MCFARLAND CITY COUNCIL

Regular Meeting Notice and Agenda

Council Chambers
103 W. Sherwood Ave, Mcfarland, CA
Website: https://www.mcfarlandcity.org/

Tuesday, February 18, 2025
5:00 PM

SAUL AYON, *Mayor*
RICARDO CANO, *Vice Mayor*
AMADOR AYON, *Council Member*
ANITA GONZALEZ, *Council Member*
MARÍA T. PÉREZ , *Council Member*

VIEW THE MEETING RECORDINGS ONLINE at www.mcfarlandcity.org/AgendaCenterRecordings will be available approximately one week following the meeting.

HOW TO SUBMIT PUBLIC COMMENTS: The meetings of the City Council and all municipal entities, commissions, and boards ("the City") are open to the public. At regularly scheduled meetings, members of the public may address the city on any item listed on the agenda, or on any non-listed matter over which the city has jurisdiction. At special or emergency meetings, members of the public may only address the city on items listed on the agenda. There is a time limitation of two minutes per person. For any item that is not on the agenda and within the jurisdiction or interest of the city, please come to the podium at this time. The Brown Act does not permit any action or discussion on items not listed on the agenda. If you wish to speak regarding a scheduled agenda item, please come to the podium when the item number and subject matter are announced, and the mayor opens Public Comment on the item. When recognized, please begin by providing your name and address for the record (optional). Anyone wishing to submit written information at the meeting needs to furnish ten (10) copies to the City Clerk in advance to allow for distribution to City Council, staff, and the media. Willful disruption of the meeting shall not be permitted. If the Mayor finds that there is in fact willful disruption of any City Council Meeting, he/she may order the disrupting parties out of the room and subsequently conduct the City's business without them present.

PUBLIC ACCOMMODATIONS: The City of McFarland does not discriminate based on disability and complies with the provisions of the Americans with Disabilities Act (ADA). If you need special assistance to participate in this meeting, please contact the City Clerk's Office at (661) 792-3091 at least 48 hours prior to the meeting to make reasonable arrangements to ensure accessibility to this meeting.

INTERPRETATION: If you need an interpretation of your communications to the City Council into English, please contact the City Clerk Department at 661-792-3091 ext. 2135 at least 48 hours prior to the meeting.

<u>CALL TO ORDER</u>: Mayor Saul Ayon

ROLL CALL:
Mayor/Chair, Saul Ayon
Vice Mayor/Vice-Chair, Ricardo Cano
Council Member/Board Member, Amador Ayon
Council Member/Board Member, Anita Gonzalez
Council Member/Board Member, Maria T. Pérez

INVOCATION:

PLEDGE OF ALLEGIANCE:

PUBLIC COMMENT: Members of the public wishing to address the Council about any item not on the agenda may do so at this time. Speakers are limited to two minutes for each person. Fifteen minutes total will be allowed for any one subject. Please state your name and address for the record prior to making a presentation.

DEPARTMENTAL REPORTS

PUBLIC HEARINGS

ADMINISTRATIVE AGENDA

1. Approval of Resolution No. 2025-16 Approving the Midyear Budget Adjustments Totaling $1,537,184 in the General Fund and $4,021,283 in Other Funds.

COUNCIL STATEMENTS AND REPORTS:
On their own initiative, Council Members may make a brief announcement or a brief report on their own activities. In addition, Council Members may ask a question of staff or the public for clarification on any matter, provide a reference to staff or other resources for information. Alternatively, request staff to report to the City Council at a later meeting concerning any matter. Furthermore, the City Council, or any member thereof, may take action to direct staff to place a matter of business on a future agenda.

CLOSED SESSION

ADJOURNMENT

This is to certify this agenda was posted at McFarland City Hall on February 14, 2025.

Paul M. Saldana

Paul M. Saldana, Deputy City Clerk

Diego Viramontes

Diego Viramontes, City Manager

Next Meeting: Regular City Council February 19, 2025

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City of McFarland

City Council Meeting

STAFF REPORT

Agenda Item No. 1.
Section: ADMINISTRATIVE AGENDA
Meeting Date: February 18, 2025

TO: Honorable Mayor and Council Members

FROM: Diego Viramontes, City Manager

SUBJECT: Approval of Resolution No. 2025-16 Approving the Midyear Budget Adjustments Totaling $1,537,184 in the General Fund and $4,021,283 in Other Funds.

SUMMARY:

This report presents a comprehensive mid-year financial review, aimed at evaluating the City of McFarland's fiscal health, with a specific focus on the General Fund and the major in-house managed enterprise funds (Water and Sewer). The objective is to assess financial performance, identify variances, propose necessary adjustments, and plan for future fiscal strategies. Our findings suggest the need for budget adjustments totaling $1,537,184 in the General Fund and $4,021,283 in other funds to align with our financial goals and operational needs.

Financial Performance Evaluation

General Fund: A Closer Look

- **Projected Unassigned Fund Balance:** Currently at 16% of operating expenditures, an improvement from the initial 8% projection. However, it remains below our 35% target, indicating a need for strategic financial management to bolster our fiscal health.
- **Short-term Strategies:**
  - **Measure M & O Revenues:** The City of McFarland has strategically positioned itself for sustainable growth and enhanced community services through the implementation of Measures M and O. These initiatives, approved by voters in November of 2022, are pivotal to our long-term financial strategy, addressing critical areas such as public safety, infrastructure, and economic development.
  - **Indirect Cost Allocation Plan:** Aims to distribute central service costs fairly across departments, enhancing financial efficiency.
- **Long-term Financial Planning:**
  - **Development Initiatives:** Future commercial, residential, and industrial development projects are critical for generating additional revenue and supporting economic growth.
  - **Organizational Review:** Proposed analysis of the organizational structure to identify efficiency improvements.

Enterprise Funds: Financial Health

- **Sewer Fund:**Projected unrestricted fund balance stands at 29% of operating expenditures, below the 35% target and insufficient for long-term capital investments.
    - **Unforeseen Sewer Challenges:** For the past three years, the City of McFarland has worked closely with the State Water Resources Control Board on the preliminary design of its $17 million wastewater expansion project. This project is critical to meeting the City's growing needs, ensuring regulatory compliance, and preventing costly emergencies—such as the recent lagoon issue, which required over $350,000 in emergency repairs and consumed substantial staff time and resources. However, McFarland was recently removed from the Water Board's priority list for this project. The City is actively seeking support from local, state, and federal representatives to advocate for reinstating this essential project on the State Water Resources Control Board's priority list.
- **Water Fund:**Projected unrestricted fund balance at 15%, below the 35% target and insufficient for long-term capital investments.
    - **Unforeseen Water Challenges:** The projected unrestricted fund balance has fallen below the City's target, primarily due to unforeseen water-related expenses throughout the fiscal year. A significant portion—approximately $1,200,000 for FY 2024-25—was allocated to addressing high nitrate levels at the Browning Road Well. This included the installation, rental, and operation of a temporary reverse osmosis (RO) treatment system to mitigate contamination and ensure a sufficient water supply. The State Water Resources Control Board has awarded the City funding for a replacement well as a permanent solution, but completion is still 2-3 years away. In the meantime, the City must continue operating the temporary RO system to meet demand. To reduce the financial burden on residents, the City of McFarland is actively pursuing additional funding opportunities and seeking support from the State Water Resources Control Board to help cover the ongoing costs of temporary treatment.
- **Funding Options for Capital Needs:**
    - **State Revolving Fund Grant:**Offers a low-impact solution to utility rates while securing capital funding.
        - **Active Grant Applications:** The City of McFarland is actively seeking grant funding totaling approximately $48.2 million from the State Water Resources Control Board for essential water and sewer improvements. Our grant application for water infrastructure prioritizes critical projects aimed at ensuring the safety and reliability of our water supply. On the wastewater front, our application seeks funds for the vital expansion of our wastewater treatment plant to accommodate community growth and adhere to environmental standards, marking a significant step towards sustaining our city's infrastructure and ecological responsibilities.
    - **Long-Term Financing:** Although it poses a significant impact on utility rates, it's necessary for critical infrastructure investments.

Detailed Budget Adjustments

Adjustments in General Fund Revenues

- **Taxes and Franchise Fees:**An overall increase of $577,017, despite a slight decrease in general sales tax by $(30,510), offset by increases in Measure M sales tax ($255,044), Measure O Business Tax ($342,483), and Business Licenses ($10,000).

  - **Sources of Updated Projections:** Our revised sales tax revenue figures are based on the latest projections provided by our sales tax consultants, Hinderliter, de Llamas and Associates (HDL). Their analysis, which reflects current economic trends and local commercial activities, suggests an overall increase in sales tax revenue. Our revised Measure O and business license revenue figures are based on activity for the first six months of the fiscal year.

- **Permit and Service Charges:**Total increase of $157,183 from building permits.
  - **Building Permit Increases:** The significant rise in building permit fees is directly linked to the accelerated development of Dr. Hair's tract 7393. Dr. Hair's commitment to rapid development and substantial investment has exceeded initial projections, leading to higher permit fee collections.
- **Grants & Intergovernmental:**An overall decrease of $530,000, due to a decrease in Community Change Projects grant funding $(600,000) and increase in Spay & Neuter Grants ($70,000).
  - **Community Change Projects Funding:** The City of McFarland submitted a nearly $20 million grant application through the EPA's Community Change Grant Program to fund the construction of a dog park within the flood retention basin on Sherwood, trail expansion, and safe routes to school improvements along Sherwood. Unfortunately, the grant application was not selected for funding at this time. The City will continue to explore alternative funding opportunities to advance these important community projects.
  - **Spay & Neuter Grant:** The City of McFarland has received a $70,000 grant from UC Davis to support its spay and neuter program. This funding will help reduce the stray animal population and promote responsible pet ownership within the community.
- **Other Revenues:**Increase of $358,675, including increases to interest income ($314,975), Court Fines ($20,000), and POST reimbursable trainings for officers ($23,700).
  - **Interest Income:** An increase of $314,975 resulted from the City's strategic decision last year to invest idle cash with the Local Agency Investment Fund (LAIF). Due to the high-interest rate environment, this investment has yielded significant returns across multiple funds, strengthening the City's financial position.

Staffing and Operational Adjustments

- **Current Vacancies:** A detailed overview of recruitment efforts highlights the City's progress in staffing across various departments, demonstrating significant improvements in recruitment and retention compared to previous years. Strategic hiring initiatives, competitive compensation, and workplace improvements have contributed to stronger workforce stability, ensuring that essential services continue to be delivered efficiently. The City remains committed to attracting and retaining top talent to meet the needs of the community.

Position	Position Type	Status
Police Officer	Full Time	BACKGROUNDS
Police Officer	Full Time	RECRUITING
Police Office Tech	Part Time	RECRUITING
Police Office Tech	Full Time	RECRUITING
Transit Driver	Full Time	BACKGROUNDS
Community Development Technician	Full Time	ON HOLD - EVALUATING POSITION
Accounting Clerk II	Full Time	ON HOLD - POTENTIAL PROMOTION

- **Projected Staffing Cost Adjustments:** A decrease of $241,374 in the General Fund and $214,163 across other funds, reflecting the net impact of vacancies, proposed organizational changes, and operational efficiencies.

Departmental Budget Requests

- **General Fund Increase Requests:**Totaling $336,389, aimed at covering overtime due to vacancies, and specific needs such as vehicle repairs, training, and supplies.
  - **City Administration:** An additional **$8,500** is allocated to support the internship program, providing valuable hands-on experience for participants while assisting with city operations. This funding will help cover stipends, training, and other program-related expenses.
  - **Planning:** A net **decrease of $500**, reflecting a **$3,000** reduction in conference and training expenses, offset by a **$2,500** increase to support the internship program. This adjustment ensures funding is allocated efficiently while still supporting workforce development.
  - **Public Safety (Police Department):**
    - **Training:** An additional **$7,000** is required to meet the training requirements of our CHP grant. This funding will ensure compliance with grant conditions and enhance staff preparedness for program implementation.
    - **New Vehicle:** An **$85,000** allocation is designated for the purchase of a new vehicle for the School Resource Officer (SRO). The cost will be fully reimbursed by the McFarland Unified School District over the term of the SRO contract, ensuring no long-term financial impact on the City's budget.
    - **Tuition Reimbursement:** An allocation of **$3,058.80** is designated to cover tuition reimbursement as outlined in the Chief of Police's contract, supporting continued professional development and education.
  - **Animal Control:** An additional **$21,500** is requested to address underbudgeted overtime due to vacancies (**$10,000**), vehicle repairs (**$4,500**), contract services (**$2,300**), and miscellaneous supplies (**$4,700**). This funding will ensure the department can continue providing effective animal control services without disruption.
  - **Building Inspection:** A **$3,000** reduction in overtime expenses, reflecting adjusted workload projections and improved scheduling efficiencies.
  - **Streets:**
    - **Overtime:** An additional **$15,000** is required to cover increased overtime

expenses due to the street rejuvenation project and various event preparations. This funding ensures adequate staffing to support these essential initiatives without service disruptions.

    - **Street Sweeper Repairs:** An additional **$50,000** is needed to restore and maintain street sweeping operations. Currently, our only operational street sweeper is out of service, bringing street sweeping to a halt until critical repairs are completed. While alternative solutions, such as outsourcing, were considered, they proved significantly more costly than repairing the existing equipment. This funding will ensure the timely resumption of street sweeping services in the most cost-effective manner.
    - **Equipment Repairs:** An additional **$18,000** is required due to the aging fleet, as repair needs have exceeded initial projections. This funding will help address unexpected maintenance issues and ensure essential equipment remains operational to support city services.
    - **Street Maintenance:** An additional **$30,000** is needed for materials to support various street patching and alleyway maintenance projects. This funding will help address wear and tear on city roads, ensuring safer and more reliable infrastructure for the community.
    - **Operating Supplies:** An additional **$22,500** is needed primarily to replace outdated street signs across the city. Many existing signs are worn, reducing visibility and effectiveness. Additionally, several streetlights require replacement to enhance public safety and improve nighttime visibility. This funding will ensure critical upgrades to city infrastructure.
    - **Utilities:** An additional **$13,500** is required to cover increased utility costs, primarily driven by significant rate hikes from PG&E. This adjustment ensures continued operation of essential city services without disruption
    - **Rental Equipment:** An additional **$5,500** is needed to cover equipment rentals for specific projects that require specialized machinery. The initial budget did not allocate funds for this need, and this adjustment will ensure projects can proceed without delays.
    - **Vehicle Repairs:** An additional **$5,000** is needed to cover maintenance and repairs for the existing fleet, as the current budget is insufficient to address ongoing wear and unexpected mechanical issues. This funding will help ensure city vehicles remain operational and reliable.
    - **Miscellaneous:** An additional **$5,000** is needed to cover essential expenses, including uniforms, training, office supplies, and telephone/communications. These funds will ensure city staff have the necessary resources to perform their duties effectively.
- **Community Center**: An additional **$10,000** is allocated for facility repairs and to cover increased utility costs due to PG&E rate hikes. This funding will help maintain the center's functionality and ensure continued community access to the facility.
- **Facilities Maintenance:** An additional **$30,000** is allocated to support in-house building repairs, utilizing the full-time Facilities Maintenance position. This approach enhances cost efficiency while ensuring timely upkeep of city-owned properties.
- **Information Technology:** An additional **$10,000** is required to support various onsite projects across the city, ensuring critical IT infrastructure upgrades and maintenance are completed efficiently.

- **Adjustments to Other Funds:**Additional requests for building repairs, supplies, and overtime, indicating the need for increased budget allocations to maintain service levels.
    - **Lighting and Landscape Maintenance District:** An additional **$25,200** is requested to cover essential expenses, including overtime ($3,500), uniforms ($2,000), fuel ($500), professional services ($3,200), repairs and maintenance ($1,000), and operating supplies ($15,000). This funding will support ongoing maintenance efforts and ensure the district remains well-maintained and functional.
    - **Sewer Fund:** An additional **$96,500** is requested to support various operational needs, including the internship program ($3,000), overtime ($20,000), uniforms ($4,000), professional services ($51,500), repairs and maintenance ($12,000), office supplies ($1,000), and telephone/communications ($5,000). This funding ensures continued efficiency and reliability in sewer operations.
    - **Refuse & Recycling Fund:** An additional **$3,250** is requested to support the internship program ($3,000) and office supplies ($250), ensuring continued program development and administrative support for waste management operations.
    - **Water Fund:** An additional **$608,800** is requested to support critical water system operations, including the internship program ($3,000), overtime ($30,000), uniforms ($4,000), RO Temporary Treatment System Rental ($475,000), professional services ($6,000), building, equipment, and vehicle repairs and maintenance ($35,800), operating supplies and chemicals for the new RO system ($54,000), and office supplies ($1,000). This funding is essential to maintaining water quality, system reliability, and operational efficiency.
    - **Transit Fund:** An additional **$150** is requested to cover the cost of office supplies, ensuring continued administrative support for transit operations.

Deferred Capital Projects

- **Community Change Projects:** The **$600,000** budgeted for the current fiscal year will be deferred as funding for these projects was not awarded. The City will continue to explore alternative funding opportunities to support these initiatives.
- **Wastewater Expansion Project:** The **$740,000** budgeted for the current fiscal year will be deferred as the State Water Resources Control Board has removed the City from the priority list, making the timing of funding uncertain. City staff is actively seeking support from elected officials to advocate for reinstating funding and moving this critical project forward.
- **1, 2, 3 TCP and Nitrate Permanent Treatment at Browning Road Well:** The **$3,500,000** budgeted for this fiscal year will be reallocated as the City has decided to pursue a replacement well for Browning Road instead of implementing TCP and nitrate treatment. The City will collaborate with the State Water Resources Control Board to re-evaluate the future use of the Browning Road Well.
- **Taylor Well Replacement:** The **$500,000** budgeted for this fiscal year has been deferred due to funding limitations and state deficits, as the State Water Resources Control Board has postponed many of the City's water projects. City staff is actively seeking support from elected officials to advocate for funding and advance this critical infrastructure project.
- **Two Emergency Standby Generators:** The **$850,000** budgeted for this fiscal year has

been deferred as the State Water Resources Control Board postponed many of the City's water projects due to funding limitations and state deficits, including the installation of emergency standby generators at well sites. City staff is actively seeking support from elected officials to advocate for funding and ensure the City's water infrastructure remains resilient during emergencies.

FINANCIAL IMPACT:

The mid-year budget review has identified necessary adjustments across various funds to address unforeseen expenditures and strategic initiatives, ensuring the City of McFarland continues to meet its operational and service delivery objectives. The proposed adjustments reflect a comprehensive analysis aimed at maintaining fiscal stability and enhancing community services. The total proposed adjustments to the General Fund are $1,537,184 and $4,021,283 to Other Funds.

RECOMMENDATION:

Approval of the resolution for mid-year budget adjustments, as detailed in this report, is recommended to ensure the City of McFarland's financial stability and continued service excellence.

ATTACHMENTS:

1. Attachment A - FY24-25 Midyear Budget Adjustments

RESOLUTION NO. 2025-16

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCFARLAND, CALIFORNIA, APPROVING MID-YEAR BUDGET ADJUSTMENTS FOR THE FISCAL YEAR 2024-2025

WHEREAS, the City of McFarland is committed to the effective and efficient management of its financial resources to ensure the delivery of essential services to the community; and

WHEREAS, the City Finance Director has presented a mid-year budget review, identifying necessary adjustments to the General Fund and other funds to address operational needs, unforeseen expenditures, and strategic initiatives; and

WHEREAS, the proposed adjustments include an increase of $1,537,184 in the General Fund, reflecting updated revenue projections, departmental budget needs, and the city's response to dynamic fiscal challenges; and

WHEREAS, the adjustments also include a total of $4,021,283 in enterprise and other funds, critical for addressing specific operational challenges and ensuring the continued provision of vital services; and

WHEREAS, these adjustments are in line with the city's commitment to fiscal responsibility, community welfare, and strategic long-term planning; and

WHEREAS, the City Council recognizes the need for flexibility and responsiveness in budget management to address both expected and unexpected financial challenges;

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

1. The mid-year budget adjustments for the Fiscal Year 2024-2025, attached hereto as Attachment "A", are hereby approved.
2. The Finance Director is authorized to make the necessary adjustments to the General Fund and other funds to reflect the approved changes.
3. The City Council reaffirms its commitment to fiscal stability, operational efficiency, and the provision of high-quality services to the residents of McFarland.
4. This resolution shall take effect immediately upon its passage and adoption.

PASSED AND ADOPTED at a regular meeting of the City Council of the City of McFarland on February 18, 2025 by the following vote:

	Aye	Nae	Abstain	Absent
Saul Ayon				
Ricardo Cano				
Amador Ayon				

Anita Gonzalez				
Maria T. Pérez				

CITY OF MCFARLAND

____
Saul Ayon, Mayor

ATTEST:

____
Erika De La Cruz, City Clerk

I, __________________________, 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

Attachment A
City of McFarland
Fiscal Year 2024-2025 MidYear Budget Adjustments

Account	Account Name	Account Type	Adjustment
01-100-40200-0000-1	Sales Tax & Bradley Burns	Revenue	30,510.00
01-100-41100-0000-1	Business Licenses	Revenue	(10,000.00)
01-100-48100-0000-1	Interest Income	Revenue	(314,974.92)
01-100-49950-0000-1	Transfer In - Indirect Cost Allocation	Revenue	(22,443.58)
01-105-50100-0000-1	Salaries - Permanent Employees	Expense	(500.00)
01-105-50400-0000-1	Retirement (401K)	Expense	178.94
01-110-50100-0000-1	Salaries - Permanent Employees	Expense	5,434.05
01-110-50150-0000-1	Wages - Temporary Employees	Expense	8,500.00
01-110-50300-0000-1	Payroll Taxes	Expense	1,507.36
01-110-50400-0000-1	Retirement (401K)	Expense	787.33
01-110-50500-0000-1	Health Insurance Premiums	Expense	586.80
01-110-50550-0000-1	Dental/Vision Premiums	Expense	(162.20)
01-110-50700-0000-1	Life Insurance	Expense	(25.50)
01-111-50100-0000-1	Salaries - Permanent Employees	Expense	(3,695.58)
01-111-50300-0000-1	Payroll Taxes	Expense	(103.81)
01-111-50400-0000-1	Retirement (401K)	Expense	(303.90)
01-111-50500-0000-1	Health Insurance Premiums	Expense	(8,245.36)
01-111-50550-0000-1	Dental/Vision Premiums	Expense	(384.45)
01-111-50700-0000-1	Life Insurance	Expense	34.37
01-112-50100-0000-1	Salaries - Permanent Employees	Expense	137.09
01-112-50300-0000-1	Payroll Taxes	Expense	45.48
01-112-50400-0000-1	Retirement (401K)	Expense	238.39
01-112-50500-0000-1	Health Insurance Premiums	Expense	29.81
01-112-50550-0000-1	Dental/Vision Premiums	Expense	(60.62)
01-112-50700-0000-1	Life Insurance	Expense	(0.68)
01-115-50100-0000-1	Salaries - Permanent Employees	Expense	(13,293.35)
01-115-50300-0000-1	Payroll Taxes	Expense	(954.04)
01-115-50400-0000-1	Retirement (401K)	Expense	(1,078.46)
01-115-50500-0000-1	Health Insurance Premiums	Expense	(3,215.28)
01-115-50550-0000-1	Dental/Vision Premiums	Expense	(410.11)
01-115-50700-0000-1	Life Insurance	Expense	(23.21)
01-140-50100-0000-1	Salaries - Permanent Employees	Expense	(10,925.03)
01-140-50150-0000-1	Wages - Temporary Employees	Expense	2,500.00
01-140-50300-0000-1	Payroll Taxes	Expense	217.24
01-140-50400-0000-1	Retirement (401K)	Expense	2,018.08
01-140-50500-0000-1	Health Insurance Premiums	Expense	(3,066.32)
01-140-50550-0000-1	Dental/Vision Premiums	Expense	(650.38)
01-140-50700-0000-1	Life Insurance	Expense	2.65
01-140-52000-0000-1	Conferences/Meetings/Travel	Expense	(3,000.00)
01-140-59950-0000-1	Transfer Out - Indirect Cost Allocation	Expense	1,364.65
01-150-41900-0000-1	Court Fines	Revenue	(20,000.00)
01-150-48000-0000-1	POST Reimbursements	Revenue	(23,700.00)
01-150-49780-0000-1	Oper Transfer In-Community Facilities District	Revenue	(249,426.94)

Attachment A
City of McFarland
Fiscal Year 2024-2025 MidYear Budget Adjustments

Account	Account Name	Account Type	Adjustment
01-150-49790-0000-1	Oper Transfer In-Measure M	Revenue	(255,044.00)
01-150-49795-0000-1	Oper Transfer In-Measure O	Revenue	(342,482.73)
01-150-50100-0000-1	Salaries - Permanent Employees	Expense	(133,994.27)
01-150-50300-0000-1	Payroll Taxes	Expense	10,126.50
01-150-50400-0000-1	Retirement (401K)	Expense	(7,302.64)
01-150-50500-0000-1	Health Insurance Premiums	Expense	(30,835.38)
01-150-50550-0000-1	Dental/Vision Premiums	Expense	(6,055.22)
01-150-50700-0000-1	Life Insurance	Expense	(658.48)
01-150-52000-0000-1	Conferences/Meetings/Travel	Expense	7,000.00
01-150-52940-0000-1	Vehicles (Capital)	Expense	85,000.00
01-150-55150-0000-1	Tuition Reimbursement	Expense	3,058.80
01-150-59950-0000-1	Transfer Out - Indirect Cost Allocation	Expense	(58,864.05)
01-155-44000-8452-1	Spay and Neuter Grant - UC Davis	Revenue	(70,000.00)
01-155-50100-0000-1	Salaries - Permanent Employees	Expense	(28,120.88)
01-155-50200-0000-1	Overtime	Expense	10,000.00
01-155-50300-0000-1	Payroll Taxes	Expense	(893.89)
01-155-50400-0000-1	Retirement (401K)	Expense	(2,635.00)
01-155-50500-0000-1	Health Insurance Premiums	Expense	(6,800.83)
01-155-50550-0000-1	Dental/Vision Premiums	Expense	(1,662.16)
01-155-50700-0000-1	Life Insurance	Expense	(132.74)
01-155-52200-0000-1	Contract Services	Expense	1,200.00
01-155-52950-0000-1	Equipment (Capital)	Expense	1,400.00
01-155-56000-0000-1	Professional Services - Other	Expense	1,100.00
01-155-56600-0000-1	Repairs & Maintenance - Vehicle	Expense	4,500.00
01-155-57400-0000-1	Supplies - Operating	Expense	3,300.00
01-155-59950-0000-1	Transfer Out - Indirect Cost Allocation	Expense	1,598.40
01-160-41500-0000-1	Building Permits	Revenue	(139,330.39)
01-160-41505-0000-1	Technology Fee	Revenue	(5,712.56)
01-160-41510-0000-1	Training Fee	Revenue	(6,133.04)
01-160-41515-0000-1	Building - GP Maintenance Fee	Revenue	(6,006.59)
01-160-50100-0000-1	Salaries - Permanent Employees	Expense	10,157.61
01-160-50200-0000-1	Overtime	Expense	(3,000.00)
01-160-50300-0000-1	Payroll Taxes	Expense	1,204.52
01-160-50400-0000-1	Retirement (401K)	Expense	4,241.57
01-160-50500-0000-1	Health Insurance Premiums	Expense	1,567.78
01-160-50550-0000-1	Dental/Vision Premiums	Expense	471.50
01-160-50700-0000-1	Life Insurance	Expense	(6.93)
01-160-59950-0000-1	Transfer Out - Indirect Cost Allocation	Expense	11,919.89
01-165-50100-0000-1	Salaries - Permanent Employees	Expense	(7,483.15)
01-165-50300-0000-1	Payroll Taxes	Expense	(307.93)
01-165-50400-0000-1	Retirement (401K)	Expense	(613.39)
01-165-50500-0000-1	Health Insurance Premiums	Expense	(1,035.85)
01-165-50550-0000-1	Dental/Vision Premiums	Expense	(806.39)

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Account	Account Name	Account Type	Adjustment
01-165-50700-0000-1	Life Insurance	Expense	(39.63)
01-165-57400-0000-1	Supplies - Operating	Expense	330.00
01-165-59950-0000-1	Transfer Out - Indirect Cost Allocation	Expense	(2,928.05)
01-175-50100-0000-1	Salaries - Permanent Employees	Expense	(17,938.99)
01-175-50300-0000-1	Payroll Taxes	Expense	(893.25)
01-175-50400-0000-1	Retirement (401K)	Expense	71.28
01-175-50500-0000-1	Health Insurance Premiums	Expense	12,036.98
01-175-50550-0000-1	Dental/Vision Premiums	Expense	1,461.87
01-175-50700-0000-1	Life Insurance	Expense	(14.58)
01-180-50100-0000-1	Salaries - Permanent Employees	Expense	(1,699.48)
01-180-50200-0000-1	Overtime	Expense	15,000.00
01-180-50300-0000-1	Payroll Taxes	Expense	2,368.90
01-180-50400-0000-1	Retirement (401K)	Expense	1,243.65
01-180-50500-0000-1	Health Insurance Premiums	Expense	2,383.35
01-180-50550-0000-1	Dental/Vision Premiums	Expense	(1,372.98)
01-180-50700-0000-1	Life Insurance	Expense	205.51
01-180-51800-0000-1	Clothing Allowance	Expense	2,500.00
01-180-52000-0000-1	Conferences/Meetings/Travel	Expense	500.00
01-180-53800-0000-1	Rental Equipment/Other	Expense	5,500.00
01-180-56410-0000-1	Repairs & Maintenance Equipment	Expense	12,000.00
01-180-56430-0000-1	Repairs & Maintenance - Heavy Equipment	Expense	6,000.00
01-180-56440-0000-1	Repairs & Maintenance-Streets Sweeper	Expense	50,000.00
01-180-56500-0000-1	Repairs/Maintenance Streets	Expense	30,000.00
01-180-56600-0000-1	Repairs/Maintenance - Vehicles	Expense	5,000.00
01-180-57200-0000-1	Supplies - Office	Expense	1,000.00
01-180-57400-0000-1	Supplies - Operating	Expense	22,500.00
01-180-57800-0000-1	Telephone & Communications	Expense	1,000.00
01-180-58000-0000-1	Utilities	Expense	12,500.00
01-180-58050-0000-1	Utilities Other	Expense	1,000.00
01-180-59950-0000-1	Transfer Out - Indirect Cost Allocation	Expense	3,276.33
01-185-56400-0000-1	Repairs & Maint - Build & Equip	Expense	6,000.00
01-185-58000-0000-1	Utilities	Expense	4,000.00
01-185-59950-0000-1	Transfer Out - Indirect Cost Allocation	Expense	5,953.43
01-190-50100-0000-1	Salaries - Permanent Employees	Expense	(1,754.85)
01-190-50200-0000-1	Overtime	Expense	1,000.00
01-190-50300-0000-1	Payroll Taxes	Expense	51.99
01-190-50400-0000-1	Retirement (401K)	Expense	64.60
01-190-50500-0000-1	Health Insurance Premiums	Expense	114.93
01-190-50550-0000-1	Dental/Vision Premiums	Expense	(182.10)
01-190-50700-0000-1	Life Insurance	Expense	(24.41)
01-190-52200-0000-1	Contract Services	Expense	6,000.00
01-190-56400-0000-1	Repairs & Maint - Build & Equip	Expense	20,000.00
01-190-58000-0000-1	Utilities	Expense	3,000.00

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Account	Account Name	Account Type	Adjustment
01-310-52200-0000-1	Contract Services	Expense	10,000.00
02-100-40230-0000-1	Sales Tax - Measure M	Revenue	(255,044.00)
02-100-59010-0000-1	Transfer To General Fund	Expense	255,044.00
02-100-59950-0000-1	Transfer Out - Indirect Cost Allocation	Expense	(2,116.22)
03-100-40235-0000-1	Business Tax - Measure O	Revenue	(342,482.73)
03-100-59010-0000-1	Transfer To General Fund	Expense	342,482.73
25-000-44050-0000-1	State Grants	Revenue	600,000.00
25-000-49100-0000-1	Transfer From TDA-LTF	Revenue	(304,826.50)
25-000-49110-2404-1	Transfer From Gas Tax	Revenue	147,300.00
25-000-52900-2518-1	Land & Land Improvements (Capital)	Expense	(600,000.00)
25-000-59950-0000-1	Transfer Out - Indirect Cost Allocation	Expense	(132.29)
Total General Fund Adjustments			**(1,537,184)**
10-180-44360-0000-1	TDA - Streets & Roads	Revenue	(357,826.50)
10-180-59250-0000-1	Transfer to Construction in Progress	Expense	357,826.50
12-180-59250-0000-1	Transfer to Construction in Progress	Expense	(138,000.00)
15-170-41450-0000-1	Government Impact Fees	Revenue	(15,433.08)
15-170-41460-0000-1	Fire Impact Fees	Revenue	(1,976.76)
15-170-41470-0000-1	Police Impact Fees	Revenue	(8,608.92)
15-170-41480-0000-1	Park Impact Fees	Revenue	(18,324.00)
15-170-41490-0000-1	Traffic Impact Fees	Revenue	(38,988.00)
15-170-42320-0000-1	Storm Drain Fee	Revenue	(6,340.32)
19-215-44050-0000-1	State Grants	Revenue	199,500.00
19-215-53100-0000-1	Grant Expenditures	Expense	(297,694.00)
20-200-50100-0000-1	Salaries/Permanent Employees	Expense	(27,122.87)
20-200-50200-0000-1	Overtime	Expense	3,500.00
20-200-50300-0000-1	Payroll Taxes	Expense	(1,535.29)
20-200-50400-0000-1	Retirement	Expense	(2,040.66)
20-200-50500-0000-1	Health Insurance Premiums	Expense	(3,625.91)
20-200-50550-0000-1	Dental/Vision Premiums	Expense	(879.83)
20-200-50700-0000-1	Life Insurance	Expense	(85.36)
20-200-51800-0000-1	Clothing Allowance	Expense	2,000.00
20-200-54000-0000-1	Fuel	Expense	500.00
20-200-56000-0000-1	Professional Services - Other	Expense	3,200.00
20-200-56700-0000-1	Repairs & Maintenance - Landscape	Expense	1,000.00
20-200-57400-0000-1	Supplies - Operating	Expense	15,000.00
20-200-59950-0000-1	Transfer Out - Indirect Cost Allocation	Expense	(7,571.84)
24-210-40140-0000-1	CFD 2017-1 Police Services	Revenue	(245,698.11)
24-210-59010-0000-1	Transfer To General Fund	Expense	249,426.94
24-210-59950-0000-1	Transfer Out - Indirect Cost Allocation	Expense	(590.83)
26-110-59950-0000-1	Transfer Out - Indirect Cost Allocation	Expense	(763.25)
30-500-42300-0000-1	Connection Fees	Revenue	(17,728.26)
30-500-44000-0000-1	Other Agency Grants	Revenue	(55,000.00)

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Account	Account Name	Account Type	Adjustment
30-500-44050-0000-1	State Grant	Revenue	795,000.00
30-500-48100-0000-1	Interest Income	Revenue	(61,800.05)
30-500-50100-0000-1	Salaries - Permanent Employees	Expense	(27,824.20)
30-500-50150-0000-1	Wages - Temporary Employees	Expense	3,000.00
30-500-50200-0000-1	Overtime	Expense	20,000.00
30-500-50300-0000-1	Payroll Taxes	Expense	1,046.81
30-500-50400-0000-1	Retirement (401K)	Expense	(2,187.78)
30-500-50500-0000-1	Health Insurance Premiums	Expense	4,898.54
30-500-50550-0000-1	Dental/Vision Premiums	Expense	(981.00)
30-500-50700-0000-1	Life Insurance	Expense	(147.52)
30-500-51800-0000-1	Clothing Allowance	Expense	4,000.00
30-500-52910-0000-1	Buildings & Improvements (Capital)	Expense	(425,000.00)
30-500-52910-2521-1	Buildings & Improvements (Capital) - WW Expansion	Expense	(370,000.00)
30-500-52910-2522-1	Buildings & Improvements (Capital) - Line to East	Expense	55,000.00
30-500-56000-0000-1	Professional Services - Other	Expense	1,500.00
30-500-56000-7820-1	Professional Services - WWTP	Expense	50,000.00
30-500-56400-0000-1	Repairs & Maint - Build & Equip	Expense	12,000.00
30-500-57200-0000-1	Supplies - Office	Expense	1,000.00
30-500-57800-0000-1	Telephone & Communications	Expense	5,000.00
30-500-59950-0000-1	Transfer Out - Indirect Cost Allocation	Expense	27,225.20
31-505-50100-0000-1	Salaries - Permanent Employees	Expense	(1,603.45)
31-505-50150-0000-1	Wages - Temporary Employees	Expense	3,000.00
31-505-50300-0000-1	Payroll Taxes	Expense	393.08
31-505-50400-0000-1	Retirement (401K)	Expense	113.86
31-505-50500-0000-1	Health Insurance Premiums	Expense	471.96
31-505-50550-0000-1	Dental/Vision Premiums	Expense	(76.46)
31-505-50700-0000-1	Life Insurance	Expense	(70.21)
31-505-57200-0000-1	Supplies - Office	Expense	250.00
31-505-59950-0000-1	Transfer Out - Indirect Cost Allocation	Expense	(12,067.06)
32-510-42180-0000-1	Finance Charges	Revenue	(13,000.00)
32-510-42290-0000-1	Water Construction	Revenue	(10,000.00)
32-510-42310-0000-1	Penalty Fees	Revenue	(25,000.00)
32-510-44050-0000-1	State Grant	Revenue	933,174.00
32-510-48100-0000-1	Interest Income	Revenue	(233,126.06)
32-510-50100-0000-1	Salaries - Permanent Employees	Expense	(55,022.95)
32-510-50150-0000-1	Wages - Temporary Employees	Expense	3,000.00
32-510-50200-0000-1	Overtime	Expense	30,000.00
32-510-50300-0000-1	Payroll Taxes	Expense	317.78
32-510-50400-0000-1	Retirement (401K)	Expense	(4,815.77)
32-510-50500-0000-1	Health Insurance Premiums	Expense	(33,077.52)
32-510-50550-0000-1	Dental/Vision Premiums	Expense	(2,020.11)
32-510-50700-0000-1	Life Insurance	Expense	(134.70)
32-510-51800-0000-1	Clothing Allowance	Expense	4,000.00

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Account	Account Name	Account Type	Adjustment
32-510-52910-2308-1	Buildings & Improvements (Capital)	Expense	(3,500,000.00)
32-510-52910-2310-1	Buildings & Improvements (Capital) - Garzoli Gen.	Expense	(850,000.00)
32-510-52910-2313-1	Buildings & Improvements (Capital) - New Well Exp.	Expense	(500,000.00)
32-510-53800-0000-1	Equipment Rental	Expense	475,000.00
32-510-54600-0000-1	Interest Expense	Expense	1,000.00
32-510-56000-0000-1	Professional Services - Other	Expense	5,000.00
32-510-56400-0000-1	Repairs & Maint - Build & Equip	Expense	30,000.00
32-510-56410-0000-1	Repairs & Maintenance- Equipment	Expense	1,000.00
32-510-56600-0000-1	Repairs & Maintenance - Vehicle	Expense	4,800.00
32-510-57200-0000-1	Supplies - Office	Expense	1,000.00
32-510-57400-0000-1	Supplies - Operating	Expense	30,000.00
32-510-58200-0000-1	Water/Soil/Other Analysis	Expense	24,000.00
32-510-59950-0000-1	Transfer Out - Indirect Cost Allocation	Expense	47,846.10
34-520-50100-0000-1	Salaries - Permanent Employees	Expense	(29,072.62)
34-520-50300-0000-1	Payroll Taxes	Expense	(1,986.87)
34-520-50400-0000-1	Retirement	Expense	(364.84)
34-520-50500-0000-1	Health Insurance Premiums	Expense	(24,357.08)
34-520-50550-0000-1	Dental/Vision Premiums	Expense	(2,283.60)
34-520-50700-0000-1	Life Insurance	Expense	(88.65)
34-520-57200-0000-1	Supplies - Office	Expense	150.00
34-520-59950-0000-1	Transfer Out - Indirect Cost Allocation	Expense	(9,532.96)
54-980-59950-0000-1	Transfer Out - Indirect Cost Allocation	Expense	14,051.00
Total Adjustments to Other Funds			**(4,021,283)**