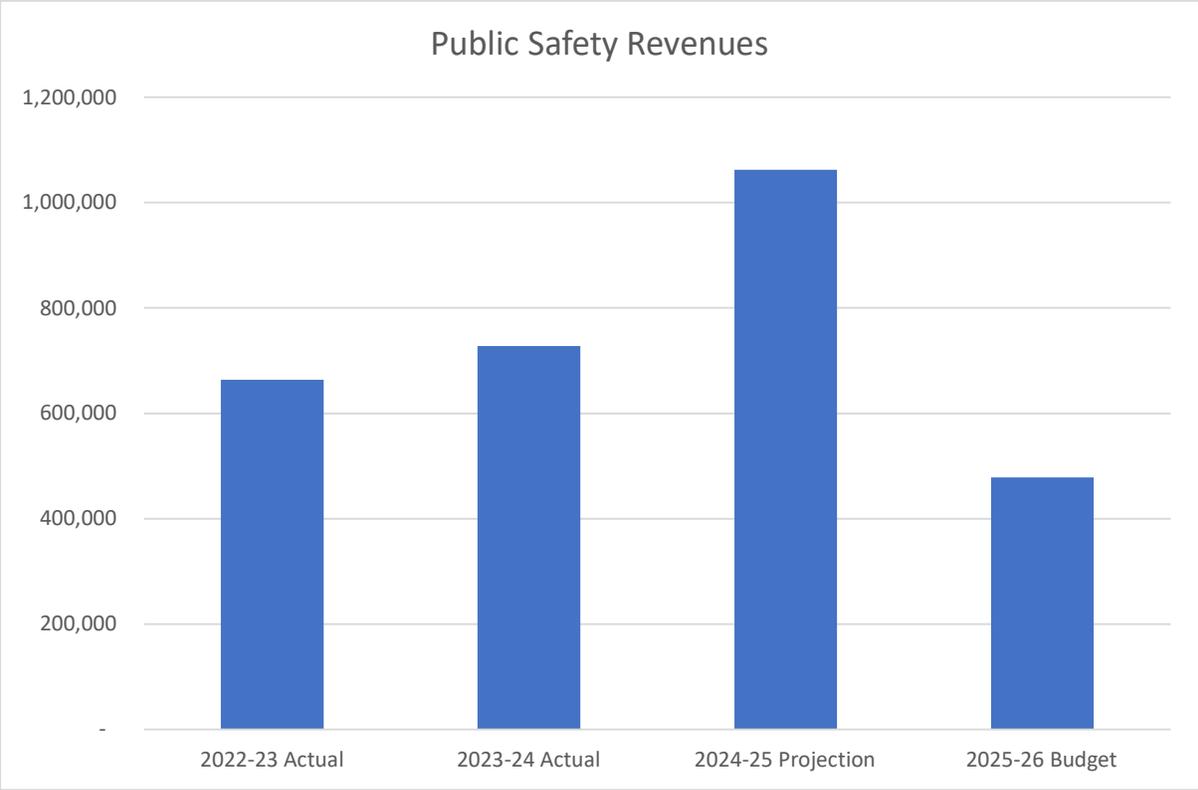
## **2025-26 OBJECTIVES & INITIATIVES**

- Restructure the department to add the lieutenant position and eventually hire another police officer.
- Move corporals from patrol slots to establish full-time investigators.
- Continue encouraging staff to obtain higher training certifications to provide enhanced and well-rounded police services for the community.
- Have all dispatchers attend a POST certified dispatcher academy.
- Continue sending officers to DUI and accident investigation training classes.
- Order two more patrol vehicles, one paid for through the SRO contract.
- Increase BWC capabilities with new cameras, enhanced tracking, auditing and interfacing capabilities with our communications system.
- Employ auditing software for internal affairs investigations and use of force tracking, most likely through Axon.

## **2025-26 SIGNIFICANT OPERATING COST CHANGES**

- Update body worn camera system.
- Add needed investigative databases, like Berla to download vehicle data and cellular phone downloads.
- Add a gunshot detection system.
- Add additional Flock cameras to cover city exits.
- Update less lethal weapons.
- Additional funding needed for Axon/Taser contract.

	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
<b>PUBLIC SAFETY SUMMARY</b>					
<b>REVENUES</b>					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	50,848	281,423	423,748	610,900	123,179
Other Revenues	612,888	446,255	435,531	451,152	355,480
<b>Total Revenues</b>	<b>663,737</b>	<b>727,678</b>	<b>859,279</b>	<b>1,062,051</b>	<b>478,659</b>
<b>EXPENDITURES</b>					
Operating Costs	3,040,453	3,329,801	4,048,771	3,827,896	4,587,160
CIP Projects	181,563	494,180	523,186	527,593	225,300
<b>Total Expenditures</b>	<b>3,222,016</b>	<b>3,823,981</b>	<b>4,571,957</b>	<b>4,355,489</b>	<b>4,812,460</b>
<b>OTHER SOURCES (USES)</b>					
Transfers In	1,204,710	3,057,337	1,809,577	2,069,168	2,159,175
Transfers Out	(66,793)	(464,649)	(639,770)	(598,649)	(679,137)
Expenditure Savings					113,648
<b>Total Other Sources (Uses)</b>	<b>1,137,917</b>	<b>2,592,688</b>	<b>1,169,807</b>	<b>1,470,519</b>	<b>1,593,686</b>
<b>Sources Over (Under) Uses</b>	<b>(1,420,363)</b>	<b>(503,615)</b>	<b>(2,542,870)</b>	<b>(1,822,919)</b>	<b>(2,740,114)</b>



Public Safety Detail Revenues and Expenditures

<b>Fund: 01 Division: 150</b>	2022-23	2023-24	2024-25	2024-25	2025-26
	Actual	Actual	Budgeted	Projected	Budget
<b>REVENUES</b>					
<b>Public Safety</b>					
40220 Sales Tax - Public Safety 1/2%	(4,941)	17,223	17,774	17,774	18,129
41310 GEO CUP/MPD Contribution	108,199	113,501	119,176	119,176	122,751
41900 Court Fines	43,284	30,116	50,000	65,000	35,000
41950 Live Scan Fees	484	238	-	237	-
44000 Other Agency Grants	50,848	275,813	173,748	138,247	123,179
44000 Other Agency Grants - Fentanyl Task Force	-	-	250,000	250,000	-
44050 State Grants	-	5,610	-	222,652	-
44250 COPS/SLESF	314,659	51,771	189,882	194,663	150,000
45000 Copies/Reports	2,112	5,101	25,000	3,000	3,000
48000 POST Reimbursements	14,644	8,795	23,700	23,700	24,000
48200 Miscellaneous	27,468	161,925	-	2,600	2,600
48300 Contributions & Donations	10,000	11,150	-	17,427	-
48300 Contributions & Donations - Bike Safety Ro	-	-	-	1,100	-
48300 Contributions & Donations - Shop with a Cc	-	-	5,000	3,400	-
48300 Contributions & Donations - Trunk or Treat	2,000	6,000	5,000	3,075	-
48600 McFarland PD Asset/Forfeiture	94,980	40,435	-	-	-
<b>Total Revenues</b>	<b>663,737</b>	<b>727,678</b>	<b>859,279</b>	<b>1,062,051</b>	<b>478,659</b>
<b>EXPENDITURES</b>					
<b>Public Safety</b>					
50100 Salaries - Permanent Employees	1,474,513	1,519,181	1,918,706	1,918,706	2,335,364
50150 Wages - Temporary Employees	58,843	11,912	63,712	-	-
50200 Overtime	213,288	333,395	356,500	356,500	366,247
50300 Payroll Taxes	142,706	152,748	174,764	174,764	187,265
50350 Stipends	92	34,399	-	-	-
50400 Retirement (401K)	141,300	151,611	196,833	196,833	214,725
50500 Health Insurance Premiums	261,296	243,088	295,114	295,114	325,366
50550 Dental/Vision Premiums	24,211	25,236	24,363	24,363	33,255
50600 Workers Compensation Insurance	85,733	130,236	155,264	155,264	193,936
50700 Life Insurance	3,727	2,556	994	994	1,966
51150 Dog Clinic (Vet Services for K-9)	86	1,073	5,200	3,000	5,356
51800 Clothing Allowance	12,677	14,910	20,000	6,000	10,000
52000 Conferences/Meetings/Travel	9,442	14,677	16,500	16,500	21,500
52010 Conference/Meeting/Travel POST Reimburs	16,474	22,141	23,700	23,700	24,000
52200 Contract Services	33,216	31,482	46,064	46,064	118,535
52920 Furniture (Capital)	-	-	6,800	6,800	7,000
52930 Computer Hardware/Software	269	-	1,800	1,800	2,500
52940 Vehicles (Capital)	120,780	202,094	423,786	423,786	90,000
52940 Vehicles (Capital) - CHP Grant	-	214,425	-	4,407	-
52950 Equip-Other (Capital)	23,014	14,161	-	-	-
52950 Equipment - Other (Capital)	37,500	63,500	90,800	90,800	125,800
53100 Grant Expenditures	500	-	-	-	-
53100 Grant Expenditures - Fentanyl Task Force	-	-	93,500	35,000	58,500
53200 Dues & Subscriptions	347	700	645	645	654
53500 Contributions/Donations Expense	4,445	6,508	15,000	15,000	15,500
53800 Rental Equipment/Other	-	-	3,209	3,209	3,305
54000 Fuel	103,882	116,593	110,000	110,000	113,300
54400 Insurance - CSJV Rsk Mgmt.	130,617	172,059	226,770	226,770	260,057
54800 Maintenance Agreements	24,920	26,216	27,706	27,706	28,537
55150 Tuition Reimbursement	-	4,724	10,000	12,000	10,000
55200 Miscellaneous	968	3,311	1,850	1,000	3,000
55600 Postage	497	353	475	475	500
55800 Printing & Legal Notices	-	-	-	305	320
56000 Professional Services - Other	44,805	94,129	122,600	48,776	118,400
56100 Legal Services	6,915	-	10,000	-	10,000
56400 Repairs & Maint - Build & Equip	2,524	3,199	4,505	4,151	4,620
56410 Repairs & Maintenance Equipment	-	1,553	4,200	4,000	4,300

Public Safety Detail Revenues and Expenditures

<b>Fund: 01 Division: 150</b>	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
56600 Repairs & Maintenance - Vehicle	86,457	60,869	50,000	64,000	51,500
56800 Safety Equipment	17,422	20,462	15,497	15,497	16,000
56900 McFarland PD Asset/Forfeiture Acct.	-	62,310	-	-	-
57100 Special Activities	1,108	241	-	-	-
57200 Supplies - Office	7,173	7,850	7,560	7,560	7,650
57200 Case Investigation Supplies	-	-	5,040	-	-
57400 Supplies - Operating	7,408	12,633	13,500	5,000	13,500
57800 Telephone & Communications	36,136	25,763	29,000	29,000	30,000
58900 Debt Principal	86,725	21,681	-	-	-
<b>Total Expenditures</b>	<b>3,222,016</b>	<b>3,823,981</b>	<b>4,571,957</b>	<b>4,355,489</b>	<b>4,812,460</b>



# **ANIMAL CONTROL & CODE ENFORCEMENT**

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





## 2024-2025 KEY ACCOMPLISHMENTS

- Established a chain of command and added a ACO/CE manager.
- Purchased personal safety equipment for officers.
- Sent officers to training to ensure the department is up to date with state guidelines.
- Added a safe for storage of dangerous medicine and drugs.
- Began updating the policy and procedure manual.
- Attended several successful pet adoption events.
- Repaired and maintained damaged and broken kennels to allow for more animal housing.
- Added automatic feeding and watering system to aid in officer and animal safety.
- Partnered with several animal shelters to rehome dogs.
- Brought adoption paperwork up to date.
- Added software to manage the flow of animals through the facility and aid in the adoption process
- Merged the ACO and CE departments.
- Partnered with the Kern County Public Health Department to conduct several illegal vendor enforcement operations.
- Separated in the ACO exercise yard to allow multiple dogs out at one time.
- Fixed drainage issue on the south side of the facility to alleviate clogs due to excessive animal feces.

## 2024-25 STRATEGIC ISSUES

- Build out of ACO facility for additional ACO services.
- Three rooms need to be added to the shelter for compliance and implementation of the euthanasia program.
- The gate on the west side of the building needs to be installed for public safety.



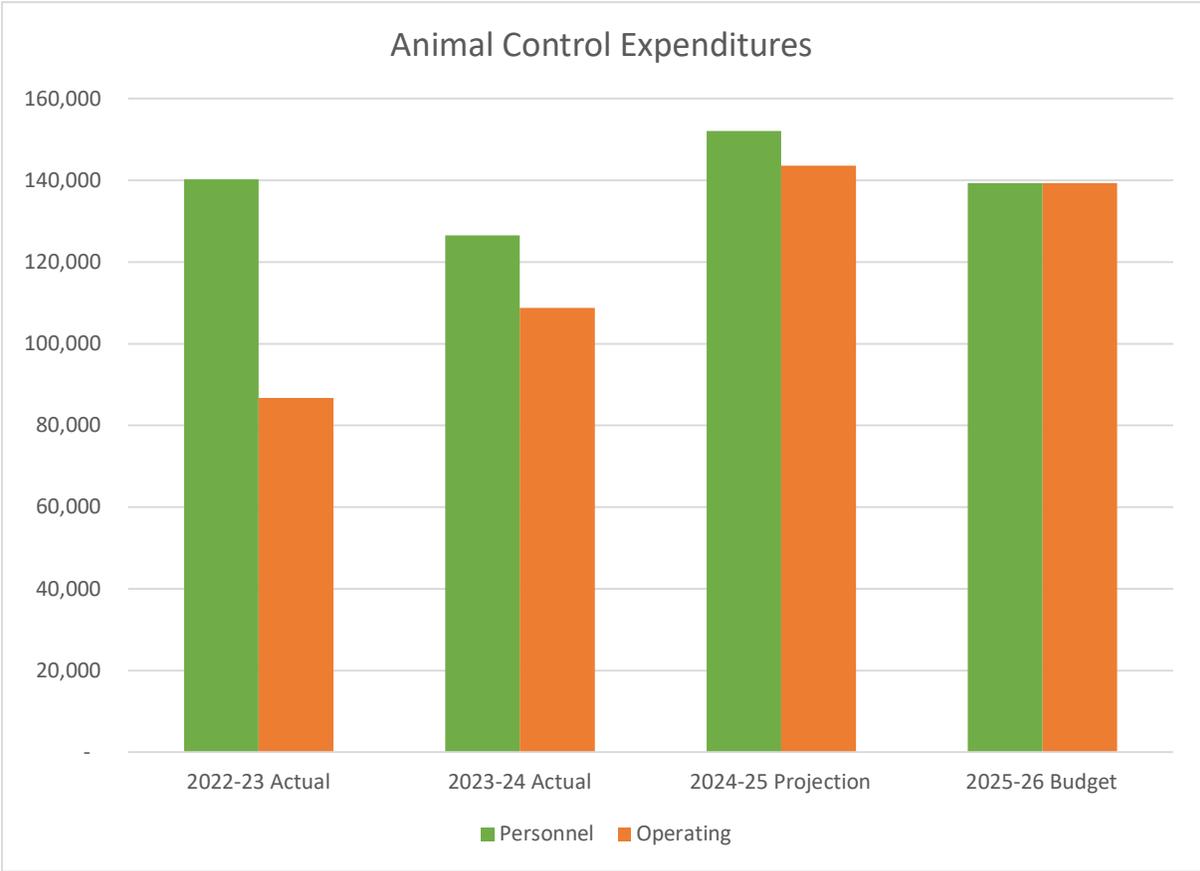
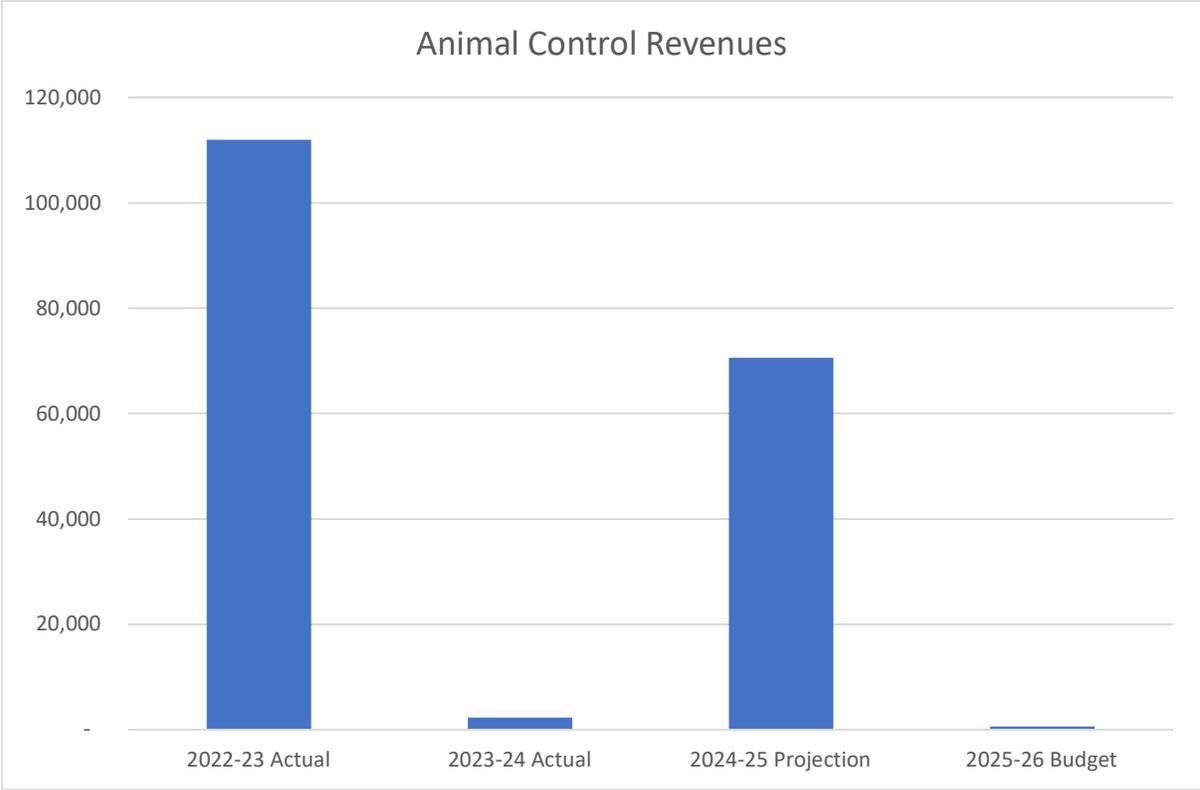
## **2025-26 OBJECTIVES & INITIATIVES**

- Recruit volunteers to assist at the shelter.
- Continue encouraging staff to obtain higher training certifications to provide enhanced and well-rounded police services for the community.
- Train officers in vaccinations and euthanasia.
- Remodel dog walk area to be more appealing to the public.

## **2025-26 SIGNIFICANT OPERATING COST CHANGES**

- Add body worn cameras.
- Add tasers for self-protection.
- Build three rooms to comply with medical, vaccination and euthanasia needs.

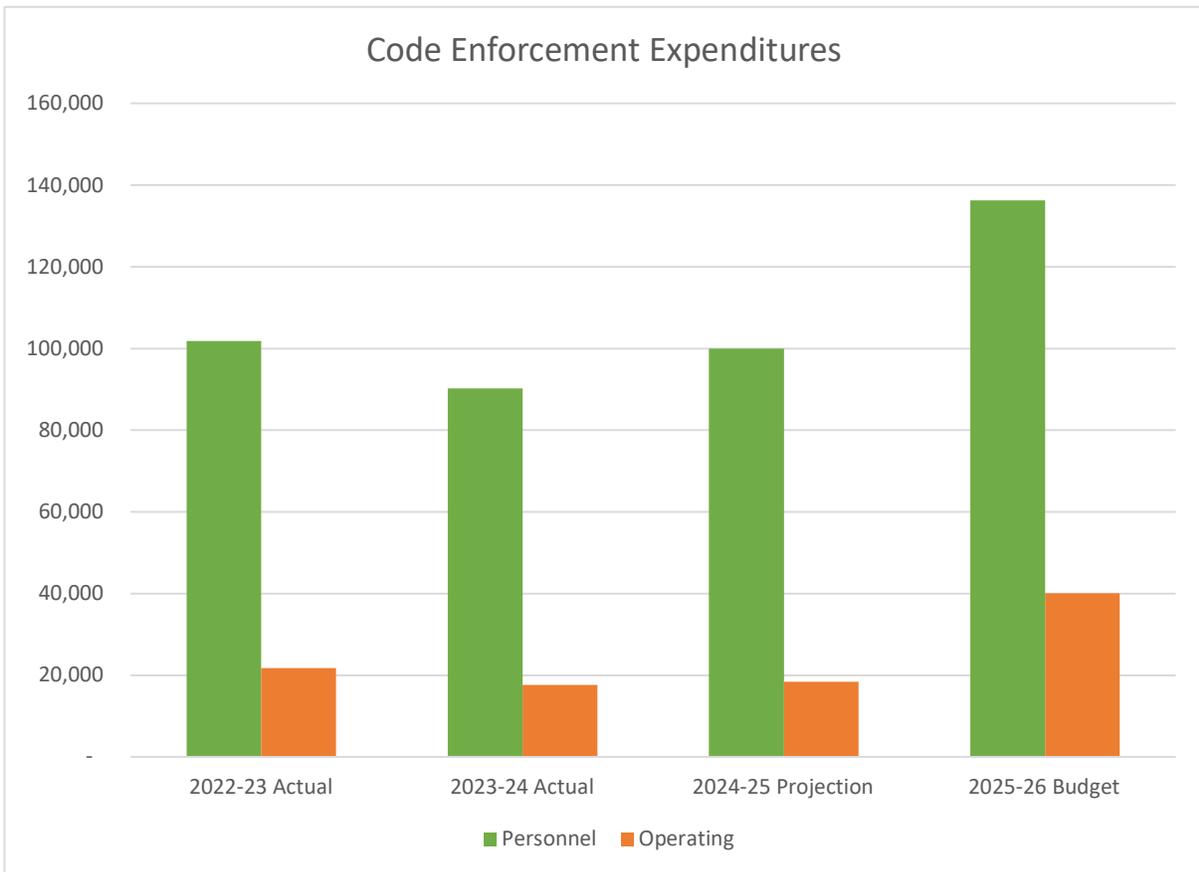
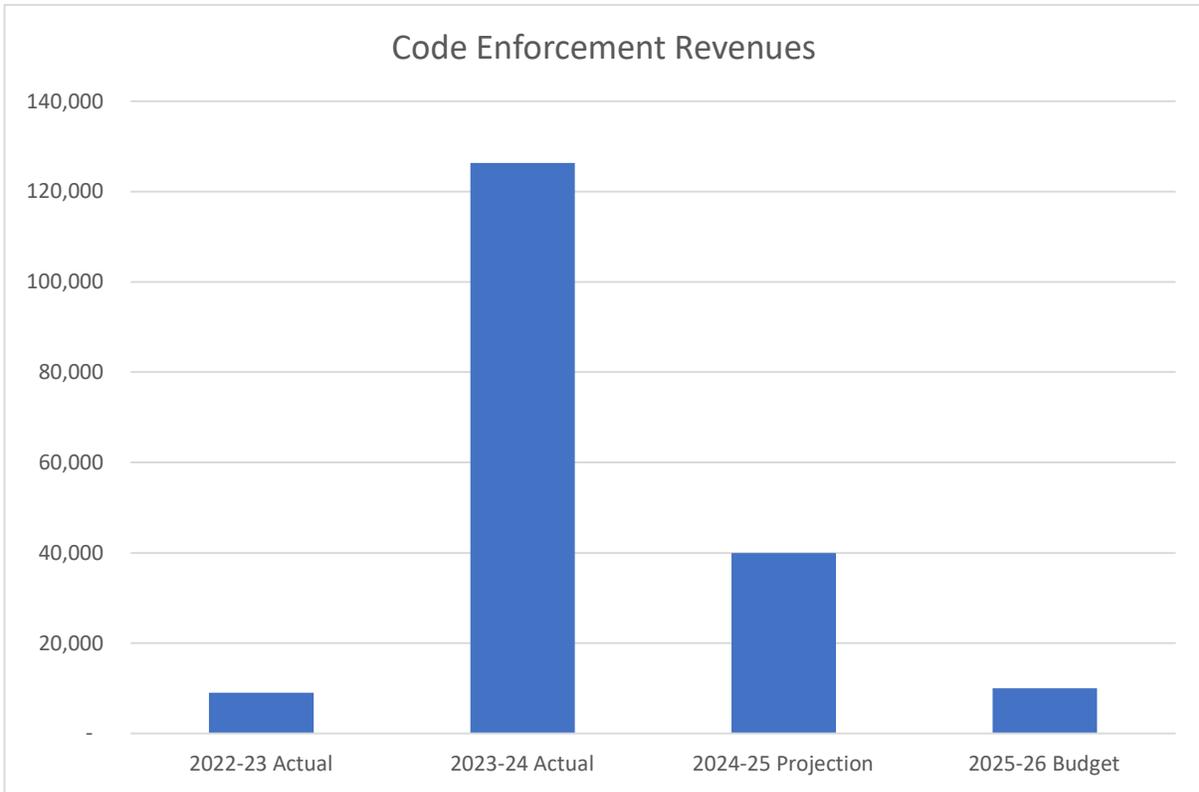
	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
<b>ANIMAL CONTROL SUMMARY</b>					
<b>REVENUES</b>					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	110,000	-	70,000	70,000	-
Other Revenues	2,004	2,274	1,000	600	600
<b>Total Revenues</b>	<b>112,004</b>	<b>2,274</b>	<b>71,000</b>	<b>70,600</b>	<b>600</b>
<b>EXPENDITURES</b>					
Operating Costs	226,959	235,257	294,795	295,628	278,604
CIP Projects	346	-	3,900	3,900	93,000
<b>Total Expenditures</b>	<b>227,305</b>	<b>235,257</b>	<b>298,695</b>	<b>299,528</b>	<b>371,604</b>
<b>OTHER SOURCES (USES)</b>					
Transfers In	-	-	-	-	-
Transfers Out	(7,693)	(82,357)	(114,417)	(120,128)	(175,227)
Expenditure Savings	-	-	-	-	-
<b>Total Other Sources (Uses)</b>	<b>(7,693)</b>	<b>(82,357)</b>	<b>(114,417)</b>	<b>(120,128)</b>	<b>(175,227)</b>
<b>Sources Over (Under) Uses</b>	<b>(122,994)</b>	<b>(315,340)</b>	<b>(342,112)</b>	<b>(349,056)</b>	<b>(546,232)</b>



## Animal Control Detail Revenues and Expenditures

Fund: 01 Division: 155	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
<b>REVENUES</b>					
<b>Animal Control Services</b>					
41200 Animal Licenses	395	965	500	500	500
41210 Animal Shelter Fees	435	1,309	500	100	100
44000 Spay and Neuter Grant - UC Davis	110,000	-	70,000	70,000	-
48200 Miscellaneous	174	-	-	-	-
48300 Contributions & Donations	1,000	-	-	-	-
<b>Total Revenues</b>	<b>112,004</b>	<b>2,274</b>	<b>71,000</b>	<b>70,600</b>	<b>600</b>
<b>EXPENDITURES</b>					
<b>Animal Control Services</b>					
50100 Salaries - Permanent Employees	85,263	72,636	80,424	80,424	79,896
50200 Overtime	7,492	9,958	17,808	26,450	18,500
50300 Payroll Taxes	7,602	7,360	7,984	7,984	6,543
50350 Stipends	-	4,457	-	-	-
50400 Retirement (401K)	8,107	7,488	8,219	8,219	7,990
50500 Health Insurance Premiums	25,416	15,115	18,659	18,659	16,665
50550 Dental/Vision Premiums	2,200	2,761	1,615	1,615	1,454
50600 Workers Compensation Insurance	3,227	3,763	8,210	8,210	6,635
50700 Life Insurance	266	242	(3)	(3)	105
51100 Animal Disposal	3,451	2,426	3,000	3,000	4,000
51150 Dog Clinic	2,047	2,966	2,100	3,000	3,000
51160 Spay and Neuter Fees	7,000	60,000	35,500	35,500	35,500
51800 Clothing Allowance	664	2,726	1,500	500	1,500
52000 Conferences/Meetings/Travel	857	217	2,200	500	2,200
52200 Contract Services	1,200	156	2,400	2,400	2,500
52910 Building & Improvements (Capital)	-	-	-	-	88,800
52950 Equipment (Capital)	346	-	3,900	3,900	4,200
53200 Dues & Subscriptions	100	106	275	-	300
54000 Fuel	3,847	4,008	4,200	4,200	4,400
54400 Insurance - CSJV Rsk Mgmt.	4,913	4,963	11,991	11,991	8,897
54600 Interest Expense	26,010	13,050	26,000	24,775	26,000
55600 Postage	357	278	350	350	450
56000 Professional Services - Other	9	717	2,300	2,300	2,500
56400 Repairs & Maint - Build & Equip	1,223	7,184	11,600	11,600	-
56600 Repairs & Maintenance - Vehicle	6,839	2,065	10,500	10,792	10,850
56800 Safety Equipment	184	-	700	700	750
57100 Special Activities	-	-	1,000	-	1,000
57200 Supplies - Office	18	775	1,100	1,100	1,150
57400 Supplies - Operating	4,779	6,519	7,565	7,565	7,800
57800 Telephone & Communications	2,451	3,120	3,532	3,532	3,700
58050 Utilities Other	1,579	144	3,800	-	4,000
58900 Debt Principal Redeemed	19,858	57	20,265	20,264	20,321
<b>Total Expenditures</b>	<b>227,305</b>	<b>235,257</b>	<b>298,695</b>	<b>299,528</b>	<b>371,604</b>

	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
<b>CODE ENFORCEMENT SUMMARY</b>					
<b>REVENUES</b>					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	9,025	126,377	10,000	40,000	10,000
<b>Total Revenues</b>	<b>9,025</b>	<b>126,377</b>	<b>10,000</b>	<b>40,000</b>	<b>10,000</b>
<b>EXPENDITURES</b>					
Operating Costs	123,546	107,807	137,048	118,382	176,287
CIP Projects	-	-	-	-	-
<b>Total Expenditures</b>	<b>123,546</b>	<b>107,807</b>	<b>137,048</b>	<b>118,382</b>	<b>176,287</b>
<b>OTHER SOURCES (USES)</b>					
Transfers In	-	-	-	-	-
Transfers Out	(7,319)	(20,369)	(27,832)	(25,329)	(27,717)
Expenditure Savings					4
<b>Total Other Sources (Uses)</b>	<b>(7,319)</b>	<b>(20,369)</b>	<b>(27,832)</b>	<b>(25,329)</b>	<b>(27,713)</b>
<b>Sources Over (Under) Uses</b>	<b>(121,840)</b>	<b>(1,799)</b>	<b>(154,880)</b>	<b>(103,710)</b>	<b>(194,000)</b>



Code Enforcement Detail Revenues and Expenditures

<b>Fund: 01 Division: 165</b>	2022-23	2023-24	2024-25	2024-25	2025-26
	Actual	Actual	Budgeted	Projected	Budget
<b>REVENUES</b>					
<b>Code Enforcement</b>					
41700 Code Enforcement Revenue	9,025	77,030	10,000	40,000	10,000
48200 Miscellaneous	-	49,347	-	-	-
<b>Total Revenues</b>	<b>9,025</b>	<b>126,377</b>	<b>10,000</b>	<b>40,000</b>	<b>10,000</b>
<b>EXPENDITURES</b>					
<b>Code Enforcement</b>					
50100 Salaries - Permanent Employees	58,299	61,121	71,951	71,951	94,113
50150 Wages - Temporary Employees	3,995	-	-	-	-
50200 Overtime	1,442	1,028	1,000	3,000	1,000
50300 Payroll Taxes	5,612	5,184	6,199	6,199	7,702
50350 Stipends	-	-	-	-	-
50400 Retirement (401K)	5,095	6,465	7,330	7,330	9,291
50500 Health Insurance Premiums	21,735	10,966	6,424	6,424	16,665
50550 Dental/Vision Premiums	2,231	1,196	468	468	1,454
50600 Workers Compensation Insurance	3,083	3,795	4,506	4,506	5,862
50700 Life Insurance	303	369	58	58	140
51800 Clothing Allowance	-	57	1,000	83	-
52000 Conferences/Meetings/Travel	485	3,876	2,454	250	2,500
53200 Dues & Subscriptions	-	760	1,000	1,000	1,000
54000 Fuel	1,086	1,948	3,000	2,000	2,000
54400 Insurance - CSJV Rsk Mgmt.	4,700	5,032	6,582	6,582	7,860
55600 Postage	316	377	500	500	600
55950 Abatement	5,763	-	15,000	-	15,000
56000 Professional Services-Other	5,516	3,511	3,500	3,500	3,600
56600 Repairs & Maintenance - Vehicle	1,785	491	2,046	1,000	2,200
56800 Safety Equipment	51	-	200	200	750
57100 Special Activities	141	-	1,000	-	1,000
57200 Supplies - Office	33	21	500	500	500
57400 Supplies - Operating	465	478	830	830	850
57800 Telephone & Communications	1,408	1,133	1,500	2,000	2,200
<b>Total Expenditures</b>	<b>123,546</b>	<b>107,807</b>	<b>137,048</b>	<b>118,382</b>	<b>176,287</b>



# **PUBLIC WORKS**



# ENGINEERING

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



## **2024-2025 KEY ACCOMPLISHMENTS**

### Infrastructure Planning & Analysis

- Implemented RoadAI to assess road conditions and prioritize repairs
- Generated data to support upcoming road rejuvenation projects

### Professional Growth & Certification

- Obtained Caltrans Project Management Certification
- Learned project management protocols for street and facility-related projects

### Interdepartmental Collaboration

- Assisted in reviewing preliminary plans for the new Police Department facility
- Supported coordination on multiple street and capital improvement efforts

## **2025-26 OBJECTIVES & INITIATIVES**

### Project Oversight

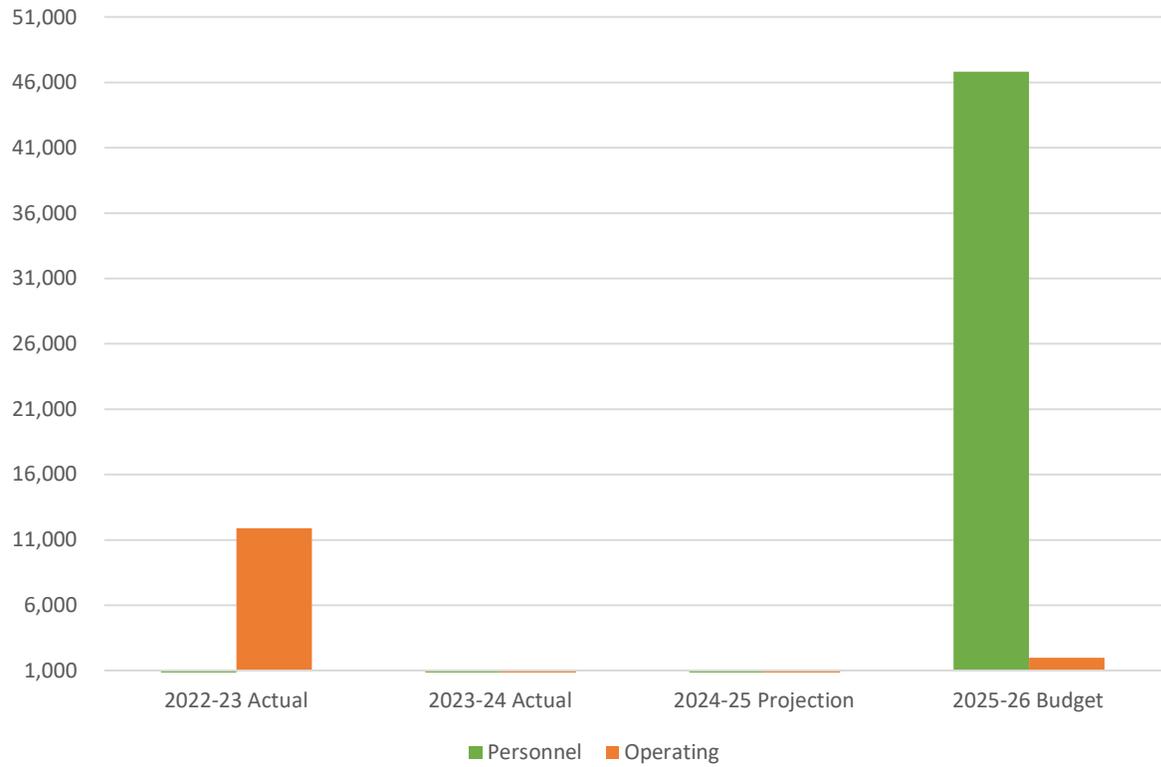
- Independently manage all Caltrans-funded and locally funded street projects
- Oversee the next round of road rejuvenation efforts

### Capital Facility Support

- Assist in project management of the new Police Department construction
- Oversee facility-related capital projects across City departments

	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
<b>ENGINEERING SUMMARY</b>					
<b>REVENUES</b>					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	-	-	-
<b>Total Revenues</b>	-	-	-	-	-
<b>EXPENDITURES</b>					
Operating Costs	11,905	-	-	-	48,794
CIP Projects	-	-	-	-	-
<b>Total Expenditures</b>	<b>11,905</b>	-	-	-	<b>48,794</b>
<b>OTHER SOURCES (USES)</b>					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Expenditure Savings	-	-	-	-	-
<b>Total Other Sources (Uses)</b>	-	-	-	-	-
<b>Sources Over (Under) Uses</b>	<b>(11,905)</b>	-	-	-	<b>(48,794)</b>

### Engineering Expenditures



## Engineering Detail Revenues and Expenditures

Fund: 01 Division: 145	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
<b>REVENUES</b>					
<b>Total Revenues</b>	-	-	-	-	-
<b>EXPENDITURES</b>					
<b>Engineering</b>					
50100 Salaries - Permanent Employees	-	-	-	-	35,456
50300 Payroll Taxes	-	-	-	-	2,827
50400 Retirement (401K)	-	-	-	-	3,498
50500 Health Insurance Premiums	-	-	-	-	3,123
50550 Dental/Vision Premiums	-	-	-	-	416
50600 Workers Compensation	-	-	-	-	1,472
50700 Life Insurance	-	-	-	-	28
54400 Insurance- CSJV Risk Management	-	-	-	-	1,974
56000 Professional Services	11,905	-	-	-	-
<b>Total Expenditures</b>	11,905	-	-	-	48,794



# 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.



## 2024-2025 KEY ACCOMPLISHMENTS

- Completed Road Rehabilitation of 5th St, San Lucas St., and Cliff St.
- Completed W. Perkins & 3rd Street Pedestrian and Landscaping Improvement
- Over 100 tons of Asphalt was placed for pothole patching in over 20 streets
- Completed slurry seal and reclamite project, treated 43 roads - Design, bid, and management of the project
- Completed HSIP Cycle 10
- Installation of a new (RRFB) at 5th and Robertson was completed in-house, resulting in a \$20,000 savings compared to the contractor's estimate.

## 2024-25 STRATEGIC ISSUES

- Staffing shortages while workload increased
- Equipment available cannot meet the demand to fix potholes efficiently
- Annexation of 2,200 acres within the city which increased roads to be maintained.
- Difficulty retaining a commercial license driver for sweeper.

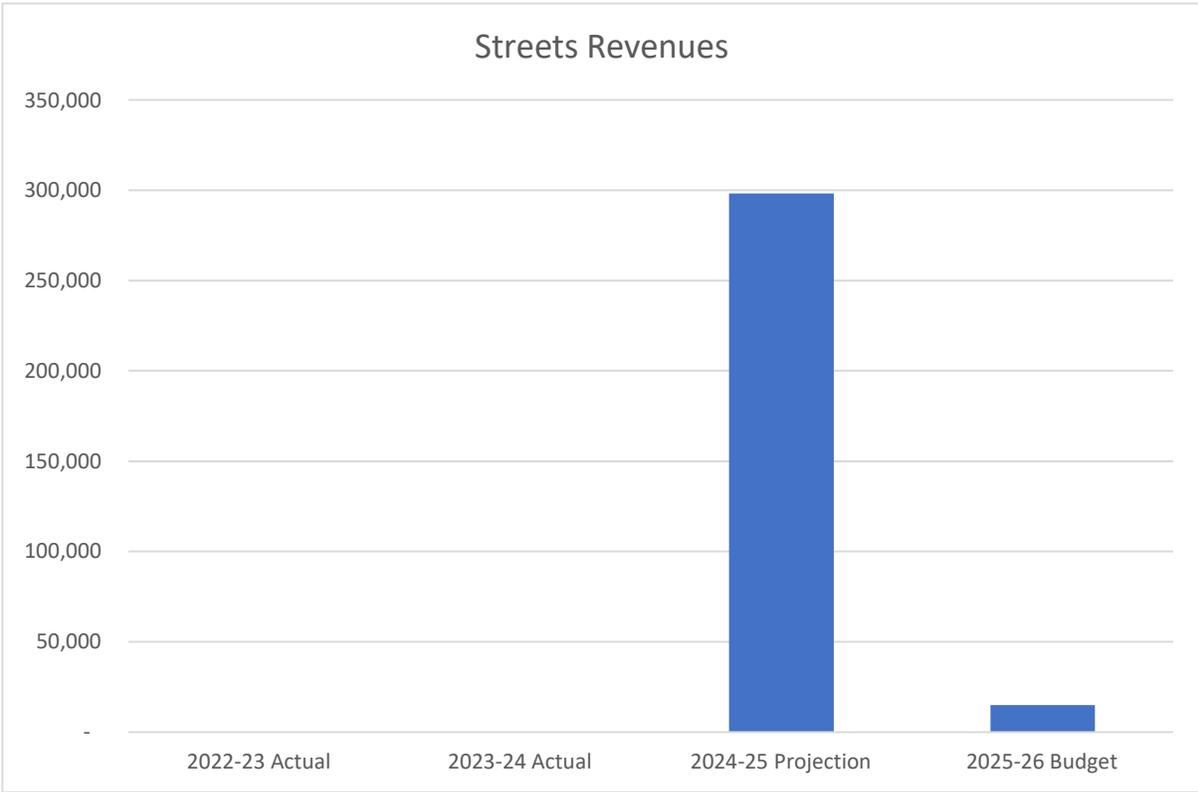
## 2025-26 OBJECTIVES & INITIATIVES

- Eliminate Staffing shortages and retain employees.
- Complete reconstruction of Sherwood and Perkins overpasses
- Complete HSIP cycle 12 Capital improvement project
- Implement City Hall Beatification Plan
- Purchase equipment to improve efficiency and maintenance of our Roads.
- Rejuvenate existing roads in good condition to prolong road life expectancy
- Complete construction of all Valadao funded roads
- Obtain Grant funding to continue repair of roads

## 2025-26 SIGNIFICANT OPERATING COST CHANGES

- Cost materials and labor continue to rise
- Cost to repair and purchase equipment

	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
<b>STREETS SUMMARY</b>					
<b>REVENUES</b>					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	-	298,325	298,325	15,000
Other Revenues	-	10	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>10</b>	<b>298,325</b>	<b>298,325</b>	<b>15,000</b>
<b>EXPENDITURES</b>					
Operating Costs	580,273	629,953	884,026	798,960	1,131,706
CIP Projects	26,437	4,732	298,325	298,325	50,000
<b>Total Expenditures</b>	<b>606,710</b>	<b>634,685</b>	<b>1,182,351</b>	<b>1,097,285</b>	<b>1,181,706</b>
<b>OTHER SOURCES (USES)</b>					
Transfers In	-	648,920	612,058	696,536	1,093,692
Transfers Out	(11,290)	(67,962)	(111,127)	(97,576)	(126,986)
Expenditure Savings					
<b>Total Other Sources (Uses)</b>	<b>(11,290)</b>	<b>580,958</b>	<b>500,931</b>	<b>598,960</b>	<b>966,706</b>
<b>Sources Over (Under) Uses</b>	<b>(618,000)</b>	<b>(53,716)</b>	<b>(383,095)</b>	<b>(200,000)</b>	<b>(200,000)</b>



## Streets Detail Revenues and Expenditures

Fund: 01 Division: 180	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
<b>REVENUES</b>					
<b>Streets</b>					
44150 Intergovernmental Revenues	-	-	298,325	298,325	15,000
41700 Code Enforcement Revenue	-	10	-	-	-
<b>Total Revenues</b>	-	10	298,325	298,325	15,000
<b>EXPENDITURES</b>					
<b>Streets</b>					
50100 Salaries - Permanent Employees	160,289	183,934	235,643	235,643	372,008
50150 Wages - Temporary Employees	-	-	-	-	10,000
50200 Overtime	2,998	23,341	35,693	35,693	35,693
50300 Payroll Taxes	14,067	17,289	21,817	21,817	30,267
50350 Stipends	-	12	-	-	-
50400 Retirement (401K)	15,411	18,032	24,973	24,973	37,045
50500 Health Insurance Premiums	72,577	71,006	85,010	85,010	119,511
50550 Dental/Vision Premiums	5,767	6,070	5,885	5,885	9,831
50600 Workers Compensation Insurance	11,187	15,436	17,952	17,952	30,893
50700 Life Insurance	264	722	497	497	442
50800 Auto Allowance	533	-	-	-	-
51800 Clothing Allowance	6,605	5,451	10,500	9,500	10,500
52000 Conferences/Meetings/Travel	-	-	3,000	3,000	3,500
52200 Contract Services	-	5,048	5,000	5,000	5,000
52950 Equipment - Other (Capital)	26,437	4,732	298,325	298,325	50,000
53200 Dues & Subscriptions	92	6	-	-	12,000
53250 Permits & Certificates	199	1,300	1,768	1,768	1,768
53800 Rental Equipment/Other	-	-	5,500	5,500	7,000
54000 Fuel	15,715	17,758	16,777	12,000	16,777
54400 Insurance - CSJV Rsk Mgmt.	17,040	20,377	26,220	26,220	41,425
56000 Professional Services - Other	1,556	33,491	32,990	28,000	32,990
56400 Repairs/Maintenance-Building & Equipmen	618	-	-	-	-
56410 Repairs & Maintenance Equipment	11,204	11,598	24,800	20,000	24,800
56430 Repairs & Maintenance - Heavy Equipment	7,196	6,616	11,408	8,000	11,408
56440 Repairs & Maintenance-Streets Sweeper	14,626	10,604	68,800	15,000	68,000
56500 Repairs/Maintenance Streets	76,225	33,733	59,683	58,000	60,000
56600 Repairs/Maintenance - Vehicles	3,686	4,167	10,408	9,000	10,408
56800 Safety Equipment	175	1,592	2,080	2,080	2,400
57200 Supplies - Office	505	1,149	3,080	3,080	3,500
57400 Supplies - Operating	21,343	36,151	53,700	49,000	53,700
57800 Telephone & Communications	1,933	2,305	3,500	3,500	3,500
58000 Utilities	15,203	22,137	32,500	28,000	32,500
58050 Utilities Other	10,137	1,148	2,000	2,000	2,000
58100 Street Lighting	65,995	79,090	82,841	82,841	82,841
58900 Debt Principal Redeemed	27,128	388	-	-	-
<b>Total Expenditures</b>	606,710	634,685	1,182,351	1,097,285	1,181,706



# **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.



## 2024-2025 KEY ACCOMPLISHMENTS

- Installed new lighting and electrical outlets at Food Truck Park.
- Relocated ADA ramp at Council Chambers
- Repaired Exterior lighting at WIC and installed a new tankless water heater.
- City Hall and PD remodeling of office spaces.
- PW office remodel and storage area clean up.
- Replaced front gate keypad and added remote capabilities.

## 2024-25 STRATEGIC ISSUES

- Increasing cost of Janitorial and operating supplies
- Aging buildings will require continuous maintenance.

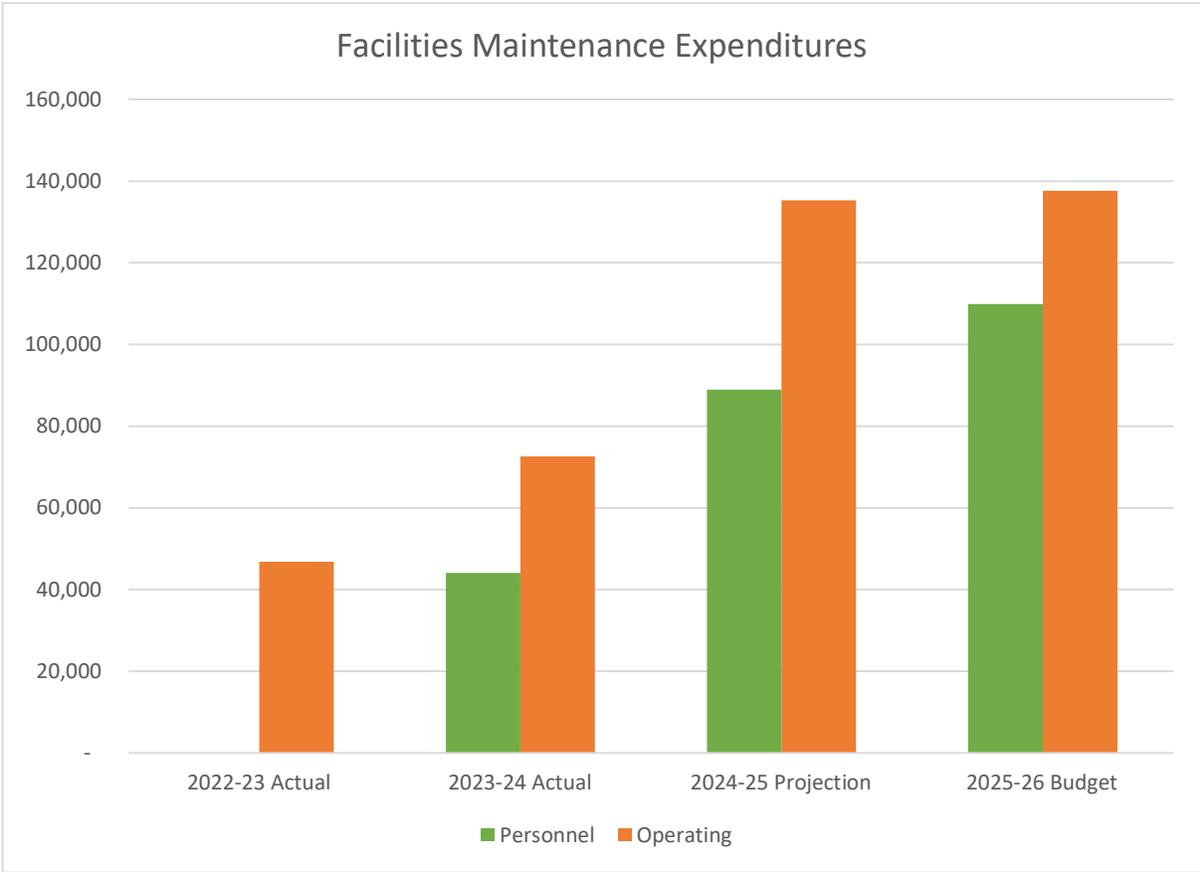
## 2025-26 OBJECTIVES & INITIATIVES

- Provide safe and pleasant environment for City Hall and Police Staff.
- Clean out and remove surplus equipment from City Yard.
- Repair and Maintain Community Center LED Sign

## 2025-26 SIGNIFICANT OPERATING COST CHANGES

- Cost of materials increasing
- Maintenance of aging buildings.
- Cost to repair LED panels on Community Center Sign

	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
<b>FACILITIES MAINTENANCE SUMMARY</b>					
<b>REVENUES</b>					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	-	-	-
<b>Total Revenues</b>	-	-	-	-	-
<b>EXPENDITURES</b>					
Operating Costs	46,807	116,616	221,249	224,249	247,650
CIP Projects	-	-	-	-	-
<b>Total Expenditures</b>	<b>46,807</b>	<b>116,616</b>	<b>221,249</b>	<b>224,249</b>	<b>247,650</b>
<b>OTHER SOURCES (USES)</b>					
Transfers In	81,257	-	-	-	-
Transfers Out	-	-	-	-	-
Expenditure Savings	-	-	-	-	-
MOA Adjustments	-	-	-	-	-
<b>Total Other Sources (Uses)</b>	81,257	-	-	-	-
<b>Sources Over (Under) Uses</b>	<b>34,450</b>	<b>(116,616)</b>	<b>(221,249)</b>	<b>(224,249)</b>	<b>(247,650)</b>



## Facilities Maintenance Detail Revenues and Expenditures

Fund: 01 Division: 190	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
<b>REVENUES</b>					
<b>Total Revenues</b>	-	-	-	-	-
<b>EXPENDITURES</b>					
<b>Facilities Maintenance</b>					
50100 Salaries - Permanent Employees	-	24,542	45,412	45,412	63,442
50200 Overtime	-	2,403	4,000	7,000	8,000
50300 Payroll Taxes	-	2,331	3,947	3,947	5,140
50400 Retirement (401K)	-	2,603	4,781	4,781	6,344
50500 Health Insurance Premiums	20	11,601	23,157	23,157	20,670
50550 Dental/Vision Premiums	-	528	1,021	1,021	1,039
50600 Workers Compensation Insurance	-	-	3,568	3,568	5,268
50700 Life Insurance	(20)	11	40	40	70
52200 Contract Services	8,685	12,210	17,000	17,000	17,000
53800 Rental Equipment / Other	131	-	-	-	-
54400 Insurance - CSJV Rsk Mgmt.	-	-	5,211	5,211	7,065
56400 Repairs & Maint - Build & Equip	4,692	13,574	50,000	50,000	50,000
56420 Repairs/Maintenance-Building	1,360	-	-	-	-
56420 Animal Control - Repairs & Maint.-Building	283	-	-	-	-
56420 Shop - Repairs & Maint.-Build & Equip	18	-	-	-	-
56800 Safety Equipment	427	-	2,500	2,500	3,000
57200 Supplies - Office	27	-	-	-	-
57400 Supplies - Operating	3,485	4,168	15,000	15,000	15,000
57800 Telephone & Communications	13,293	-	1,200	1,200	1,200
58000 Utilities	13,298	42,645	44,411	44,411	44,411
58050 Utilities Other	1,108	-	-	-	-
<b>Total Expenditures</b>	46,807	116,616	221,249	224,249	247,650



# 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.

TERANS  
CENTER



## **2024-2025 KEY ACCOMPLISHMENTS**

- Provided safe and clean facility for public and private events in the City.
- Installed new LED lighting on exterior of facility.
- Repaired marquee sign LED panels and fixed network issue.
- Purchased table and chairs carts and replaced broken equipment.
- Installed new motion activated towel dispensers and larger dispensers.
- Replaced damaged equipment and tankless water heater.

## **2024-25 STRATEGIC ISSUES**

- Keeping all required inventory of material and equipment in stock and readily available.

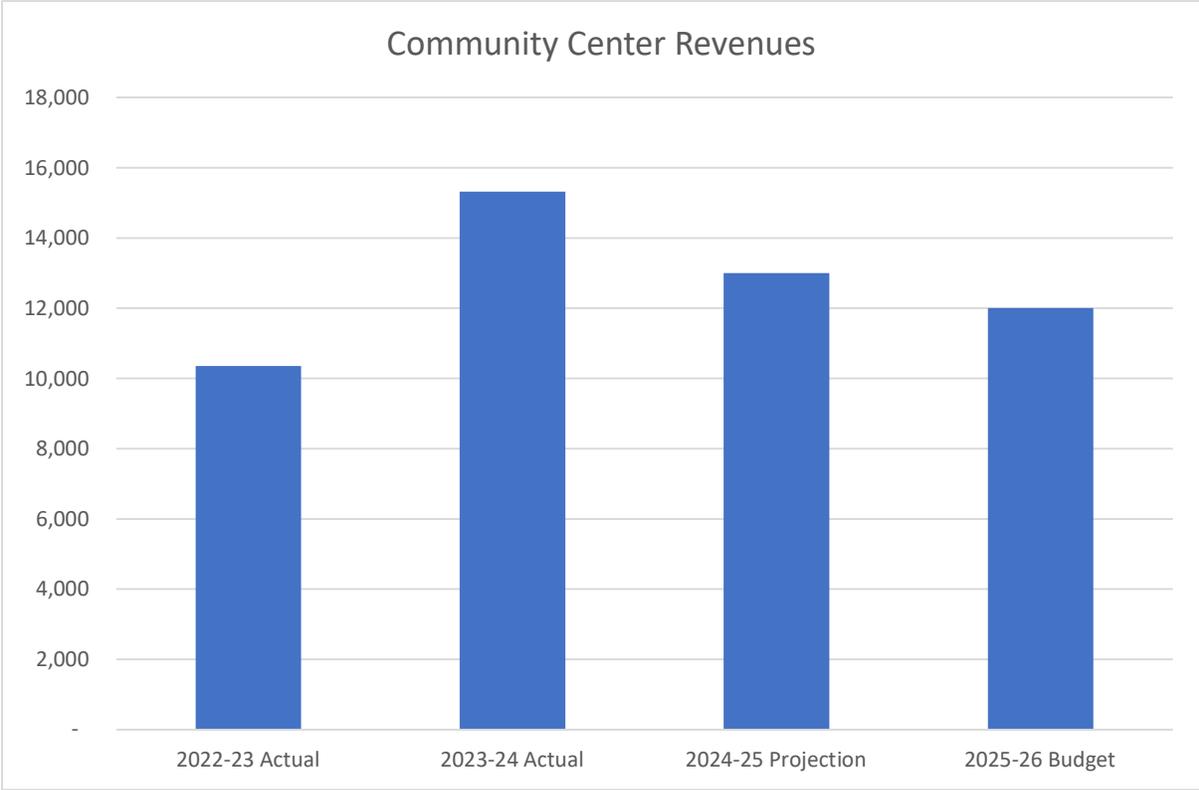
## **2025-26 OBJECTIVES & INITIATIVES**

- Promote additional use of community center for public and private events.
- Ensuring Inventory of materials provided match our rental agreements.

## **2025-26 SIGNIFICANT OPERATING COST CHANGES**

- Utility cost continues to Increase.

	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
<b>COMMUNITY CENTER SUMMARY</b>					
<b>REVENUES</b>					
Taxes and Franchise Fees	-	-	-	-	-
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	10,355	15,322	12,000	13,000	12,000
<b>Total Revenues</b>	<b>10,355</b>	<b>15,322</b>	<b>12,000</b>	<b>13,000</b>	<b>12,000</b>
<b>EXPENDITURES</b>					
Operating Costs	27,797	36,550	55,900	52,199	59,500
CIP Projects	-	-	-	-	-
<b>Total Expenditures</b>	<b>27,797</b>	<b>36,550</b>	<b>55,900</b>	<b>52,199</b>	<b>59,500</b>
<b>OTHER SOURCES (USES)</b>					
Transfers In	-	-	-	-	-
Transfers Out	-	(40,354)	(57,899)	(62,544)	(98,264)
Expenditure Savings	-	-	-	-	-
<b>Total Other Sources (Uses)</b>	<b>-</b>	<b>(40,354)</b>	<b>(57,899)</b>	<b>(62,544)</b>	<b>(98,264)</b>
<b>Sources Over (Under) Uses</b>	<b>(17,442)</b>	<b>(61,582)</b>	<b>(101,799)</b>	<b>(101,743)</b>	<b>(145,764)</b>



Community Center Detail Revenues and Expenditures

Fund: 01 Division: 185	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
<b>REVENUES</b>					
<b>Community Center</b>					
42350 Rents	10,355	15,322	12,000	13,000	12,000
<b>Total Revenues</b>	10,355	15,322	12,000	13,000	12,000
<b>EXPENDITURES</b>					
<b>Community Center</b>					
52200 Contract Services	4,661	1,127	4,500	2,000	4,500
56400 Repairs & Maint - Build & Equip	3,687	11,614	22,600	21,599	25,000
56410 Repairs & Maintenance -Equipment	428	2,912	3,500	3,500	3,500
56700 Repairs & Maint.- Landscape	-	-	500	500	900
57400 Supplies - Operating	1,000	969	1,550	1,550	1,950
57800 Telephone & Communications	1,952	1,016	2,000	1,800	2,000
58000 Utilities	14,435	18,818	21,000	21,000	21,400
58050 Utilities Other	1,634	94	250	250	250
<b>Total Expenditures</b>	27,797	36,550	55,900	52,199	59,500



# **SPECIAL REVENUE FUNDS**

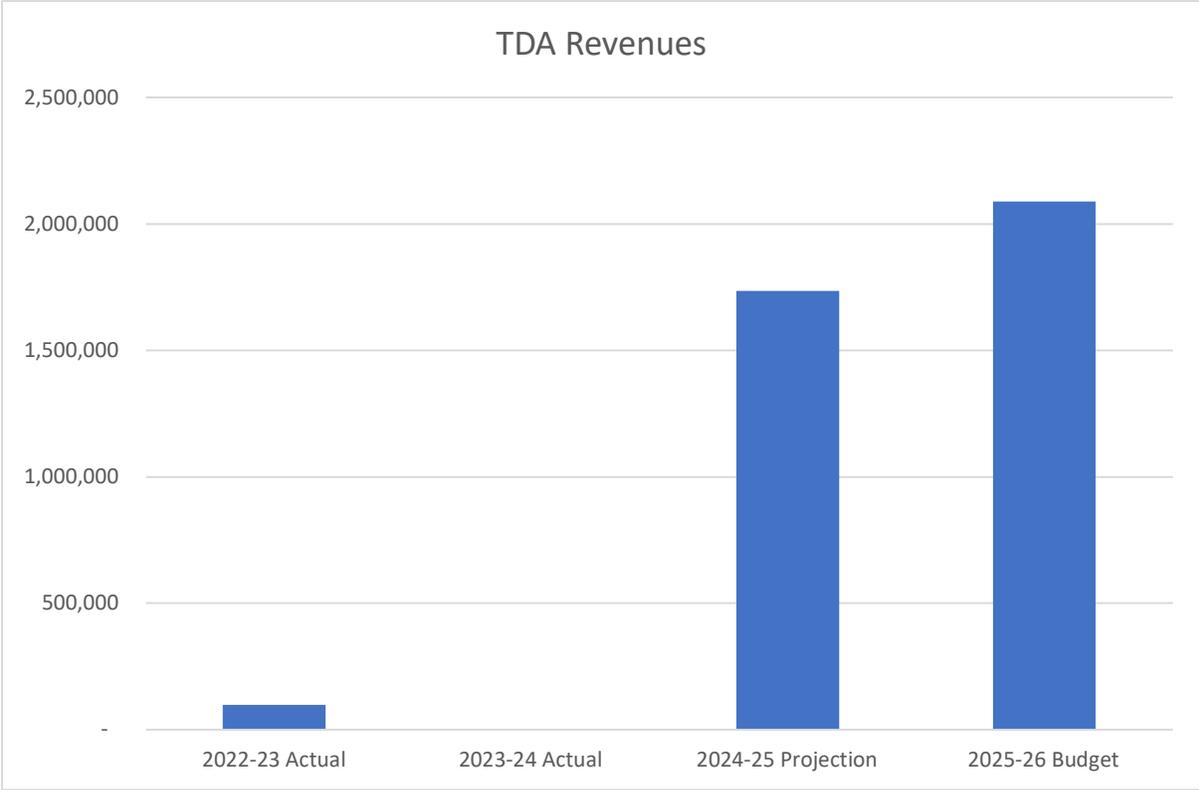


# TRANSPORTATION DEVELOPMENT ACT

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

	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
<b>REVENUES</b>					
Grants/Intergovernmental	\$97,735	\$0	\$2,801,311	\$1,735,085	\$2,089,031
Other Revenues	-	-	-	-	-
<b>Total Revenues</b>	<b>97,735</b>	<b>-</b>	<b>2,801,311</b>	<b>1,735,085</b>	<b>2,089,031</b>
<b>EXPENDITURES</b>					
Operating Costs	-	-	-	-	-
CIP Projects	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER SOURCES (USES)</b>					
Transfers In	-	-	-	-	-
Transfers Out	-	(165,089)	(2,334,447)	(1,735,085)	(1,439,358)
Expenditure Savings	-	-	-	-	-
<b>Total Other Sources (Uses)</b>	<b>-</b>	<b>(165,089)</b>	<b>(2,334,447)</b>	<b>(1,735,085)</b>	<b>(1,439,358)</b>
<b>Sources Over (Under) Uses</b>	<b>97,735</b>	<b>(165,089)</b>	<b>466,864</b>	<b>-</b>	<b>649,673</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>(582,319)</b>	<b>(484,584)</b>	<b>(649,673)</b>	<b>(649,673)</b>	<b>(649,673)</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>(484,584)</b>	<b>(649,673)</b>	<b>(182,809)</b>	<b>(649,673)</b>	<b>0</b>



Transportation Development Act Fund Detail Revenues and Expenditures

Fund: 10 Division: 180	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
<b>REVENUES</b>					
<b>Local Transit Fund (TDA)</b>					
44350 TDA- Pedestrian & Bike	-	-	-	156,158	-
44360 TDA - Streets & Roads	-	-	2,801,311	338,817	2,089,031
44360 TDA Streets & Roads	-	-	-	1,240,110	-
44370 TDA - Public Transit	97,735	-	-	-	-
<b>Local Transit Fund (TDA) Revenues</b>	97,735	-	2,801,311	1,735,085	2,089,031



# **LIGHTING & LANDSCAPE**

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



## **2024-2025 KEY ACCOMPLISHMENTS**

- Cut down major overgrown bushes at Blanco Park
- Repaired irrigation issue at Garzoli walkway and installed new irrigation timer.
- Constructed Food Truck Park next to Charging Station
- Maintained public areas of All Parks

## **2024-25 STRATEGIC ISSUES**

- Development and annexation of land increasing workload
- Addition of Tract 7393 landscaping route to staff
- State Mandate to move to Electrical equipment

## **2025-26 OBJECTIVES & INITIATIVES**

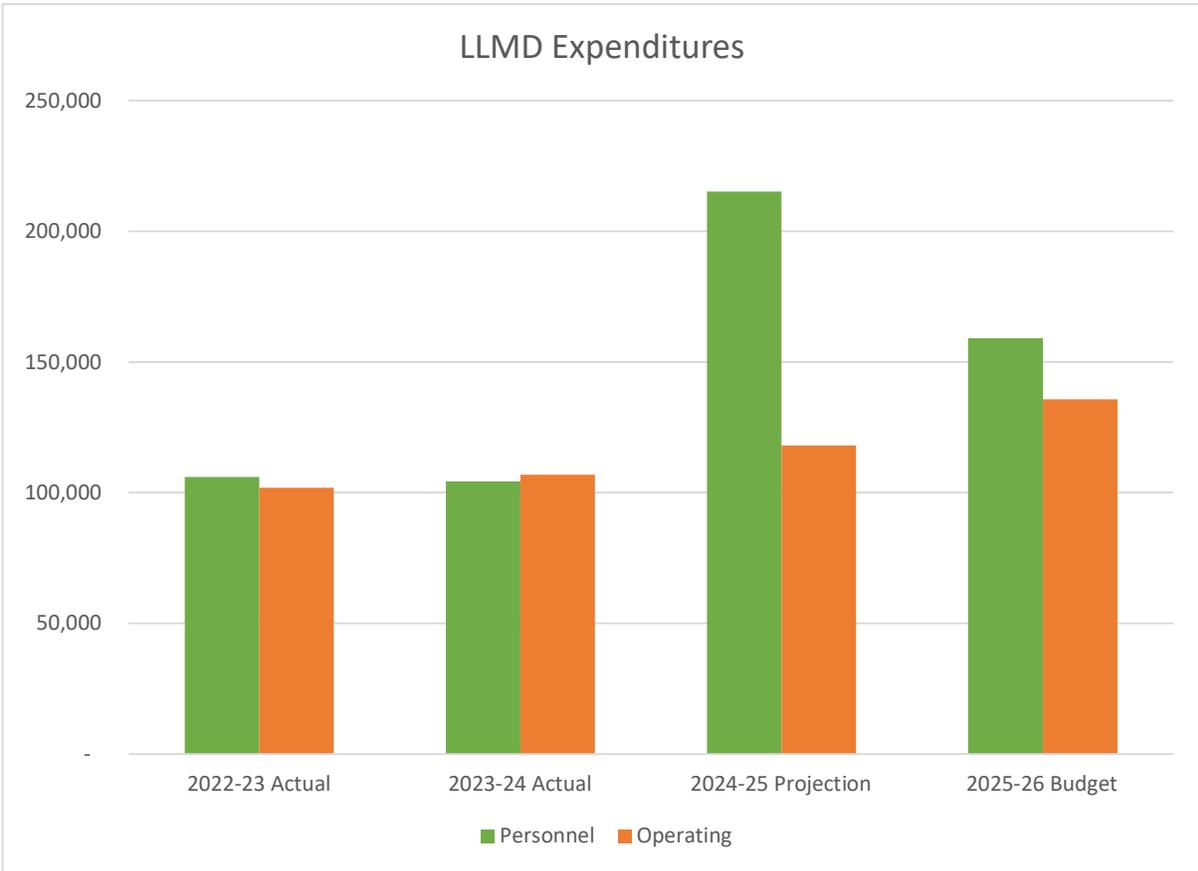
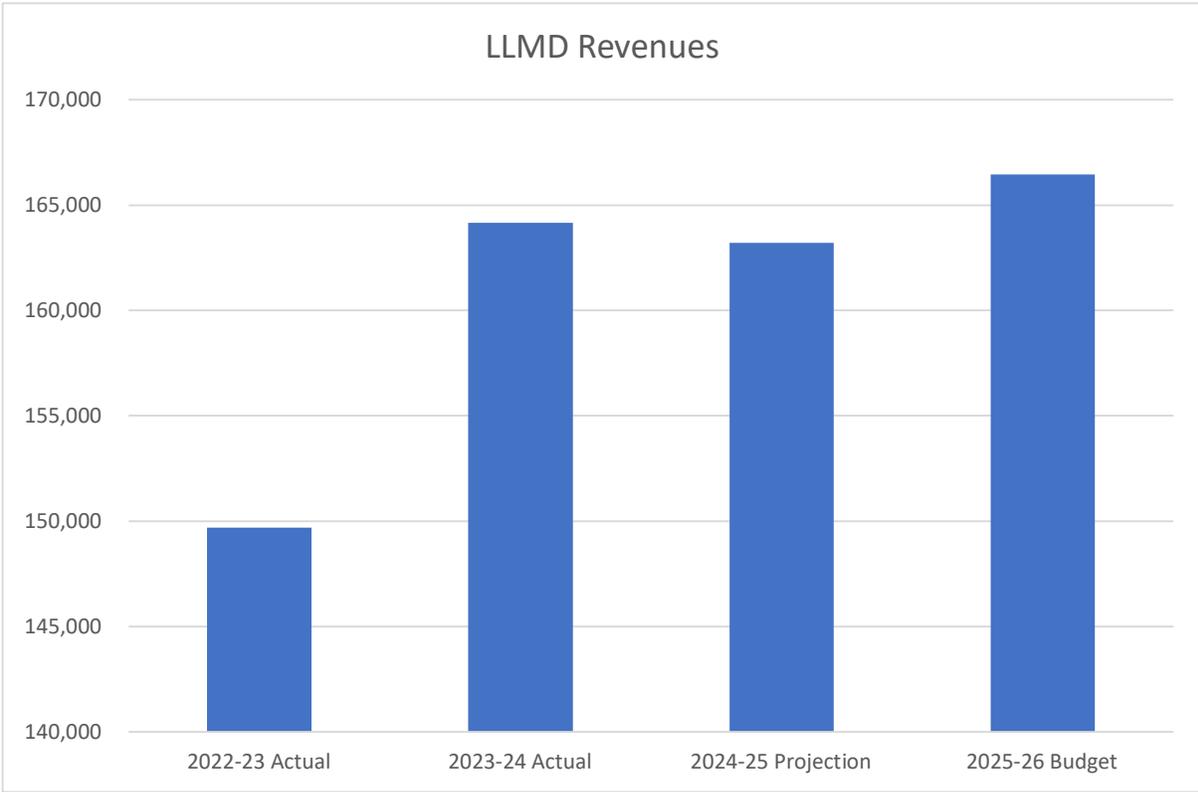
- Get caught up with backlog of landscape maintenance work
- Establish maintenance plan for all equipment
- Implement Beautification plan throughout the City
- Ensure irrigation at parks are working properly.
- Eliminate Staffing shortages and retain employees.

## **2025-26 SIGNIFICANT OPERATING COST CHANGES**

- Cost of Fuel continues to increase
- Cost of material and equipment continue to increase

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

	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
<b>REVENUES</b>					
Taxes	\$149,499	\$161,451	\$163,200	\$163,200	\$166,464
Other Revenues	188	2,713	-	-	-
<b>Total Revenues</b>	<b>149,687</b>	<b>164,164</b>	<b>163,200</b>	<b>163,200</b>	<b>166,464</b>
<b>EXPENDITURES</b>					
Operating Costs	207,942	211,182	354,176	333,284	294,789
CIP Projects	-	8,585	-	-	-
<b>Total Expenditures</b>	<b>207,942</b>	<b>219,767</b>	<b>354,176</b>	<b>333,284</b>	<b>294,789</b>
<b>OTHER SOURCES (USES)</b>					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Expenditure Savings	-	-	-	-	-
<b>Total Other Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Sources Over (Under) Uses</b>	<b>(58,255)</b>	<b>(55,603)</b>	<b>(190,976)</b>	<b>(170,084)</b>	<b>(128,325)</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>216,306</b>	<b>158,051</b>	<b>102,448</b>	<b>102,448</b>	<b>(67,636)</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>158,051</b>	<b>102,448</b>	<b>(88,528)</b>	<b>(67,636)</b>	<b>(195,961)</b>



Lighting & Landscape Maintenance District Fund Detail Revenues and Expenditures

Fund: 20 Division: 200	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
<b>REVENUES</b>					
<b>Lighting Landscaping and Maintenance District</b>					
40150 Lighting & Landscaping (A.D. #01) 20408	149,499	161,451	163,200	163,200	166,464
48100 Interest Income	188	2,713	-	-	-
<b>Total Lighting Landscaping and Maintenance I</b>	<b>149,687</b>	<b>164,164</b>	<b>163,200</b>	<b>163,200</b>	<b>166,464</b>
<b>EXPENDITURES</b>					
<b>Lighting Landscaping and Maintenance District</b>					
50100 Salaries/Permanent Employees	54,388	51,269	118,618	118,618	93,517
50200 Overtime	41	3,223	7,000	-	-
50300 Payroll Taxes	4,961	4,840	10,504	10,504	7,613
50400 Retirement	5,232	5,234	12,533	12,533	9,352
50500 Health Insurance Premiums	36,338	32,628	55,526	55,526	33,699
50550 Dental/Vision Premiums	3,104	2,390	3,495	3,495	2,556
50600 Workers Compensation Insurance	898	2,496	11,024	11,024	7,766
50700 Life Insurance	214	136	116	116	112
51800 Clothing Allowance	824	2,085	4,500	3,390	4,500
52000 Conference Meetings	-	-	1,000	150	1,000
52200 Contract Services	56,969	45,865	25,000	25,000	25,000
52950 Equipment-Other (Capital)	-	8,585	-	-	-
54000 Fuel	5,079	5,653	5,700	5,700	5,700
54400 Insurance- CSJ Risk Management	1,368	-	16,101	16,101	10,414
56000 Professional Services - Other	1,493	20	3,500	200	8,500
56700 Repairs & Maintenance - Landscape	283	-	10,000	10,000	10,000
57400 Supplies - Operating	6,433	14,304	29,560	29,560	34,560
57800 Telephone & Communications	93	39	500	908	1,000
58000 Utilities	2,643	-	-	-	-
58100 Street Lighting	27,581	41,000	39,500	30,460	39,500
<b>Total Lighting Landscaping and Maintenance I</b>	<b>207,942</b>	<b>219,767</b>	<b>354,176</b>	<b>333,284</b>	<b>294,789</b>

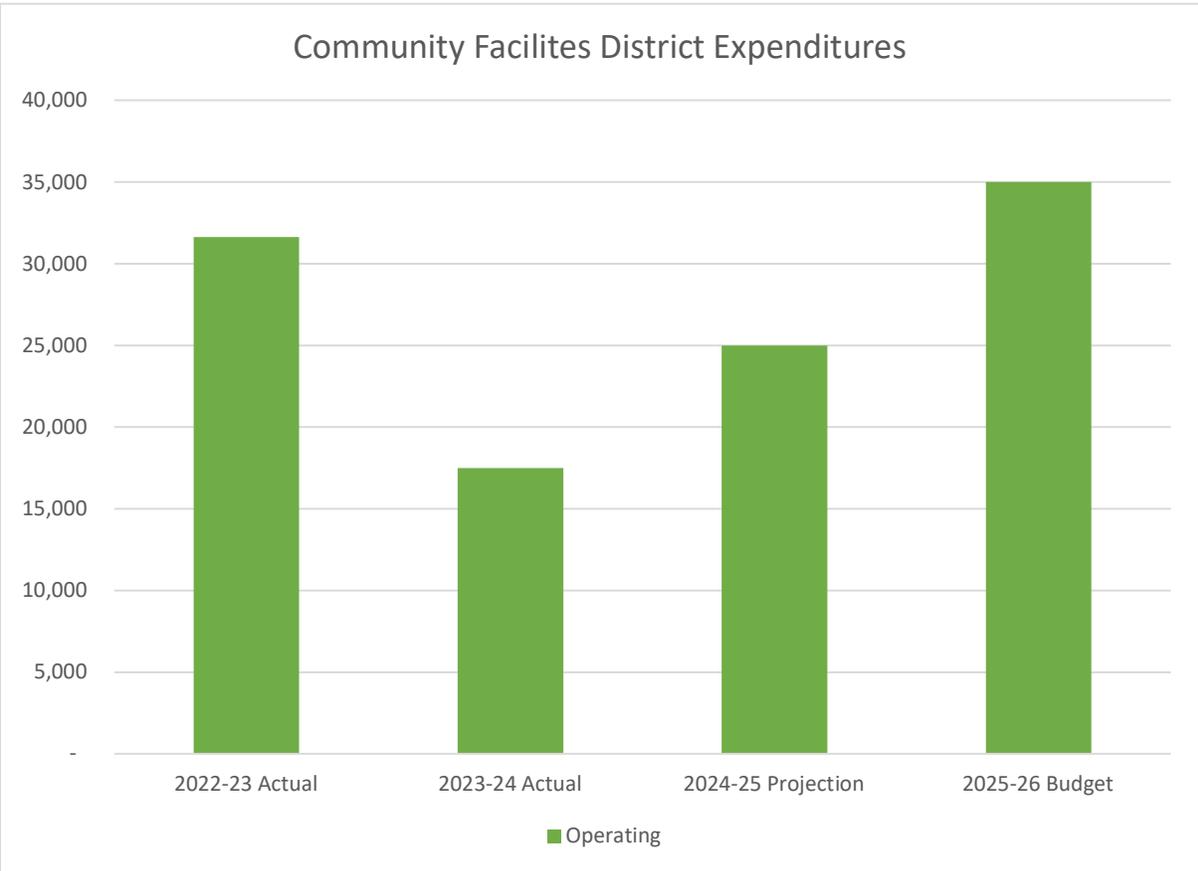
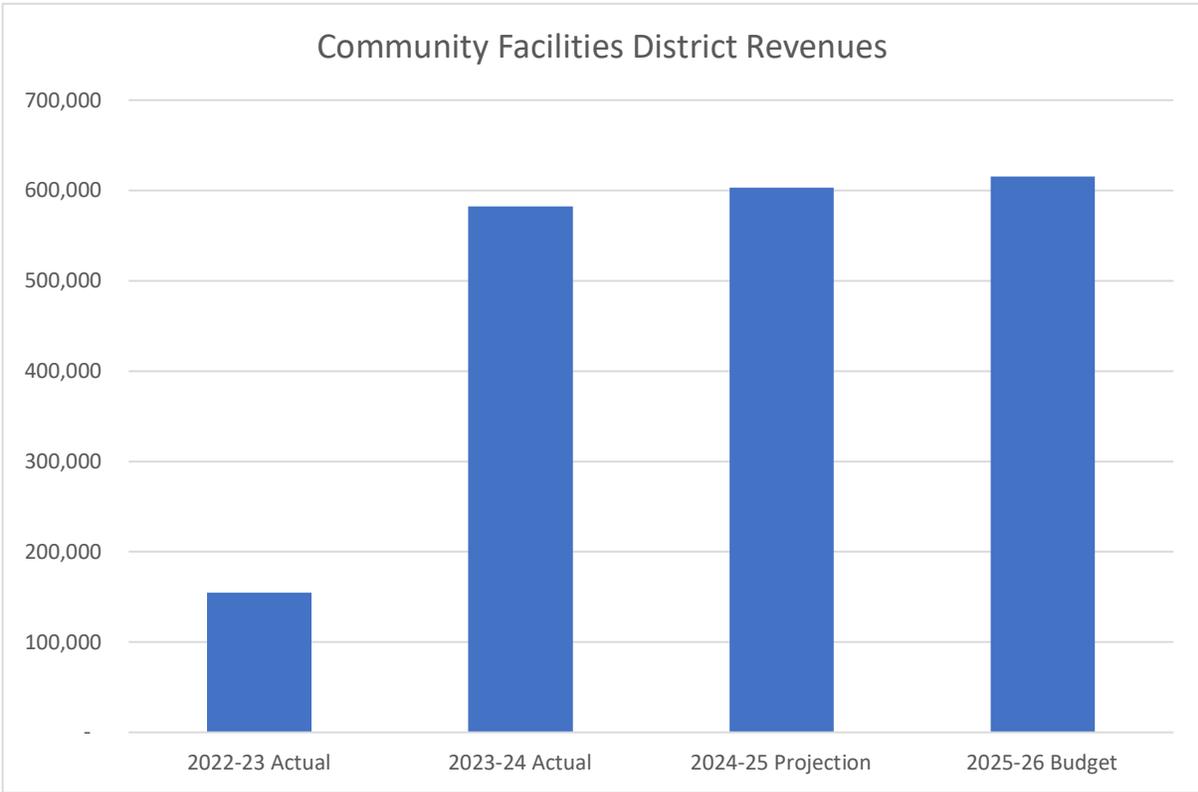


# **COMMUNITY FACILITIES DISTRICT**

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

	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
<b>REVENUES</b>					
Taxes	\$155,013	\$582,134	\$463,166	\$603,233	\$615,297
Other Revenues	-	-	-	-	-
<b>Total Revenues</b>	<b>155,013</b>	<b>582,134</b>	<b>463,166</b>	<b>603,233</b>	<b>615,297</b>
<b>EXPENDITURES</b>					
Operating Costs	31,628	17,500	35,000	25,000	35,000
CIP Projects	-	-	-	-	-
<b>Total Expenditures</b>	<b>31,628</b>	<b>17,500</b>	<b>35,000</b>	<b>25,000</b>	<b>35,000</b>
<b>OTHER SOURCES (USES)</b>					
Transfers In	-	-	-	-	-
Transfers Out	(123,385)	(564,633)	(431,304)	(578,233)	(580,297)
Expenditure Savings	-	-	-	-	-
<b>Total Other Sources (Uses)</b>	<b>(123,385)</b>	<b>(564,633)</b>	<b>(431,304)</b>	<b>(578,233)</b>	<b>(580,297)</b>
<b>Sources Over (Under) Uses</b>	<b>-</b>	<b>-</b>	<b>(3,138)</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>-</b>	<b>-</b>	<b>(3,138)</b>	<b>-</b>	<b>-</b>



Community Facilities District Fund Detail Revenues and Expenditures

Fund: 24 Division: 210	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
<b>REVENUES</b>					
<b>Community Facilities District</b>					
40140 CFD 2017-1 Police Services	155,013	359,539	463,166	307,695	313,849
40141 CFD 2017-2 Landscape & Street Services	-	65,473	-	108,872	111,049
40142 CFD 2019-1 Fire Services	-	157,122	-	186,666	190,399
<b>Community Facilities District Revenues</b>	<b>155,013</b>	<b>582,134</b>	<b>463,166</b>	<b>603,233</b>	<b>615,297</b>
<b>EXPENDITURES</b>					
<b>Total Community Facilities District</b>					
52200 Contract Services	16,628	17,500	35,000	25,000	35,000
56000 Professional Services	15,000	-	-	-	-
<b>Community Facilities District Expenditures</b>	<b>31,628</b>	<b>17,500</b>	<b>35,000</b>	<b>25,000</b>	<b>35,000</b>

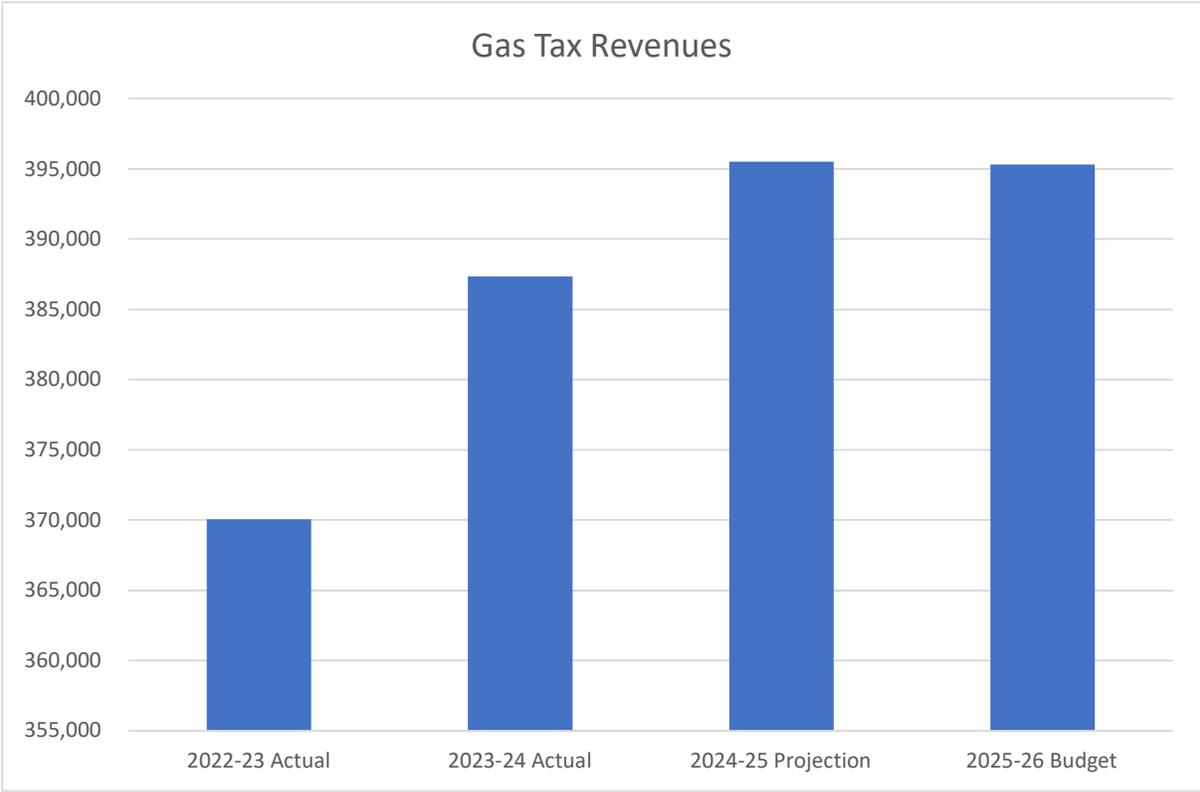


# **GAS TAX**

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

	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
<b>REVENUES</b>					
Taxes	\$370,059	\$377,992	\$376,824	\$386,516	\$386,309
Other Revenues	-	9,363	-	9,000	9,000
<b>Total Revenues</b>	<b>370,059</b>	<b>387,355</b>	<b>376,824</b>	<b>395,516</b>	<b>395,309</b>
<b>EXPENDITURES</b>					
Operating Costs	-	-	-	-	-
CIP Projects	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER SOURCES (USES)</b>					
Transfers In	-	-	-	-	-
Transfers Out	(879,187)	(676,435)	(683,058)	(662,546)	(386,309)
Expenditure Savings	-	-	-	-	-
<b>Total Other Sources (Uses)</b>	<b>(879,187)</b>	<b>(676,435)</b>	<b>(683,058)</b>	<b>(662,546)</b>	<b>(386,309)</b>
<b>Sources Over (Under) Uses</b>	<b>(509,128)</b>	<b>(289,080)</b>	<b>(306,234)</b>	<b>(267,030)</b>	<b>9,000</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>1,083,601</b>	<b>574,473</b>	<b>285,393</b>	<b>285,393</b>	<b>18,363</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>574,473</b>	<b>285,393</b>	<b>(20,841)</b>	<b>18,363</b>	<b>27,364</b>



Gas Tax Fund Detail Revenues and Expenditures

Fund: 11 Division: 180	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
<b>REVENUES</b>					
<b>Gas Tax</b>					
40400 State Gas Tax 2103 (Prop 42)	112,369	139,207	376,824	386,516	386,309
40410 State Gas Tax 2105	80,145	93,084	-	-	-
40420 State Gas Tax 2106	65,313	16,563	-	-	-
40430 State Gas Tax 2107	109,232	116,430	-	-	-
40440 State Gas Tax 2107.5	3,000	12,708	-	-	-
48100 Interest Income	-	9,363	-	9,000	9,000
<b>Gas Tax Revenues</b>	<b>370,059</b>	<b>387,355</b>	<b>376,824</b>	<b>395,516</b>	<b>395,309</b>

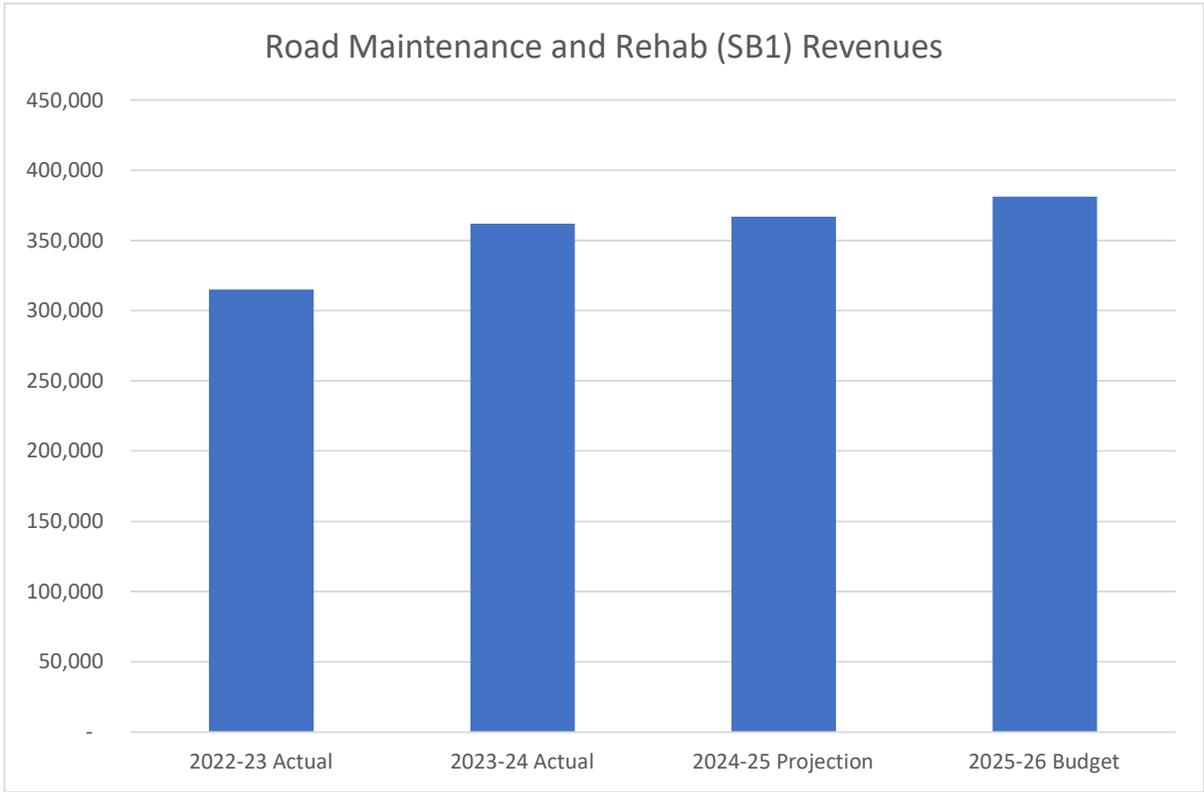


# **ROAD MAINTENANCE AND REHABILITATION (SB1)**

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

	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
<b>REVENUES</b>					
Taxes	\$315,008	\$358,675	\$362,848	\$358,135	\$372,143
Other Revenues	-	3,223	-	9,000	9,000
<b>Total Revenues</b>	<b>315,008</b>	<b>361,898</b>	<b>362,848</b>	<b>367,135</b>	<b>381,143</b>
<b>EXPENDITURES</b>					
Operating Costs	-	-	-	-	-
CIP Projects	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER SOURCES (USES)</b>					
Transfers In	-	-	-	-	-
Transfers Out	(163,839)	(833,765)	(11,383)	(149,383)	(796,509)
Expenditure Savings	-	-	-	-	-
<b>Total Other Sources (Uses)</b>	<b>(163,839)</b>	<b>(833,765)</b>	<b>(11,383)</b>	<b>(149,383)</b>	<b>(796,509)</b>
<b>Sources Over (Under) Uses</b>	<b>151,169</b>	<b>(471,868)</b>	<b>351,466</b>	<b>217,753</b>	<b>(415,366)</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>539,535</b>	<b>690,704</b>	<b>218,836</b>	<b>218,836</b>	<b>436,589</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>690,704</b>	<b>218,836</b>	<b>570,302</b>	<b>436,589</b>	<b>21,223</b>



SB1 Fund Detail Revenues and Expenditures

Fund: 12 Division: 180	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
<b>REVENUES</b>					
<b>Road Maintenance &amp; Rehabilitation (SB1)</b>					
40310 Road Maintenance & Rehabilitation - Sectic	315,008	358,675	362,848	358,135	372,143
48100 Interest Income	-	3,223	-	9,000	9,000
<b>Road Maintenance &amp; Rehabilitation (SB1) Rev</b>	<b>315,008</b>	<b>361,898</b>	<b>362,848</b>	<b>367,135</b>	<b>381,143</b>

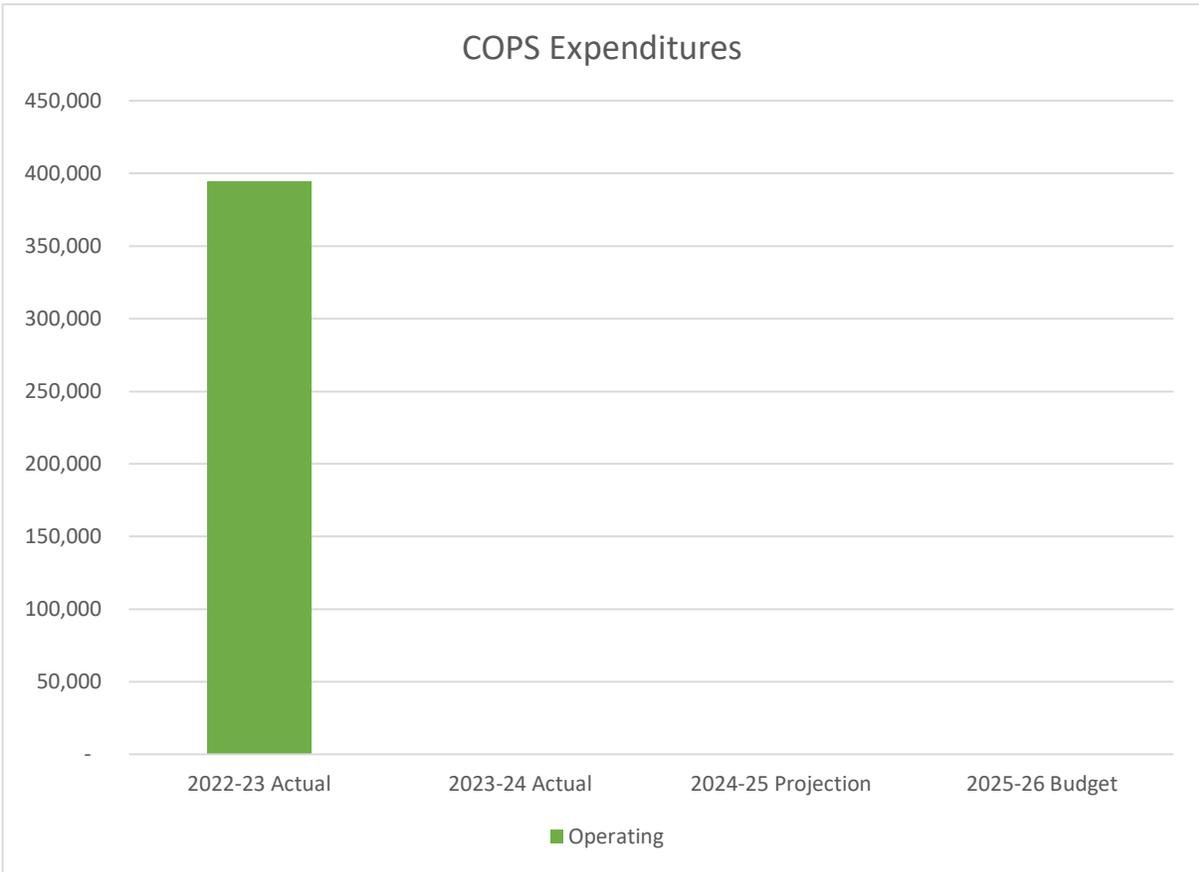
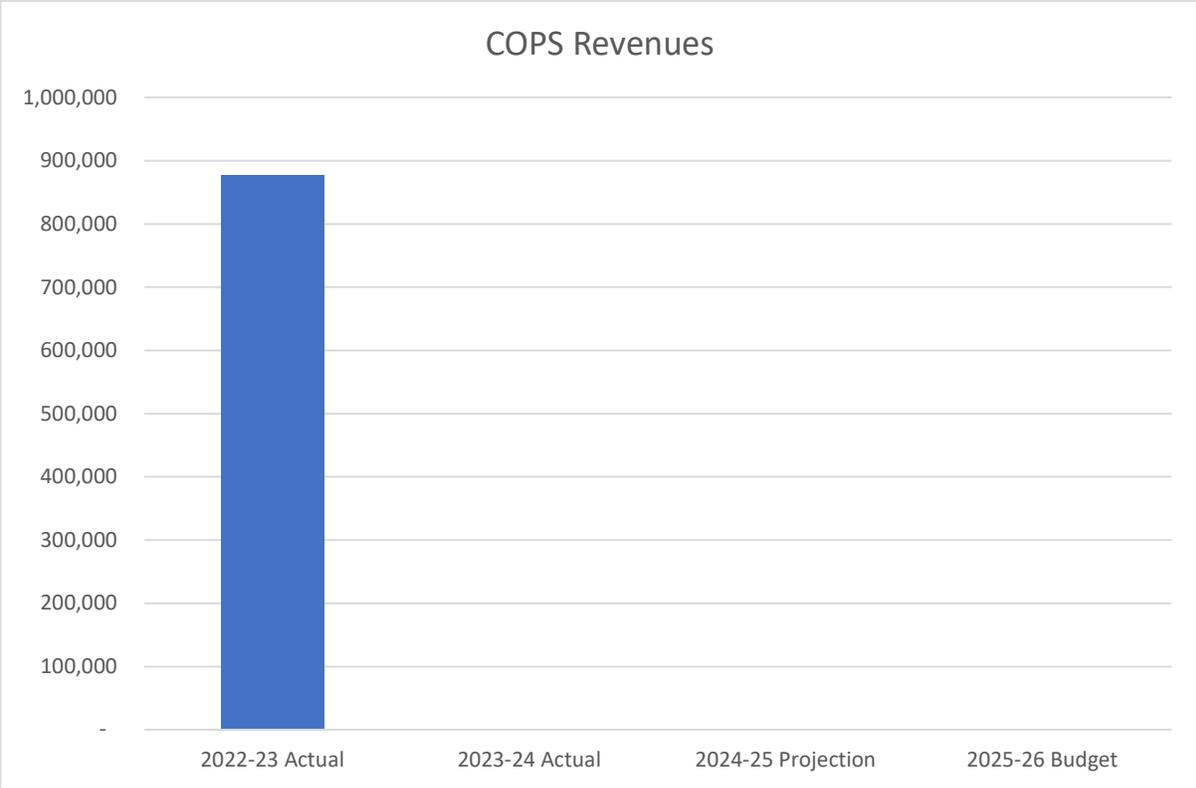


# **COPS GRANT**

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

	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
<b>REVENUES</b>					
Grants/Intergovernmental	876,848	-	-	-	-
Other Revenues	-	-	-	-	-
<b>Total Revenues</b>	<b>876,848</b>	-	-	-	-
<b>EXPENDITURES</b>					
Operating Costs	394,405	-	-	-	-
CIP Projects	-	-	-	-	-
<b>Total Expenditures</b>	<b>394,405</b>	-	-	-	-
<b>OTHER SOURCES (USES)</b>					
Transfers In	-	-	-	-	-
Transfers Out	(482,443)	-	-	-	-
Expenditure Savings	-	-	-	-	-
<b>Total Other Sources (Uses)</b>	<b>(482,443)</b>	-	-	-	-
<b>Sources Over (Under) Uses</b>	-	-	-	-	-
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>(914)</b>	<b>(914)</b>	<b>(914)</b>	<b>(914)</b>	<b>(914)</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>(914)</b>	<b>(914)</b>	<b>(914)</b>	<b>(914)</b>	<b>(914)</b>



COPS Fund Detail Revenues and Expenditures

Fund: 22 Division: 150	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
<b>REVENUES</b>					
<b>COPS Grant</b>					
44000 Other Agency Grants	876,848	-	-	-	-
<b>Total COPS Grant Revenues</b>	876,848	-	-	-	-
<b>EXPENDITURES</b>					
<b>COPS Grant</b>					
55200 Miscellaneous	394,405	-	-	-	-
<b>Total COPS Grant Expenditures</b>	394,405	-	-	-	-

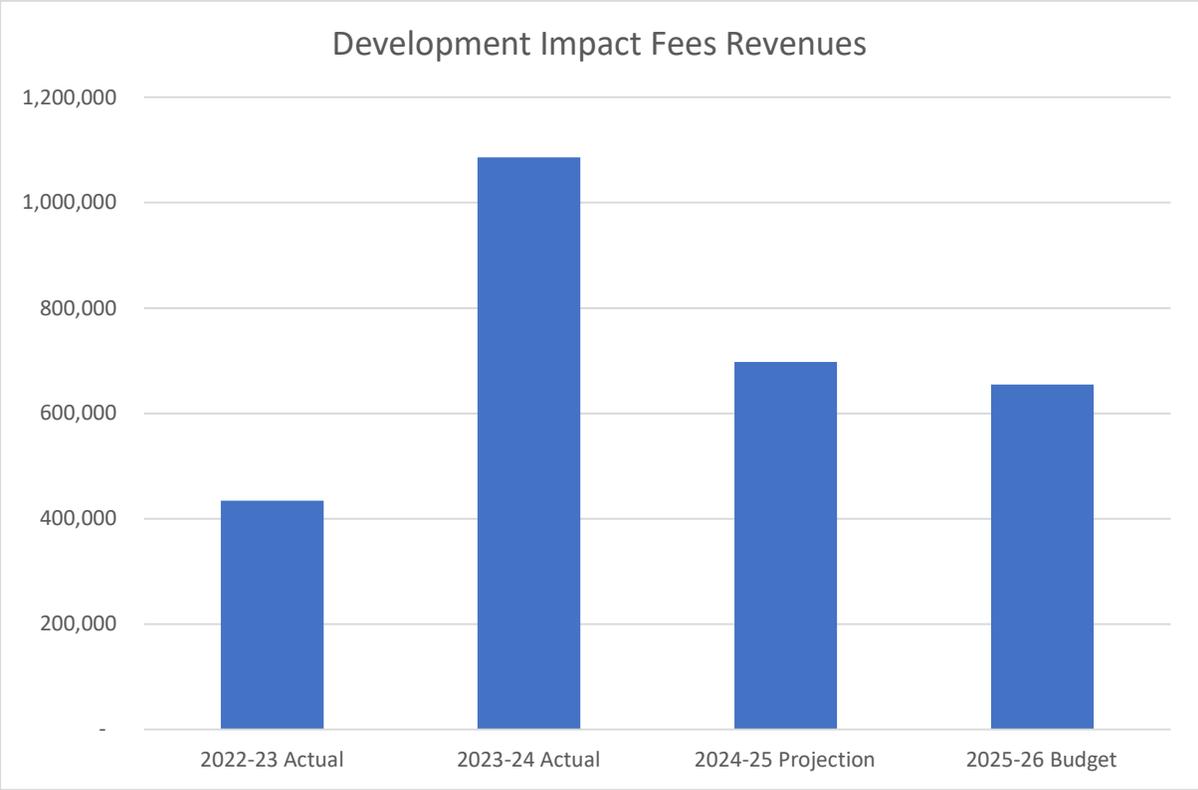


# **DEVELOPMENT IMPACT FEES**

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

	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
<b>REVENUES</b>					
Development Impact Fees	\$433,888	\$1,085,877	\$523,723	\$697,637	\$654,622
Other Revenues	-	-	-	-	-
<b>Total Revenues</b>	<b>433,888</b>	<b>1,085,877</b>	<b>523,723</b>	<b>697,637</b>	<b>654,622</b>
<b>EXPENDITURES</b>					
Operating Costs	-	-	-	-	-
CIP Projects	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER SOURCES (USES)</b>					
Transfers In	-	-	-	-	-
Transfers Out	(75,541)	(10,454)	(176,329)	-	(162,500)
Expenditure Savings	-	-	-	-	-
<b>Total Other Sources (Uses)</b>	<b>(75,541)</b>	<b>(10,454)</b>	<b>(176,329)</b>	<b>-</b>	<b>(162,500)</b>
<b>Sources Over (Under) Uses</b>	<b>358,347</b>	<b>1,075,423</b>	<b>347,394</b>	<b>697,637</b>	<b>492,122</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>1,841,095</b>	<b>2,199,442</b>	<b>3,274,865</b>	<b>3,274,865</b>	<b>3,972,503</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>2,199,442</b>	<b>3,274,865</b>	<b>3,622,259</b>	<b>3,972,503</b>	<b>4,464,625</b>



Development Impact Fund Detail Revenues and Expenditures

Fund: 15 Division: 170	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
<b>REVENUES</b>					
<b>Development Impact Fees</b>					
41450 Government Impact Fees	74,817	187,340	85,885	117,161	90,022
41460 Fire Impact Fees	9,538	22,810	12,381	15,853	13,294
41470 Police Impact Fees	41,649	102,745	50,477	66,930	53,498
41480 Park Impact Fees	88,860	175,219	101,124	138,587	105,800
41490 Traffic Impact Fees	188,100	451,965	244,188	214,418	262,200
42320 Storm Drain Fee	30,924	85,528	29,668	44,689	29,808
48100 Interest Income	-	60,272	-	100,000	100,000
<b>Development Impact Fees Revenues</b>	<b>433,888</b>	<b>1,085,877</b>	<b>523,723</b>	<b>697,637</b>	<b>654,622</b>

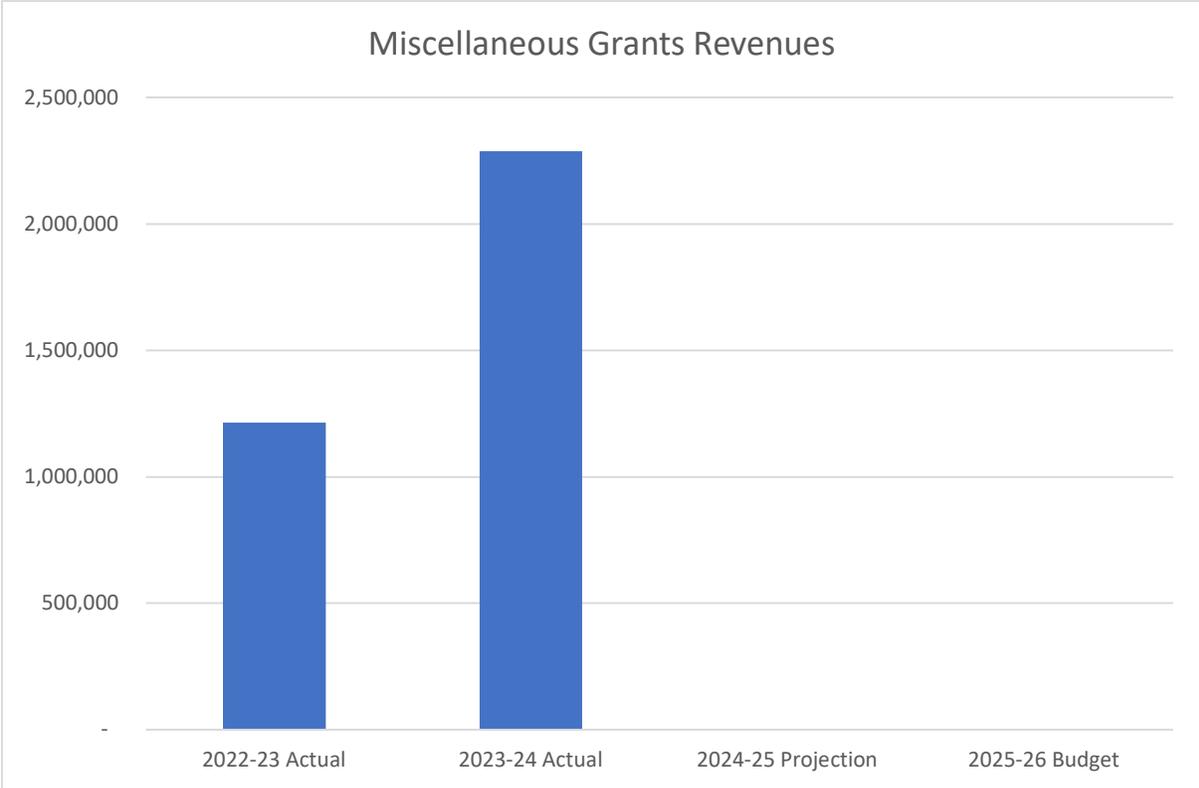


# MISCELLANEOUS GRANTS

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

	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
<b>REVENUES</b>					
Grants/Intergovernmental	\$1,214,575	\$2,287,593	\$0	\$0	\$0
Other Revenues	-	-	-	-	-
<b>Total Revenues</b>	<b>1,214,575</b>	<b>2,287,593</b>	-	-	-
<b>EXPENDITURES</b>					
Operating Costs	550,956	116,279	-	-	-
CIP Projects	-	-	-	-	-
<b>Total Expenditures</b>	<b>550,956</b>	<b>116,279</b>	-	-	-
<b>OTHER SOURCES (USES)</b>					
Transfers In	-	-	-	-	-
Transfers Out	(598,882)	(2,045,392)	-	-	-
Expenditure Savings	-	-	-	-	-
<b>Total Other Sources (Uses)</b>	<b>(598,882)</b>	<b>(2,045,392)</b>	-	-	-
<b>Sources Over (Under) Uses</b>	<b>64,737</b>	<b>125,921</b>	-	-	-
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>112,366</b>	<b>177,103</b>	<b>303,025</b>	<b>303,025</b>	<b>303,025</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>177,103</b>	<b>303,025</b>	<b>303,025</b>	<b>303,025</b>	<b>303,025</b>



Miscellaneous Grants Fund Detail Revenues and Expenditures

<b>Fund: 26 Division: 155</b>	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
<b>REVENUES</b>					
<b>Miscellaneous Grants</b>					
44050 State Grants County CARES Act	-	53,756	-	-	-
44050 State Grant LSRP	38,102	-	-	-	-
44050 State Grant - ARPA-24	1,176,473	2,162,996	-	-	-
44070 Other Agency Grants SB2	-	70,840	-	-	-
<b>Revenues</b>	<b>1,214,575</b>	<b>2,287,593</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>					
<b>Miscellaneous Grants</b>					
53100 Grant Expenditures- County Cares Act Fun	1,159	(1,869)	-	-	-
53100 Grant Expenditures SB2	34,500	-	-	-	-
53100 Grant Expenditures LSRP	1,704	-	-	-	-
53100 Grant Expenditure - ARPA-24	453,112	118,148	-	-	-
<b>Expenditures</b>	<b>490,474</b>	<b>116,279</b>	<b>-</b>	<b>-</b>	<b>-</b>

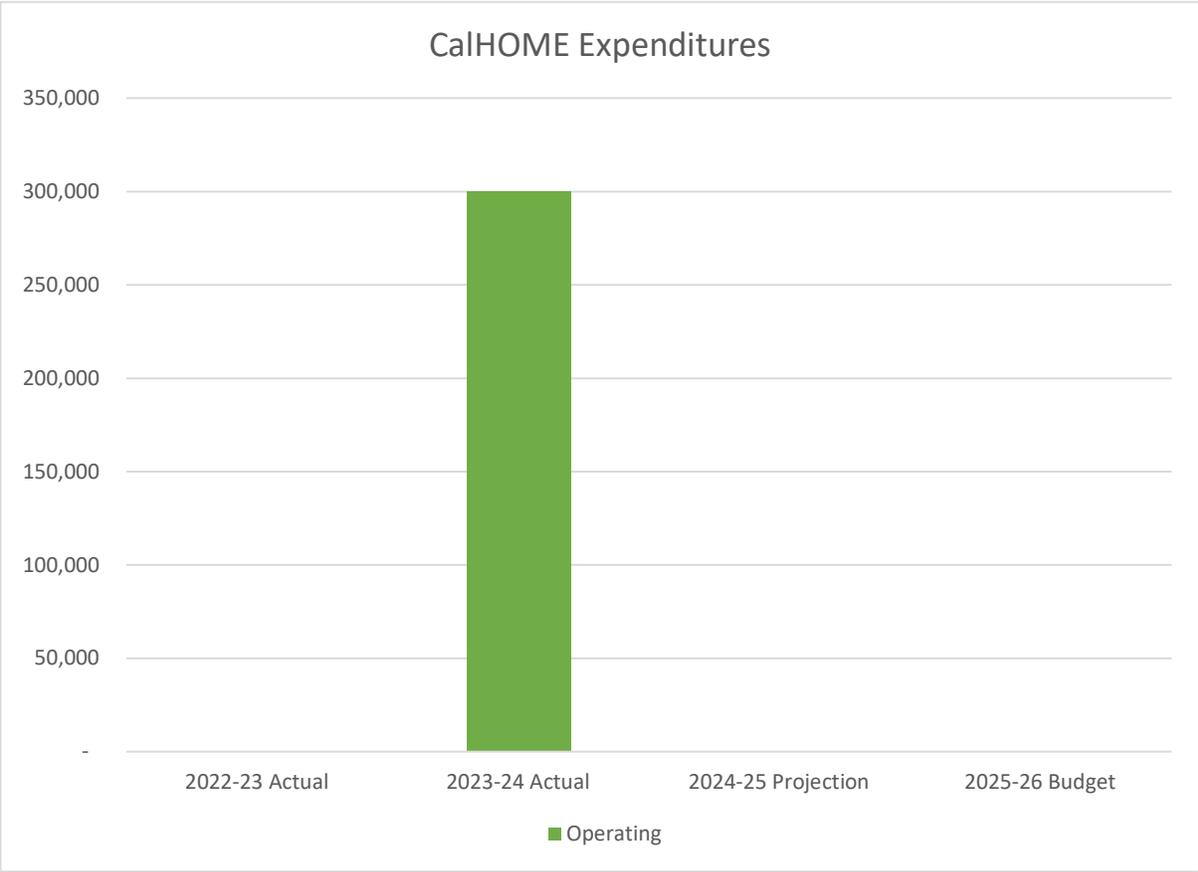
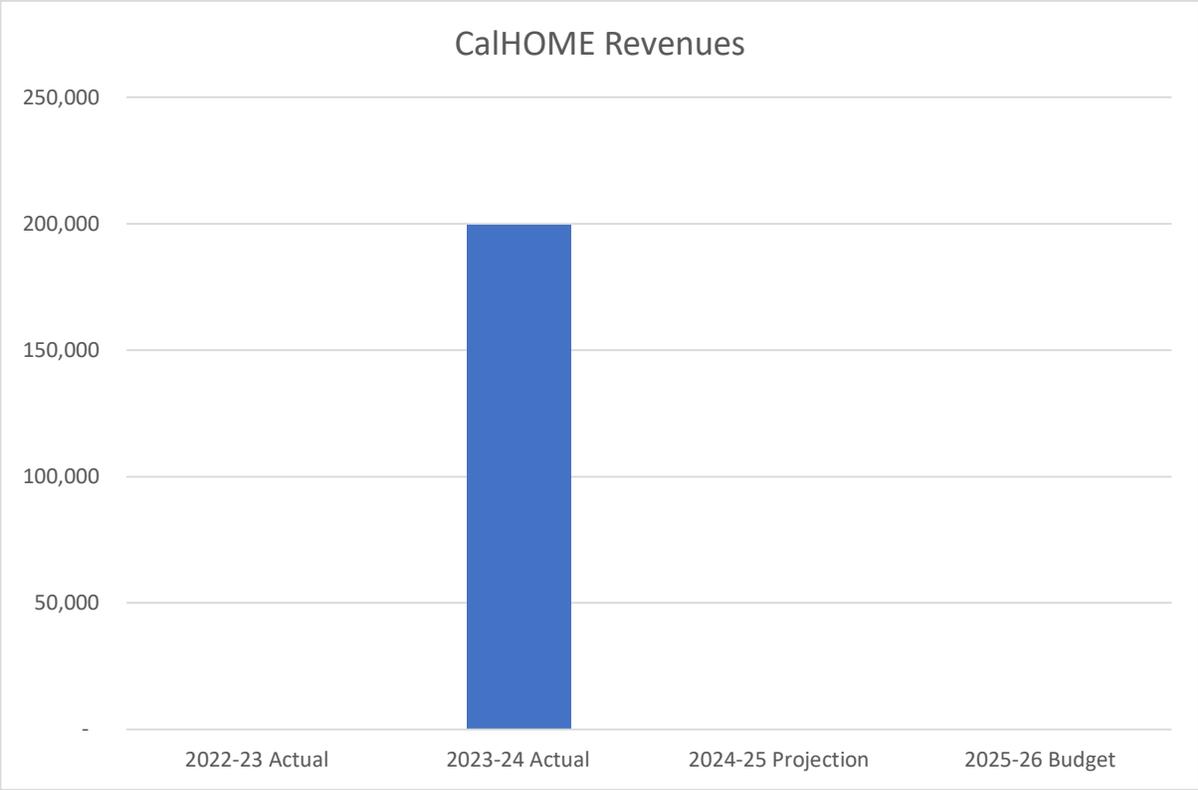


# CALHOME GRANT

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

	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
<b>REVENUES</b>					
Housing Loan Payments	\$0	\$0	\$0	\$0	\$0
Interest Earnings	-	-	-	-	-
Grants/Intergovernmental	-	199,500	31,646	-	-
Other Revenues	-	-	-	-	-
<b>Total Revenues</b>	-	<b>199,500</b>	<b>31,646</b>	-	-
<b>EXPENDITURES</b>					
Operating Costs	-	300,310	-	-	-
CIP Projects	-	-	-	-	-
<b>Total Expenditures</b>	-	<b>300,310</b>	-	-	-
<b>OTHER SOURCES (USES)</b>					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Expenditure Savings	-	-	-	-	-
<b>Total Other Sources (Uses)</b>	-	-	-	-	-
<b>Sources Over (Under) Uses</b>	-	<b>(100,810)</b>	<b>31,646</b>	-	-
<b>FUND BALANCE, BEGINNING OF YEAR</b>	266,048	266,048	165,238	165,238	165,238
<b>FUND BALANCE, END OF YEAR</b>	<b>266,048</b>	<b>165,238</b>	<b>196,884</b>	<b>165,238</b>	<b>165,238</b>



CalHOME Grant Fund Detail Revenues and Expenditures

Fund: 19 Division: 215	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
<b>REVENUES</b>					
<b>CALHOME</b>					
44050 State Grants	-	199,500	31,646	-	-
<b>Total CALHOME Revenues</b>	-	199,500	31,646	-	-
<b>EXPENDITURES</b>					
<b>CALHOME</b>					
53100 Grant Expenditures	-	300,310	-	-	-
<b>CALHOME Expenditures</b>	-	300,310	-	-	-



# **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

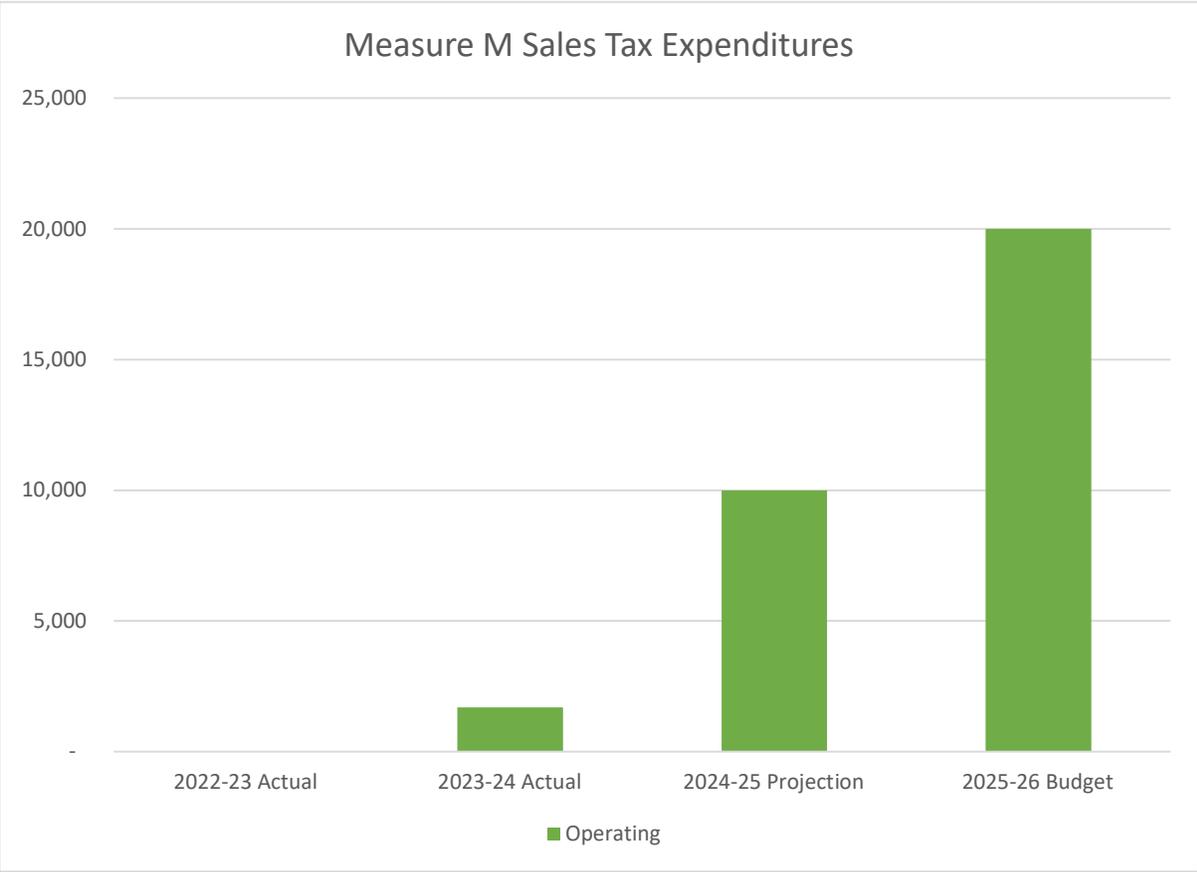
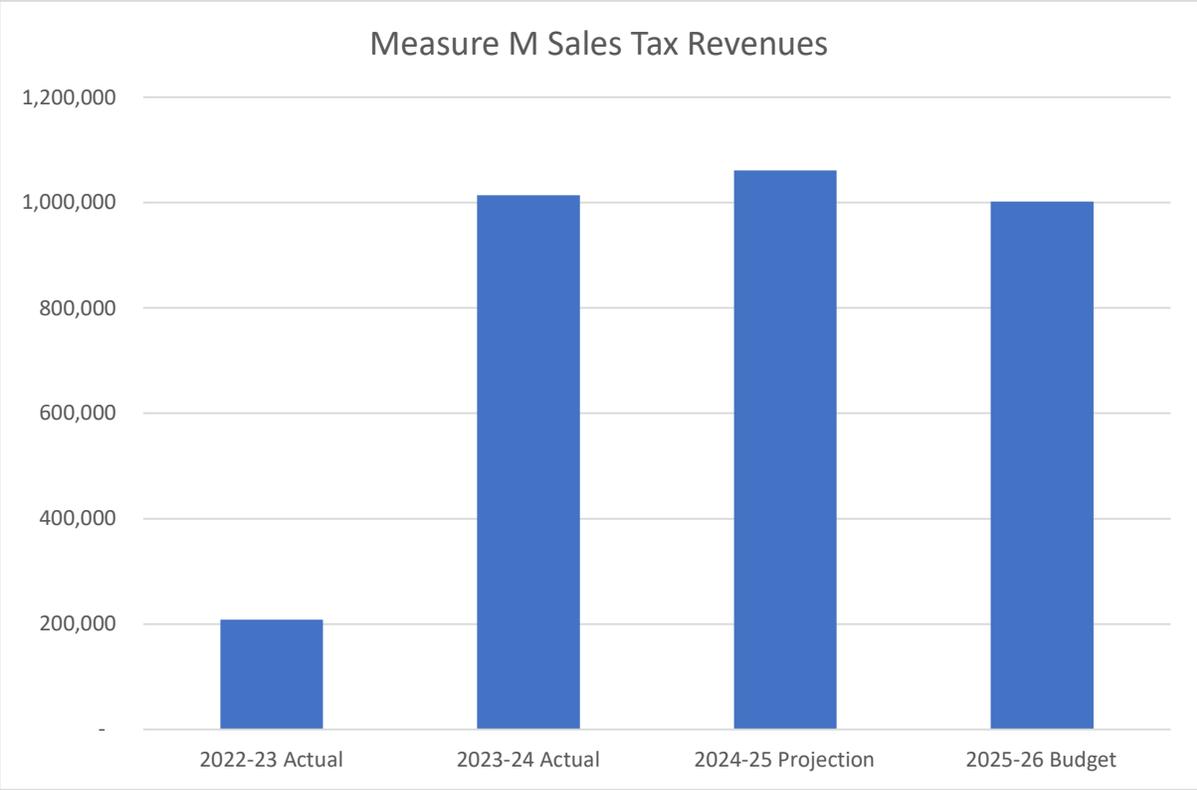
	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
<b>REVENUES</b>					
Housing Loan Payments	\$0	\$0	\$0	\$0	\$0
Interest Earnings	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	-	-	-
<b>Total Revenues</b>	-	-	-	-	-
<b>EXPENDITURES</b>					
Operating Costs	-	-	-	-	-
CIP Projects	-	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-	-
<b>OTHER SOURCES (USES)</b>					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Expenditure Savings	-	-	-	-	-
<b>Total Other Sources (Uses)</b>	-	-	-	-	-
<b>Sources Over (Under) Uses</b>	-	-	-	-	-
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>(13,888)</b>	<b>(13,888)</b>	<b>(13,888)</b>	<b>(13,888)</b>	<b>(13,888)</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>(13,888)</b>	<b>(13,888)</b>	<b>(13,888)</b>	<b>(13,888)</b>	<b>(13,888)</b>



# **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.

	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
<b>MEASURE M SALES TAX SUMMARY</b>					
<b>REVENUES</b>					
Taxes and Franchise Fees	208,327	1,014,048	1,061,044	1,061,044	1,001,735
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	-	-	-
<b>Total Revenues</b>	<b>208,327</b>	<b>1,014,048</b>	<b>1,061,044</b>	<b>1,061,044</b>	<b>1,001,735</b>
<b>EXPENDITURES</b>					
Operating Costs	-	1,698	20,000	10,000	20,000
CIP Projects	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>1,698</b>	<b>20,000</b>	<b>10,000</b>	<b>20,000</b>
<b>OTHER SOURCES (USES)</b>					
Transfers In	-	-	-	-	-
Transfers Out	-	(1,220,677)	(1,038,928)	(1,051,858)	(983,349)
Expenditure Savings	-	-	-	-	-
<b>Total Other Sources (Uses)</b>	<b>-</b>	<b>(1,220,677)</b>	<b>(1,038,928)</b>	<b>(1,051,858)</b>	<b>(983,349)</b>
<b>Sources Over (Under) Uses</b>	<b>208,327</b>	<b>(208,327)</b>	<b>2,116</b>	<b>(814)</b>	<b>(1,614)</b>

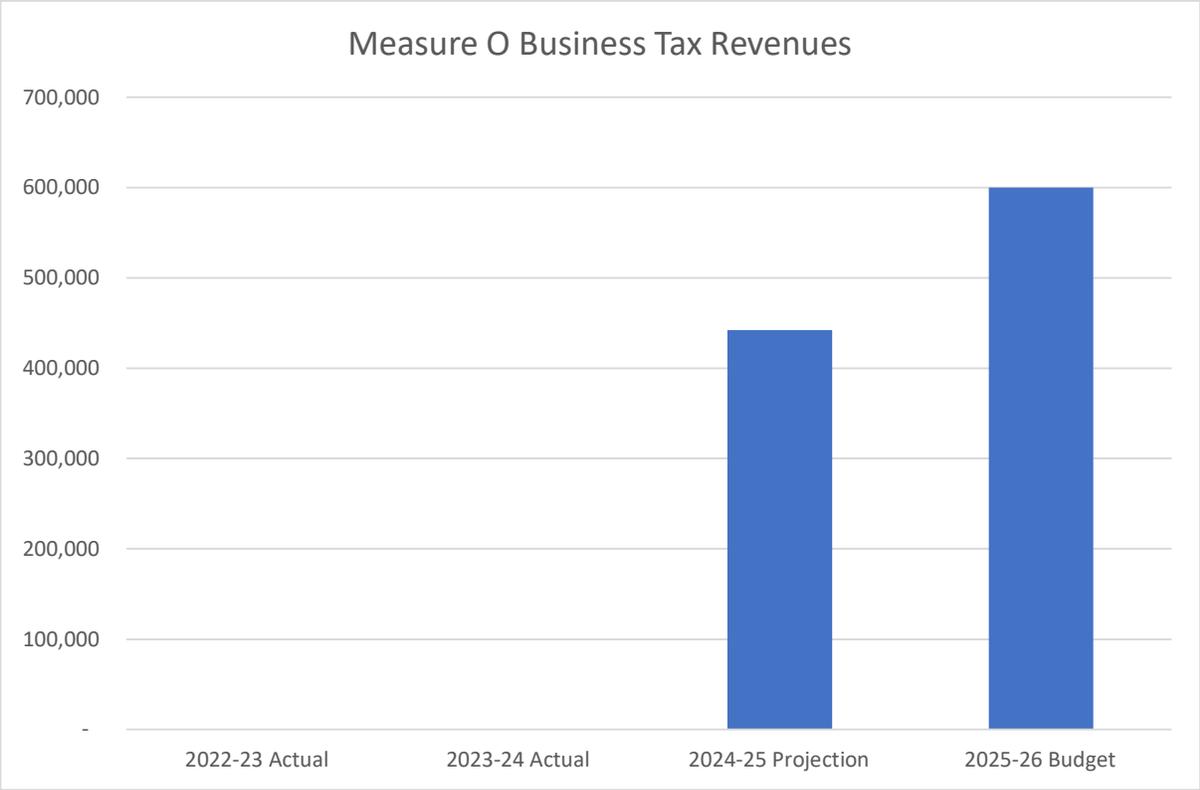




# **MEASURE ‘O’ BUSINESS TAX**

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

	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
<b>MEASURE O BUSINESS TAX SUMMARY</b>					
<b>REVENUES</b>					
Taxes and Franchise Fees	-	-	342,483	441,949	600,000
Permit and Service Charges	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-
Other Revenues	-	-	-	-	-
<b>Total Revenues</b>	-	-	<b>342,483</b>	<b>441,949</b>	<b>600,000</b>
<b>EXPENDITURES</b>					
Operating Costs	-	-	-	-	-
CIP Projects	-	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-	-
<b>OTHER SOURCES (USES)</b>					
Transfers In	-	-	-	-	-
Transfers Out	-	-	(342,483)	(441,949)	(600,000)
Expenditure Savings	-	-	-	-	-
<b>Total Other Sources (Uses)</b>	-	-	<b>(342,483)</b>	<b>(441,949)</b>	<b>(600,000)</b>
<b>Sources Over (Under) Uses</b>	-	-	-	-	-





# **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.



## **2024-2025 KEY ACCOMPLISHMENTS**

- Upgrade Lift Station Pumps at Hail Lane 2
- Installed an office Trailer for Staff
- Completed Lagoon 1 Emergency Repairs in liner and fixed leak in blower line underground.
- Purchased Crane Truck to reduce service charges
- Removed Sludge from Lagoon 1

## **2024-25 STRATEGIC ISSUES**

- The City is reaching its capacity of the Wastewater treatment plant
- The City needs to start the design work for the wastewater treatment plant expansion project
- Receive funding from the state water board for the Wastewater Expansion Project
- Maintenance of deteriorating buildings and expansion of storage facility.

## **2025-26 OBJECTIVES & INITIATIVES**

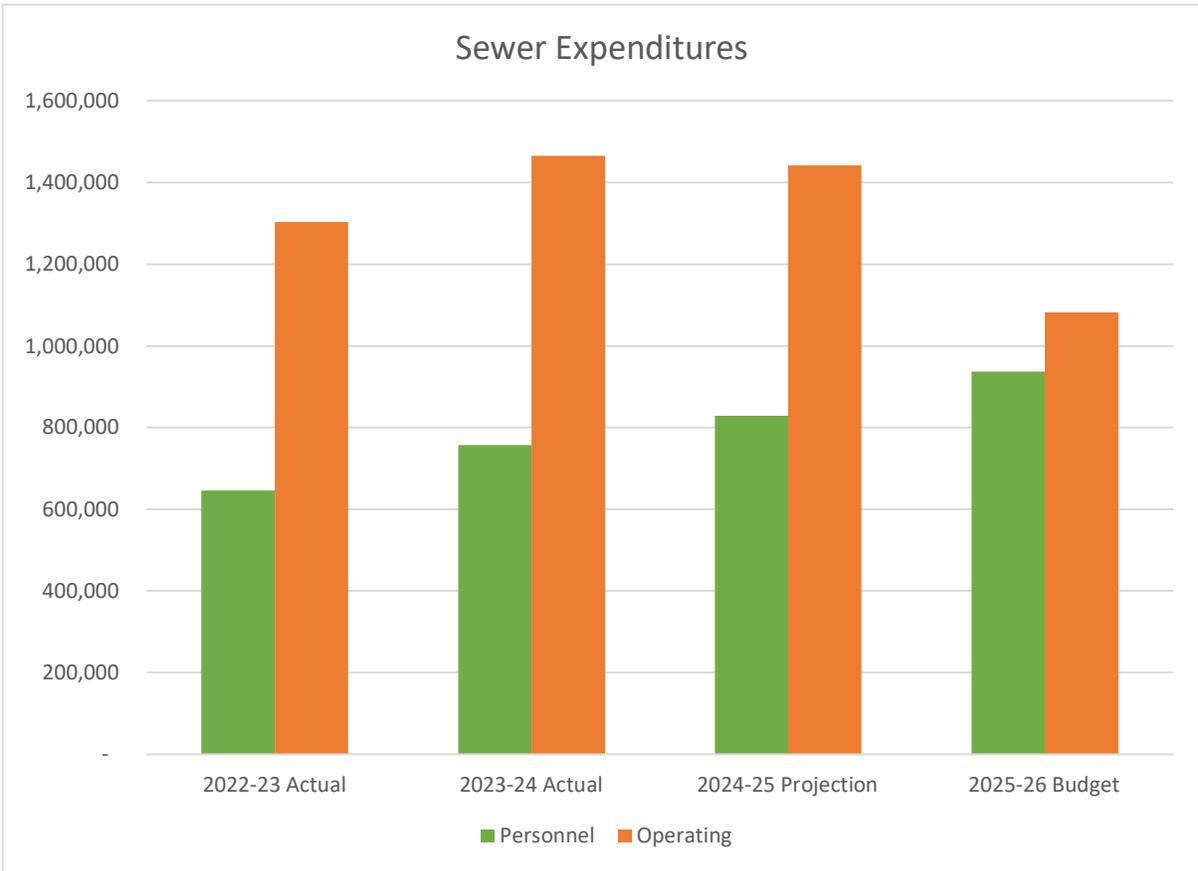
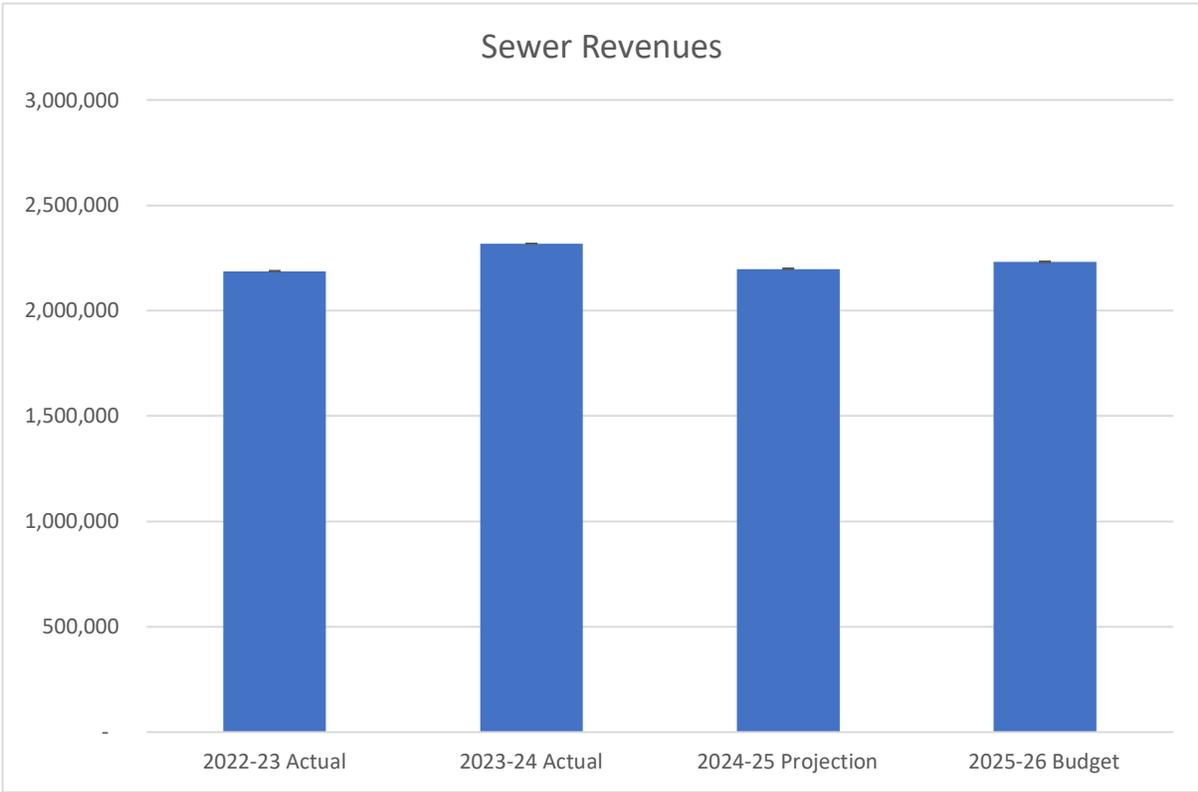
- Secure funding for WWTP expansion.
- Complete design for wastewater expansion design.
- Procure and install new metal building for storage and parking of Wastewater employee vehicles.
- Begin Construction of Wastewater Expansion project.
- Eliminate Staffing shortages and retain employees.

## **2025-26 SIGNIFICANT OPERATING COST CHANGES**

- Aging infrastructure and costly repairs
- Cost of consultants and contractors to service our equipment
- Cost of utilities at WWTP continue to increase

## Sewer Fund Revenues, Expenditures and Changes in Fund Balance

	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
<b>REVENUES</b>					
Sewer Service Charges	\$1,958,395	\$1,996,372	\$2,024,451	\$2,024,451	\$2,046,161
Development Impact Fees	80,349	228,481	71,692	111,823	68,954
Grants/Intergovernmental	38,440	-	745,000	-	55,000
Other Revenues	110,349	92,632	124,792	61,800	61,800
<b>Total Revenues</b>	<b>2,187,532</b>	<b>2,317,484</b>	<b>2,965,936</b>	<b>2,198,074</b>	<b>2,231,915</b>
<b>EXPENDITURES</b>					
Operating Costs	1,949,335	2,222,080	2,355,124	2,270,947	2,019,464
CIP Projects	-	-	1,507,817	743,664	260,000
<b>Total Expenditures</b>	<b>1,949,335</b>	<b>2,222,080</b>	<b>3,862,942</b>	<b>3,014,611</b>	<b>2,279,464</b>
<b>OTHER SOURCES (USES)</b>					
Transfers In	-	-	-	-	-
Transfers Out	(41,978)	(179,603)	(275,498)	(250,665)	(240,764)
Expenditure Savings					230
<b>Total Other Sources (Uses)</b>	<b>(41,978)</b>	<b>(179,603)</b>	<b>(275,498)</b>	<b>(250,665)</b>	<b>(240,535)</b>
<b>Sources Over (Under) Uses</b>	<b>196,219</b>	<b>(84,199)</b>	<b>(1,172,504)</b>	<b>(1,067,202)</b>	<b>(288,083)</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>2,062,497</b>	<b>2,258,717</b>	<b>2,174,518</b>	<b>2,174,518</b>	<b>1,107,316</b>
<b>FUND BALANCE, END OF YEAR</b>					
<b>Restricted: Development Impact Fees</b>	<b>80,349</b>	<b>228,481</b>	<b>71,692</b>	<b>340,304</b>	<b>409,258</b>
<b>Unrestricted Fund Balance</b>	<b>2,178,368</b>	<b>1,946,037</b>	<b>930,322</b>	<b>767,012</b>	<b>409,975</b>
<b>Total Fund Balance</b>	<b>2,258,717</b>	<b>2,174,518</b>	<b>1,002,014</b>	<b>1,107,316</b>	<b>819,233</b>



## Sewer Fund Detail Revenues and Expenditures

Fund: 30 Division: 500	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
<b>REVENUES</b>					
<b>Sewer</b>					
42050 Sewer User Fees	1,958,395	1,996,372	2,024,451	2,024,451	2,046,161
42300 Connection Fees	80,349	228,481	71,692	111,823	68,954
42350 Rental Income	59,380	46,033	62,992	-	-
42355 Rents - Leases	1,034	142	-	-	-
44000 Other Agency Grants	-	-	745,000	-	55,000
44050 State Grant	38,440	-	-	-	-
48100 Interest Income	17,169	45,830	61,800	61,800	61,800
48200 Miscellaneous Revenue	32,766	627	-	-	-
<b>Total Sewer Revenues</b>	<b>2,187,532</b>	<b>2,317,484</b>	<b>2,965,936</b>	<b>2,198,074</b>	<b>2,231,915</b>
<b>EXPENDITURES</b>					
<b>Sewer</b>					
50100 Salaries - Permanent Employees	422,416	486,377	524,610	524,610	611,784
50150 Wages - Temporary Employees	5,545	4,389	3,000	3,500	3,500
50200 Overtime	24,198	40,649	51,581	42,310	50,000
50300 Payroll Taxes	38,433	43,446	45,884	45,884	49,412
50350 Stipends	-	5,562	-	-	-
50400 Retirement (401K)	41,229	46,679	52,938	52,938	60,160
50500 Health Insurance Premiums	72,620	77,326	100,840	100,840	91,272
50550 Dental/Vision Premiums	7,596	9,797	8,720	8,720	9,662
50600 Workers Compensation Insurance	28,158	36,928	41,786	41,786	50,805
50700 Life Insurance	555	637	434	434	594
50800 Auto Allowance	977	-	-	-	-
51200 Bank Charges	3,391	2,938	10,000	2,000	2,000
51800 Clothing Allowance	3,582	4,809	14,027	8,000	10,000
52000 Conferences/Meetings/Travel	185	581	3,000	1,300	3,000
52200 Contract Services	33,625	30,693	40,000	25,000	40,000
52600 Contract Services - Sewer	13,044	4,860	1,500	-	-
52910 Buildings & Imp.(Capital) - PLC/Pump Cor	-	-	130,017	130,017	-
52910 Buildings & Improvements (Capital) - Line	-	-	745,000	-	55,000
52910 Buildings & Imp.(Capital) - WW Metal Bui	-	-	75,000	75,000	27,000
52910 Buildings & Improvements (Capital) - WW	-	-	65,000	65,000	-
52910 Buildings & Improvements (Capital) - WW	-	-	125,800	125,800	50,000
52910 Buildings & Imps. (Capital) - WW Office T	-	-	30,000	29,532	-
52940 Vehicles (Capital)	-	-	225,000	216,315	45,000
52950 Equipment - Other (Capital)	-	-	10,000	-	70,000
52950 Equipment - Other (Capital) - Emergency G	-	-	30,000	30,000	5,000
52950 Equipment - Other (Capital) - WW Skid Ste	-	-	72,000	72,000	8,000
53000 Depreciation	416,574	391,929	-	-	-
53200 Dues & Subscriptions	2,907	4,216	4,000	4,000	4,000
53250 Permits & Certificates	52,407	60,894	62,000	62,000	65,000
53600 Engineerin/Architectural Services	1,624	-	-	-	-
53800 Equipment Rental	7,495	4,762	6,500	1,500	6,500
54000 Fuel	14,705	14,273	15,000	10,000	15,000
54400 Insurance - CSJV Rsk Mgmt.	42,903	48,804	61,030	61,030	68,126
54600 Interest Expense	203,754	129,604	139,521	139,521	133,109
54800 Maintenance Agreements	-	350	3,000	-	3,000
55150 Tuition Reimbursement	-	-	2,000	-	2,000
55600 Postage	7,057	10,942	10,000	8,500	10,000
55800 Printing & Legal Notices	993	160	3,500	100	1,000
56000 Professional Services - Other	89,361	13,393	2,000	1,805	2,000
56000 Professional Services - WWTP Emergency ]	-	-	352,365	380,166	-
56000 Professional Services - WWTP	26,058	378,692	150,000	150,000	150,000
56050 Accounting/Auditing Services	32,438	18,687	20,800	18,824	20,800
56400 Repairs & Maint - Build & Equip	-	7,395	37,000	29,000	37,000
56410 Repairs & Maintenance Equipment	116,034	66,455	90,500	81,127	90,500
56410 Repairs & Main.Equipment - San Juan Lift	-	-	49,549	52,621	-
56430 Repairs & Maintenance - Heavy Equipment	-	13,740	23,500	16,000	23,500
56500 Repairs and Maintenance Streets	570	-	500	-	500

## Sewer Fund Detail Revenues and Expenditures

<b>Fund: 30 Division: 500</b>	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
56600 Repairs & Maintenance - Vehicle	4,580	15,863	20,000	15,000	20,000
56800 Safety Equipment	1,609	6,946	5,000	5,000	5,000
57200 Supplies - Office	3,177	5,102	13,000	13,891	10,000
57400 Supplies - Operating	13,397	24,841	32,500	30,000	30,000
57700 Franchise Fee	-	(8,667)	-	-	-
57800 Telephone & Communications	8,885	10,618	13,500	13,500	13,500
58000 Utilities	195,319	196,701	185,000	165,000	165,000
58050 Utilities Other	3,902	144	1,000	1,000	1,000
58200 Water/Soil/Other Analysis	14,176	10,569	12,000	12,000	12,000
58900 Debt Principal Redeemed	(6,142)	-	142,040	142,040	148,740
<b>Sewer Expenditures</b>	<b>1,949,335</b>	<b>2,222,080</b>	<b>3,862,942</b>	<b>3,014,611</b>	<b>2,279,464</b>

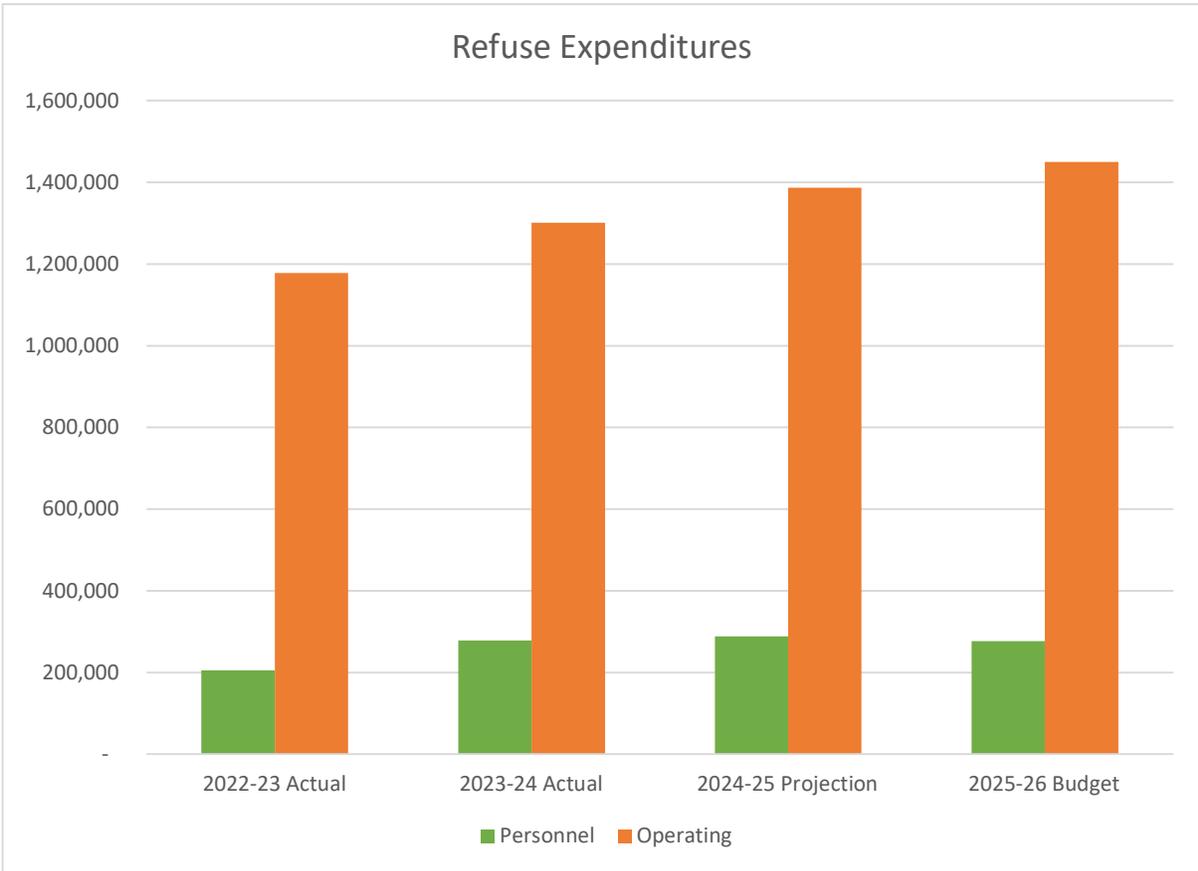
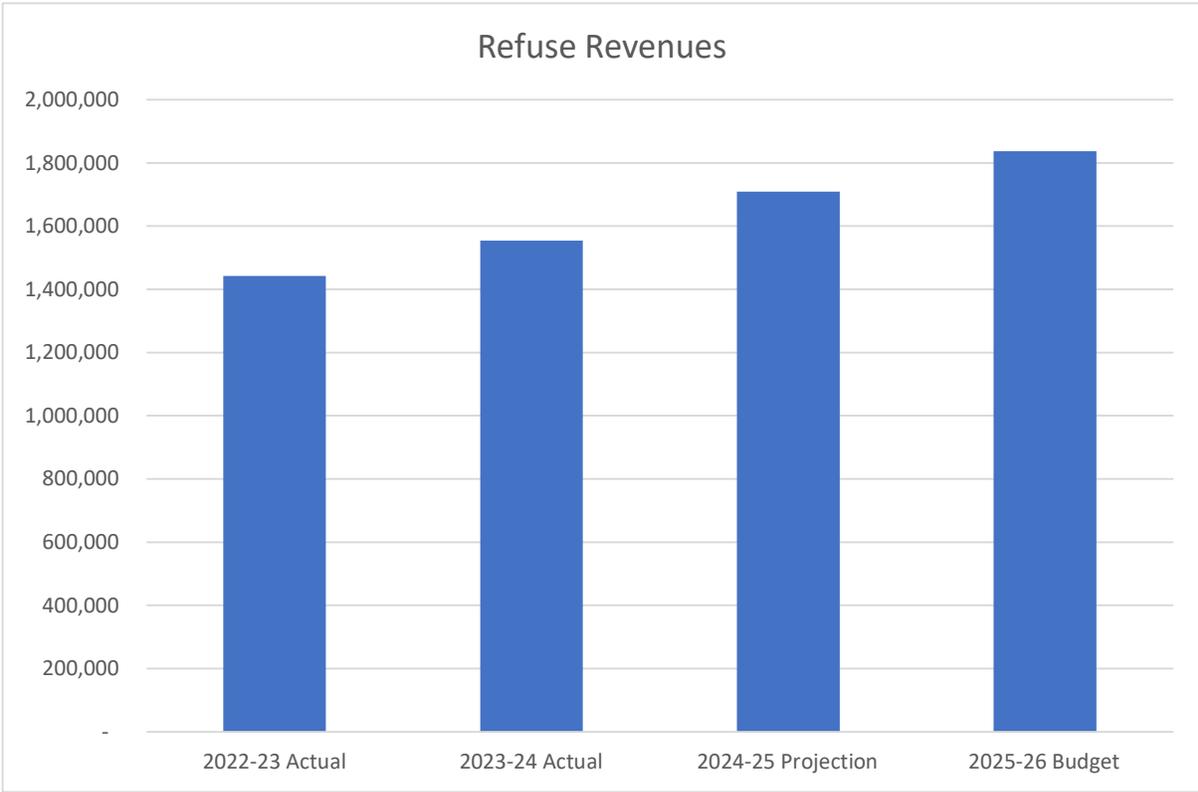


# REFUSE AND RECYCLING

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

	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
<b>REVENUES</b>					
Refuse Service Charges	\$1,349,852	\$1,391,474	\$1,640,906	\$1,640,906	\$1,766,575
Grants/Intergovernmental	(0)	(5,000)	-	-	-
Other Revenues	92,311	167,905	68,987	68,987	70,366
<b>Total Revenues</b>	<b>1,442,163</b>	<b>1,554,380</b>	<b>1,709,893</b>	<b>1,709,893</b>	<b>1,836,941</b>
<b>EXPENDITURES</b>					
Operating Costs	1,382,640	1,579,829	1,700,201	1,675,172	1,726,108
CIP Projects	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,382,640</b>	<b>1,579,829</b>	<b>1,700,201</b>	<b>1,675,172</b>	<b>1,726,108</b>
<b>OTHER SOURCES (USES)</b>					
Transfers In	-	-	-	-	-
Transfers Out	(17,497)	(65,794)	(92,547)	(84,121)	(88,399)
Expenditure Savings	-	-	-	-	230
<b>Total Other Sources (Uses)</b>	<b>(17,497)</b>	<b>(65,794)</b>	<b>(92,547)</b>	<b>(84,121)</b>	<b>(88,169)</b>
<b>Sources Over (Under) Uses</b>	<b>42,026</b>	<b>(91,243)</b>	<b>(82,855)</b>	<b>(49,400)</b>	<b>22,664</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>163,797</b>	<b>205,823</b>	<b>114,580</b>	<b>114,580</b>	<b>65,180</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>205,823</b>	<b>114,580</b>	<b>31,725</b>	<b>65,180</b>	<b>87,845</b>



Refuse Fund Detail Revenues and Expenditures

Fund: 31 Division: 505	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
<b>REVENUES</b>					
<b>Refuse and Recycling</b>					
42100 Refuse Fees	1,199,201	1,226,143	1,435,605	1,435,605	1,514,966
42110 Recycling/Blue Can Fees	150,651	165,331	205,301	205,301	251,609
42130 Gate Fees	65,773	64,319	68,987	68,987	70,366
42340 Administration Fee	26,001	6,500	-	-	-
44050 State Grant	19,220	-	-	-	-
44050 State Grant - Beverage Container Recycling	(19,220)	(5,000)	-	-	-
48100 Interest Income	537	2,711	-	-	-
48200 Miscellaneous Revenue	-	94,376	-	-	-
<b>Total Refuse and Recycling Revenues</b>	<b>1,442,163</b>	<b>1,554,380</b>	<b>1,709,893</b>	<b>1,709,893</b>	<b>1,836,941</b>
<b>EXPENDITURES</b>					
<b>Refuse and Recycling</b>					
50100 Salaries - Permanent Employees	135,398	189,222	203,019	203,019	198,290
50150 Wages - Temporary Employees	-	4,389	3,000	3,433	3,500
50200 Overtime	6,069	6,178	5,800	2,700	5,800
50300 Payroll Taxes	12,211	16,079	16,994	16,994	15,993
50350 Stipends	-	112	-	-	-
50400 Retirement (401K)	14,064	18,550	20,546	20,546	19,400
50500 Health Insurance Premiums	26,733	29,342	30,566	30,566	22,324
50550 Dental/Vision Premiums	2,493	3,856	3,338	3,338	2,832
50600 Workers Compensation Insurance	7,830	10,504	7,739	7,739	8,233
50700 Life Insurance	178	221	144	144	171
50800 Auto Allowance	178	-	-	-	-
51200 Bank Charges	3,391	2,999	10,000	3,000	10,000
52000 Conferences/Meetings/Travel	534	-	-	-	-
52200 Contract Services	2,683	6,114	5,500	3,500	5,500
52400 Contract Services - Refuse/Green Waste	930,162	960,985	1,123,578	1,123,578	1,157,285
52500 Contract Services - Recycling	124,720	211,645	150,774	150,774	155,297
52800 County Waste Management Charge	70,099	57,904	71,400	71,400	73,542
53000 Depreciation	531	286	-	-	-
53200 Dues & Subscriptions	53	147	250	250	250
54000 Fuel	9	-	-	-	-
54400 Insurance - CSJV Rsk Mgmt.	11,927	13,884	11,303	11,303	11,040
55600 Postage	7,057	10,939	10,000	8,300	10,000
55800 Printing & Legal Notices	993	160	1,000	250	500
56000 Professional Services - Other	6,434	23,400	10,000	-	10,000
56050 Accounting/Auditing Services	14,972	8,691	9,600	8,688	10,500
57200 Supplies - Office	2,478	3,101	4,250	4,250	4,250
57400 Supplies - Operating	192	-	-	-	-
57800 Telephone & Communications	1,253	1,122	1,400	1,400	1,400
<b>Total Refuse and Recycling Expenditures</b>	<b>1,382,640</b>	<b>1,579,829</b>	<b>1,700,201</b>	<b>1,675,172</b>	<b>1,726,108</b>



# **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.



## 2024-2025 KEY ACCOMPLISHMENTS

- Performed over 120 meter change outs and 50 Shut-off valve repairs throughout the city
- Met all state mandated water quality testing and reporting
- Installed a reverse osmosis (RO) treatment facility at Browning Well to mitigate nitrates in the water.
- Have maintained positive pressure throughout the system.
- Repaired chlorine injection at storage tank.
- Replaced valve at storage and Garzoli.
- Fixed acid injection at Garzoli Well and had the skid serviced..
- Installed compressor at Well 6.
- Performed Preventative Maintenance on Well 6

## 2024-25 STRATEGIC ISSUES

- Manual water meter reads, and re-checks process is inefficient and time consuming.
- Aging water meters needing continuous replacement
- Increase in Water capacity needs compounding with new residential developments.
- Well Sites and Storage tank have aging equipment needing major overhaul to maintain a consistent water system.
- Annexation of 2,200 acres within the city and new developments will require more staff
- New Capital Improvement Projects and treatment systems will require another qualified Water Operator in Distribution and Treatment.



## **2025-26 OBJECTIVES & INITIATIVES**

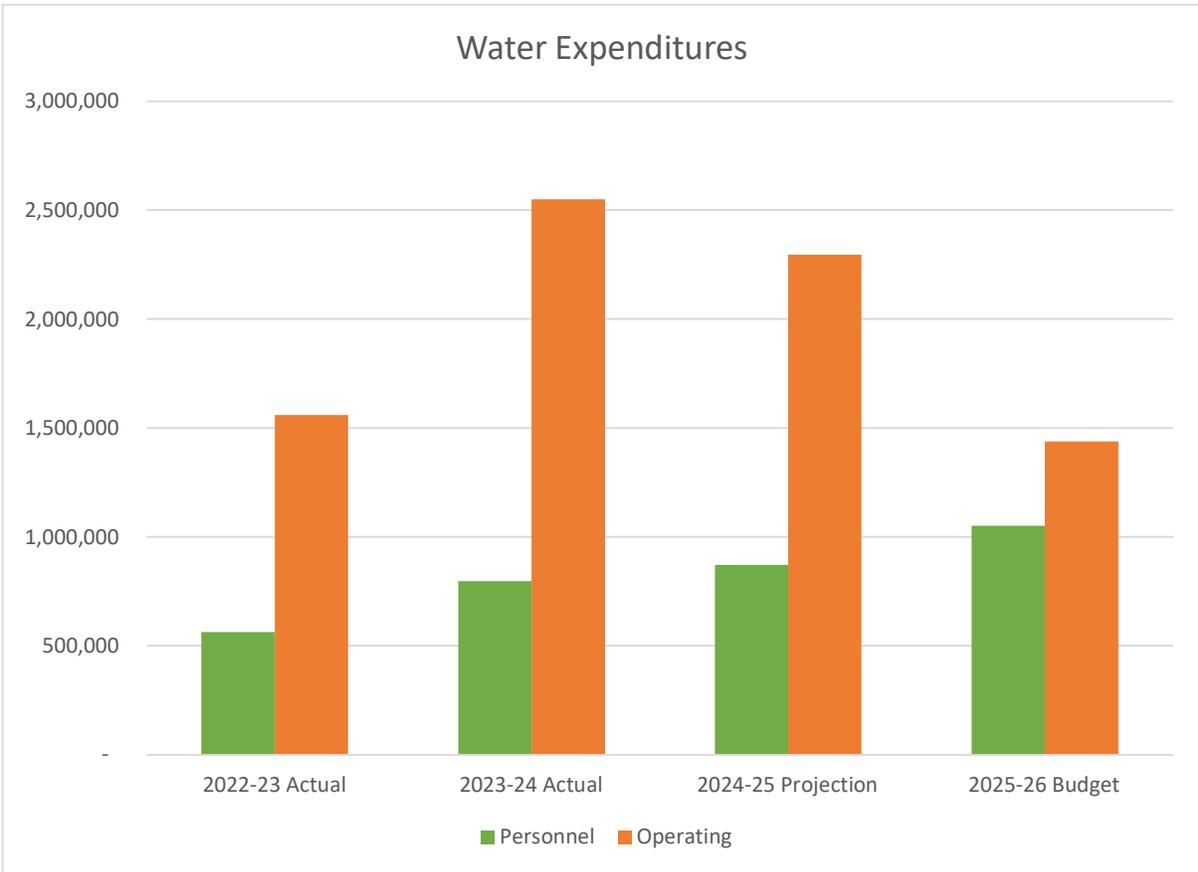
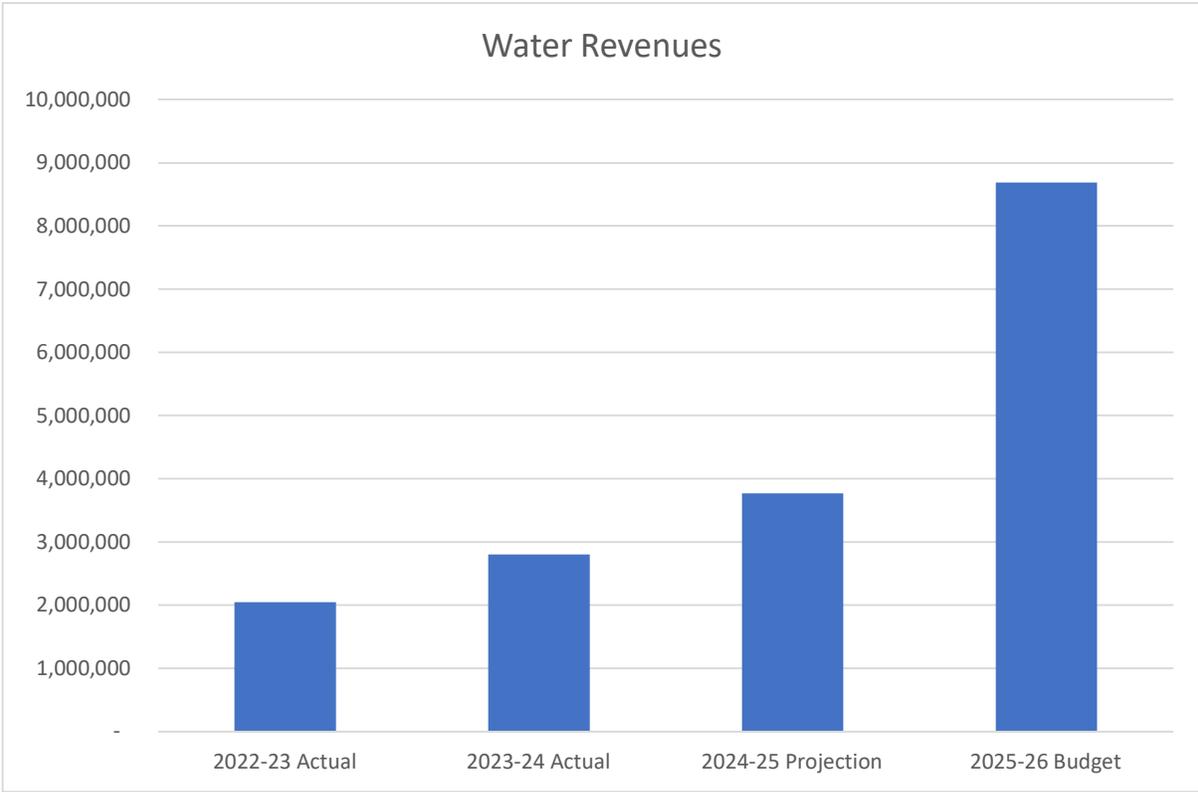
- Upgrade Existing Water Well Sites and Storage Tank equipment.
- Complete the Elmo Test Well and Begin Construction of the Production Well
- Grade certifications for Water operators and Supervisor.
- Maintain constant Water Pressure throughout the City
- Eliminate Staffing shortages and retain employees.
- Perform Preventative Maintenance at Water Infrastructure

## **2025-26 SIGNIFICANT OPERATING COST CHANGES**

- Cost to perform major overhaul on water system will be substantial.
- Increased cost of operating supplies and Reverse Osmosis operating cost
- Costly Preventative maintenance needed at all Well Sites and Storage

Water Fund Revenues, Expenditures and Changes in Fund Balance

	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
<b>REVENUES</b>					
Water Service Charges	\$1,842,501	\$1,923,567	\$2,019,087	\$2,019,087	\$2,255,666
Development Impact Fees	161,457	641,014	10,000	34,391	198,646
Grants/Intergovernmental	-	-	916,826	1,416,826	6,000,000
Other Revenues	42,638	235,905	298,126	298,126	230,000
<b>Total Revenues</b>	<b>2,046,597</b>	<b>2,800,486</b>	<b>3,244,039</b>	<b>3,768,430</b>	<b>8,684,312</b>
<b>EXPENDITURES</b>					
Operating Costs	2,123,316	3,347,323	3,205,397	3,168,805	2,491,432
CIP Projects	63,415	-	1,397,195	1,397,195	8,358,000
<b>Total Expenditures</b>	<b>2,186,731</b>	<b>3,347,323</b>	<b>4,602,592</b>	<b>4,566,000</b>	<b>10,849,432</b>
<b>OTHER SOURCES (USES)</b>					
Transfers In	-	-	276,000	276,000	-
Transfers Out	(22,839)	(251,163)	(368,028)	(338,014)	(295,390)
Expenditure Savings					49,243
<b>Total Other Sources (Uses)</b>	<b>(22,839)</b>	<b>(251,163)</b>	<b>(92,028)</b>	<b>(62,014)</b>	<b>(246,147)</b>
<b>Sources Over (Under) Uses</b>	<b>(162,974)</b>	<b>(798,000)</b>	<b>(1,450,582)</b>	<b>(859,584)</b>	<b>(2,411,267)</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	8,792,609	8,629,635	7,831,635	7,831,635	6,972,051
<b>FUND BALANCE, END OF YEAR</b>					
Restricted: 123 TCP Litigation Funds	5,838,571	5,838,571	5,838,571	5,838,571	3,838,571
Restricted: Development Impact Fees	161,457	641,014	10,000	44,391	243,037
Unrestricted Fund Balance	2,629,606	1,352,049	532,482	1,089,088	479,175
<b>Total Fund Balance</b>	<b>8,629,635</b>	<b>7,831,635</b>	<b>6,381,053</b>	<b>6,972,051</b>	<b>4,560,784</b>



## Water Fund Detail Revenues and Expenditures

Fund: 32 Division: 510	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
<b>REVENUES</b>					
<b>Water</b>					
42150 Water Sales	1,842,501	1,923,567	2,019,087	2,019,087	2,255,666
42180 Finance Charges	-	22,721	25,000	25,000	15,000
42290 Water Construction	300	150	10,000	10,000	10,000
42300 Connection Fees	161,157	640,864	-	24,391	188,646
42310 Penalty Fees	25	21,200	40,000	40,000	15,000
44050 State Grant	-	-	916,826	916,826	-
44050 State Grant - Brown Rd. Well Rep.	-	-	-	500,000	6,000,000
48100 Interest Income	42,613	191,984	233,126	233,126	200,000
<b>Revenues</b>	<b>2,046,597</b>	<b>2,800,486</b>	<b>3,244,039</b>	<b>3,768,430</b>	<b>8,684,312</b>
<b>EXPENDITURES</b>					
<b>Water</b>					
50100 Salaries - Permanent Employees	339,277	486,536	559,789	559,789	685,818
50150 Wages - Temporary Employees	739	4,522	6,000	4,000	6,000
50200 Overtime	28,126	56,785	65,000	60,000	65,000
50300 Payroll Taxes	30,481	45,741	50,228	50,228	55,374
50350 Stipends	-	5,338	-	-	-
50400 Retirement (401K)	29,141	46,699	56,518	56,518	67,170
50500 Health Insurance Premiums	95,921	94,638	77,904	77,904	94,661
50550 Dental/Vision Premiums	7,761	10,926	9,102	9,102	11,188
50600 Workers Compensation Insurance	28,414	40,024	46,504	46,504	56,953
50700 Life Insurance	504	641	515	515	667
50800 Auto Allowance	977	-	-	-	-
51200 Bank Charges	3,141	2,932	10,000	2,000	10,000
51800 Clothing Allowance	1,894	5,955	9,200	8,000	9,200
52000 Conferences/Meetings/Travel	845	6	5,200	1,200	5,500
52200 Contract Services	116,535	58,375	61,985	10,000	15,000
52910 Buildings & Improvements (Capital)	2,209	-	-	-	-
52910 Buildings & Improvements (Capital) - Garz	2,805	-	422,195	422,195	-
52910 Buildings & Improvements (Capital) - New	-	-	300,000	300,000	2,200,000
52910 Buildings & Imp. (Capital) - Brown.Rd We	-	-	500,000	500,000	6,000,000
52940 Vehicles (Capital)	55,358	-	75,000	75,000	45,000
52950 Equipment - Other (Capital)	3,043	-	100,000	843,718	113,000
53000 Depreciation	477,385	471,774	-	-	-
53200 Dues & Subscriptions	2,886	4,633	5,000	4,200	5,000
53250 Permits & Certificates	3,215	28,190	30,000	17,500	30,000
53800 Equipment Rental	11,859	387,647	950,000	950,000	20,000
54000 Fuel	6,168	6,596	10,000	6,000	10,000
54400 Insurance - CSJV Rsk Mgmt.	43,293	52,865	67,921	67,921	76,370
54600 Interest Expense	104,924	52,902	69,719	69,719	65,561
55600 Postage	8,078	14,977	15,000	12,000	15,000
55800 Printing & Legal Notices	6,008	1,230	3,800	1,200	3,800
56000 Professional Services - Other	108,791	615,507	88,500	116,096	125,000
56050 Accounting/Auditing Services	33,686	19,401	20,800	19,548	20,800
56400 Repairs & Maint - Build & Equip	60,674	79,382	76,000	76,000	76,000
56400 Repairs & Maint. Building & Equip - Water	1,500	1,018	2,000	1,000	2,000
56410 Repairs & Maintenance- Equipment	70,769	62,195	74,400	90,000	95,732
56600 Repairs & Maintenance - Vehicle	6,048	7,822	12,800	12,800	12,800
56800 Safety Equipment	104	-	-	-	480
57200 Supplies - Office	3,671	3,747	4,952	8,000	8,000
57400 Supplies - Operating	85,321	143,387	130,000	156,000	150,000
57800 Telephone & Communications	6,895	7,616	7,500	9,000	10,000
58000 Utilities	376,007	510,107	555,600	555,600	555,600
58050 Utilities Other	3,251	25	3,500	500	3,500
58200 Water/Soil/Other Analysis	22,054	17,185	50,000	40,000	50,000
58900 Debt Principal	(3,025)	-	69,960	69,960	73,260
<b>Expenditures</b>	<b>2,186,731</b>	<b>3,347,323</b>	<b>4,602,592</b>	<b>5,309,717</b>	<b>10,849,432</b>



# **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.



## **2024-2025 KEY ACCOMPLISHMENTS**

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

## **2024-25 STRATEGIC ISSUES**

- Unable to recruit 2nd Driver.
- Unable to provide uninterrupted transportation service.
- Increase in residential development will increase the need for Ride share and utilization of 18 person bus.

## **2025-26 OBJECTIVES & INITIATIVES**

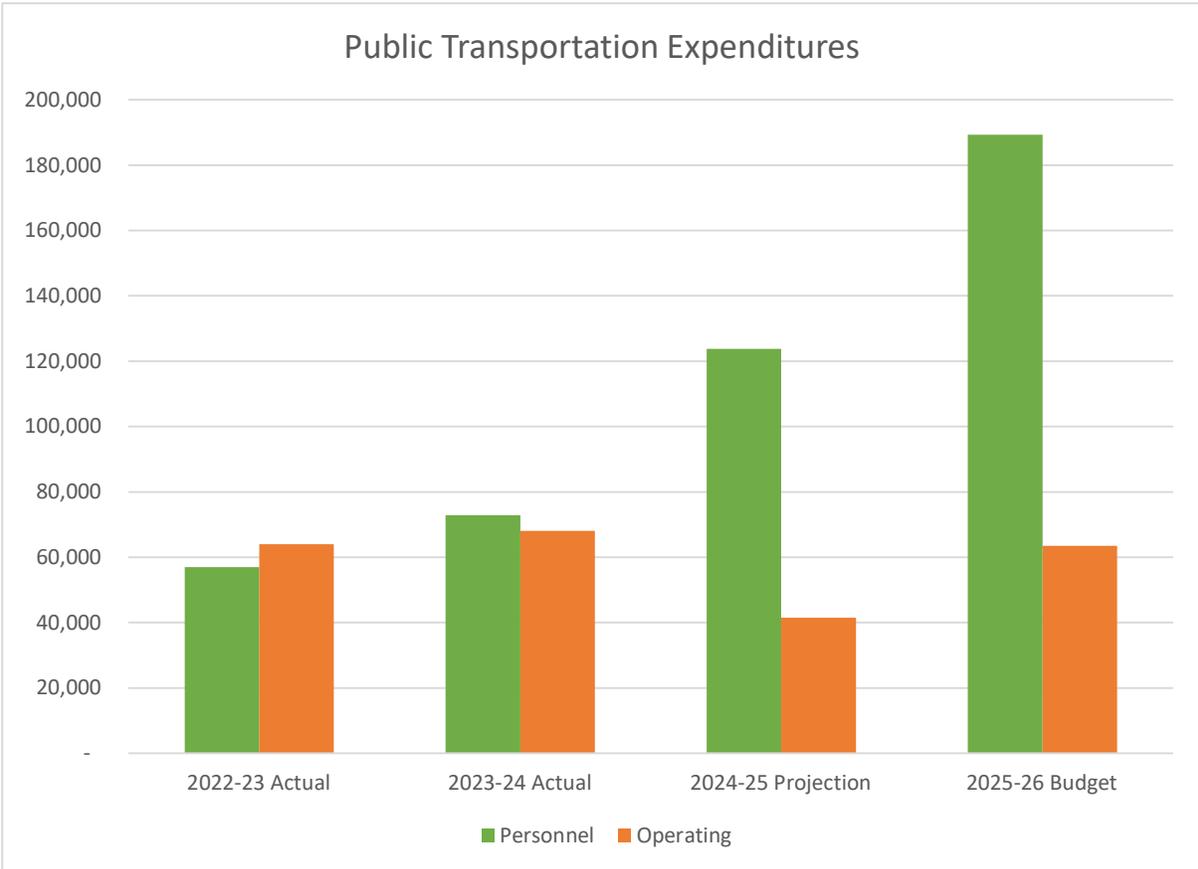
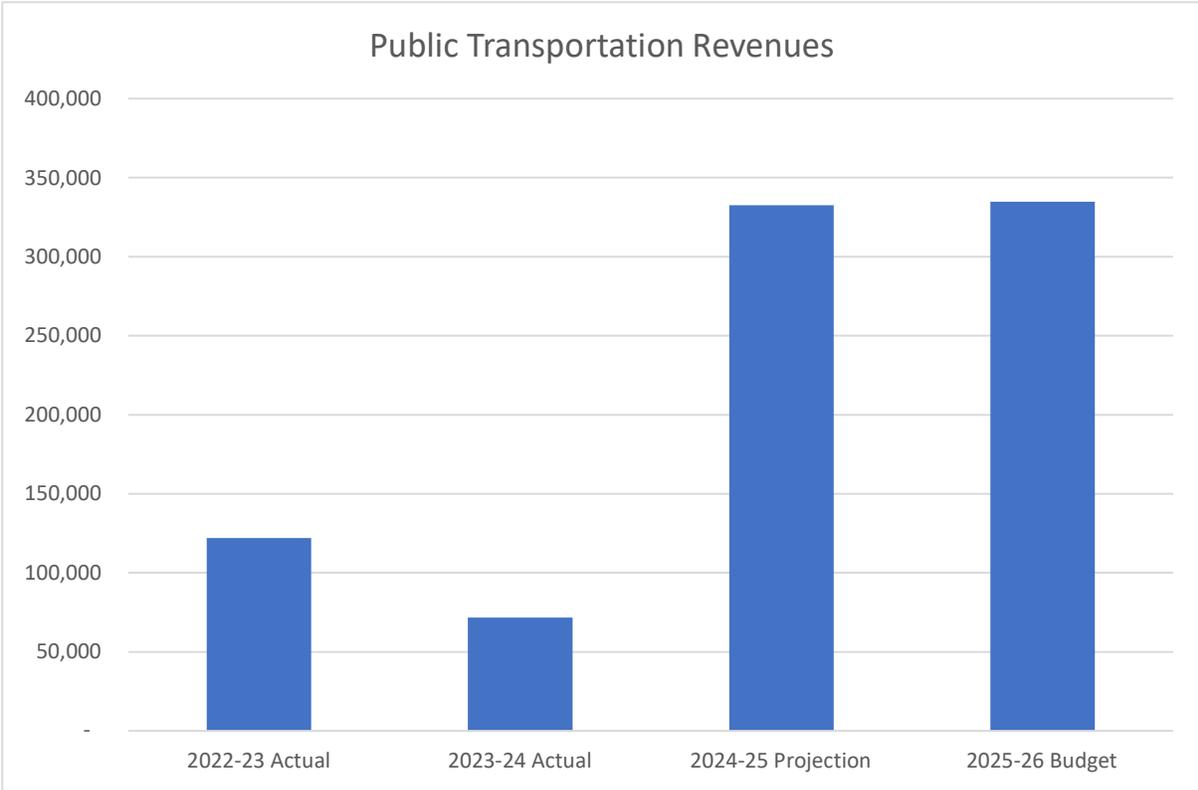
- Purchase (2) Electric Vans
- Fill position for Second Driver to ensure uninterrupted transportation services.
- Eliminate Staffing shortages and retain employees.

## **2025-26 SIGNIFICANT OPERATING COST CHANGES**

- Cost for Training of Staff to obtain GPPV

Public Transportation Fund Revenues, Expenditures and Changes in Fund Balance

	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
<b>REVENUES</b>					
Transit Service Charges	\$0	\$0	\$0	\$0	\$0
Grants/Intergovernmental	121,878	69,411	83,464	330,285	334,878
Other Revenues	-	-	-	-	-
<b>Total Revenues</b>	<b>121,878</b>	<b>69,411</b>	<b>83,464</b>	<b>330,285</b>	<b>334,878</b>
<b>EXPENDITURES</b>					
Operating Costs	120,915	140,842	178,247	165,347	252,812
CIP Projects	(3,995)	-	69,273	69,273	71,041
<b>Total Expenditures</b>	<b>116,920</b>	<b>140,842</b>	<b>247,520</b>	<b>234,620</b>	<b>323,853</b>
<b>OTHER SOURCES (USES)</b>					
Transfers In	-	-	-	-	-
Transfers Out	(39,373)	(14,823)	(25,494)	(22,852)	(31,424)
Expenditure Savings					20,399
<b>Total Other Sources (Uses)</b>	<b>(39,373)</b>	<b>(14,823)</b>	<b>(25,494)</b>	<b>(22,852)</b>	<b>(11,025)</b>
<b>Sources Over (Under) Uses</b>	<b>(34,416)</b>	<b>(86,254)</b>	<b>(189,550)</b>	<b>72,814</b>	<b>(0)</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>47,856</b>	<b>13,440</b>	<b>(72,814)</b>	<b>(72,814)</b>	<b>(0)</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>13,440</b>	<b>(72,814)</b>	<b>(262,364)</b>	<b>(0)</b>	<b>(0)</b>



**Public Transportation Fund Detail Revenues and Expenditures**

<b>Fund: 34 Division: 520</b>	2022-23	2023-24	2024-25	2024-25	2025-26
	Actual	Actual	Budgeted	Projected	Budget
<b>REVENUES</b>					
<b>Public Transportation</b>					
44050 State Grants	77,932	18,056	-	69,273	71,041
44100 Federal Grants	43,946	51,356	83,464	261,013	263,837
48100 Interest Income	-	2,265	-	2,288	-
<b>Public Transportation Revenues</b>	<b>121,878</b>	<b>71,676</b>	<b>83,464</b>	<b>332,574</b>	<b>334,878</b>
<b>EXPENDITURES</b>					
<b>Public Transportation</b>					
50100 Salaries - Permanent Employees	23,478	38,059	74,750	74,750	118,169
50200 Overtime	196	141	1,000	3,000	4,000
50300 Payroll Taxes	2,027	3,293	6,558	6,558	9,643
50350 Stipends	-	-	-	-	-
50400 Retirement	2,910	4,248	10,017	10,017	11,817
50500 Health Insurance Premiums	24,460	21,322	19,280	19,280	31,819
50550 Dental/Vision Premiums	1,868	2,169	1,852	1,852	3,887
50600 Workers Compensation Insurance	1,600	1,964	5,890	5,890	7,360
50700 Life Insurance	183	152	47	47	147
51800 Clothing Allowance	280	1,470	2,400	2,400	2,500
52910 Buildings & Imp.(Capital) - Transit Station	(3,995)	-	69,273	69,273	-
52940 Vehicles (Capital)	-	-	-	-	71,041
53000 Depreciation	33,022	33,022	-	-	-
53200 Dues & Subscriptions	182	198	600	500	600
53250 Permits & Certificates	-	-	-	-	1,500
54000 Fuel	7,603	8,054	17,000	10,000	17,000
54400 Insurance - CSJV Rsk Mgmt.	2,445	2,603	8,602	8,602	9,869
55800 Printing & Legal Notices	3,383	3,135	3,500	6,000	6,000
56000 Professional Services - Other	110	7,100	500	800	900
56050 Accounting/Auditing Services	11,229	6,426	8,000	8,000	8,000
56600 Repairs & Maintenance - Vehicle	4,248	6,205	15,000	5,000	15,000
56800 Safety Equipment	-	-	-	-	500
57200 Supplies - Office	203	307	650	650	1,000
57400 Supplies - Operating	-	-	-	-	500
57800 Telephone & Communications	1,488	973	2,600	2,000	2,600
<b>Public Transportation Expenditures</b>	<b>116,920</b>	<b>140,842</b>	<b>247,520</b>	<b>234,620</b>	<b>323,853</b>



# **TRUST & AGENCY FUNDS**

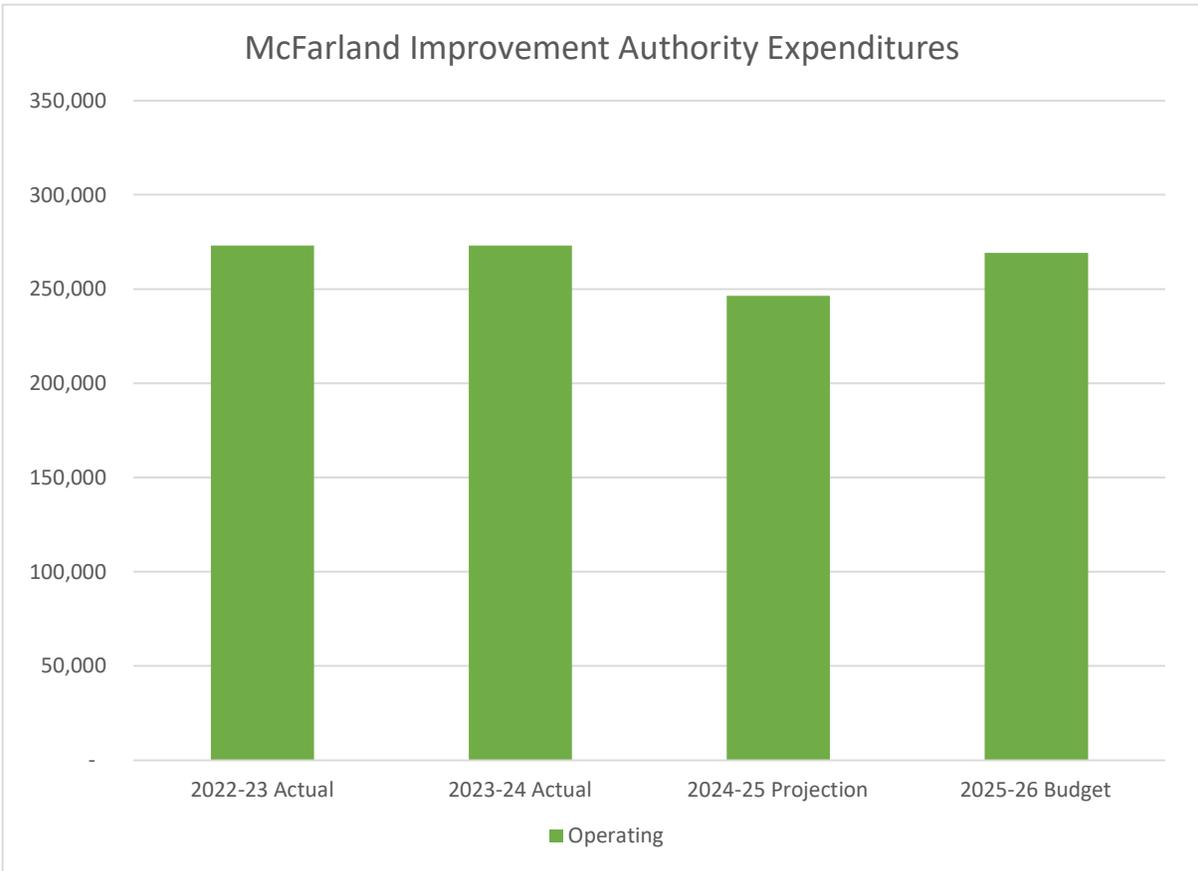
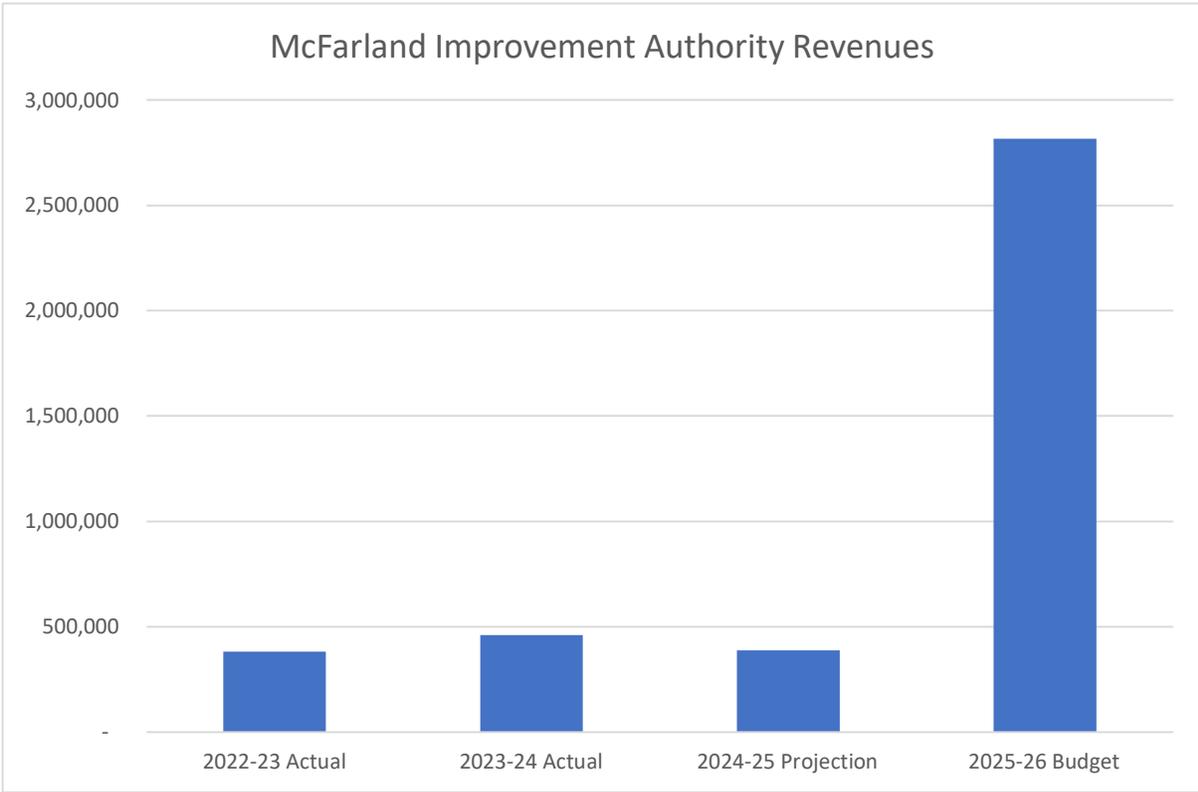


# **MCFARLAND IMPROVEMENT AUTHORITY**

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

	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
<b>REVENUES</b>					
Other Revenues	381,062	460,177	319,177	387,591	2,815,727
<b>Total Revenues</b>	<b>381,062</b>	<b>460,177</b>	<b>319,177</b>	<b>387,591</b>	<b>2,815,727</b>
<b>EXPENDITURES</b>					
Operating Costs	273,163	273,035	272,700	246,433	269,250
CIP Projects	-	-	-	-	-
<b>Total Expenditures</b>	<b>273,163</b>	<b>273,035</b>	<b>272,700</b>	<b>246,433</b>	<b>269,250</b>
<b>OTHER SOURCES (USES)</b>					
Transfers In	542,600	-	-	-	-
Transfers Out	-	(9,883)	(14,051)	(12,853)	(2,512,469)
Expenditure Savings					
<b>Total Other Sources (Uses)</b>	542,600	(9,883)	(14,051)	(12,853)	(2,512,469)
<b>Sources Over (Under) Uses</b>	<b>650,499</b>	<b>177,259</b>	<b>32,426</b>	<b>128,306</b>	<b>34,008</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	3,125,263	3,775,761	3,953,020	3,953,020	4,081,326
<b>FUND BALANCE, END OF YEAR</b>	<b>3,775,761</b>	<b>3,953,020</b>	<b>3,985,446</b>	<b>4,081,326</b>	<b>4,115,334</b>



McFarland Improvement Authority Fund Detail Revenues and Expenditures

Fund: 54 Division: 980	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	2024-25 Projected	2025-26 Budget
<b>REVENUES</b>					
<b>McFarland Improvement Authority</b>					
42800 Interest Income	111,912	-	-	-	-
48200 Miscellaneous Revenue - MIA	(0)	189,177	-	94,681	2,500,000
42350 Rents	269,150	271,000	319,177	292,910	315,727
<b>Total McFarland Improvement Authority Reve</b>	<b>381,062</b>	<b>460,177</b>	<b>319,177</b>	<b>387,591</b>	<b>2,815,727</b>
<b>EXPENDITURES</b>					
42340 Administration Fees	4,013	2,035	-	-	-
54600 Interest Expense	164,150	161,000	157,700	157,700	154,250
58900 Debt Principal Redeemed	105,000	110,000	115,000	88,733	115,000
<b>Total McFarland Improvement Authority Expe</b>	<b>273,163</b>	<b>273,035</b>	<b>272,700</b>	<b>246,433</b>	<b>269,250</b>

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# **CAPITAL IMPROVEMENT PROGRAM (CIP)**

# Adopted Annual Operating Budget Fiscal year 2025-2026 | Capital Improvement Program

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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**

	2025-26	2026-27	2027-28	2028-29	2029-30
<b>CIP Projects By Funding Source</b>					
Capital Outlay Fund					
General Fund	2,749,625	7,166,771	14,900,000	-	-
Grants	19,071,482	-	-	-	-
Gas Tax/SB1	796,509	630,678	-	-	-
Transportation Development Act (TDA)	731,975	90,500	99,000	107,000	115,000
Development Impact Fee Fund	162,500	-	-	-	-
<b>Total Capital Outlay Fund</b>	<b>23,512,091</b>	<b>7,887,949</b>	<b>14,999,000</b>	<b>107,000</b>	<b>115,000</b>
<b>Enterprise Funds</b>					
Sewer	260,000	1,480,000	9,315,060	12,784,060	-
Water	8,358,000	12,682,402	6,000,000	4,000,000	4,000,000
Refuse	-	-	-	-	-
Transit	71,041	1,677,824	-	-	-
Total Enterprise Funds	8,689,041	15,840,226	15,315,060	16,784,060	4,000,000
<b>TOTAL</b>	<b>32,201,132</b>	<b>23,728,175</b>	<b>30,314,060</b>	<b>16,891,060</b>	<b>4,115,000</b>

**CIP Projects By Category**

	2025-26	2026-27	2027-28	2028-29	2029-30
City Buildings and Facilities	7,862,125	6,566,771	5,500,000	-	-
Park Improvements	-	600,000	9,400,000	-	-
Streets & Transportation	15,649,966	721,178	99,000	107,000	115,000
Sewer System	260,000	1,480,000	9,315,060	12,784,060	-
Water System	8,358,000	12,682,402	6,000,000	4,000,000	4,000,000
Refuse System	-	-	-	-	-
Transit	71,041	1,677,824	-	-	-
<b>TOTAL</b>	<b>32,201,132</b>	<b>23,728,175</b>	<b>30,314,060</b>	<b>16,891,060</b>	<b>4,115,000</b>

**CIP SUMMARY BY FUNDING SOURCE AND CATEGORY BY YEAR**

	2025-26	2026-27	2027-28	2028-29	2029-30
<b>CAPITAL OUTLAY FUND</b>	<b>23,512,091</b>	<b>7,887,949</b>	<b>14,999,000</b>	<b>107,000</b>	<b>115,000</b>
<b>General Fund</b>	<b>2,749,625</b>	<b>7,166,771</b>	<b>14,900,000</b>	-	-
<b>City Buildings and Facilities</b>	<b>2,714,625</b>	<b>6,566,771</b>	<b>5,500,000</b>	-	-
New Police Department	2,500,000	6,500,000			
Multipurpose/Emergency Operations Center Building			5,500,000		
City Access Control		66,771			
Lasercfiche Digital Records Management	19,000				
Council Chambers Interior Improvements	16,825				
Animal Control Building Remodel	88,800				
Citywide Workstation Modernization Project	90,000				
<b>Park Improvements</b>	-	<b>600,000</b>	<b>9,400,000</b>	-	-
McFarland Community Change Projects		600,000	9,400,000		
<b>Streets &amp; Transportation</b>	<b>35,000</b>	-	-	-	-
Paint Striper	35,000				
<b>Grants</b>	<b>19,071,482</b>	-	-	-	-
<b>City Buildings and Facilities</b>	<b>5,147,500</b>	-	-	-	-
Senator Hurtado/Assemblymember Bains - New Police Department	4,660,000				
CalOES (FEMA)- Poso Creek Flood Protection	487,500				
<b>Streets &amp; Transportation</b>	<b>13,923,982</b>	-	-	-	-
Valadao Community Grants - Road Rehabilitation - Sherwood, Perkins and Elmo Overpasses	250,450				
Road Rehabilitation (RSTP) - West Kern Avenue - 3rd to 5th Street	429,686				
Valadao Community Grants - Road Rehabilitation - 7th Street - California to W. Perkins	614,500				
Valadao Community Grants - Road Rehabilitation - A Street - Browning to Wiley	589,800				
Valadao Community Grants - Road Rehabilitation - B Street - Industrial to Wiley	859,000				
Valadao Community Grants - Road Rehabilitation - Robertson Ave - 5th to 2nd	426,300				
Valadao Community Grants - Road Rehabilitation - 9th Street - Kern to Perkins	392,300				
Valadao Community Grants - Road Rehabilitation - San Juan - Perkins to Glenwood	336,700				
Valadao Community Grants - Road Rehabilitation - Mount Arbor Street - Sherwood to Kern	375,300				
Valadao Community Grants - Road Rehabilitation - 3rd Street - Hail Lane to Frontage Road	344,900				
Valadao Community Grants - Streets Patch Truck	15,000				

**CIP SUMMARY BY FUNDING SOURCE AND CATEGORY BY YEAR**

	2025-26	2026-27	2027-28	2028-29	2029-30
Valadao Community Grants - Emulsion Spray Trailer					
(HSIP) - Cycle 12-VariouS crosswalks	394,600				
CA HCD - McFarland Sustainable Communities Projects	8,895,446				
<b>GAS TAX/SB1</b>	<b>796,509</b>	<b>630,678</b>	-	-	-
<i>SBI</i>					
Road Rehabilitation - Sherwood, Perkins and Elmo Overpasses					
Road Rehabilitation - East Kern Avenue - Industrial to San Pedro	396,847				
Road Rehabilitation - West Kern Avenue - 3rd to 5th Street					
Road Rehabilitation - 3rd Street - W. Sherwood to W. Perkins	362,297				
Road Rehabilitation - San Pedro Street - E. Sherwood to E. Perkins	37,365	630,678			
<b>TDA</b>	<b>731,975</b>	<b>90,500</b>	<b>99,000</b>	<b>107,000</b>	<b>115,000</b>
Road Rehabilitation - West Kern Avenue - 3rd to 5th Street	55,672				
Road Rehabilitation - 3rd Street - W. Sherwood to W. Perkins	326,303				
Asphalt Rejuvenation - Various Streets	350,000	90,500	99,000	107,000	115,000
<b>DEVELOPMENT IMPACT FEE FUND</b>	<b>162,500</b>	-	-	-	-
Poso Creek Flood Protection	162,500				
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>23,512,091</b>	<b>7,887,949</b>	<b>14,999,000</b>	<b>107,000</b>	<b>115,000</b>

**ENTERPRISE FUNDS**

<b>Water Fund</b>	<b>8,358,000</b>	<b>12,682,402</b>	<b>6,000,000</b>	<b>4,000,000</b>	<b>4,000,000</b>
<i>Water System Improvements</i>	<b>2,113,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	-	-
PLC & SCADA Upgrades at Garzoli Well					
New Well For Expansion	2,000,000	2,000,000	2,000,000		
Garzoli Well Media Filtration Cleaning	85,000				
Reverse Osmosis Media Filtration	28,000				
Garzoli Well Emergency Standby Generator					
<i>Water Fleet Replacement</i>	<b>45,000</b>	<b>50,000</b>	-	-	-
Fleet Replacement Program	45,000	50,000			

**CIP SUMMARY BY FUNDING SOURCE AND CATEGORY BY YEAR**

	2025-26	2026-27	2027-28	2028-29	2029-30
<b>Water - Impact Fees</b>	<b>200,000</b>	-	-	-	-
New Well For Expansion	200,000				
<b>State Revolving Fund - Grant</b>	<b>6,000,000</b>	<b>10,632,402</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>4,000,000</b>
Taylor Water Well Replacement		500,000	2,000,000	2,000,000	2,000,000
Well No. 6 Replacement		500,000	2,000,000	2,000,000	2,000,000
Browning Road Well Replacement	6,000,000	2,032,402			
1.0 MG Storage Tank and Booster		3,750,000			
Emergency Standby Generators		850,000			
Advanced Metering Infrastructure		3,000,000			
<b>Sewer Fund</b>	<b>260,000</b>	<b>1,480,000</b>	<b>9,315,060</b>	<b>12,784,060</b>	-
<b>Sewer System Improvements</b>	<b>160,000</b>	-	-	-	-
PLC/Pump Control Panels					
Metal Building	27,000				
Emergency Generator	5,000				
Skid Steer	8,000				
SCADA Upgrade	50,000				
Rover Pipeline Camera	70,000				
<b>Sewer Fleet Replacement</b>	<b>45,000</b>	<b>50,000</b>	-	-	-
Replace Aging WasteWater Fleet	45,000	50,000			
<b>Sewer - Impact Fees</b>	-	-	-	<b>1,550,000</b>	-
Wastewater Line to Eastside (Taylor)				1,550,000	
<b>Valadao Community Projects Grant</b>	<b>55,000</b>	<b>690,000</b>	<b>1,168,000</b>	<b>3,087,000</b>	-
Wastewater Line to Eastside (Taylor)	55,000	690,000	1,168,000	3,087,000	
<b>State Revolving Fund - Grant</b>	-	<b>740,000</b>	<b>8,147,060</b>	<b>8,147,060</b>	-
Wastewater Expansion	-	740,000	8,147,060	8,147,060	
<b>Transit Fund</b>	<b>71,041</b>	<b>1,677,824</b>	-	-	-
<b>New Transit Station</b>					
State of Good Repair (Awarded)		49,321			
TIRCP/ZETCP (Awarded)		1,628,503			
<b>Electric Transit Van</b>					
LCTOP (Awarded)	71,041				
<b>TOTAL ENTERPRISE FUNDS</b>	<b>8,689,041</b>	<b>15,840,226</b>	<b>15,315,060</b>	<b>16,784,060</b>	<b>4,000,000</b>

CITY ACCESS CONTROL

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

**Total Project Cost:** \$66,771

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



**Additional Funding Requested:** N/A

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

**Project Contact:** City Manager

**Project Status:** Waiting on approval in order to commence.

**Project Costs and Funding Sources:**

*Project Costs by Phase*

	Project Costs by Phase						Total
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction							-
Software Programming							-
Equipment Acquisition			66,771				66,771
<b>Total</b>	-	-	66,771	-	-	-	66,771

*Project Funding Sources*

	Project Funding Sources						Total
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	
							-
General Fund			66,771				66,771
							-
<b>Total</b>	-	-	66,771	-	-	-	66,771

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

Laserfiche

**Project Summary:** The implementation of Laserfiche, a content management system, to serve as the City’s centralized digital document management system for storing, organizing, and saving documents.



**Total Project Cost:** \$19,000

**Justification:** Currently, the city relies on shared network drives storing digital files, which presents limitations in organization, accessibility, and security. The lack of a centralized, role-based access system creates inefficiencies in locating, securing, and managing documents across departments, especially the City Clerk as locating documents for Public Records Request is a crucial part of her role.

**Additional Funding Requested:** N/A

**Goal and Policy Links:** This project aligns with the City Council’s goals of Promoting government efficiency and transparency, investing in sustainable infrastructure, and Modernizing City operations to better serve residents and staff

**Project Contact:** City Clerk

**Project Status:** Anticipated transition 2025-2026.

**Project Costs and Funding Sources:**

*Project Costs by Phase*

	Project Costs by Phase						Total
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction							-
Construction Management							-
Equipment Acquisition		19,000					19,000
<b>Total</b>	-	19,000	-	-	-	-	19,000

*Project Funding Sources*

	Project Funding Sources						Total
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	
General Fund		19,000					19,000
							-
							-
<b>Total</b>	-	19,000	-	-	-	-	19,000

**Project Effect on the Operating Budget:** Increased staff efficiency, reduced reliance on paper-based processes, and streamlined document retrieval across departments. There will be an annual license fee of \$4,150.

Citywide Workstation Modernization Project

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



**Total Project Cost:** \$90,000

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

**Additional Funding Requested:** N/A

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

**Project Contact:** City Manager

**Project Status:** Anticipated transition 2025-2026.

**Project Costs and Funding Sources:**

*Project Costs by Phase*

	Project Costs by Phase						
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	Total
Construction							-
Construction Management							-
Equipment Acquisition		90,000					90,000
<b>Total</b>	-	90,000	-	-	-	-	90,000

*Project Funding Sources*

	Project Funding Sources						
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	Total
General Fund		90,000					90,000
							-
<b>Total</b>	-	90,000	-	-	-	-	90,000

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

Poso Creek Flood Protection

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

**Total Project Cost:** \$650,000

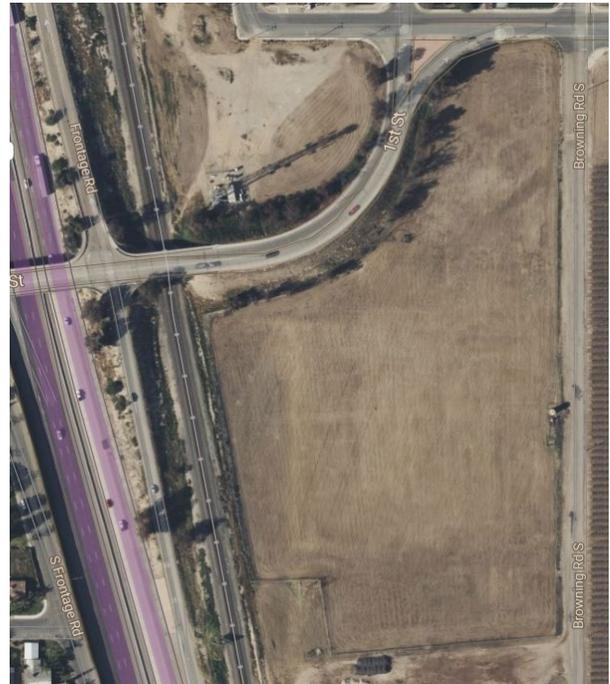
**Justification:** The creation of a retention basin to capture flood waters from the overflow of Poso Creek will reduce damage and impact to East McFarland neighborhood and Highway 99

**Additional Funding Requested:** \$0

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

**Project Contact:** Community Development Director

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



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

*Project Costs by Phase*

	Project Costs by Phase						
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design		54,000					54,000
Construction		596,000					596,000
Construction Management							-
Equipment Acquisition							-
<b>Total</b>	-	650,000	-	-	-	-	650,000

*Project Funding Sources*

	Project Funding Sources						
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	Total
Storm Drain Impact Fees		162,500					162,500
Cal OES (FEMA)		487,500					487,500
							-
<b>Total</b>	-	650,000	-	-	-	-	650,000

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

McFarland Community Change Projects

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

**Total Project Cost:** \$10,000,000

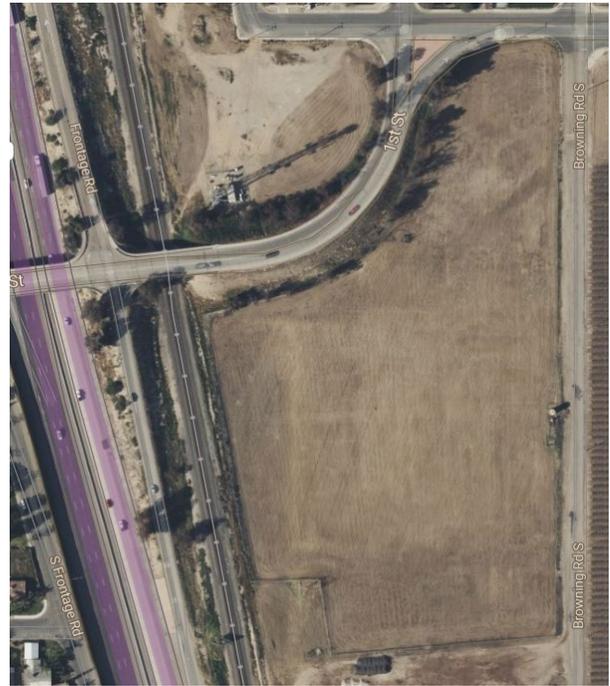
**Justification:** The dog park will utilize the flood retention when emergency retention is not needed. The additional improvements are related to the community change grant opportunity.

**Additional Funding Requested:** \$0

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

**Project Contact:** Community Development Director

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



**Project Costs and Funding Sources:**

*Project Costs by Phase*

	Project Costs by Phase						
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	Total
Study							-
Environmental Review			100,000				100,000
Land Acquisition							-
Site Preparation							-
Design			500,000				500,000
Construction				9,000,000			9,000,000
Construction Management				400,000			400,000
Equipment Acquisition							-
<b>Total</b>	-	-	600,000	9,400,000	-	-	10,000,000

*Project Funding Sources*

	Project Funding Sources						
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	Total
Unknown			600,000	9,400,000			10,000,000
							-
<b>Total</b>	-	-	600,000	9,400,000	-	-	10,000,000

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

McFarland Sustainable Communities Projects

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

**Total Project Cost:** \$8,895,446

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



**Additional Funding Requested:** \$0

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

**Project Contact:** Community Development Director

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

**Project Costs and Funding Sources:**

*Project Costs by Phase*

	Project Costs by Phase						
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation		459,413					459,413
Design		1,075,922					1,075,922
Construction		5,655,062					5,655,062
Construction Management		450,000					450,000
Equipment Acquisition		1,255,049					1,255,049
<b>Total</b>	-	8,895,446	-	-	-	-	8,895,446

*Project Funding Sources*

	Project Funding Sources						
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	Total
California HCD		8,895,446					8,895,446
							-
							-
<b>Total</b>	-	8,895,446	-	-	-	-	8,895,446

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

City Council Chambers Interior Improvements

**Project Summary:** Perform Interior Improvements at the City Council Chambers

**Total Project Cost:** \$16,825

**Justification:** The City Council Chambers is in need of upgraded flooring, paint, and countertops. Re-organizing and re-arranging IDF cabinet and screens for council members and city clerk is needed to provide efficiency during council meetings



**Additional Funding Requested:** N/A

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

**Project Contact:** Public Works Director

**Project Status:** Awaiting funding to commence project

**Project Costs and Funding Sources:**

***Project Costs by Phase***

	Project Costs by Phase						
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction		16,825					16,825
Construction Management							-
Equipment Acquisition							-
<b>Total</b>	-	16,825	-	-	-	-	16,825

***Project Funding Sources***

	Project Funding Sources						
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	Total
General Fund		16,825					16,825
							-
							-
<b>Total</b>	-	16,825	-	-	-	-	16,825

**Project Effect on the Operating Budget:** None.

## Animal Control Building Remodel

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

**Total Project Cost:** \$88,800.

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



**Additional Funding Requested:** N/A

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

**Project Contact:** Chief Brian Knox

**Project Status:** The project is in the design development process of the Pre-construction phase.,

**Project Costs and Funding Sources:**

*Project Costs by Phase*

	Project Costs by Phase						Total
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction		88,800					88,800
Construction Management							-
Equipment Acquisition							-
<b>Total</b>	-	88,800	-	-	-	-	88,800

*Project Funding Sources*

	Project Funding Sources						Total
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	
General Fund		88,800					88,800
							-
							-
<b>Total</b>	-	88,800	-	-	-	-	88,800

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

NEW POLICE STATION

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

**Total Project Cost:** \$14,000,000

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



**Additional Funding Requested:** \$0

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

**Project Contact:** Brian Knox, Chief of Police

**Project Status:** In construction design phase. Expected to break ground in FY25-26.

**Project Costs and Funding Sources:**

*Project Costs by Phase*

	Project Costs by Phase						
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design	340,000	660,000					1,000,000
Construction		6,500,000	6,500,000				13,000,000
Software Programming							-
Equipment Acquisition							-
<b>Total</b>	<b>340,000</b>	<b>7,160,000</b>	<b>6,500,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,000,000</b>

*Project Funding Sources*

	Project Funding Sources						
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	Total
Hurtado/Bains	340,000	4,660,000					5,000,000
Unknown		2,500,000	6,500,000				9,000,000
							-
<b>Total</b>	<b>340,000</b>	<b>7,160,000</b>	<b>14,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,000,000</b>

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

NEW MULTIPURPOSE FACILITY AND EMERGENCY OPERATIONS CENTER

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

**Total Project Cost:** \$5,500,000



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

**Additional Funding Requested:** N/A

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

**Project Contact:** Brian Knox, Chief of Police

**Project Status:** Waiting on funding in order to commence.

**Project Costs and Funding Sources:**

*Project Costs by Phase*

	Project Costs by Phase						Total
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction				5,500,000			5,500,000
Software Programming							-
Equipment Acquisition							-
<b>Total</b>	-	-	-	5,500,000	-	-	5,500,000

*Project Funding Sources*

	Project Funding Sources						Total
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	
							-
Unknown				5,500,000			5,500,000
							-
<b>Total</b>	-	-	-	5,500,000	-	-	5,500,000

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

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

**Total Project Cost:** \$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:** \$250,450

**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 100% complete. Anticipate construction in 2025-2026 pending funding.

**Project Costs and Funding Sources:**



**Project Costs by Phase**

	Project Costs by Phase						Total
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design	37,615						37,615
Construction	1,749,550	250,450					2,000,000
Construction Management							-
Equipment Acquisition							-
<b>Total</b>	<b>1,787,165</b>	<b>250,450</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,037,615</b>

**Project Funding Sources**

	Project Funding Sources						Total
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	
SB1	37,615						37,615
Valadao Community Grant	1,749,550	250,450					2,000,000
							-
<b>Total</b>	<b>1,787,165</b>	<b>250,450</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,037,615</b>

**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

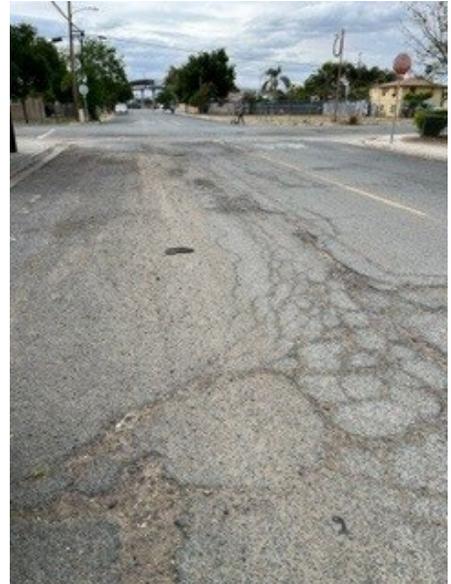
**Justification:** East Kern is a residential/commercial street and is listed as “failed” on the November 2022 pavement management report, with a pavement condition index of 19% and 23% on a scale of 1 to 100%.

**Additional Funding Requested:** \$0

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

**Project Contact:** Public Works Director

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



**Project Costs and Funding Sources:**

*Project Costs by Phase*

	Project Costs by Phase						Total
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design	30,555						30,555
Construction		396,847					396,847
Construction Management							-
Equipment Acquisition							-
<b>Total</b>	<b>30,555</b>	<b>396,847</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>427,402</b>

*Project Funding Sources*

	Project Funding Sources						Total
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	
SB1	30,555	396,847					427,402
							-
							-
<b>Total</b>	<b>30,555</b>	<b>396,847</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>427,402</b>

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

W. Kern Ave. Reconstruction  
3<sup>rd</sup> St. to 5<sup>th</sup> 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:** \$0

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

**Project Contact:** Public Works Director

**Project Status:** Design phase complete, anticipated completion 2025-2026.

**Project Costs and Funding Sources:**

*Project Costs by Phase*

	Project Costs by Phase						Total
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design	85,000						85,000
Construction		485,358					485,358
Construction Management							-
Equipment Acquisition							-
<b>Total</b>	<b>85,000</b>	<b>485,358</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>570,358</b>

*Project Funding Sources*

	Project Funding Sources						Total
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	
SBI	85,000						85,000
RSTP		429,686					429,686
TDA		55,672					55,672
<b>Total</b>	<b>85,000</b>	<b>485,358</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>570,358</b>

**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:** 3<sup>rd</sup> 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%.

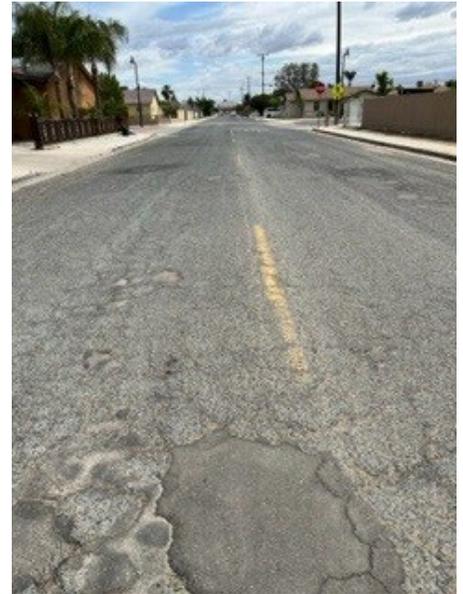
**Additional Funding Requested:** N/A

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

**Project Contact:** Public Works Director

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

**Project Costs and Funding Sources:**



**Project Costs by Phase**

	Project Costs by Phase						Total
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	
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							-
<b>Total</b>	<b>53,000</b>	<b>688,600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>741,600</b>

**Project Funding Sources**

	Project Funding Sources						Total
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	
SBI	53,000	362,297					415,297
TDA		326,303					326,303
							-
<b>Total</b>	<b>53,000</b>	<b>688,600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>741,600</b>

**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 reclaimer, a maltene-based asphalt rejuvenation product.

**Total Project Cost:** \$\$1,066,327

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

**Additional Funding Requested:** \$0

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

**Project Contact:** Public Works Director

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

**Project Costs and Funding Sources:**



**Project Costs by Phase**

	Project Costs by Phase						Total
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction	304,827	350,000	90,500	99,000	107,000	115,000	1,066,327
Construction Management							-
Equipment Acquisition							-
<b>Total</b>	<b>304,827</b>	<b>350,000</b>	<b>90,500</b>	<b>99,000</b>	<b>107,000</b>	<b>115,000</b>	<b>1,066,327</b>

**Project Funding Sources**

	Project Funding Sources						Total
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	
TDA	304,827	350,000	90,500	99,000	107,000	115,000	1,066,327
							-
							-
<b>Total</b>	<b>304,827</b>	<b>350,000</b>	<b>90,500</b>	<b>99,000</b>	<b>107,000</b>	<b>115,000</b>	<b>1,066,327</b>

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

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

**Total Project Cost:** \$678,700

**Justification:** 7<sup>th</sup> St. is a residential street and is listed as “failed” on the November 2022 pavement management report, with an average pavement condition index of 17% on a scale of 1 to 100%.

**Additional Funding Requested:** \$0

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

**Project Contact:** Public Works Director

**Project Status:** Design phase, anticipated completion 2025-2026.

**Project Costs and Funding Sources:**



**Project Costs by Phase**

	Project Costs by Phase						Total
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design	64,200						64,200
Construction		542,900					542,900
Construction Management		71,600					71,600
Equipment Acquisition							-
<b>Total</b>	<b>64,200</b>	<b>614,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>678,700</b>

**Project Funding Sources**

	Project Funding Sources						Total
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	
Valadao Community Grant	64,200	614,500					678,700
							-
							-
<b>Total</b>	<b>64,200</b>	<b>614,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>678,700</b>

**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:** \$651,400

**Justification:** A St. is a residential street and is listed as “failed” and “fair” on the November 2022 pavement management report, with an average pavement condition index of 38% on a scale of 1 to 100%.

**Additional Funding Requested:** \$0

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

**Project Contact:** Public Works Director

**Project Status:** Design phase, anticipated completion 2025-2026.

**Project Costs and Funding Sources:**



**Project Costs by Phase**

	Project Costs by Phase						Total
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design	61,600						61,600
Construction		521,100					521,100
Construction Management		68,700					68,700
Equipment Acquisition							-
<b>Total</b>	<b>61,600</b>	<b>589,800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>651,400</b>

**Project Funding Sources**

	Project Funding Sources						Total
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	
Valadao Community Grant	\$ 61,600	\$ 589,800					\$ 651,400
							\$ -
							\$ -
<b>Total</b>	<b>\$ 61,600</b>	<b>\$ 589,800</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 651,400</b>

**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:** \$948,700

**Justification:** B St. is a residential street and is listed as “failed” on the November 2022 pavement management report, with an average pavement condition index of 21% on a scale of 1 to 100%.

**Additional Funding Requested:** \$0

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

**Project Contact:** Public Works Director

**Project Status:** Design phase, anticipated completion 2025-2026.

**Project Costs and Funding Sources:**



**Project Costs by Phase**

	Project Costs by Phase						Total
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design	89,700						89,700
Construction		759,300					759,300
Construction Management		99,700					99,700
Equipment Acquisition							-
<b>Total</b>	<b>89,700</b>	<b>859,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>948,700</b>

**Project Funding Sources**

	Project Funding Sources						Total
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	
Valadao Community Grant	89,700	859,000					948,700
							-
							-
<b>Total</b>	<b>89,700</b>	<b>859,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>948,700</b>

**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:** \$470,800

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

**Additional Funding Requested:** \$0

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

**Project Contact:** Public Works Director

**Project Status:** Design phase, anticipated completion 2025-2026.

**Project Costs and Funding Sources:**



*Project Costs by Phase*

	Project Costs by Phase						Total
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design	44,500						44,500
Construction		376,400					376,400
Construction Management		49,900					49,900
Equipment Acquisition							-
<b>Total</b>	<b>44,500</b>	<b>426,300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>470,800</b>

*Project Funding Sources*

	Project Funding Sources						Total
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	
Valadao Community Grant	44,500	426,300					470,800
							-
							-
<b>Total</b>	<b>44,500</b>	<b>426,300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>470,800</b>

**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:** \$433,200

**Justification:** 9<sup>th</sup> St. is a residential street and is listed as “failed” on the November 2022 pavement management report, with a pavement condition index of 21% on a scale of 1 to 100%.

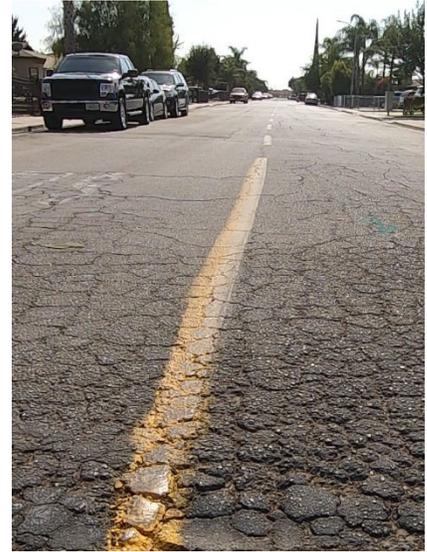
**Additional Funding Requested:** \$0

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

**Project Contact:** Public Works Director

**Project Status:** Design phase, anticipated completion 2025-2026.

**Project Costs and Funding Sources:**



**Project Costs by Phase**

	Project Costs by Phase						Total
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design	40,900						40,900
Construction		346,300					346,300
Construction Management		46,000					46,000
Equipment Acquisition							-
<b>Total</b>	<b>40,900</b>	<b>392,300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>433,200</b>

**Project Funding Sources**

	Project Funding Sources						Total
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	
Valadao Community Grant	40,900	392,300					433,200
							-
							-
<b>Total</b>	<b>40,900</b>	<b>392,300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>433,200</b>

**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:** \$371,800

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

**Additional Funding Requested:** \$0

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

**Project Contact:** Public Works Director

**Project Status:** Design phase, anticipated completion 2025-2026.

**Project Costs and Funding Sources:**



**Project Costs by Phase**

	Project Costs by Phase						Total
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design	35,100						35,100
Construction		297,100					297,100
Construction Management		39,600					39,600
Equipment Acquisition							-
<b>Total</b>	<b>35,100</b>	<b>336,700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>371,800</b>

**Project Funding Sources**

	Project Funding Sources						Total
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	
Valadao Community Grant	35,100	336,700					371,800
							-
							-
<b>Total</b>	<b>35,100</b>	<b>336,700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>371,800</b>

**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:** \$414,400

**Justification:** Mt. Arbor Ave. is a residential street and is listed as “failed” and “fair” on the November 2022 pavement management report, with an average pavement condition index of 34% on a scale of 1 to 100%.

**Additional Funding Requested:** \$0

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

**Project Contact:** Public Works Director

**Project Status:** Design phase, anticipated completion 2025-2026.

**Project Costs and Funding Sources:**



**Project Costs by Phase**

	Project Costs by Phase						Total
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design	39,100						39,100
Construction		331,200					331,200
Construction Management		44,100					44,100
Equipment Acquisition							-
<b>Total</b>	<b>39,100</b>	<b>375,300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>414,400</b>

**Project Funding Sources**

	Project Funding Sources						Total
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	
Valadao Community Grant	39,100	375,300					414,400
							-
							-
<b>Total</b>	<b>39,100</b>	<b>375,300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>414,400</b>

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

Patch Truck

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

**Total Project Cost:** \$280,320

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

**Additional Funding Requested:** \$15,000

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



**Project Contact:** Public Works Director.

**Project Status:** Waiting for approval in order to commence.

**Project Costs and Funding Sources:**

*Project Costs by Phase*

	Project Costs by Phase						Total
	Prior Years	2025-26	2026-27	2027-28	2027-28	2028-29	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction							-
Construction Management							-
Equipment Acquisition	265,320	15,000					280,320
<b>Total</b>	<b>265,320</b>	<b>15,000</b>	-	-	-	-	<b>280,320</b>

*Project Funding Sources*

	Project Funding Sources						Total
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	
Valadao Community Grant	\$265,320	15,000					280,320
							-
							-
<b>Total</b>	<b>265,320</b>	<b>15,000</b>	-	-	-	-	<b>280,320</b>

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

Emulsion Spray Trailer

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

**Total Project Cost:** \$33,005

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

**Additional Funding Requested:** \$0

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



**Project Contact:** Public Works Director

**Project Status:** Waiting on approval in order to commence.

**Project Costs and Funding Sources:**

*Project Costs by Phase*

	Project Costs by Phase						Total
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction							-
Construction Management							-
Equipment Acquisition	33,005						33,005
<b>Total</b>	<b>33,005</b>	-	-	-	-	-	<b>33,005</b>

*Project Funding Sources*

	Project Funding Sources						Total
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	
Valadao Community Grant	33,005						33,005
							-
							-
<b>Total</b>	<b>33,005</b>	-	-	-	-	-	<b>33,005</b>

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

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

**Total Project Cost:** \$344,900

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

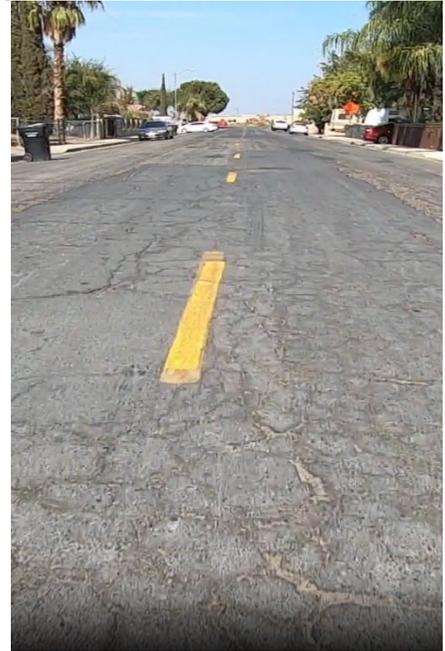
**Additional Funding Requested:** N/A

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

**Project Contact:** Public Works Director

**Project Status:** Design phase, anticipated completion 2025-2026.

**Project Costs and Funding Sources:**



*Project Costs by Phase*

	Project Costs by Phase						Total
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design		33,400					33,400
Construction		275,660					275,660
Construction Management		35,840					35,840
Equipment Acquisition							-
<b>Total</b>	-	344,900	-	-	-	-	344,900

*Project Funding Sources*

	Project Funding Sources						Total
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	
Valadao Community Grant		344,900					344,900
							-
							-
<b>Total</b>	-	344,900	-	-	-	-	344,900

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

## Ride-On Automatic Paint Striper

**Project Summary:** Purchase of a ride-on paint striper

**Total Project Cost:** \$35,000

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



**Additional Funding Requested:** N/A

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

**Project Contact:** Public Works Director

**Project Status:** Waiting on funds for purchase

**Project Costs and Funding Sources:**

***Project Costs by Phase***

	Project Costs by Phase						
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction							-
Construction Management							-
Equipment Acquisition		35,000					35,000
<b>Total</b>	-	35,000	-	-	-	-	35,000

***Project Funding Sources***

	Project Funding Sources						
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	Total
General Fund		35,000					35,000
							-
							-
<b>Total</b>	-	35,000	-	-	-	-	35,000

**Project Effect on the Operating Budget:** No additional on-going 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. Sherwood Ave. and 3<sup>rd</sup> St, E. Taylor Ave. and Melgar Ave., Garzoli Ave. and Horizon Dr., Browning Rd and Isabel Ct.

**Total Project Cost:** \$394,600

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

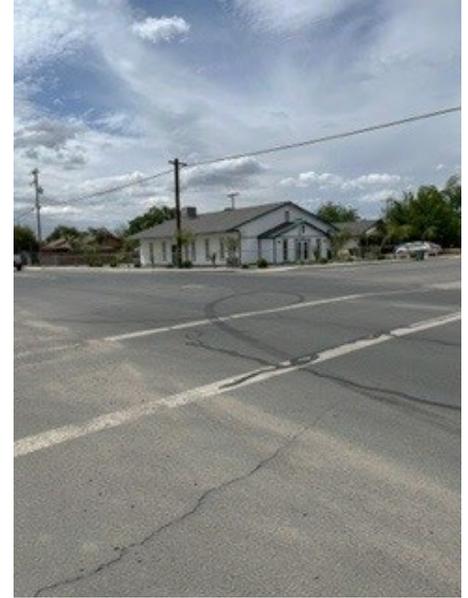
**Additional Funding Requested:** N/A

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

**Project Contact:** Public Works Director

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

**Project Costs and Funding Sources:**



***Project Costs by Phase***

	Project Costs by Phase						
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design		44,700					44,700
Construction		349,900					349,900
Construction Management							-
Equipment Acquisition							-
<b>Total</b>	-	394,600	-	-	-	-	394,600

***Project Funding Sources***

	Project Funding Sources						
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	Total
HSIP Cycle 12		394,600					394,600
							-
							-
<b>Total</b>	-	394,600	-	-	-	-	394,600

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

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

**Total Project Cost:** \$668,043

**Justification:** San Pedro is a residential street and is listed as “failed” on the November 2022 pavement management report, with a pavement condition index of 26% and 40% on a scale of 1% to 100%.

**Additional Funding Requested:** N/A

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

**Project Contact:** Public Works Director

**Project Status:** Design in progress, anticipate completion in 25-26. Anticipate construction completed 2026-2027.



**Project Costs and Funding Sources:**

*Project Costs by Phase*

	Project Costs by Phase						Total
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design		\$37,365					37,365
Construction			630,678				630,678
Construction Management							-
Equipment Acquisition							-
<b>Total</b>	-	37,365	630,678	-	-	-	668,043

*Project Funding Sources*

	Project Funding Sources						Total
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	
SB1		37,365	630,678				668,043
							-
							-
<b>Total</b>	-	37,365	630,678	-	-	-	668,043

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

Wastewater Expansion

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

**Total Project Cost:** \$17,034,000

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



**Additional Funding Requested:** \$0

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

**Project Contact:** Public Works Director

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

**Project Costs and Funding Sources:**

*Project Costs by Phase*

	Project Costs by Phase						
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design			740,000				740,000
Construction				8,147,060	8,147,060		16,294,120
Construction Management							-
Equipment Acquisition							-
<b>Total</b>	-	-	740,000	8,147,060	8,147,060	-	17,034,120

*Project Funding Sources*

	Project Funding Sources						
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	Total
State Revolving Fund			740,000	8,147,000	8,147,000		17,034,000
							-
							-
<b>Total</b>	-	-	740,000	8,147,000	8,147,000	-	17,034,000

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

Wastewater Line to Eastside (Taylor)

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

**Total Project Cost:** \$6,550,000

**Justification:** The City of McFarland recently annexed 1900 acres of land for future expansion. The majority of this expansion is for commercial, industrial and light industrial uses east of State Hwy 99. Currently this area has no tie-in with the wastewater plant. This pipeline would provide the necessary connection.

**Additional Funding Requested:** N/A

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

**Project Contact:** Public Works Director

**Project Status:** Budget process, design expected to begin in 2025-2026 with construction starting by 2026-2027, contingent on funding. Project will occur in three phases.

**Project Costs and Funding Sources:**

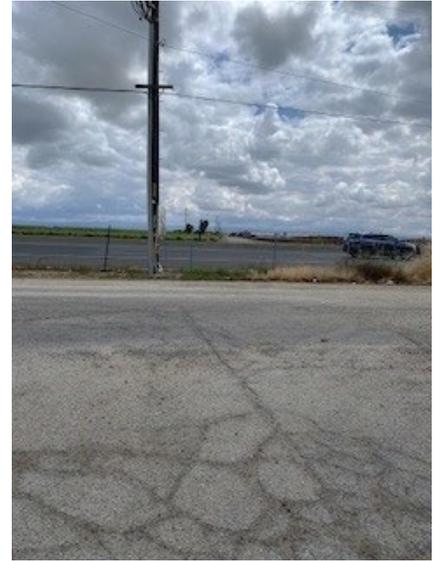
*Project Costs by Phase*

	Project Costs by Phase						
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design		55,000	95,000	163,000			313,000
Construction			595,000	1,005,000	4,637,000		6,237,000
Construction Management							-
Equipment Acquisition							-
<b>Total</b>	-	55,000	690,000	1,168,000	4,637,000	-	6,550,000

*Project Funding Sources*

	Project Funding Sources						
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	Total
Valadao Community Grant		55,000	690,000	1,168,000	3,087,000		5,000,000
Wastewater Reserves					1,550,000		1,550,000
							-
<b>Total</b>	-	55,000	690,000	1,168,000	4,637,000	-	6,550,000

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



## Fleet Replacement Program

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

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

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

**Additional Funding Requested:** \$0

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

**Project Contact:** Public Works Director

**Project Status:** Ongoing for over four years.

**Project Costs and Funding Sources:**



### *Project Costs by Phase*

	Project Costs by Phase						
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction							-
Construction Management							-
Equipment Acquisition	75,000	45,000	50,000				170,000
<b>Total</b>	<b>75,000</b>	<b>45,000</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>170,000</b>

### *Project Funding Sources*

	Project Funding Sources						
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	Total
							-
							-
Wastewater Reserves	75,000	45,000	50,000				170,000
<b>Total</b>	<b>75,000</b>	<b>45,000</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>170,000</b>

**Project Effect on the Operating Budget:** Reduced auto repairs.

PLC/Pump Control Panels

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

**Total Project Cost:** \$190,000

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

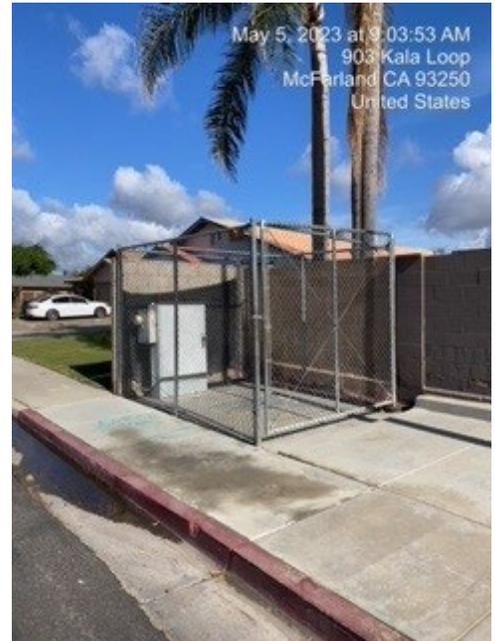
**Additional Funding Requested:** \$0

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

**Project Contact:** Public Works Director

**Project Status:** Budget phase, complete in 2024-2025.  
Procurement 2025-2026

**Project Costs and Funding Sources:**



**Project Costs by Phase**

	Project Costs by Phase						Total
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction							-
Construction Management							-
Equipment Acquisition	190,000						190,000
<b>Total</b>	<b>190,000</b>	-	-	-	-	-	<b>190,000</b>

**Project Funding Sources**

	Project Funding Sources						Total
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	
Wastewater Reserve	190,000						190,000
							-
							-
<b>Total</b>	<b>190,000</b>	-	-	-	-	-	<b>190,000</b>

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

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

**Total Project Cost:** \$102,000

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



**Additional Funding Requested:** \$27,000

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

**Project Contact:** Public Works Director

**Project Status:** Planning Phase, Design for grading and Foundation scheduled for Fiscal Year 2025-26, Construction anticipated to start 2025-26

**Project Costs and Funding Sources:**

*Project Costs by Phase*

	Project Costs by Phase						
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design		12,000					12,000
Construction	75,000	15,000					90,000
Construction Management							-
Equipment Acquisition							-
<b>Total</b>	<b>75,000</b>	<b>27,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>102,000</b>

*Project Funding Sources*

	Project Funding Sources						
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	Total
Wastewater Reserves	75,000	27,000					102,000
							-
							-
<b>Total</b>	<b>75,000</b>	<b>27,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>102,000</b>

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

Wastewater Emergency Generator

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

**Total Project Cost:** \$35,000

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



**Additional Funding Requested:** \$5,000

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

**Project Contact:** Public Works Director

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

**Project Costs and Funding Sources:**

*Project Costs by Phase*

	Project Costs by Phase						
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction							-
Construction Management							-
Equipment Acquisition	30,000	5,000					35,000
<b>Total</b>	<b>30,000</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35,000</b>

*Project Funding Sources*

	Project Funding Sources						
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	Total
Wastewater Reserves	30,000	5,000					35,000
							-
							-
<b>Total</b>	<b>30,000</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35,000</b>

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

Wastewater Skid Steer

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

**Total Project Cost:** \$80,000

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

**Additional Funding Requested:** \$8,000

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

**Project Contact:** Public Works Director

**Project Status:** One time purchase in 2025-2026

**Project Costs and Funding Sources:**



*Project Costs by Phase*

	Project Costs by Phase						
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction							-
Construction Management							-
Equipment Acquisition	72,000	8,000					80,000
<b>Total</b>	<b>72,000</b>	<b>8,000</b>	-	-	-	-	<b>80,000</b>

*Project Funding Sources*

	Project Funding Sources						
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	Total
							-
							-
Wastewater Reserves	72,000	8,000					80,000
<b>Total</b>	<b>72,000</b>	<b>8,000</b>	-	-	-	-	<b>80,000</b>

**Project Effect on the Operating Budget:** Reduced labor hours

WWTP SCADA

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

**Total Project Cost:** \$175,800.00

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

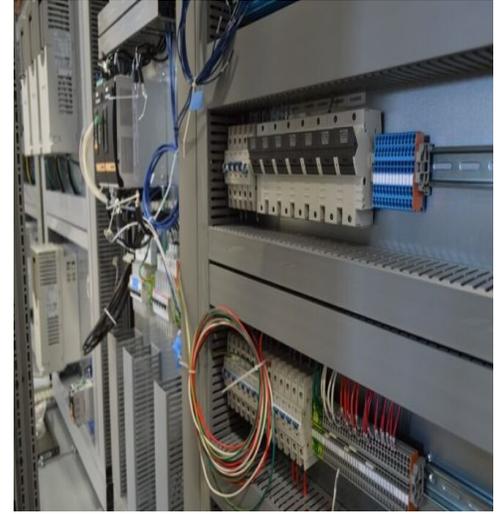
**Additional Funding Requested:** \$50,000

**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 2025-2026.

**Project Costs and Funding Sources:**



***Project Costs by Phase***

	Project Costs by Phase						Total
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction							-
Construction Management							-
Equipment Acquisition	125,800	50,000					175,800
<b>Total</b>	<b>125,800</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>175,800</b>

***Project Funding Sources***

	Project Funding Sources						Total
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-3	
Wastewater Reserves	125,800	50,000					175,800
							-
							-
<b>Total</b>	<b>125,800</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>175,800</b>

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

## Rover Pipeline Camera

**Project Summary:** One time purchase of Pipeline Camera system

**Total Project Cost:** \$70,000

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

**Additional Funding Requested:** \$0

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

**Project Contact:** Public Works Director

**Project Status:** Awaiting funding to purchase

**Project Costs and Funding Sources:**

***Project Costs by Phase***

	Project Costs by Phase						
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction							-
Construction Management							-
Equipment Acquisition		70,000					70,000
<b>Total</b>	-	70,000	-	-	-	-	70,000

***Project Funding Sources***

	Project Funding Sources						
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	Total
Wastewater Reserves		70,000					70,000
							-
							-
<b>Total</b>	-	70,000	-	-	-	-	70,000

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



## Taylor Well Replacement

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

**Total Project Cost:** \$6,500,000

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

**Additional Funding Requested:** \$0

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



**Project Contact:** Public Works Director

**Project Status:** Budget phase. Design and Construction contingent on SWRCB Funding.

**Project Costs and Funding Sources:**

***Project Costs by Phase***

	Project Costs by Phase						
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design			500,000				500,000
Construction				2,000,000	2,000,000	2,000,000	6,000,000
Construction Management							-
Equipment Acquisition							-
<b>Total</b>	-	-	500,000	2,000,000	2,000,000	2,000,000	6,500,000

***Project Funding Sources***

	Project Funding Sources						
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	Total
State Revolving Fund			500,000	2,000,000	2,000,000	2,000,000	6,500,000
							-
							-
<b>Total</b>	-	-	500,000	2,000,000	2,000,000	2,000,000	6,500,000

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

## Well #6 Replacement

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

**Total Project Cost:** \$6,500,000

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

**Additional Funding Requested:** \$0

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

**Project Contact:** Public Works Director

**Project Status:** Budget phase. Design and construction contingent on SWRCB funding

**Project Costs and Funding Sources:**



### *Project Costs by Phase*

	Project Costs by Phase						
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design			500,000				500,000
Construction				2,000,000	2,000,000	2,000,000	6,000,000
Construction Management							-
Equipment Acquisition							-
<b>Total</b>	-	-	500,000	2,000,000	2,000,000	2,000,000	6,500,000

### *Project Funding Sources*

	Project Funding Sources						
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	Total
State Revolving Fund			500,000	2,000,000	2,000,000	2,000,000	6,500,000
							-
							-
<b>Total</b>	-	-	500,000	2,000,000	2,000,000	2,000,000	6,500,000

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

1.0 MG Storage Tank and Booster

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

**Total Project Cost:** \$3,750,000

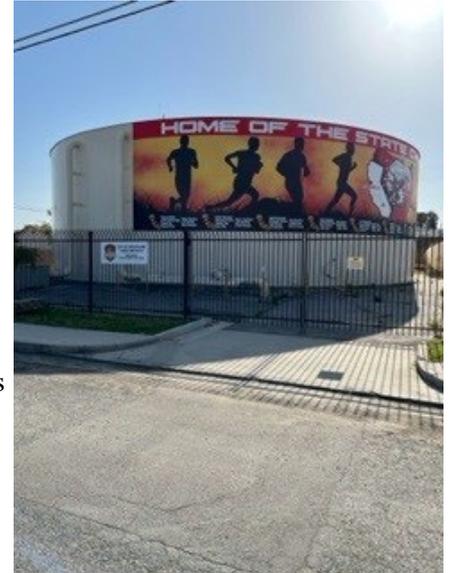
**Justification:** As the Taylor Ave well is brought back online and development begins as a result of the recent annexation of 1900 acres into the City of McFarland, there will be a need to build an additional water storage tank. This will enable distribution of both volume of water and pressure to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

**Additional Funding Requested:** \$0

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

**Project Contact:** Public Works Director

**Project Status:** Budget phase. Design and Construction contingent on SWRCB Funding



**Project Costs and Funding Sources:**

*Project Costs by Phase*

	Project Costs by Phase						
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction			3,750,000				3,750,000
Construction Management							-
Equipment Acquisition							-
<b>Total</b>	-	-	3,750,000	-	-	-	3,750,000

*Project Funding Sources*

	Project Funding Sources						
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	Total
State Revolving Fund			3,750,000				3,750,000
							-
							-
<b>Total</b>	-	-	3,750,000	-	-	-	3,750,000

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

## Emergency Standby Generators

**Project Summary:** Install emergency back-up generators for the Taylor replacement well, new well and Garzoli well.

**Total Project Cost:** \$1,275,000

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

**Additional Funding Requested:** \$0

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

**Project Contact:** Public Works Director

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



**Project Costs and Funding Sources:**

*Project Costs by Phase*

	Project Costs by Phase						Total
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction	425,000		850,000				1,275,000
Construction Management							-
Equipment Acquisition							-
<b>Total</b>	425,000	-	850,000	-	-	-	1,275,000

*Project Funding Sources*

	Project Funding Sources						Total
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	
Water Reserves	425,000						425,000
State Revolving Fund			850,000				850,000
							-
<b>Total</b>	425,000	-	850,000	-	-	-	1,275,000

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

Advanced Metering Infrastructure

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

**Total Project Cost:** \$3,000,000

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

**Additional Funding Requested:** \$0

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

**Project Contact:** Public Works Director

**Project Status:** Budget phase. Construction contingent on SWRCB Funding.



**Project Costs and Funding Sources:**

**Project Costs by Phase**

	Project Costs by Phase						
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction			3,000,000				3,000,000
Construction Management							-
Equipment Acquisition							-
<b>Total</b>	-	-	3,000,000	-	-	-	3,000,000

**Project Funding Sources**

	Project Funding Sources						
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	Total
State Revolving Fund			3,000,000				3,000,000
							-
							-
<b>Total</b>	-	-	3,000,000	-	-	-	3,000,000

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

New Well for Expansion

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

**Total Project Cost:** \$6,500,000

**Justification:** Recently the city annexed 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:** \$0

**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:** Design Phase. Construction anticipated to begin in 2025-26 under current 3 year plan



**Project Costs and Funding Sources:**

*Project Costs by Phase*

	Project Costs by Phase						
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design	300,000	200,000					500,000
Construction		2,000,000	2,000,000	2,000,000			6,000,000
Construction Management							-
Equipment Acquisition							-
<b>Total</b>	<b>300,000</b>	<b>2,200,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>-</b>	<b>-</b>	<b>6,500,000</b>

*Project Funding Sources*

	Project Funding Sources						
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	Total
Water Reserves	300,000	200,000					500,000
TCP Litigation Funds		2,000,000	2,000,000	2,000,000			6,000,000
							-
<b>Total</b>	<b>300,000</b>	<b>2,200,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>-</b>	<b>-</b>	<b>6,500,000</b>

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

Fleet Replacement Program-Water Department

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

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

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

**Additional Funding Requested:** \$0

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

**Project Contact:** Public Works Director

**Project Status:** Ongoing for over Four years.

**Project Costs and Funding Sources:**



*Project Costs by Phase*

	Project Costs by Phase						Total
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction							-
Construction Management							-
Equipment Acquisition	75,000	45,000	50,000				170,000
<b>Total</b>	<b>75,000</b>	<b>45,000</b>	<b>50,000</b>	-	-	-	<b>170,000</b>

*Project Funding Sources*

	Project Funding Sources						Total
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	
Water Reserves	75,000	45,000	50,000				170,000
							-
							-
<b>Total</b>	<b>75,000</b>	<b>45,000</b>	<b>50,000</b>	-	-	-	<b>170,000</b>

**Project Effect on the Operating Budget:** Reduced auto repairs.

Browning Road Well Replacement

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

**Total Project Cost:** \$8,532,402

**Justification:** The Browning Rd. well water contains 1,2,3 Tri chloropropane (TCP) & Nitrate in concentrations the State of California exceeding drinking standards. City water engineers conducted an alternatives analysis and determined that drilling a new well to replace the Browning Road well would be the most cost effective long-term solution. The State Water Resources Control agreed with this determination and authorized the funding to design and drill a new well.



**Additional Funding Requested:** \$0

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

**Project Contact:** Public Works Director

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

**Project Costs and Funding Sources:**

*Project Costs by Phase*

	Project Costs by Phase						Total
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design	500,000						500,000
Construction		6,000,000	2,032,402				8,032,402
Construction Management							-
Equipment Acquisition							-
<b>Total</b>	<b>500,000</b>	<b>6,000,000</b>	<b>2,032,402</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,532,402</b>

*Project Funding Sources*

	Project Funding Sources						Total
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	
State Expedited Drinking Water Grant	500,000	6,000,000	2,032,402				8,532,402
							-
							-
<b>Total</b>	<b>500,000</b>	<b>6,000,000</b>	<b>2,032,402</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,532,402</b>

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

Water PLC & SCADA Upgrade at Garzoli

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

**Total Project Cost:** \$100,000

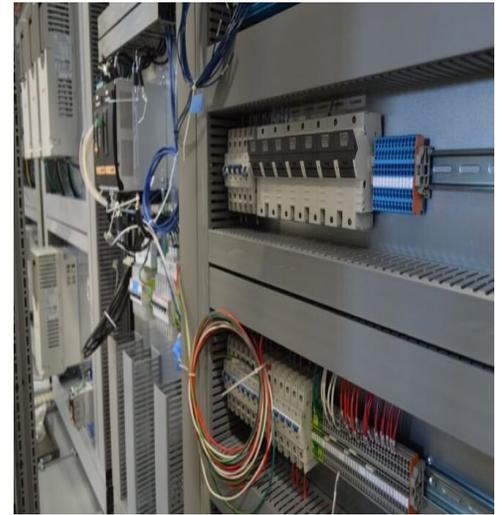
**Justification:** Replace old outdated unreliable PLC and SCADA controls with new electronic controls that are easily repaired with new in stock parts. The current system is obsolete and unable to get parts, only parts available are used online with no warranty. Reduce cost of constant service calls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

**Additional Funding Requested:** 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, to be completed in 2025-2026.



**Project Costs and Funding Sources:**

***Project Costs by Phase***

	Project Costs by Phase						Total
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction							-
Construction Management							-
Equipment Acquisition	100,000						100,000
<b>Total</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100,000</b>

***Project Funding Sources***

	Project Funding Sources						Total
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	
Water Reserves	100,000						100,000
							-
							-
<b>Total</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100,000</b>

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

Garzoli Well Media Filtration Cleaning

**Project Summary:** Clean the Filtration Media at Garzoli Well Vessels

**Total Project Cost:** \$85,000

**Justification:** The Media Filtration Vessels at the Garzoli Well are required to be cleaned or replaced every 5 years. The Media has surpassed its useful life. Media cleaning is required to consistently provide safe drinking water.



**Additional Funding Requested:** N/A

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

**Project Contact:** Public Works Director

**Project Status:** Budget phase. Work to occur in 2025-2026 pending budget approval

**Project Costs and Funding Sources:**

*Project Costs by Phase*

	Project Costs by Phase						Total
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction							-
Construction Management							-
Equipment Acquisition		85,000					85,000
<b>Total</b>	-	85,000	-	-	-	-	85,000

*Project Funding Sources*

	Project Funding Sources						Total
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	
Water Reserves		85,000					85,000
							-
							-
<b>Total</b>	-	85,000	-	-	-	-	85,000

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

Reverse Osmosis – Media Filtration Install & Vessel Cleaning

**Project Summary:** The Reverse Osmosis Unit will need media filtration installed and cleaning of the Vessels

**Total Project Cost:** \$28,000

**Justification:** The Reverse Osmosis Unit that was purchased did not come with Media Filtration from the Factory. To reduce the cost of cartridge filters and prolong the life of the RO system, filtration and cleaning of the vessels is needed.

**Additional Funding Requested:** N/A

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



**Project Contact:** Public Works Director

**Project Status:** Budget phase. Work to occur in 2025-2026 pending budget approval

**Project Costs and Funding Sources:**

*Project Costs by Phase*

	Project Costs by Phase						Total
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction		28,000					28,000
Construction Management							-
Equipment Acquisition							-
<b>Total</b>	-	28,000	-	-	-	-	28,000

*Project Funding Sources*

	Project Funding Sources						Total
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	
Water Reserves		28,000					28,000
							-
							-
<b>Total</b>	-	28,000	-	-	-	-	28,000

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

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



**Total Project Cost:** \$1,807,824

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

**Additional Funding Requested:** \$457,824

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

**Project Contact:** Public Works Director

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

**Project Costs and Funding Sources:**

*Project Costs by Phase*

	Project Costs by Phase						Total
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design	130,000						130,000
Construction			1,547,824				1,547,824
Construction Management			130,000				130,000
Equipment Acquisition							-
<b>Total</b>	<b>130,000</b>	<b>-</b>	<b>1,677,824</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,807,824</b>

*Project Funding Sources*

	Project Funding Sources						Total
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	
State of Good Repair	130,000		49,321				179,321
TIRCP/ZETCP			1,628,503				1,628,503
							-
<b>Total</b>	<b>130,000</b>	<b>-</b>	<b>1,677,824</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,807,824</b>

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

Purchase Electric Transit Van

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

**Total Project Cost:** \$71,041

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



**Additional Funding Requested:** N/A

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

**Project Contact:** Public Works Director

**Project Status:** Planning, anticipate procurement 2025-2026.

**Project Costs and Funding Sources:**

*Project Costs by Phase*

	Project Costs by Phase						
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	Total
Study							-
Environmental Review							-
Land Acquisition							-
Site Preparation							-
Design							-
Construction							-
Construction Management							-
Equipment Acquisition		71,041					71,041
<b>Total</b>	-	71,041	-	-	-	-	71,041

*Project Funding Sources*

	Project Funding Sources						
	Prior Years	2025-26	2026-27	2027-28	2028-29	2029-30	Total
LCTOP		71,041					71,041
							-
							-
<b>Total</b>	-	71,041	-	-	-	-	71,041

**Project Effect on the Operating Budget:** None.



# STAFFING

**CITY OF MCFARLAND**  
**POSITION & SALARY RANGE LIST**  
 EFFECTIVE 07/01/2025-06/30/2026

**CONTRACT EMPLOYEES**

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

**CITY COUNCIL - MONTHLY**

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

**HOURLY PAY**

TITLE	RANGE	STEP A	STEP B	STEP C	STEP D	STEP E	STEP F	STEP A	STEP F
Administrative Assistant I	15	1,489.75	1,564.24	1,642.45	1,724.57	1,810.80	1,901.34	18.62	23.77
Accounting Clerk I	15	1,489.75	1,564.24	1,642.45	1,724.57	1,810.80	1,901.34	18.62	23.77
Community Service Officer	15	1,489.75	1,564.24	1,642.45	1,724.57	1,810.80	1,901.34	18.62	23.77
Accounting Clerk II	19	1,644.41	1,726.63	1,812.96	1,903.61	1,998.79	2,098.72	20.56	26.23
Animal Control/Code Enforcement Officer	19	1,644.41	1,726.63	1,812.96	1,903.61	1,998.79	2,098.72	20.56	26.23
Police Office Technician	19	1,644.41	1,726.63	1,812.96	1,903.61	1,998.79	2,098.72	20.56	26.23
Community Development Technician	19	1,644.41	1,726.63	1,812.96	1,903.61	1,998.79	2,098.72	20.56	26.23
Water Operator In Training	19	1,644.41	1,726.63	1,812.96	1,903.61	1,998.79	2,098.72	20.56	26.23
Wastewater Treatment Plant Operator In Training	19	1,644.41	1,726.63	1,812.96	1,903.61	1,998.79	2,098.72	20.56	26.23
Street Maintenance I	22	1,770.85	1,859.39	1,952.36	2,049.97	2,152.47	2,260.10	22.14	28.25
Police Emergency Dispatcher	25	1,907.01	2,002.36	2,102.47	2,207.60	2,317.98	2,433.88	23.84	30.42
Accounting Clerk III	25	1,907.01	2,002.36	2,102.47	2,207.60	2,317.98	2,433.88	23.84	30.42
Sweeper/Street Maintenance Worker I	25	1,907.01	2,002.36	2,102.47	2,207.60	2,317.98	2,433.88	23.84	30.42
Transit Operator	25	1,907.01	2,002.36	2,102.47	2,207.60	2,317.98	2,433.88	23.84	30.42
Administrative Assistant II	26	1,954.68	2,052.42	2,155.04	2,262.79	2,375.93	2,494.72	24.43	31.18
Facilities Maintenance Specialist	27	2,003.55	2,103.73	2,208.91	2,319.36	2,435.33	2,557.09	25.04	31.96
Water Operator I	27	2,003.55	2,103.73	2,208.91	2,319.36	2,435.33	2,557.09	25.04	31.96
Wastewater Treatment Plant Operator I	27	2,003.55	2,103.73	2,208.91	2,319.36	2,435.33	2,557.09	25.04	31.96
Crime Scene Technician	27	2,003.55	2,103.73	2,208.91	2,319.36	2,435.33	2,557.09	25.04	31.96
Police Officer Reserve/Trainee	27	2,003.55	2,103.73	2,208.91	2,319.36	2,435.33	2,557.09	25.04	31.96
Communications and Marketing Specialist	27	2,003.55	2,103.73	2,208.91	2,319.36	2,435.33	2,557.09	25.04	31.96
Animal Control/Code Enforcement Supervisor	29	2,104.98	2,210.23	2,320.74	2,436.78	2,558.61	2,686.55	26.31	33.58
Administrative Assistant III	30	2,157.60	2,265.48	2,378.76	2,497.70	2,622.58	2,753.71	26.97	34.42
Water Operator II	30	2,157.60	2,265.48	2,378.76	2,497.70	2,622.58	2,753.71	26.97	34.42
Wastewater Treatment Plant Operator II	30	2,157.60	2,265.48	2,378.76	2,497.70	2,622.58	2,753.71	26.97	34.42
Parks and Streets Maintenance Supervisor	32	2,266.83	2,380.17	2,499.18	2,624.14	2,755.35	2,893.12	28.34	36.16
Staff Accountant	32	2,266.83	2,380.17	2,499.18	2,624.14	2,755.35	2,893.12	28.34	36.16
Police Officer	33	2,323.50	2,439.68	2,561.66	2,689.74	2,824.23	2,965.44	29.04	37.07
School Resource Officer	33	2,323.50	2,439.68	2,561.66	2,689.74	2,824.23	2,965.44	29.04	37.07
Building Inspector I/Code Enforcement Officer	35	2,441.13	2,563.19	2,691.35	2,825.91	2,967.21	3,115.57	30.51	38.94
Police Corporal	37	2,564.71	2,692.95	2,827.59	2,968.97	3,117.42	3,273.29	32.06	40.92
Communication/Records Supervisor	38	2,628.83	2,760.27	2,898.28	3,043.20	3,195.36	3,355.13	32.86	41.94
Wastewater Treatment Plant Operator III/ Supervisor	38	2,628.83	2,760.27	2,898.28	3,043.20	3,195.36	3,355.13	32.86	41.94
Water Operator III/Supervisor	38	2,628.83	2,760.27	2,898.28	3,043.20	3,195.36	3,355.13	32.86	41.94
Accounting Supervisor	38	2,628.83	2,760.27	2,898.28	3,043.20	3,195.36	3,355.13	32.86	41.94
Police Sergeant	41	2,830.96	2,972.51	3,121.14	3,277.19	3,441.05	3,613.10	35.39	45.16

**EXEMPT EMPLOYEE PAY SCHEDULE - BIWEEKLY**

**HOURLY PAY**

City Clerk (Non-Certified)	35	2,441.13	2,563.19	2,691.35	2,825.91	2,967.21	3,115.57	30.51	38.94
City Clerk (Certified)	41	2,830.96	2,972.51	3,121.14	3,277.19	3,441.05	3,613.10	35.39	45.16
Assistant Engineer/Projects Manager	46	3,202.97	3,363.12	3,531.28	3,707.84	3,893.23	4,087.90	40.04	51.10
Grant Manager	46	3,202.97	3,363.12	3,531.28	3,707.84	3,893.23	4,087.90	40.04	51.10
Senior City Planner	46	3,202.97	3,363.12	3,531.28	3,707.84	3,893.23	4,087.90	40.04	51.10
Finance Manager	46	3,202.97	3,363.12	3,531.28	3,707.84	3,893.23	4,087.90	40.04	51.10

**SALARY AND BENEFITS DISTRIBUTION RECAP**

POSITION	CITY COUNCIL	CITY ADMIN	CITY CLERK	HUMAN RESOURCES	COMM MARKETING	FINANCE	PLANNING	ENGINEERING	PUBLIC SAFETY	ANIMAL CONTROL	BUILDING	CODE ENFORCEMENT	GRANTS	STREETS	FACILITIES	LLMD	SEWER	REFUSE	WATER	PUBLIC TRANSIT	TOTAL	
Accounting Clerk I Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.66	0.66	0.68	-	2.00	
Accounting Clerk II Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.33	0.33	0.34	-	1.00	
Accounting Clerk III Total	-	-	-	-	-	0.60	-	-	-	-	-	-	-	-	-	-	0.60	0.20	0.60	-	2.00	
Accounting Supervisor Total	-	-	-	-	-	0.30	-	-	-	-	-	-	-	-	-	-	0.30	0.10	0.30	-	1.00	
Administrative Assistant I Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.30	0.20	0.30	-	1.00
Administrative Assistant III Total	-	-	-	-	-	-	-	-	1.00	-	-	-	-	-	0.20	-	-	0.30	0.20	0.30	-	1.00
Animal Control/Code Enforcement Officer Total	-	-	-	-	-	-	-	-	-	1.00	-	-	-	-	-	-	-	-	-	-	2.00	
Animal Control/Code Enforcement Supervisor Total	-	-	-	-	-	-	-	-	-	1.00	-	1.00	-	-	-	-	-	-	-	-	2.00	
Assistant Public Works Director Total	-	-	-	-	-	-	-	-	-	0.50	-	0.50	-	-	-	-	-	-	-	-	1.00	
Assistant Engineer/Projects Manager Total	-	-	-	-	-	-	-	0.40	-	-	-	-	-	0.15	-	0.05	0.30	0.15	0.30	0.05	1.00	
Building Inspector/Code Enforcement Officer Total	-	-	-	-	-	-	-	-	-	-	0.75	0.25	-	0.30	-	-	-	-	-	-	1.00	
City Clerk Total	-	-	0.40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00	
City Manager/Finance Director Total	-	0.13	-	-	-	0.13	-	-	-	-	-	-	-	-	-	-	0.25	0.25	0.25	-	1.00	
Cold Case Investigator Total	-	-	-	-	-	-	-	-	1.00	-	-	-	-	-	-	-	-	-	-	-	1.00	
Communication/Records Supervisor Total	-	-	-	-	-	-	-	-	1.00	-	-	-	-	-	-	-	-	-	-	-	1.00	
Communications & Marketing Specialist Total	-	-	-	-	1.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00	
Community Development Director Total	-	-	-	-	-	-	0.35	-	-	-	0.35	-	0.30	-	-	-	-	-	-	-	1.00	
Community Development Technician Total	-	-	-	-	-	-	0.25	-	-	-	0.50	0.25	-	-	-	-	-	-	-	-	1.00	
Community Service Officer Total	-	-	-	-	-	-	-	-	1.00	-	-	-	-	-	-	-	-	-	-	-	1.00	
Council Member Total	5.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5.00	
Crime Scene Technician Total	-	-	-	-	-	-	-	-	1.00	-	-	-	-	-	-	-	-	-	-	-	1.00	
Economic Development Manager Total	-	-	-	-	-	-	0.35	-	-	-	0.35	-	0.30	-	-	-	-	-	-	-	1.00	
Facility Maintenance Specialist Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00	-	-	-	-	-	1.00	
Finance Manager Total	-	-	-	-	-	0.10	-	-	-	-	-	-	-	-	-	-	0.30	0.30	0.30	-	1.00	
Grants Manager Total	-	-	-	-	-	-	-	-	-	-	-	-	1.00	-	-	-	-	-	-	-	1.00	
Human Resources Director Total	-	-	-	0.25	-	-	-	-	-	-	-	-	-	-	-	-	0.38	-	0.38	-	1.00	
Police Captain Total	-	-	-	-	-	-	-	-	1.00	-	-	-	-	-	-	-	-	-	-	-	1.00	
Police Chief Total	-	-	-	-	-	-	-	-	1.00	-	-	-	-	-	-	-	-	-	-	-	1.00	
Police Corporal Total	-	-	-	-	-	-	-	-	3.00	-	-	-	-	-	-	-	-	-	-	-	3.00	
Police Emergency Dispatcher Total	-	-	-	-	-	-	-	-	2.00	-	-	-	-	-	-	-	-	-	-	-	2.00	
Police Officer Technician Total	-	-	-	-	-	-	-	-	3.00	-	-	-	-	-	-	-	-	-	-	-	3.00	
Police Officer Total	-	-	-	-	-	-	-	-	7.00	-	-	-	-	-	-	-	-	-	-	-	7.00	
Police Officer Reserve/Trainee Total	-	-	-	-	-	-	-	-	1.00	-	-	-	-	-	-	-	-	-	-	-	1.00	
Police Sergeant Total	-	-	-	-	-	-	-	-	4.00	-	-	-	-	-	-	-	-	-	-	-	4.00	
Public Works Director Total	-	-	-	-	-	-	-	-	-	-	-	-	-	0.15	-	0.05	0.30	0.15	0.30	0.05	1.00	
School Resource Officer Total	-	-	-	-	-	-	-	-	2.00	-	-	-	-	-	-	-	-	-	-	-	2.00	
Senior City Planner Total	-	-	-	-	-	-	1.00	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00	
Staff Accountant Total	-	-	-	-	-	0.30	-	-	-	-	-	-	-	-	-	-	0.30	0.10	0.30	-	1.00	
Street Maintenance I Total	-	-	-	-	-	-	-	-	-	-	-	-	-	3.75	-	1.25	-	-	-	-	5.00	
Street Maintenance Supervisor Total	-	-	-	-	-	-	-	-	-	-	-	-	-	0.75	-	0.25	-	-	-	-	1.00	
Street Sweeper Total	-	-	-	-	-	-	-	-	1.00	-	-	-	-	1.00	-	-	-	-	-	-	1.00	
Transit Driver Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2.00	2.00	
Wastewater Treatment Plant Operator I Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00	-	-	-	1.00	
Wastewater Treatment Plant Operator II Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2.00	-	-	-	2.00	
Wastewater Treatment Plant Operator III/ Supervisor Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00	-	-	-	1.00	
Water Operator I Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00	-	1.00	
Water Operator II Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3.00	-	3.00	
Water Operator III/Supervisor Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00	-	1.00	
<b>GRAND TOTAL</b>	<b>5.00</b>	<b>0.13</b>	<b>0.40</b>	<b>0.25</b>	<b>1.00</b>	<b>1.43</b>	<b>1.95</b>	<b>0.40</b>	<b>29.00</b>	<b>1.50</b>	<b>1.95</b>	<b>2.00</b>	<b>1.60</b>	<b>6.30</b>	<b>1.00</b>	<b>1.60</b>	<b>8.47</b>	<b>2.44</b>	<b>9.50</b>	<b>2.10</b>	<b>78.00</b>	

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

FUND TYPE	DEPARTMENT	AUTHORIZED FY23-24	AUTHORIZED FY24-25	AUTHORIZED FY25-26
<b>General Fund</b>				
	<b>City Council</b>			
	City Clerk			
	Executive Administrative Specialist			
	Administrative Assistant			
	Council Member	5.00	5.00	5.00
	<b>Total City Council</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>
	<b>City Administration</b>			
	Assistant City Manager			
	Executive Administrative Specialist			
	Administrative Assistant	0.90	0.50	
	City Manager	0.25		
	City Manager/Finance Director		0.13	0.13
	Human Resources Director			
	Deputy Public Works Director			
	<b>Total City Administration</b>	<b>1.15</b>	<b>0.63</b>	<b>0.13</b>
	<b>City Clerk</b>			
	City Clerk	0.40	0.40	0.40
	Administrative Assistant	0.10		
	<b>Total City Clerk</b>	<b>0.50</b>	<b>0.40</b>	<b>0.40</b>
	<b>Human Resources/Risk Management</b>			
	Human Resources Director	0.25	0.25	0.25
	<b>Total Human Resources/Risk Management</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>
	<b>Communications &amp; Marketing</b>			
	Communications & Marketing Specialist			1.00
	<b>Total Communications &amp; Marketing</b>	-	-	<b>1.00</b>
	<b>Finance and Accounting</b>			
	Staff Accountant	0.60	0.30	0.30
	Accounting Clerk III	0.20	0.60	0.60
	City Manager/Finance Director		0.13	0.13
	Finance Director	0.10		
	Accounting Supervisor	0.10	0.10	0.30
	Finance Manager		0.10	0.10
	<b>Total Finance and Accounting</b>	<b>1.00</b>	<b>1.23</b>	<b>1.43</b>
	<b>Planning</b>			
	Senior City Planner	1.00	1.00	1.00
	Community Development Director	0.60	0.35	0.35
	Assistant Engineer/Projects Manager		0.75	
	Economic Development Manager			0.35
	Community Development Technician		0.40	0.25
	Administrative Assistant	0.10		

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

FUND TYPE	DEPARTMENT	AUTHORIZED FY23-24	AUTHORIZED FY24-25	AUTHORIZED FY25-26
	<b>Total Planning</b>	<b>1.70</b>	<b>2.50</b>	<b>1.95</b>
	<b>Engineering</b>			
	Assistant Engineer/Projects Manager			0.40
	<b>Total Engineering</b>	-	-	<b>0.40</b>
	<b>Public Safety</b>			
	Administrative Assistant	1.00	0.50	1.00
	City Manager	0.25		
	Community Service Officer	1.00	1.00	1.00
	Police Corporal	1.00	1.00	3.00
	Crime Scene Tech	1.00	1.00	1.00
	Deputy Police Chief			
	Police Chief	1.00	1.00	1.00
	Police Captain	1.00	1.00	1.00
	Police Lieutenant	2.00	1.00	
	Police Office Technician	4.00	4.00	3.00
	Police Office Technician - Part Time	2.00		
	Police Emergency Dispatcher		1.00	2.00
	Police Officer	10.00	8.00	7.00
	Police Officer Reserve/Trainee		1.00	1.00
	Police Sergeant	4.00	4.00	4.00
	School Resource Officer		1.00	2.00
	Cold Case Investigator			1.00
	Communication/Records Supervisor	1.00	1.00	1.00
	Special Project Manager/Police Oversight Advisor		1.00	
	Senior Police Communication/Records Administrator			
	<b>Total Public Safety</b>	<b>29.25</b>	<b>27.50</b>	<b>29.00</b>
	<b>Animal Control</b>			
	Animal Control Officer	2.00		
	Animal Control/Code Enforcement Officer		1.00	1.00
	Animal Control/Code Enforcement Officer Supervisor		1.00	0.50
	Community Development Director			
	<b>Total Animal Control</b>	<b>2.00</b>	<b>2.00</b>	<b>1.50</b>
	<b>Building Inspection</b>			
	Community Development Director	0.20	0.35	0.35
	Economic Development Manager			0.35
	Community Development Technician			0.50
	Building Inspector/Code Enforcement Officer		0.50	0.75
	Building Inspector I	1.00	0.60	
	<b>Total Building Inspection</b>	<b>1.20</b>	<b>1.45</b>	<b>1.95</b>
	<b>Code Enforcement</b>			
	Animal Control/Code Enforcement Officer		1.00	1.00
	Building Inspector/Code Enforcement Officer		0.50	0.25
	Animal Control/Code Enforcement Officer Supervisor			0.50

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

FUND TYPE	DEPARTMENT	AUTHORIZED FY23-24	AUTHORIZED FY24-25	AUTHORIZED FY25-26
	Community Development Technician			0.25
	Code Enforcement Officer	0.73		
	Code Enforcement Officer - Part Time	0.73		
	Community Development Director	0.20		
	<b>Total Code Enforcement</b>	<b>1.66</b>	<b>1.50</b>	<b>2.00</b>
	<b>Grants Administration</b>			
	Assistant Engineer/Projects Manager		0.25	
	Grants Administrator	1.00		
	Community Development Director		0.30	0.30
	Economic Development Manager			0.30
	Grant Manager		1.00	1.00
	Grants Administrator in Training	1.00		
	<b>Total Grants Administration</b>	<b>2.00</b>	<b>1.55</b>	<b>1.60</b>
	<b>Streets</b>			
	Public Works Director	0.20	0.15	0.15
	Street Maintenance Supervisor	0.97	0.75	0.75
	Street Maintenance I	2.00	2.25	3.75
	Street Sweeper	1.00	1.00	1.00
	Assistant Public Works Director	0.20	0.15	0.15
	Assistant Engineer/Projects Manager			0.30
	Administrative Assistant I	0.10	0.20	0.20
	<b>Total Streets</b>	<b>4.47</b>	<b>4.50</b>	<b>6.30</b>
	<b>Facilities Maintenance</b>			
	Facilities Maintenance Specialist		1.00	1.00
	<b>Total Facilities Maintenance</b>	-	<b>1.00</b>	<b>1.00</b>
<b>Total General Fund</b>		<b>50.18</b>	<b>49.50</b>	<b>53.90</b>
<b>Special Revenue Funds</b>				
	<b>Lighting Landscaping and Maintenance District</b>			
	Assistant Public Works Director		0.05	0.05
	Public Works Director		0.05	0.05
	Street Maintenance Supervisor	0.03	0.25	0.25
	Street Maintenance I		2.75	1.25
	Groundskeeper	2.00		
	<b>Total Lighting Landscaping and Maintenance District</b>	<b>2.03</b>	<b>3.10</b>	<b>1.60</b>
<b>Total Special Revenue Funds</b>		<b>2.03</b>	<b>3.10</b>	<b>1.60</b>
<b>Enterprise Funds</b>				
	<b>Sewer</b>			
	City Clerk	0.30	0.30	0.30
	Executive Administrative Specialist			
	Staff Accountant	0.60	0.30	0.30
	Assistant City Manager			
	Code Enforcement Officer	0.14		
	Code Enforcement Officer - Part Time	0.14		

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

FUND TYPE	DEPARTMENT	AUTHORIZED FY23-24	AUTHORIZED FY24-25	AUTHORIZED FY25-26
	Accounting Clerk I	0.66	0.33	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	2.00	2.00	1.00
	Wastewater Treatment Plant Operator I			2.00
	Wastewater Treatment Plant Operator In Training	1.00	1.00	
	Accounting Clerk II	0.33	0.66	0.33
	Finance Director	0.30		
	City Manager	0.20		
	City Manager/Finance Director		0.25	0.25
	Human Resources Director	0.38	0.38	0.38
	Accounting Supervisor	0.30	0.30	0.30
	Finance Manager		0.30	0.30
	Assistant Public Works Director	0.30	0.30	0.30
	Assistant Engineer/Projects Manager			0.15
	Administrative Assistant	0.30	0.30	0.30
	<b>Total Sewer</b>	<b>8.84</b>	<b>8.32</b>	<b>8.47</b>
	<b>Refuse</b>			
	Staff Accountant	0.20	0.10	0.10
	Assistant City Manager			
	Accounting Clerk I	0.66	0.33	0.66
	Public Works Director	0.20	0.15	0.15
	Accounting Clerk III	0.60	0.20	0.20
	Accounting Clerk II	0.33	0.66	0.33
	Finance Director	0.30		
	City Manager	0.10		
	City Manager/Finance Director		0.25	0.25
	Accounting Supervisor	0.30	0.30	0.10
	Finance Manager		0.30	0.30
	Assistant Public Works Director	0.20	0.15	0.15
	Administrative Assistant	0.20	0.20	0.20
	<b>Total Refuse</b>	<b>3.09</b>	<b>2.64</b>	<b>2.44</b>
	<b>Water</b>			
	City Clerk	0.30	0.30	0.30
	Executive Administrative Specialist			
	Staff Accountant	0.60	0.30	0.30
	Water Operator In Training	3.00	2.00	
	Assistant City Manager			
	Code Enforcement Officer	0.14		
	Code Enforcement Officer - Part Time	0.14		
	Utility Technician			
	Accounting Clerk I	0.34	0.34	0.68
	Public Works Director	0.30	0.30	0.30
	Accounting Clerk III	0.60	0.60	0.60
	Accounting Clerk II	0.34	0.68	0.34

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

FUND TYPE	DEPARTMENT	AUTHORIZED FY23-24	AUTHORIZED FY24-25	AUTHORIZED FY25-26
	Finance Director	0.30		
	City Manager	0.20		
	City Manager/Finance Director		0.25	0.25
	Human Resources Director	0.38	0.38	0.38
	Accounting Supervisor	0.30	0.30	0.30
	Finance Manager		0.30	0.30
	Assistant Public Works Director	0.30	0.30	0.30
	Assistant Engineer/Projects Manager			0.15
	Water Supervisor	1.00	1.00	1.00
	Water Operator I			1.00
	Water Operator II	1.00	2.00	3.00
	Administrative Assistant	0.30	0.30	0.30
	Accounting Clerk I	0.34		
	<b>Total Water</b>	<b>9.87</b>	<b>9.35</b>	<b>9.50</b>
	<b>Public Transportation</b>			
	Transit Driver	1.00	2.00	2.00
	Public Works Director		0.05	0.05
	Assistant Public Works Director		0.05	0.05
	<b>Total Public Transportation</b>	<b>1.00</b>	<b>2.10</b>	<b>2.10</b>
<b>Total Enterprise Funds</b>		<b>22.79</b>	<b>22.40</b>	<b>22.50</b>
<b>Grand Total All Funds</b>		<b>75.00</b>	<b>75.00</b>	<b>78.00</b>



# APPENDIX

## BUDGET CALENDAR

The following outlines key budget tasks, dates and responsibilities in developing the 2025-26 Budget.

<b>When</b>	<b>Who</b>	<b>What</b>
March 14	Finance	Distributes Operating and CIP budget instructions and worksheets
March 17-21	Finance	Brief departments on budget process/worksheet preparation
April 04	Departments	Submit New Regular Staff Requests
April 11	Finance	Distributes regular staffing, insurance and G&A costs
April 18	Departments	Submit budget worksheets, strategic initiatives, accomplishments and objectives, division descriptions and CIP project requests
April 21 to April 25	Finance	Review department submittals: meet with departments as needed Prepare revenue, expenditure and changes in fund balance/working capital projections
April 28 to May 02	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 06 to May 15	Finance City Manager	Prepare Preliminary Budget Review and approve Preliminary Budget
<b>May 16</b>	<b>City Manager</b>	<b>Issue 2025-26 Preliminary Budget</b>
May 21	Council	Preliminary Budget: Overview, General and Special Funds
May 21	Council	Preliminary Budget: Enterprise and Internal Service Funds
June 11	Council	Budget adoption (Regular Meeting)

## APPROPRIATIONS LIMIT

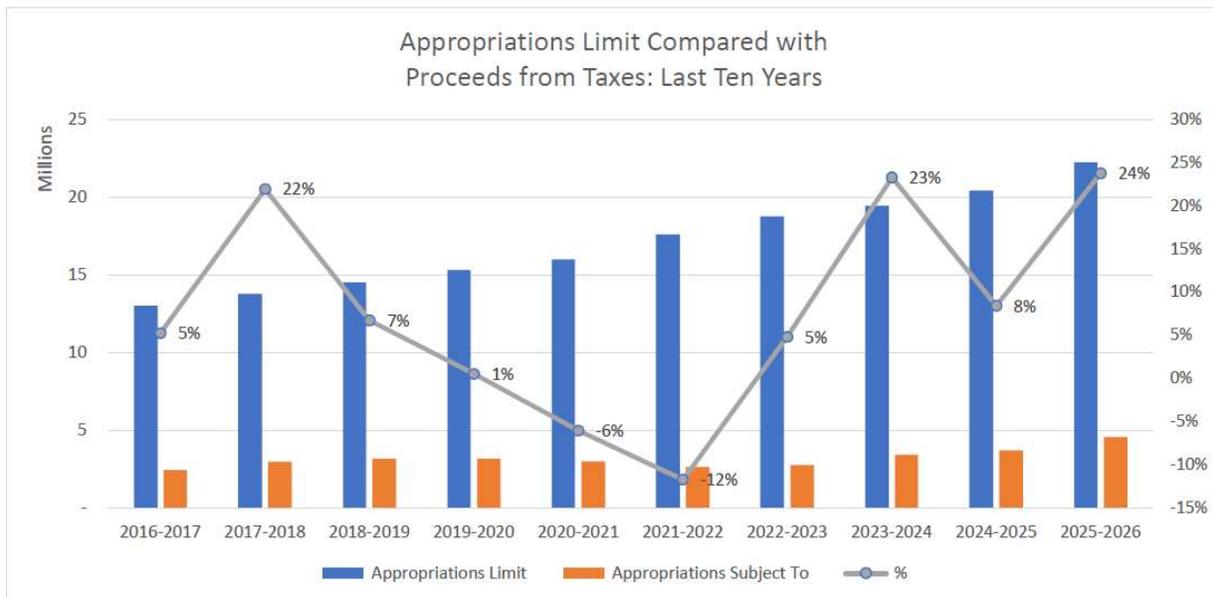
In 1979, California voters approved Proposition 4 (Article XIII-B of the California State Constitution). Informally known as the “Gann Spending Initiative,” this provision limits the total amount of appropriations in any fiscal year from “proceeds of taxes.” Accordingly, it is essentially a limitation 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 2025-26 Appropriations Limit and the estimated proceeds of taxes in the adopted 2025-26 Annual Budget. As reflected below, the City remains well below its Appropriations Limit for 2025-26.

Fiscal Year	McFarland Appropriations Limit			Appropriations Limit	Appropriations Subject To	Amount Under the Limit
	Per Capita Change Factor	Population Change Factor	Total Adjustment			
2016-2017	1.0537	1.0183	1.0730	13,018,743	2,425,038	10,593,705
2017-2018	1.0369	1.0197	1.0573	13,765,068	2,957,523	10,807,545
2018-2019	1.0367	1.0162	1.0535	14,501,424	3,155,712	11,345,712
2019-2020	1.0385	1.0160	1.0551	15,300,685	3,172,102	12,128,583
2020-2021	1.0373	1.0077	1.0453	15,993,610	2,980,227	13,013,383
2021-2022	1.0573	1.0418	1.1015	17,616,884	2,630,557	14,986,327
2022-2023	1.0755	0.9906	1.0654	18,768,857	2,757,119	16,011,738
2023-2024	1.0444	0.9918	1.0358	19,441,456	3,399,704	16,041,752
2024-2025	1.0362	1.0145	1.0512	20,437,343	3,685,718	16,751,625
2025-2026	1.0644	1.0224	1.0882	22,240,786	4,561,914	17,678,872





## **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. 2025-75**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND APPROVING THE CITY'S ANNUAL OPERATING BUDGET FOR THE FISCAL YEAR 2025-26 AND 2025-30 CAPITAL IMPROVEMENT PROGRAM**

**WHEREAS**, the City Manager has submitted the 2025-26 Preliminary Budget and 2025-30 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 2025-26 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 XIIB, as amended, in determining the appropriations limit for the Fiscal Year 2025-26.

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

1. The 2025-26 Operating Budget and 2025-30 Capital Improvement Program are hereby adopted as presented in the Preliminary Budget and CIP, with modifications approved by the City Council on June 11, 2025.

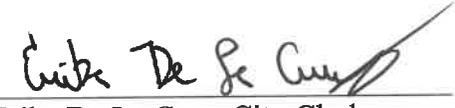
**PASSED AND ADOPTED** at a regular meeting of the City Council of the City of McFarland on June 11, 2025 by the following vote:

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

CITY OF MCFARLAND

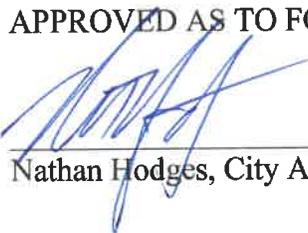
  
Saul Ayon, Mayor

ATTEST:

  
Erika De La Cruz, City Clerk

I, Erika De La Cruz, City Clerk of the City of McFarland, California, DO HEREBY CERTIFY that the foregoing resolution is a true and accurate copy of the Resolution passed and adopted by the City Council of the City of McFarland on the date and by the vote indicated herein.

APPROVED AS TO FORM:

  
Nathan Hodges, City Attorney



**RESOLUTION NO. 2025-76**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND APPROVING AND ADOPTING THE ANNUAL APPROPRIATIONS LIMIT FOR THE FISCAL YEAR 2025-26**

**WHEREAS**, the voters of California on November 6, 1979, added Article XIIIB to the State Constitution placing various limitations on the appropriations of the state and local governments; and

**WHEREAS**, Article XIIIB provides that the appropriations limit for Fiscal Year 2025-26 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 XIIIB, as amended, in determining the appropriations limit for the Fiscal Year 2025-26; and

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

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

1. The Appropriations Limit for Fiscal Year 2024-25 is \$22,240,786.

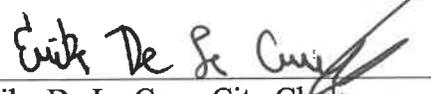
**PASSED AND ADOPTED** at a regular meeting of the City Council of the City of McFarland on June 11, 2025 by the following vote:

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

CITY OF MCFARLAND

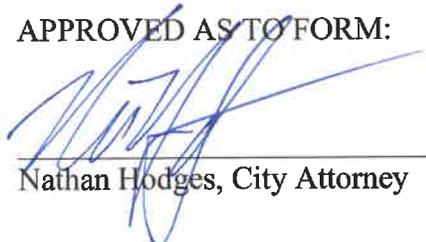
  
Saul Ayon, Mayor

ATTEST:

  
Erika De La Cruz, City Clerk

I, Erika De La Cruz, City Clerk of the City of McFarland, California, DO HEREBY CERTIFY that the foregoing resolution is a true and accurate copy of the Resolution passed and adopted by the City Council of the City of McFarland on the date and by the vote indicated herein.

APPROVED AS TO FORM:

  
Nathan Hodges, City Attorney

