

# CITY OF ESCALON



## FY 2015 – 2016

## BUDGET

Adopted June 30, 2015

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# City of Escalon



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As Adopted  
By City Council  
June 30, 2015

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# **BUDGET AT A GLANCE**

# CITY OF ESCALON



## BUDGET AT A GLANCE

### INTRODUCTION TO THE ANNUAL BUDGET FISCAL YEAR 2015/16

The City Budget is a key communication tool, which illustrates to the public the City's strategic direction, sources of funding, and types of expenditures. This document seeks to distill the budget document into a useful set of tables, charts, and diagrams for the use of the general public. It is developed by staff based on policy direction from the City Council, reviewed by the public and Council, and eventually adopted by the Council. Staff then implements the City Budget over the course of the fiscal year, which is July 1st through June 30th.

The City's total combined proposed annual budget for fiscal year 2015/16 is \$11,724,385



### CITY COUNCIL CITY MANAGER GOALS

The Budget is linked to the City Council—City Manager Strategic Goals developed each year. These goals are at the heart of the what our community expects from its local government. In turn, these goals are woven throughout the fiscal year 2015/16 Annual Budget, which allocates the resources necessary to achieve our shared vision. Fiscal Year 2015/16 Goals are:

- ◆ Complete Sale of Regional Park and purchase additional park land.
- ◆ Domestic and Industrial Sewer Rate Study
- ◆ Finalize McHenry Ave Lift Station location

### MEET THE COUNCIL MEMBERS

GARY HASKIN, MAYOR



JEFF LAUGERO,  
MAYOR PRO-TEM



DANNY FOX



ED ALVES,



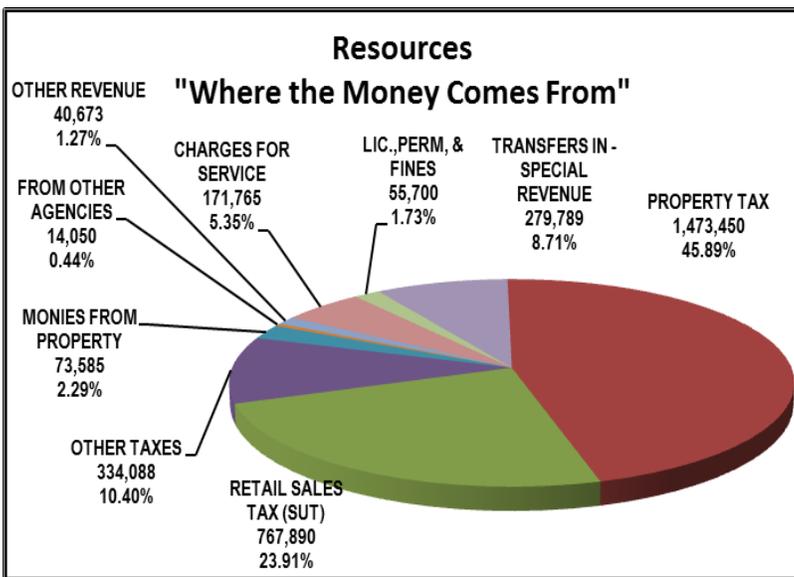
ROBERT SWIFT



# FY 2015-16 GENERAL FUND

The General Fund is the primary operating fund of the City. The General Fund is the fund most people refer to when they talk about the City Budget. The General Fund pays for community services such as; police services, community development, street maintenance and landscaping, animal control, weed abatement, park maintenance, community center, personnel, finance, city management, City Council, facilities maintenance, and the library.

For the fiscal year 2015/16, the City is projecting General Fund Revenues of \$3,210,990 with a total of \$3,614,535 in Expenditures resulting in a deficit of \$403,545. The deficit which includes, reduction of Equipment Reserve of \$40,800, reduction of the General Fund Reserve for the Debt Service for the Civic Center and Community Center of \$157,420 and a decrease by the deficit of \$205,326 in the operating budget.

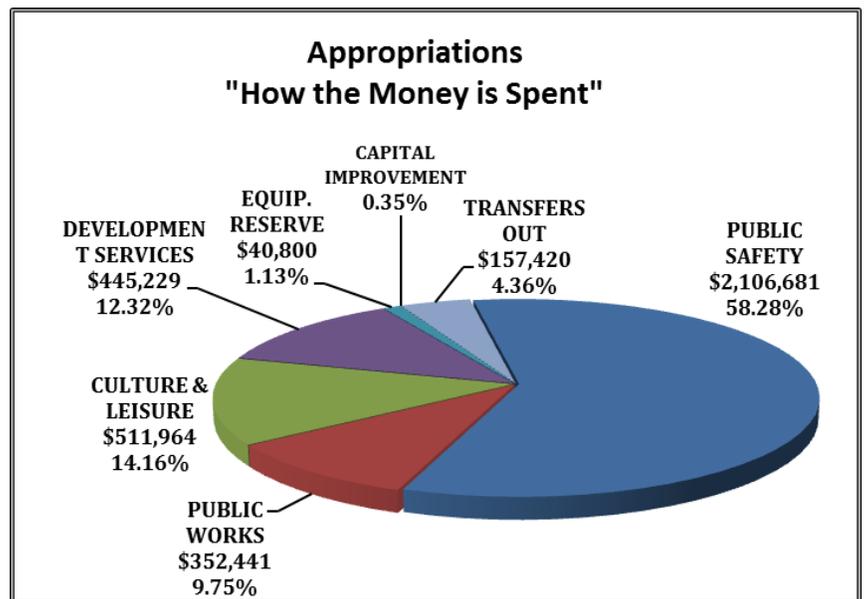


General Fund Resources	FY 15-16
Property Tax	\$ 1,473,450
Retail Sales Tax	\$ 767,890
Other Taxes	\$ 334,088
Transfers In (Special Revenues)	\$ 279,789
Charges for Service	\$ 171,765
Monies from Property	\$ 73,585
Other Revenue	\$ 40,673
License, Permits & Fines	\$ 55,700
From other Agencies	\$ 14,050
<b>Total General Fund</b>	<b><u>\$3,210,990</u></b>

**PROPERTY TAX AND SALES TAX  
MAKE UP 69.8% OF THE GF REVENUES**

Appropriations	FY 15-16
Public Safety	\$ 2,106,681
Public Works	\$ 352,441
Culture & Leisure	\$ 511,964
Development Services	\$ 445,229
Transfers Out	\$ 157,420
Capital Improvements	\$ 0
Equipment Reserve	\$ 40,800
<b>Total Appropriations</b>	<b><u>\$ 3,614,535</u></b>

**PUBLIC SAFETY IS 58% OF THE  
GENERAL FUND BUDGET**



**GENERAL FUND SUMMARY****FISCAL YEAR 2015-2016**

Estimated Beginning Reserve Balance July 1, 2015		\$1,948,593
Proposed Operating Revenues *	\$3,210,990	
Proposed Operating Expenditures	<u>- 3,416,315</u>	
Operating Surplus/(Deficit)		- 205,326
Proposed One Time Reserve Expenditures		- 40,800
Proposed Reserve Expenditures Debt Service		<u>- 157,420</u>
Estimated Ending Reserve Balance June 30, 2016		<u>\$ 1,545,047</u>

**Allocation of General Reserve Funds**

Operating Budget Reserve (33%)	\$ 1,127,384
Equipment Reserve	166,375
Debt Service Reserve	<u>251,288</u>
	<u>\$ 1,545,047</u>

\* Includes Transfers in from other funds

**Key Factors to General Fund Projections:**

**Revenues**— As is Escalon's practice, the revenue projections in this budget are conservative. The City's two largest sources of revenue are property tax and sales tax, which is comprised of 70% of the General Fund revenue in FY 15-16 projections for property tax and sales tax include an approximate increase of 3% increase from the FY 14-15 Mid-Year Projections. Most General Fund revenues have remained stable while the FY 15-16 shows an estimated increase of 4% based on the property tax, sales tax and some franchise fee increases.

**Expenditures**— As is Escalon's practice, the expenditure projections in this budget are conservative. In FY 15-16 the City anticipates the increase in the Public Employee Retirement System (PERS) to be an estimated \$49,600. Overall salaries of the General Fund have only a slight increase based on negotiated salary increases and PERS increase being absorbed by the combining of positions with City Manager, Finance Director and City Clerk, and some decreased cost due to an employee retirement. Operating Budgets have increased by approximately \$105,000 with increased hours for building inspector, additional needs for a contract engineer and allocation for a organizational overview and development of standard operating procedures for all departments within Public Works as requested by City Council.

**Capital Outlay**— Included in the FY 15-16 budget is the appropriation for the replacement of 8 computers at City Hall, Public Works and the Police department along with a server replacement for City Hall and Police Department. These items are to be purchased with Equipment reserve funds.

### ENTERPRISE FUND SUMMARY

Enterprise Funds are used to account for self-supporting activities that provide services on a user-charge basis. The City Operates four enterprise funds: Water, Sewer, Storm Water and Public Transit. Below you will find the fund summary of each enterprise as projected for Fiscal Year 2015-2016.

<b>WATER FUNDS</b>						
Fund	Est. Beginning Fund Balance	Revenues	Expenditures	Net Surplus (Deficit)	Est. Ending Reserve Balance	
Operating	\$ (103,183)	\$ 993,031	\$ 985,831	\$ 7,200	\$ (95,983)	
Capital Projects	886,880	132,217	0	132,217	1,019,097	
Depreciation Reserve	673,837	230,532	512,470	(281,938)	391,899	
Debt Service	292,805	108,000	235,096	(127,096)	165,709	
<b>TOTAL WATER</b>	<b>\$ 1,750,339</b>	<b>\$ 1,463,780</b>	<b>\$ 1,733,397</b>	<b>\$ (269,617)</b>	<b>\$ 1,480,722</b>	
<b>SEWER FUNDS</b>						
<u>INDUSTRIAL</u>						
Fund	Est. Beginning Fund Balance	Revenues	Expenditures	Net Surplus (Deficit)	Est. Ending Reserve Balance	
Operating	\$ (544,680)	\$ 1,616,250	\$ 1,613,379	\$ 2,871	\$ (541,809)	
Capital Projects	-	298,368	298,368	-	-	
Depreciation Reserve	-	-	-	-	-	
Debt Service	(533)	64,023	64,023	-	(533)	
<b>INDUSTRIAL FUNDS</b>	<b>\$ (545,213)</b>	<b>\$ 1,978,641</b>	<b>\$ 1,975,770</b>	<b>\$ 2,871</b>	<b>\$ (542,342)</b>	
<u>MUNICIPAL</u>						
Operating	\$ (290,089)	\$ 443,388	\$ 598,636	\$ (155,248)	\$ (445,337)	
Capital Projects	2,041,123	20,028	1,735,000	(1,714,972)	326,151	
Depreciation Reserve	59,640	41,950	104,307	(62,357)	(2,717)	
<b>MUNICIPAL FUNDS</b>	<b>\$ 1,810,674</b>	<b>\$ 505,366</b>	<b>\$ 2,437,943</b>	<b>\$ (1,932,577)</b>	<b>\$ (121,903)</b>	
<b>TOTAL SEWER</b>	<b>\$ 1,265,461</b>	<b>\$ 2,484,007</b>	<b>\$ 4,413,713</b>	<b>\$ (1,929,706)</b>	<b>\$ (664,245)</b>	
<b>STORM FUNDS</b>						
Fund	Est. Beginning Fund Balance	Revenues	Expenditures	Net Surplus (Deficit)	Est. Ending Reserve Balance	
Operating	\$ 56,611	\$ 180,075	\$ 188,798	\$ (8,723)	\$ 47,888	
Capital Projects	233,421	15,300	-	15,300	248,721	
Depreciation Reserve	136,487	-	68,775	(68,775)	67,712	
<b>TOTAL STORM WATER</b>	<b>\$ 426,519</b>	<b>\$ 195,375</b>	<b>\$ 257,573</b>	<b>\$ (62,198)</b>	<b>\$ 364,321</b>	
<b>PUBLIC TRANSIT FUND</b>						
Fund	Est. Beginning Fund Balance	Revenues	Expenditures	Net Surplus (Deficit)	Est. Ending Reserve Balance	
Operating	\$ 69,985	\$ 277,965	\$ 277,965	\$ -	\$ 69,985	
<b>TOTAL PUBLIC TRANSIT</b>	<b>\$ 69,985</b>	<b>\$ 277,965</b>	<b>\$ 277,965</b>	<b>\$ -</b>	<b>\$ 69,985</b>	

In the Sewer Funds the operating expenditures exceed revenues staff is currently working with Hansford Consulting in reviewing our current user fees in an effort to maintain service and assets.

# FY 2015-16 Capital Improvement Program

## WHAT IS THE CIP?

The City’s Capital Improvement Program (CIP) is a planning program of current and future capital projects. Revenue sources for the CIP can come from all four funds of the City Budget. However, most of the City’s Special Revenue Funds are expended on CIP projects. Typical projects include:

- ⇒ street reconstruction and overlays;
- ⇒ water, sewer and storm water improvements
- ⇒ construction and/or renovation of city facilities;
- ⇒ park developments and improvements
- ⇒ land acquisitions; and,
- ⇒ city beautification projects.

## Capital Improvement Program

Capital appropriations total \$4,235,670 consisting of the following projects:

McHenry Sewer Lift Station/ Trunkline Rehab	\$1,735,000
Street Overlay (Escalon Ave)	\$ 680,000
Street Overlay (First Street Phase 2)	\$ 551,250
AC(Transite) Water Main Replacement	\$ 420,000
Street Reconstruct (Miller Ave)	\$ 267,750
McHenry Ind/Storm Pump Replacement	\$ 115,500
Scada Radio System Upgrade	\$ 84,000
Water Meter Replacement Program	\$ 50,470
Walnut Ave Storm Drain Pump replace	\$ 28,875
Daniels Lift Station Pump Replacement	\$ 28,875
Hogan Park –Security Cameras	\$ 10,250
Sanchez Park—”Paracourse” equipment	\$ 7,500

## City of Escalon

*Escalon is located in California’s Central Valley, it is an attractive city of 7,413 persons in a productive area of San Joaquin County. The city is surrounded on all sides by scenic agricultural land and open spaces. Escalon continues to foster its goal of maintaining a vibrant and diversified community. The City’s mission statement of “Taking pride in our community through quality service” is apparent through the aggressive policies adopted to preserve a family atmosphere and high quality of life. Escalon boasts a low crime rate, an award-winning school district, quality residential homes and a quaint, 1920’s era downtown.*

*Geographically located on Highway 120 between the San Francisco Bay area and the historic Mother Lode leading to Yosemite National Park. Just minutes from Stockton, Modesto, and Manteca. Escalon offers a central location with direct access to all modes of transportation.*

Tammy Alcantor

City Manager | Finance Director | City Clerk

Mike Borges, Police Chief

Please visit the City’s website at [www.cityofescalon.org](http://www.cityofescalon.org) for the up-to-date information and upcoming events.



# **BUDGET MESSAGE**



# CITY OF ESCALON BUDGET MESSAGE 2015-2016

To: Mayor and City Council

From: Tammy Alcantor, City Manager | Finance Director | City Clerk

Date: June 24, 2015

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City Staff is presenting the City Budget for Fiscal Year 2015-2016 (FY 15-16). The City Council has set, and staff has implemented, a clear and consistent policy of fiscal conservativeness.

Council has directed staff to maintain a fiscally responsible approach to providing local services and to present the City Budget in a straightforward and understandable manner. Therefore, the Council and the City Manager have agreed to adhere to the following Budget Objectives in preparing this year's budget:

1. Deliver a balanced City Budget.
2. Maintain the current level of service to the community.
3. Incorporate the Council-Manager Goals.
4. Utilize City reserve funds minimally.
5. Keep the City's budget process open and easily understood.

Staff has incorporated the **Council-Manager Goals for FY 15-16**, which can be found in **Section 2** of the budget binder, into this year's City Budget. The goals have been defined based on communications between the City Manager and Council.

## Our Goal

Present an overview of the City Budget for FY 15-16 in a straightforward, thorough and understandable manner while providing the opportunity for questions, dialogue and input. Staff has incorporated a "Budget at a Glance" document that is intended to be a summary of the complete budget.

## The City Budget

### What is the City Budget?

The City Budget is a *planning document that details how the City will pay for a certain level of service over a specific period of time (in our case, one year)*. It is developed by staff based on policy direction from the City Council, reviewed by the public and Council, and eventually adopted by the Council. Staff then implements the City Budget over the course of the fiscal year, which is July 1<sup>st</sup> through June 30<sup>th</sup>.

A municipal budget is generally a combination of narratives and spreadsheets which utilizes terms like general fund, special revenue fund, enterprise fund, capital improvement program, reserves, expenditures, and revenues. To assist with the understanding and review of the City Budget a "**Definitions of Terms**" is included as **Exhibit A** at the end of this message.

### **What are the component parts of our City Budget?**

The City Budget is comprised of revenue and expenditure spreadsheets, descriptive narratives and summaries, and various charts and graphs for the City's four types of funds (General, Enterprise, Special Revenue and Debt Service) and the Capital Improvement Program (CIP). These spreadsheets, narratives, summaries, charts and graphs are designed to help synthesize, and make more understandable, the large amount of information found in the City Budget.

### **How does our City Budget process work?**

The process of developing and adopting the City Budget begins and ends with the City Council. As elected representatives of the community, the Council provides direction to staff through policy directives, such as the Council-Manager Goals, that maintains the most effective and efficient balance between desired services and appropriate costs.

Staff annually prepares a proposed budget to meet the Council's policy direction and goals. Staff's proposed budget is then presented to the City Council and the public at a public workshop for questions, dialogue and input. Staff makes any revisions, as directed by Council, and returns the proposed budget back to Council for one last review and formal adoption at a City Council meeting before July 1<sup>st</sup>.

### **Initial assumptions regarding General Fund Revenue and Expenditure Projections.**

The General Fund is the fund most people refer to when they talk about the City Budget. The General Fund pays for community services such as police services, community development, street maintenance and landscaping, animal control, weed abatement, park maintenance, the community center, and recreation. Other services that are primarily or partially funded through the General Fund include personnel, finance, city management, City Council, facilities maintenance, and the library.

As staff begins to prepare the City Budget, certain initial assumptions must be made regarding revenue and expenditure projections. These assumptions are made before any operating or personnel changes are considered and incorporate **anticipated changes (increases or decreases)** in revenue or expenditures.

### **General Fund Revenue Projections**

As is Escalon's practice, the revenue projections in this budget are conservative. For cities, revenue is money received from taxes, fees, charges, assessments, intergovernmental revenue, investment earnings, property sale revenue, and monies collected from licenses, permits, fines and penalties.

The City's two largest sources of revenue are property tax and sales tax, which is comprised of 70 % of our General Fund revenue in FY 15-16. Therefore, correctly and conservatively projecting these two revenue sources is critical.

Property tax projections (45.9% of the General Fund revenue in FY 15-16) are established by considering the actual revenue collected in the most recent year and analyzing historical data and economic trends and growth. In FY 14-15, the City has experienced an approximate projected increase of 9.3% in all property tax revenue collected from the previous year. This budget conservatively projects 3.5% increase (\$30,450) from FY 14-15 Mid-year budget for all property tax revenue.

Sales tax projections (24% of the General Fund revenue in FY 15-16) are made by reviewing information from the State of California Board of Equalization and the City's sales tax consultant, Muni Services, and by analyzing historical data and economic trends. In FY 14-15 sales tax is coming in as budgeted. Based on the review and analysis, this budget projects a slight increase from FY 14-15 budget for sales tax revenue.

The total General Fund revenue shows an increase from the adopted FY 14-15 budget of \$195,854 which is primarily due to the increases for property tax and in franchise fees. Most General

Fund revenues have remained stable while the projected ending revenues for FY 14-15 show an increase of 8% or \$222,625 from the adopted budget. This increase is due to unanticipated property tax increases, unanticipated development for both residential and commercial, and increases in franchise fees.

### **General Fund Expenditure Projections**

Again, as is Escalon's practice, the expenditure projections in this budget are conservative. For cities, expenditures are the spending of City funds for salaries and benefits, supplies and services, capital outlay, capital improvements, and debt service.

Following is a list of initial changes (increases or decreases) to the FY 15-16 General Fund expenditures in this budget.

- An increase of \$49,600 in Public Employee Retirement System (PERS) costs.
- Increase for Full Time Development Services Manager \$50,000
- Increase from expiring COPS grant position \$20,000
- Staff continued to take a conservative approach when applying administrative charges to the CIP.

### **General Fund Budget Summary: Identifying Significant Impacts**

The General Fund Budget incorporates initial assumptions regarding revenue and expenditures (identified on pages 4 and 5 of this message) and applies the Council-Manager Budget Objectives identified earlier. Other significant impacts to the General Fund Budget for FY 15-16 are separated into the three following categories based on their impact to the General Fund.

- On-going impacts to the General Fund Operating Expenditures
- One-time costs to the General Fund Operating Expenditures.
- Impacts to the General Fund Reserve.
  
- **One-time costs to General Fund Operating Expenditures**
  - Increase of \$30,000 for Organizational review and development of standard operating procedures for all departments within Public Works.
  - Increase of \$30,000 for Development Impact Fee Study
  
- **On-Going Costs to GF Operating Expenditures**

Following are the significant on-going impacts to the General Fund Operating Expenditures for FY 15-16

1. An approximate increase of \$48,700 in employee salary and benefits cost from Fiscal Year 2014-2015 adopted budget. This primarily represents:
  - a. A decrease of \$88,000 within Management based on combining City Manager, Finance Director, HR Administrator and City Clerk.
  - b. A decrease of \$23,000 based on an employee retirement
  - c. An increase of \$50,000 based on elimination of Engineering Technician and addition of Development Services Manager
  - d. An increase of \$56,300 for employees negotiated salary increases some of the increases are associated with the level of property tax received.(tentative agreements).
  - e. Increase of \$49,600 in PERS cost due to employer percentage increase.
2. An approximate increase of \$105,000 in department operational budgets. This primarily represents:

- a. Decrease of \$9,000 for non-election year.
- b. Decrease of \$10,000 for building cost for PD/Civic Center
- c. Increase of \$30,000 for Organizational review and development of standard operating procedures for all departments within Public Works
- d. Increase of \$30,000 for Development Impact Fee Study.
- e. Increase of \$15,000 for Building Inspector/Official for additional hours needed for inspections.
- f. Increase of \$27,500 for Contract Engineer
- g. Increase of \$9,000 for replacement radios in the Police Department
- h. Increase of \$4,000 for Animal Services veterinary services
- i. Increase of \$10,000 for Slurry Seal
- j. Increase of \$6,000 for Thermoplastic Striping
- k. Increase of \$9,000 for additional Deco Lights and Bollards (stock)

Included in “**Capital Outlay Expenditures**” found in **Section 6** is the following:

- Replacement of 2 computers within City Hall
- Replacement of 2 computers within Public Works
- Replacement of 4 computers within Police Department
- Carryover of Body Cameras for Officers
- Replacement of a Computer Server at City Hall

These items are to be purchased with the Equipment Reserve funds.

The replacement of computers is a maintenance program based on recommendation from our IT Consultant.

➤ **Impacts to the General Fund Reserve**

The General Fund Reserve is funds that are segregated for future use. The City operates a General Fund Reserve that sets aside monies for unforeseen operational cost (such as unexpected cash flow needs, exposure to economic impacts, vulnerability to actions of the State, and exposure to natural disasters), equipment reserve, which is retained to fund equipment replacement, and debt service reserve, which is retained to fund future debt service obligations for our Civic Center/Community Center funding.

This Budget projects a General Fund Reserve balance of \$1,948,593 as of July 1, 2015. Following are the impacts to the General Fund Reserve for FY 15-16:

1. A decrease of \$117,920 for debt service on the Civic Center buildings and Police Department improvements.
2. A decrease of \$39,500 for debt service on the Community Center renovation.
3. A decrease of \$205,326 for the projected General Fund deficit for FY 15-16
4. A decrease of \$40,800 to the equipment reserve.

Therefore, this Budget projects the General Fund Reserve balance will be \$ 1,545,047 at the end of FY 15-16. With the following Reserve Fund balances:

Operating Budget Reserve	\$1,127,384
Equipment Reserve	166,375
Debt Service Reserve	251,288

With the FY 15-16 Budget the Operating Budget Reserve meets the 33% set forth in the Adopted Fiscal Policies and retains a balance for the Debt Service Reserve.

### **Other General Fund Information**

The following information is in the Budget to help illustrate the narrative information provided regarding the General Fund Budget for FY 15-16.

- ❖ **Section 2: City Council – Manager Goals**
- ❖ **Section 3: Organizational Information**
- ❖ **Section 4: General Fund Summary Sheet**
- ❖ **Section 5: Charts and Graphs**
- ❖ **Section 6: Capital Outlay Summaries**
- ❖ **Section 7: Summaries (of fund analysis and activity)**
- ❖ **Section 8: Revenues**
- ❖ **Section 9: Expenditures**
- ❖ **Section 10: Capital Improvement Program**

### **Review of the Capital Outlay Expenditures**

The Capital Outlay expenditures are for large purchases of equipment and vehicles. The following items are Capital Outlay items that will be funded from funds other than General Fund:

- ✓ Replacement Backhoe (water, sewer domestic & industrial)
- ✓ Purchase Transit Minivan, surplus 1 existing bus (PTMISEA)(carryover 14/15)

The City’s “**Capital Outlay Expenditures**” for FY 15-16 can be found in **Section 6** of this message.

### **Review of the Capital Improvement Program & Special Revenue Funds**

The Capital Improvement Program (CIP) is a three-year planning document of current and future capital projects. Typical projects include street reconstruction and overlays, water, sewer and storm water improvements, construction and/or renovation of city facilities, park developments and improvements, land acquisitions, and city beautification projects.

Revenue sources for the CIP can come from all funds in the City Budget; however, most of the City’s Special Revenue Funds go to CIP projects. The “**Capital Improvement Program (CIP) Summary Sheet**” and the full CIP (narratives and spreadsheets) are included in **Section 10** of this message.

The CIP narratives provide descriptions of the various projects scheduled in the CIP. The CIP spreadsheets show columns for projects proposed for FY 15-16, identifying the project cost, along with any applicable engineering/public works and general government charge, projects anticipated for the following two years (FY 16-17 and FY 17-18, respectively) and for projects anticipated for “future years” (those beyond three years). The CIP spreadsheets also detail how the scheduled projects for FY 15-16 are to be funded.

The CIP budget for FY 15-16 totals \$4,235,670. Following are the most significant CIP projects planned for FY 15-16.

- \$1,735,000 – McHenry Sewer Trunkline Rehabilitation from McHenry Lift station to the Waste Water Treatment Plant and relocation of McHenry Lift station (carryover 14/15)
- \$ 680,000 – Escalon Avenue (SR 120 to North City Limits)
- \$ 551,250 – 1<sup>st</sup> Street Reconstruction Phase 2 (Oklahoma Avenue to Sanchez Avenue)

- \$ 420,000 – AC(Transite) Water Main Replacement
- \$ 267,750 – Miller Road reconstruction, redesign with replacement of concrete sidewalk, ADA ramp upgrades and pavement overlay
- \$ 115,500 - 2 Pump replacements for Storm/Industrial McHenry Lift Station (storm/industrial sewer)
- \$ 84,000 - Scada Radio System Upgrade (Water, Sewer (domestic & industrial), & Storm)
- \$ 50,470 – Water Meter replacement program replacement of the first batch of the 120 oldest water meters.
- \$ 28,875 – Walnut Avenue Storm Drain Pump replacement (carryover 14/15)
- \$ 28,875 – Daniel Sewer Lift Station Pump replacement (carryover 14/15)

The full FY 15-16 CIP will all projects can be found in **Section 10** of this message.

### **Review of Enterprise Funds**

Enterprise funds are used to account for self-supporting activities that provide services on a user-charge basis. These are the types of services that are sometimes provided by private companies or districts. The City operates the following four enterprise funds:

1. Water
2. Sewer
3. Storm Water
4. Public Transit

An analysis of each of these funds can be found in the “City Budget Fund Analysis” summary sheet in **Section 7** of this message.

Following are the projections for the total fund balances for June 30, 2016:

⚡ Water            \$1,480,722

A rate study for water rates was completed and adopted in March 2015 with new rates effective May 1, 2015. The study included the addition of an employee in the Water Department and has been included in the current budget. Increased revenues in the budget are very conservative numbers based on the current drought restrictions. Included in the operating budget is the cost to have the water system evaluated to ensure system-wide safety margins, ensure that we are meeting state regulations and requirements and identify improvements need to maintain peak water supply.

⚡ Sewer            (\$ 664,245)

A rate study was started in 2014-2015 but because of a Cease and Desist Order issued in December 2014 the study was put on hold. As of June 2015 staff has been working with Hansford Consulting to move forward with both domestic and industrial sewer rates. The goal is to implement new sewer rates by January 1, 2016. Increased revenues were included for Industrial and a conservative increase was included for municipal. Included in the budget is additional staff (2) to be utilized for both municipal and domestic. Current budget includes keeping the Contract Operator to run the Wastewater Treatment Plant. In June 2015 there was an inter-fund loan from the General Fund to the Industrial Fund to cover prior deficits and is not reflected in the fund balance.

⚡ Storm Water    \$ 364,321

Storm operating costs are currently exceeding the revenues and the process to raise these rates would require a vote of the residents and are handled differently than Water and Sewer. There has been

some increased cost due to the MS4 permitting required by the State of California. While only a portion of Escalon's storm drains apply there is still an overall program that is being implemented for the monitoring of storm discharges which includes both residential and commercial.

✚ Public Transit \$ 69,985

The Transit Enterprise Fund is essentially funded by pass-through revenue. The level of transit services is directly related to the revenue we receive. A private provider, through a contract with RTD, operates the City's transit service.

### Closing Summary

The City Budget for FY 15-16 meets the City Council's Budget Objectives. Specifically, this Budget:

- ✓ Is a balanced budget
- ✓ Maintains our current level of service to the community
- ✓ Incorporated the Council-Manager Goals
- ✓ Keeps the City Budget process open and easily understood

The budget provides the organization with the direction and tools necessary to maintain a consistent level of City Services and continue the internal transformation to take advantage of our strengths and improve on our weaknesses.

The City must continually strive to provide basic services to its citizens while under financial constraints.

With the adoption of Fiscal Policies the City Council has given clear and concise direction to staff to implement service to the community and to ensure that the services provided will not change the quality of life for our community. To assist with the understanding and review of the City Budget a copy of the "**Fiscal Policies**" is included as **Exhibit B** at the end of this message.

I would like to thank all City staff members for their work on this year's budget; it was very much a team effort this year and will require staff members to continue to work as a team. I would also like to thank City Council for their continued commitment, clear direction, and invaluable support.

# **DEFINITION OF TERMS**

# Exhibit A

## Definitions of Terms

**The Capital Improvement Program (CIP)** is a planning program of current and future capital projects. Revenue sources for the CIP can come from all four funds of the City Budget. However, most all of the City's Special Revenue Funds are expended on CIP projects. Typical projects include:

- street reconstruction and overlays;
- water, sewer and storm water improvements;
- construction and/or renovation of city facilities;
- park developments and improvements;
- land acquisitions; and,
- city beautification projects.

**Funds** are monies or resources set aside for a specific purpose. There are four general types of funds in the City Budget. They are identified and described as follows.

**Debt service funds** are used to account for general long-term debt principal and interest. The City currently operates one **Debt service fund** within the General Fund. It is for the payment on the purchase of the Civic Center (Police, City Hall buildings) with improvements and the remodel of the Community Center and receives revenue from impact fees and the General Fund.

**Enterprise funds** are used to account for self-supporting activities that provide services on a user-charge basis. These are normally the types of services that are sometimes provided by private companies. The City operates **four enterprise funds**:

- water,
- sewer,
- storm water, and
- public transit.

**The General Fund** is used to account for money that is not legally required to be accounted for in another (or specific) fund. It is the fund most people are referring to when they talk about the City Budget. The City operates **one General Fund**. Major sources of the General Fund revenue include:

- sales and use tax,
- property tax,
- the vehicle license fee (VLF),
- building permit fees,
- investment earnings, and
- local taxes, including business license tax, and hotel tax.

City expenditures from the General Fund include:

- police services,
- community development,
- street maintenance and landscaping,
- animal control,
- weed abatement,
- parks maintenance,
- the community center, and
- recreation.

Other services that are **partially** funded through the General Fund include:

- personnel,
- finance,
- city management,
- City Council,
- City facilities maintenance, and
- the City's share of the library through the General Fund.

**Special revenue funds** are used to account for activities paid for by taxes or other revenue sources in which the expenditure of those funds are restricted by the city, state or federal government and used primarily to pay for capital improvements. For example, the state levies gas taxes and directs some of these funds to cities to spend exclusively on streets and road-related programs. The City operates **34 special revenue funds**, which includes revenues such as:

- gas taxes,
- developer impact fees,
- maintenance districts

- various grants and allocations, and
- street improvement monies.

**Expenditure** is the actual spending of City funds set aside by an appropriation. The five general types of city expenditures are:

- salaries and benefits,
- supplies and services,
- capital outlay,
- capital improvements, and
- debt service.

**Narratives** are written descriptions of the various revenues and expenditures found in the four major types of funds in the City Budget. They provide information such as:

- a brief description of the revenue or expenditure;
- its objective;
- if there are any capital outlays planned for that year; and
- what changes there are from the previous year.

**Reserves** are monies in a fund that are segregated for future use. The City operates a General Fund Reserve that sets aside monies for:

- unforeseen operational costs (such as unexpected cash flow needs, exposure to economic impacts, vulnerability to actions of the State, and exposure to natural disasters);
- equipment reserve, which is retained to fund equipment replacement;
- capital facilities reserve, which is retained to fund future capital improvements; and,
- the funding of the General Fund portion of the three year CIP.

**Revenue** is money received by the City. Examples of City revenue include:

- taxes,
- fees,
- charges,
- assessments,
- intergovernmental revenue,
- investment earnings,
- property sale revenue, and
- monies collected from licenses, permits, fines and penalties.

# **FISCAL POLICIES**

## **Exhibit B**

### **CITY OF ESCALON FISCAL POLICIES**

To achieve the general goals of the community, it is prudent, therefore for the City to have in place adopted fiscal policies to guide the city administration and City Council through the decision-making process. These policies are:

#### **Operational Efficiencies**

- ✓ To implement internal operating efficiencies wherever possible.
- ✓ To utilize private contractors when the same or higher level of service can be obtained at lower total cost.
- ✓ To staff each department according to adopted service levels, and to utilize consultants and temporary help instead of hiring staff for special projects or peak workload periods.
- ✓ To develop agreements with the other public agencies, consider consolidation of services and contracting services as appropriate.
- ✓ To enter into joint operating arrangements with other agencies so as to provide services more cost effectively.

#### **Voter Approved Revenues**

- ✓ To utilize revenues derived from voter approved measures to fund programs and services important to the community.
- ✓ To establish the appropriate rates and assessments to best manage and operate the City's enterprise operations and capital maintenance needs.

#### **Reserves**

- ✓ To set a goal equal to 33% of the General Fund operating expenses in a reserve account by annually committing the funds necessary to achieve this objective.

#### **Infrastructure**

- ✓ To provide sufficient routine maintenance each year to avoid a deferred maintenance backlog.

#### **Employee Development**

- ✓ To attract and retain competent employees by providing a professional work environment, safe working conditions, adequate training opportunities, and competitive salaries as finances may allow.
- ✓ To base salary increases on individual merit and job performance levels.

**Economic Development**

- ✓ To aggressively pursue new development and businesses that add to the City's economic base, particularly those that generate sales tax and tax increment revenue.
- ✓ To promote a mix of businesses that contributes to a balanced community.
- ✓ To develop programs to enhance and retain existing business.
- ✓ To charge the RDA its fair share of the cost of City support services.

**New Services**

- ✓ To add new services only when a need has been identified and a funding source developed.
- ✓ To allocate discretionary funds and grants to programs with the greatest benefit to the community.
- ✓ To require agreements for specific services and monitor effectiveness on an ongoing basis.

**Construction of New Facilities**

- ✓ To plan for new facilities/amenities only if construction and on-going maintenance costs will not adversely impact the operating budget.

**Fiscal Management**

- ✓ To maximize revenues by utilizing grants from other agencies to the fullest extent possible.
- ✓ To charge fees for services that reflect the true cost of providing such services and to review fee schedules on a regular basis.
- ✓ To fully account for the cost of the enterprise operation to avoid any subsidy by the General Fund, and to charge Enterprise Funds their fair share of the cost of the City support services.
- ✓ To maintain accurate accounting records to keep the city manager and City Council informed of the financial condition of the City at all times.
- ✓ To file a quarterly report of investments that adhere to both state law and City policy, and which follow reasonable and prudent guidelines for investment of the City's idle cash.
- ✓ To prepare and maintain a rolling 5-Year financial forecast for all major funds including: General Fund, RDA, and the Enterprise Funds

# **Council - Manager Goals**



# CITY OF ESCALON

## CITY COUNCIL – CITY MANAGER FY 15-16 GOALS

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- Complete Sale of Regional Park and purchase additional park land
- Sewer Rate Study for both Domestic and Industrial rates
- Finalize McHenry Ave Lift Station -complete preliminary surveying, proposed easements, and right-of-way acquisition.
- Achieve a balanced and sustainable Operating Budgets for General Fund, Sewer, and Storm.

# **ORGANIZATIONAL INFORMATION**

**CITY OF ESCALON  
CALIFORNIA**

**CITY COUNCIL**

**Gary Haskin, Mayor**

**Jeff Laugero  
Mayor Pro Tempore**

**Danny A. Fox  
Council Member**

**Edward B. Alves  
Council Member**

**Robert Swift  
Council Member**

**ADMINISTRATIVE OFFICERS**

City Manager/City Clerk/Finance Director/Human Resources.....Tammy Alcantor  
Police Chief..... Mike Borges

**CONSULTANTS**

City Attorney..... Ann Sipelle, Best, Best and Krieger

**STATISTICS AND INFORMATION**

Incorporated March 12, 1957 - General Law City  
2014 Population Estimate by State of California 7,413

The area of Escalon is 2.5 square miles

# POSITION ALLOCATION FISCAL YEAR 2015-16

## FUNCTION ACTIVITY

## ALLOCATION

### General Government/Management & Support

City Manager  City Clerk  Finance Director  HR Administrator .....	1
Accounting Technician I/II .....	1
Account Clerk I/II.....	1
Account Clerk (Part Time).....	0
Office Specialist II/Recreation Coordinator.....	1
Community Center Host (2 Part Time) .....	0.25
Recreation Coordinator (Part Time).....	0.22
Recreation Assistant (Part Time).....	0.15
Recreational Seasonal Employees-FTE (Full Time Equivalents) .....	0.73

### Public Safety

Police Chief .....	1
Sergeants.....	2
Police Officer .....	7
(6.5 currently funded thru General Fund/, .5 funded thru SLESF/ COPS)	
Police Services Manager .....	1
Animal Services Assistant –PT (4 Part Time Positions) .....	1.30

### Development and Services

Development Services Manager.....	1
Transit Coordinator .....	0.10
Planning Tech I .....	1
Engineering Technician I/II/III (Currently unfunded) .....	0
Intern .....	0
Extra Help Developments Services (As needed).....	0.35

### Public Works Department

Public Works Superintendent Supervisor .....	1
Chief Water System Operator .....	1
Chief Wastewater Treatment Plant Operator (Current Contractor) .....	1
Maintenance Worker I/II/III .....	6

Full Time Employees .....	26
Part-time Employees - FTE (Full Time Equivalents) .....	3.10

**TOTAL .....** **29.10**

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### Contract Employees

City Attorney - Part Time .....	1
City Engineer (Outside Contract).....	1
Project Consultant (As needed) .....	1
Building Inspector- Part Time (Outside Contract).....	1
Wastewater Treatment Plant Operator (Outside Contract) .....	1

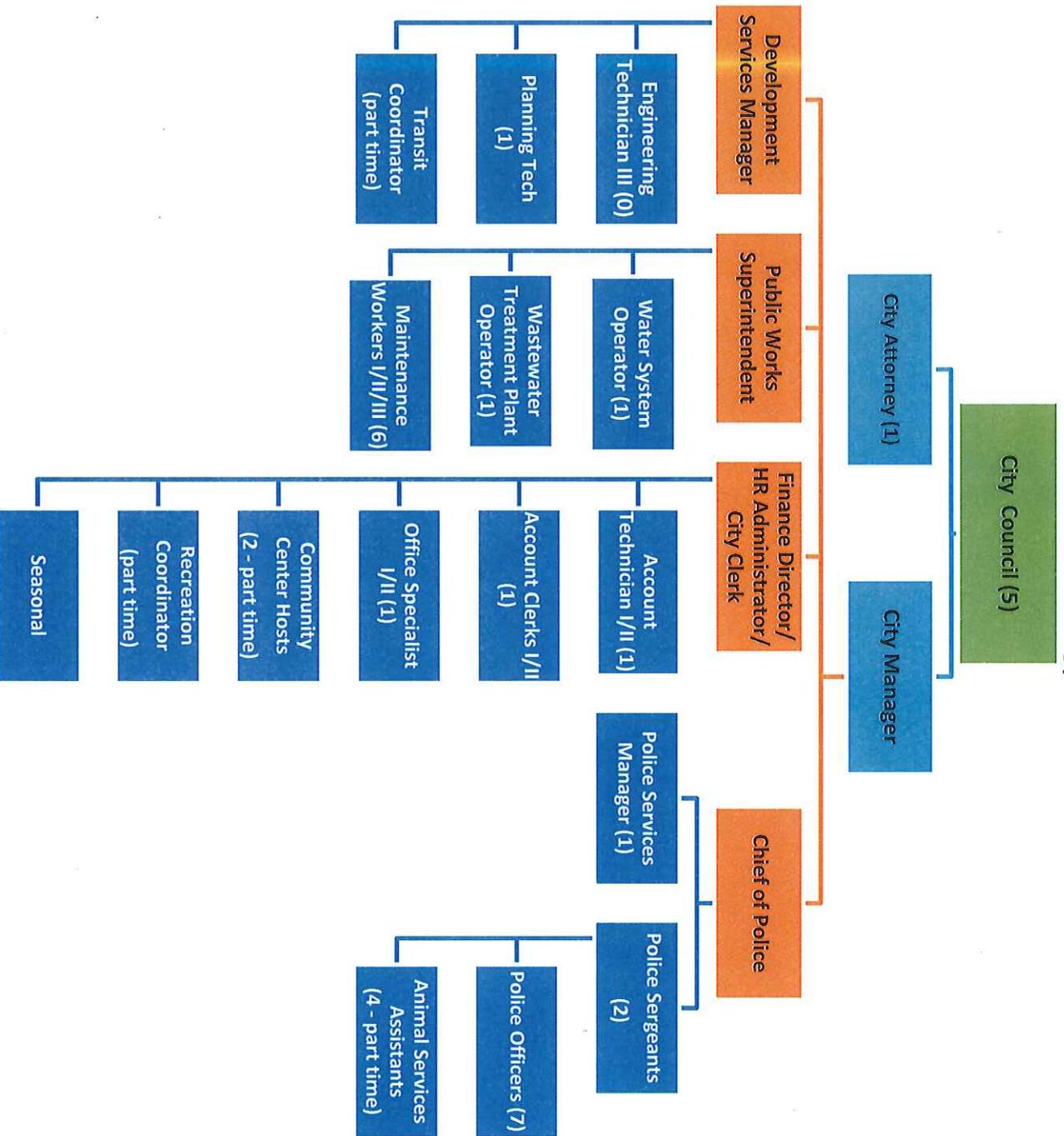
**TOTAL .....** **5**

### City Council/Commissions/Volunteers

City Council/Commission Members .....	15
Volunteers - Reserves/Seniors/Explorers.....	7
Volunteers – Animal Shelter .....	14

**TOTAL .....** **36**

# CITY OF ESCALON ORGANIZATIONAL CHART Fiscal Year 2015/16



# **GENERAL FUND SUMMARY SHEET**

**CITY OF ESCALON  
GENERAL FUND SUMMARY SHEET  
PROPOSED BUDGET FISCAL YEAR 2015-2016**

**GENERAL FUND OPERATING**

<b>OPERATING REVENUES (Including Transfers In)</b>	<b>\$3,210,990</b>
<b>OPERATING EXPENDITURES</b>	<b>3,416,315</b>

<b>SURPLUS/(DEFICIT)</b>	<b>-205,326</b>
--------------------------	-----------------

**ESTIMATED BEGINNING RESERVE BALANCE JULY 1, 2015**      **\$1,948,593**

**RESERVE EXPENDITURES OR DECREASES**

<b>2015/2016 Debt Service City Civic Center</b>	<b>-117,920</b>
<b>2015/2016 Debt Service Community Center</b>	<b>-39,500</b>

**EQUIPMENT RESERVE: EXPENDITURES OR INCREASES**

<b>(8) Computer replacements - Equipment Reserve</b>	<b>-13,800</b>
<b>Server Refresh/Exchange Upgrade - Equipment Reserve</b>	<b>-12,000</b>
<b>(15) Body cameras and server (\$25,000) - Equipment Reserve(Carryover 14/15)</b>	<b>-15,000</b>

**EXCESS (DEFICIENCY) OF OPERATING REVENUE OVER EXPENDITURES**      **-205,326**

**ESTIMATED RESERVE BALANCE JUNE 30, 2016**      **1,545,047**

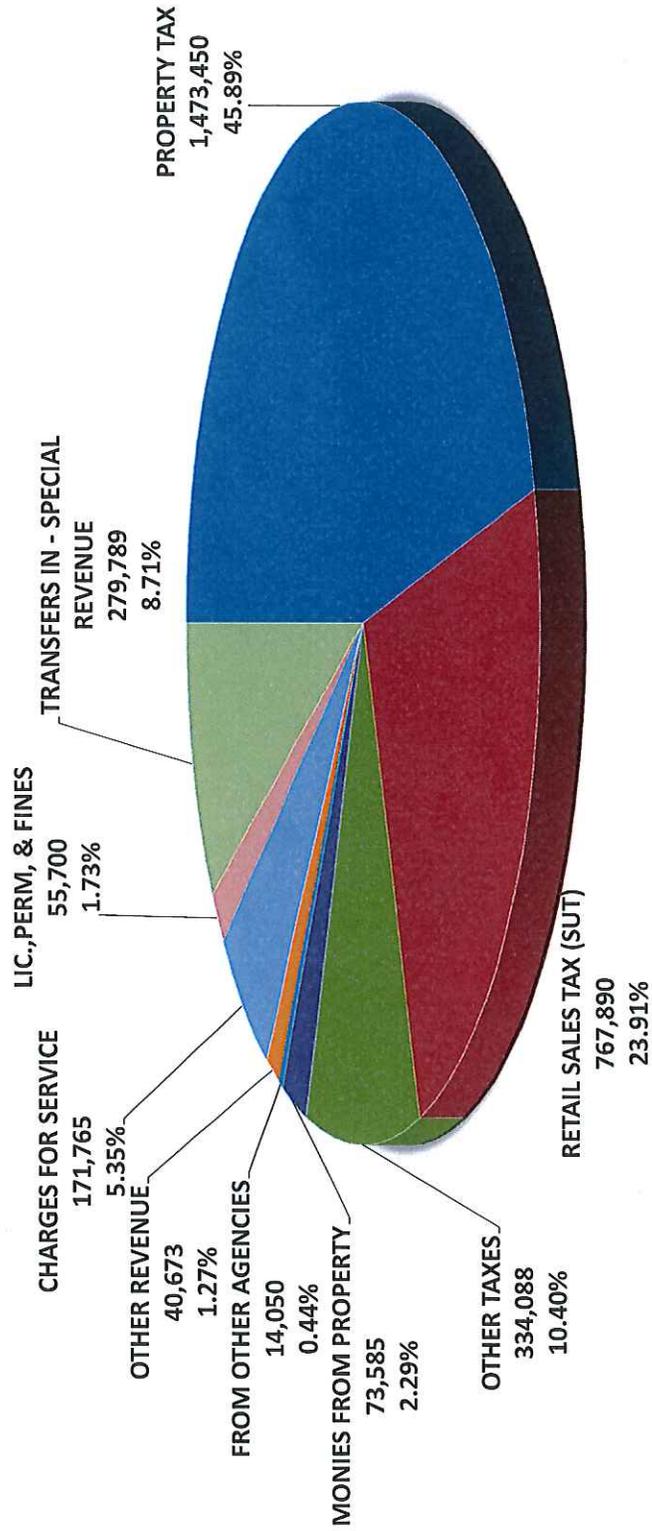
**RESERVE FUNDS ALLOCATION**

**ESTIMATED RESERVE BALANCE JUNE 30,2016**      **\$1,545,047**

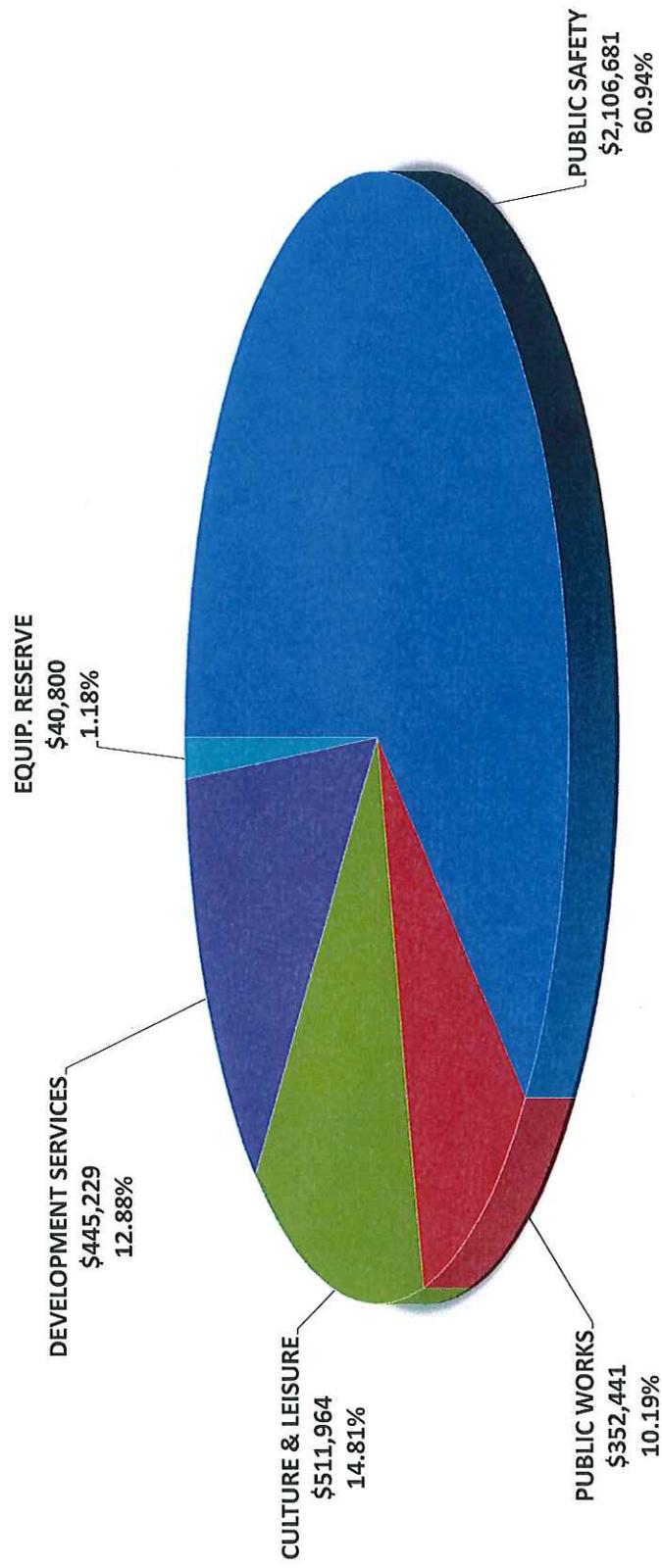
<b>Operating Budget Reserve (33%)</b>	<b>1,127,384</b>
<b>Equipment Reserve</b>	<b>166,375</b>
<b>Debt Service Reserve</b>	<b>251,288</b>

# **CHARTS & GRAPHS**

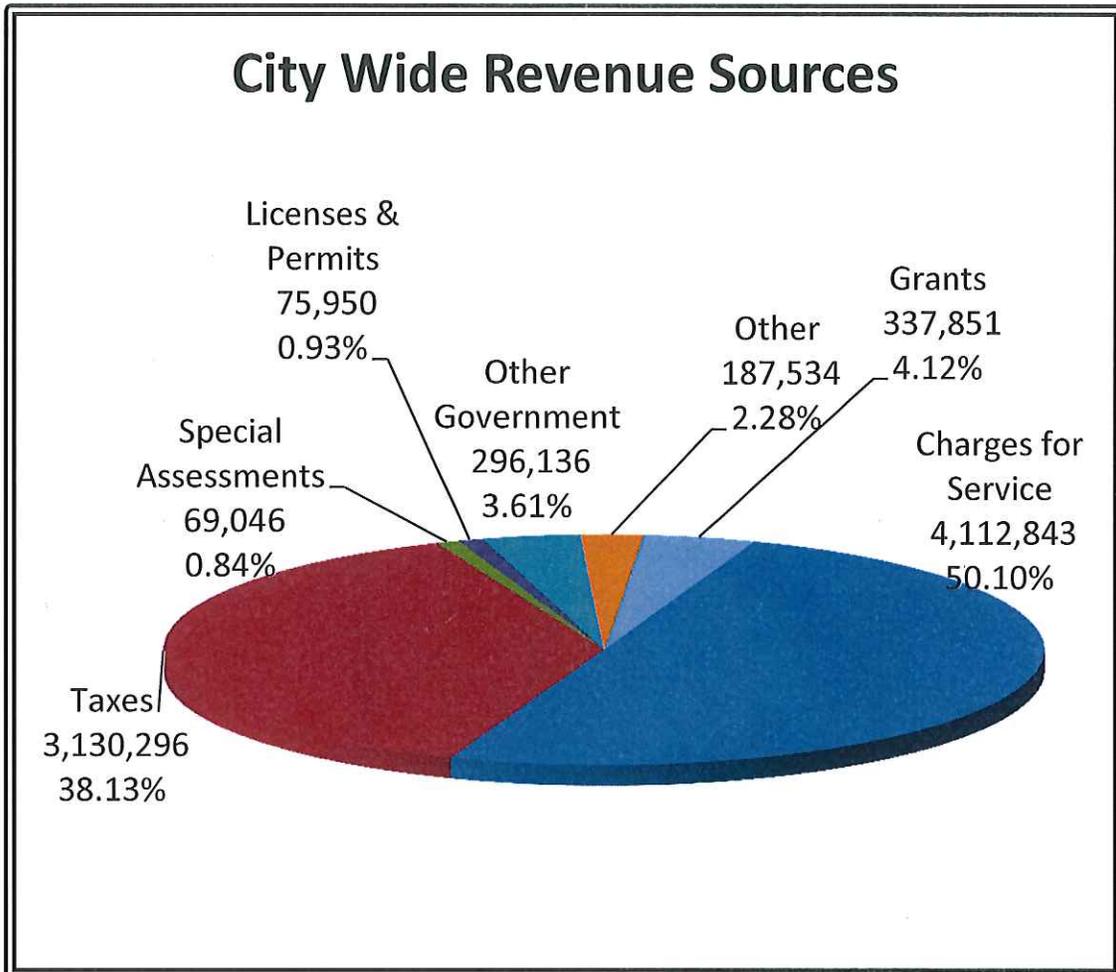
# GENERAL FUND OPERATING REVENUE FISCAL YEAR 2015-2016



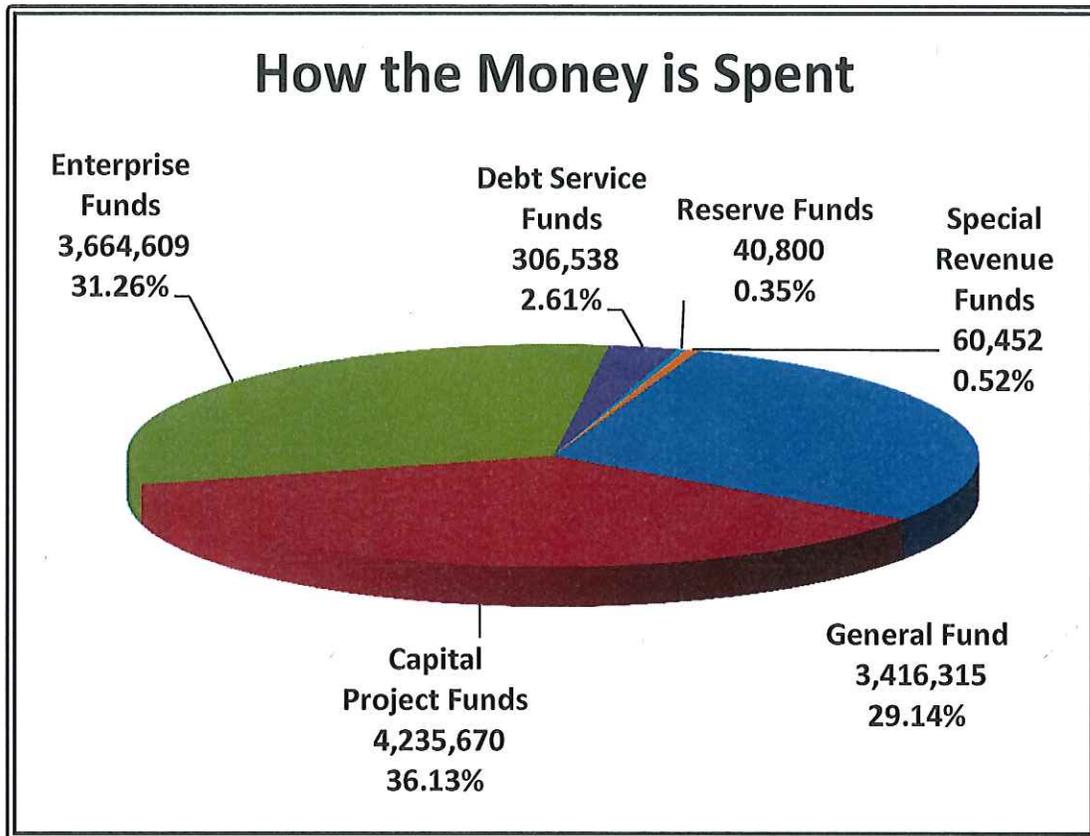
**GENERAL FUND  
OPERATING EXPENDITURES  
FISCAL YEAR 2015- 2016**



# ALL REVENUE SOURCES FISCAL YEAR 2015-2016



# City Wide Expenditures Fiscal Year 2015-2016



# **Capital Outlay Summaries**

CITY OF ESCALON

CAPITAL OUTLAY SUMMARIES  
FOR  
BUDGET FISCAL YEAR 2015/2016

Police					
	General Fund	Equipment Reserve	Developer Impact Fees	SLESF	TOTAL
4 Replacement Computers		\$ 6,900			\$ 6,900
					\$ -
New Patrol Car				\$ -	\$ -
Body Cameras Officers (Carry over 14/15)	\$ 10,000	\$ 15,000		\$ -	\$ 25,000
Total	\$ 10,000	\$ 21,900	\$ -	\$ -	\$ 31,900

Management & Support				
		Equipment Reserve		TOTAL
Server Refresh MS01/ Exchange Upgrade		\$ 12,000		\$ 12,000
4 Replacement Computers		\$ 6,900		\$ 6,900
Total		\$ 18,900	\$ -	\$ 18,900

PUBLIC WORKS								
	STREETS	STORM	SW -MUNI	SW - IND	PARKS	WATER	CORP YD	TOTAL
Flatbed Truck	\$ -							\$ -
2015 John Deere 3105K Backhoe			\$ 25,000	\$ 25,000		\$ 75,000		\$ 125,000
Total	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ -	\$ 75,000	\$ -	\$ 125,000

TRANSIT								
FUNDING	FTA 5310	PTMISEA	TSSDRA	FTA 5316	PROP 1B	ARRA 5311		TOTAL
Minivan		\$ 100,000						\$ 100,000
Passenger Amenities		\$ 25,000						\$ 25,000
								\$ -
Total	\$ -	\$ 125,000	\$ -	\$ -	\$ -	\$ -		\$ 125,000

# **SUMMARIES**

**CITY OF ESCALON**  
**FUND ANALYSIS**  
**BUDGET FISCAL YEAR 2015-2016**

FUND	ESTIMATED BEGINNING BALANCE July 1, 2015	ESTIMATED REVENUE FY 15/16	TRANSFERS	AVAILABLE FOR BUDGET	ESTIMATED OPER.BDGT. FY 15/16	ESTIMATED CAPITAL BDGT. FY 15/16	ESTIMATED BALANCE/ RESERVES June 30, 2016
<b>GENERAL</b>	\$1,948,593	\$2,931,201	\$122,369	\$5,002,163	\$3,457,115	\$0	\$1,545,047
<b>DEVELOPMENT IMPACT FEE ACCOUNTS</b>							
AFFORDABLE HOUSING	\$12,016	\$500	\$0	\$12,516		\$0	\$12,516
PLANNING	\$10,043	\$395	\$0	\$10,438			\$10,438
LIBRARY	-\$162,200	\$1,491	\$0	-\$160,709			-\$160,709
PARKS	-\$11,710	\$34,781	\$0	\$23,071	\$0	\$10,250	\$12,821
RECREATION DIF	\$144,003	\$6,249	\$0	\$150,252			\$150,252
PUBLIC WORKS	\$72,186	\$4,633	\$0	\$76,819	\$0	\$0	\$76,819
TRANSPORTATION MITIGATION	\$1,014,904	\$31,950	\$0	\$1,046,854		\$0	\$1,046,854
POLICE	\$15,883	\$5,865	\$0	\$21,748	\$0	\$0	\$21,748
CITY HALL	-\$2,791,736	\$4,924	\$0	-\$2,786,812		\$0	-\$2,786,812
<b>SPECIAL REVENUE</b>							
RECREATION	\$39,706	\$725	\$0	\$40,431	\$0	\$7,500	\$32,931
SPECIAL DISTRICTS	\$26,037	\$69,096	\$0	\$95,133	\$60,452	\$0	\$34,681
CDBG-HUD	\$0	\$85,000	\$0	\$85,000		\$85,000	\$0
AUTO THEFT	\$14,445	\$0	\$0	\$14,445			\$14,445
POLICE GRANTS	\$60,000	\$100,100	-\$60,000	\$100,100			\$100,100
SPECIAL GRANTS	\$0	\$0	\$0	\$0			\$0
TRANSPORTATION	\$1,242,026	\$166,200	\$0	\$1,408,226		\$862,750	\$545,476
RTIF	\$189,891	\$12,120	\$0	\$202,011			\$202,011
TRAFFIC CONGESTION	\$59,520	\$170	\$0	\$59,690		\$0	\$59,690
TRAFFIC SAFETY	\$0	\$20,000	-\$19,789	\$211			\$211
MEASURE K	\$764,432	\$301,000	\$0	\$1,065,432		\$551,250	\$514,182
GAS TAX 2103	\$114,620	\$45,200	-\$70,000	\$89,820			\$89,820
GAS TAX 2106	\$7,572	\$26,050	\$0	\$33,622		\$0	\$33,622
GAS TAX 2107	\$117,297	\$50,100	-\$45,000	\$122,397			\$122,397
GAS TAX 2107.5	\$55,466	\$2,080	\$0	\$57,546		\$0	\$57,546
GAS TAX 2105	\$327,620	\$38,700	-\$85,000	\$281,320			\$281,320
TRANSIT - SECURITY	\$0	\$0	\$0	\$0			\$0
<b>CAPITAL IMPROVEMENTS</b>							
	\$0	\$0	\$0	\$0		\$0	\$0
	\$0	\$0	\$0	\$0		\$0	\$0
<b>WATER</b>							
OPERATING	-\$103,183	\$958,031	\$35,000	\$889,848	\$985,831	\$0	-\$95,983
CAPITAL PROJECTS	\$886,880	\$27,518	\$0	\$914,398	\$0	\$0	\$914,398
DEPRECIATION RESERVE	\$673,837	\$115,532	\$115,000	\$904,369	\$0	\$512,470	\$391,899
SURFACE WATER CONNECT	\$0	\$104,699	\$0	\$104,699	\$0	\$0	\$104,699
DEBT SERVICE	\$292,805	\$108,000	-\$150,000	\$250,805	\$85,096	\$0	\$165,709
WATER - TOTAL	\$1,750,339	\$1,313,780	\$0	\$3,064,119	\$1,070,926	\$512,470	\$1,480,722
<b>SEWER</b>							
<b>INDUSTRIAL</b>							
OPERATING	-\$544,680	\$1,616,250	\$0	\$1,071,570	\$1,613,379	\$0	-\$541,809
CAPITAL	\$0	\$298,368	\$0	\$298,368	\$0	\$298,368	\$0
DEPRECIATION RESERVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DEBT SERVICE	-\$533	\$64,023	\$0	\$63,490	\$64,023	\$0	-\$533
<b>MUNICIPAL</b>							
OPERATING	-\$290,089	\$443,388	\$0	\$153,299	\$598,636	\$0	-\$445,337
CAPITAL	\$2,041,123	\$20,028	\$0	\$2,061,151	\$0	\$1,735,000	\$326,151
DEPRECIATION RESERVE	\$59,640	\$41,950	\$0	\$101,590	\$0	\$104,307	-\$2,717
SEWER - TOTAL	\$1,265,461	\$2,484,007	\$0	\$3,749,468	\$2,276,037	\$2,137,675	-\$664,245
<b>STORM WATER</b>							
OPERATING	\$56,611	\$180,075	\$0	\$236,686	\$188,798	\$0	\$47,888
CAPITAL	\$233,421	\$15,300	\$0	\$248,721	\$0	\$0	\$248,721
DEPRECIATION RESERVE	\$136,487	\$0	\$0	\$136,487	\$0	\$68,775	\$67,712
STORM WATER - TOTAL	\$426,519	\$195,375	\$0	\$621,894	\$188,798	\$68,775	\$364,321
<b>ENTERPRISE</b>							
TRANSIT	\$69,985	\$277,965	\$0	\$347,950	\$277,965	\$0	\$69,985
<b>DEBT SERVICE</b>							
CIVIC CENTER	\$0	\$0	\$117,920	\$117,920	\$117,920	\$0	\$0
COMMUNITY CENTER	\$0	\$0	\$39,500	\$39,500	\$39,500	\$0	\$0
LIBRARY - C.O.P.'S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL ALL FUNDS</b>	<b>\$6,782,918</b>	<b>\$8,209,656</b>	<b>\$0</b>	<b>\$14,992,574</b>	<b>\$7,488,715</b>	<b>\$4,235,670</b>	<b>\$3,268,189</b>

**CITY OF ESCALON**  
**SUMMARY OF MUNICIPAL EXPENDITURES**  
**BY FUNCTION & ACTIVITY**  
**BUDGET FISCAL YEAR 2015-2016**

FUNCTION	ACTIVITY	EMPLOYEE SERVICES	SUPPLIES & SERVICES	CAPITAL OUTLAY	BUDGET	SERVICE CREDIT	GENERAL GOV'T & COST CENTER	TOTAL PUBLIC SERVICE COST
<b>GENERAL GOVERNMENT</b>								
	Legislative Management & Support	43,425	155,780	-	199,205		(199,205)	-
		291,329	155,950	18,900	466,179		(447,279)	18,900
<b>PUBLIC SAFETY</b>								
	Police	1,415,528	291,350	31,900	1,738,778		310,219	2,048,997
	Animal Control	38,450	30,130	-	68,580		11,004	79,584
	Street Lighting	-	91,600	-	91,600		4,580	96,180
	Weed Abatement	-	-	-	-		-	-
	LLD	-	55,268	-	55,268		5,184	60,452
<b>TRANSPORTATION</b>								
	Streets	77,842	100,250	-	178,092		43,047	221,139
	Storm Water	62,306	90,917	-	153,223		35,575	188,798
	Street Trees & Landscaping	-	33,450	-	33,450		1,673	35,123
	Public Transit	5,920	141,045	125,000	271,965		6,000	277,965
<b>COMMUNITY DEVELOPMENT</b>								
	Planning Building Regulations	90,306	46,700	-	137,006		18,552	155,558
	Engineering	76,155	69,050	-	145,205		18,757	163,962
		70,284	41,450	-	111,734	(1,000)	14,974	125,708
		236,746	157,200	-	393,946	(1,000)	52,283	445,229
<b>HEALTH</b>								
	Sewer - Municipal	202,242	259,640	25,000	486,882		111,753	598,636
	Sewer - Industrial WWTP Bond	206,927	1,172,025	25,000	1,403,952		209,427	1,613,379
		-	64,023	-	64,023		-	64,023
<b>CULTURE &amp; LEISURE</b>								
	Parks	44,067	76,985	-	121,052		26,491	147,543
	Recreation	89,041	124,380	-	213,421		26,510	239,930
	Library	5,370	39,350	-	44,720		4,940	49,660
	Community Center	29,323	37,175	-	66,498		8,333	74,831
<b>PUBLIC UTILITIES</b>								
	Water	347,356	378,600	75,000	800,956		184,875	985,831
	Water Loan (SDWBL 76)	-	-	-	-		-	-
	Water Loan (SWDBL 84)	-	85,096	-	85,096		-	85,096
<b>DEBT SERVICE</b>								
	Civic Center	-	117,920	-	117,920		-	117,920
	Community Center	-	39,500	-	39,500		-	39,500
	Library	-	-	-	-		-	-
<b>COST CENTER</b>								
	Insurance	-	205,650	-	205,650		(205,650)	-
	1854 Main Street	-	2,611	-	2,611		(2,611)	-
	Corporation Yard	121,049	103,475	-	224,524		(224,524)	-
	1855 Coley Ave.	-	2,695	-	2,695		(2,695)	-
	PD -Civic Center	-	61,950	-	61,950		(61,950)	-
	CH -Civic Center	-	38,150	-	38,150		(38,150)	-
<b>TOTAL OPERATING BUDGET</b>		3,216,921	4,112,164	300,800	7,629,885	(1,000)	(140,170)	7,488,715
<b>TOTAL CAPITAL IMPROVEMENTS</b>		-	-	-	4,094,500	1,000	140,170	4,235,670
<b>TOTAL BUDGET</b>		<b>\$ 3,216,921</b>	<b>\$ 4,112,164</b>	<b>\$ 300,800</b>	<b>\$ 11,724,385</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,724,385</b>

**CITY OF ESCALON**  
**SUMMARY OF MUNICIPAL EXPENDITURES**  
**BY FUND CATEGORIES**  
**BUDGET FISCAL YEAR 2015-2016**

FUNCTION	ACTIVITY	GENERAL	OPERATING REVENUE-GENERAL	OPERATING REVENUE-ENTERPRISE	SPECIAL REVENUE	CAPITAL IMPROVEMENT REVENUE	DEBT SERVICE REVENUE	TOTAL
<b>GENERAL GOVERNMENT</b>								
	Legislative Management & Support	18,900						18,900
<b>PUBLIC SAFETY</b>								
	Police	1,912,508	56,700		79,789			2,048,997
	Animal Control	61,084	18,500					79,584
	Street Lighting	96,180						96,180
	Weed Abatement	0	0					0
	LLD				60,452			60,452
<b>TRANSPORTATION</b>								
	Streets	21,139			200,000			221,139
	Storm Water			188,798				188,798
	Street Trees & Landscaping	35,123						35,123
	Public Transit			277,965				277,965
<b>COMMUNITY DEVELOPMENT</b>								
	Planning	143,558	12,000					155,558
	Building Regulations	112,962	51,000					163,962
	Engineering	112,908	12,800					125,708
<b>HEALTH</b>								
	Sewer - Municipal			598,636				598,636
	Sewer - Industrial			1,613,379				1,613,379
	WWTP Bond						64,023	64,023
<b>CULTURE &amp; LEISURE</b>								
	Parks	147,543			0			147,543
	Recreation	239,930						239,930
	Library	49,660						49,660
	Community Center	52,831	22,000					74,831
<b>PUBLIC UTILITIES</b>								
	Water			985,831				985,831
	Water Loan (SDWBL 76)						0	0
	Water Loan (SDWBL 84)						85,096	85,096
<b>DEBT SERVICE</b>								
	Civic Center	117,920						117,920
	Community Center	39,500						39,500
	Library						0	0
<b>COST CENTER</b>								
	Insurance							0
	City Hall							0
	Corporation Yard							0
<b>TOTAL OPERATING BUDGET</b>		3,161,746	173,000	3,664,609	340,241	0	149,118	7,488,715
<b>TOTAL CAPITAL IMPROVEMENTS</b>		0		2,718,920	1,516,750	0	0	4,235,670
<b>TOTAL BUDGET</b>		<b>\$3,161,746</b>	<b>\$173,000</b>	<b>\$6,383,529</b>	<b>\$1,856,991</b>	<b>\$0</b>	<b>\$149,118</b>	<b>\$11,724,385</b>

# REVENUES

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## **2015-2016 REVENUES**

## **GENERAL REVENUE**

Revenue received and not designated for a particular purpose is placed in the **General Fund**. Expenditures may be made from the general fund for any authorized municipal purpose.

Into this fund are placed most of those revenues that come under the "proceeds-of-taxes" category, and which require monitoring to implement Proposition 4. If the revenues exceed the amount permitted under the Proposition, a means must be made to return them to the taxpayers. In the General Fund, most revenue is projected in accordance with standard practices used in revenue projection. The General Fund continues to play the dominant role in City finances.

**CITY OF ESCALON  
REVENUE BUDGET**

	FY 13/14	FY 14/15	FY 14/15	FY 14/15	FY 15/16
	Actual	Adopted	Mid Year	Projected	Proposed
100 GENERAL					
3000 GENERAL REVENUE					
<b>TAXES</b>					
1000 PROPERTY CURRENT SECURED	795,631	826,060	870,000	870,000	900,450
1001 PROPERTY TAX IN-LIEU OF VLF	465,002	448,000	448,000	500,000	515,000
1010 PROPERTY CURRENT UNSECURED	51,640	52,000	53,000	55,000	55,000
1035 SB813	16,097	1,500	1,500	6,000	2,500
1036 INTEREST	532	500	500	500	500
1100 RETAIL SALES	567,117	589,000	589,000	589,000	594,890
1109 PROPERTY TAX IN-LIEU OF SUT	182,603	188,000	188,000	196,850	145,000
1110 TRANSIT LODGING	2,343	1,000	1,000	2,000	1,900
1120 FRANCHISE-ELECTRIC	102,878	103,000	103,000	106,000	106,000
1121 FRANCHISE-GAS	30,311	31,000	31,000	37,745	38,000
1122 FRANCHISE-GARBAGE-RESID.	39,151	39,250	39,250	42,000	42,500
1123 FRANCHISE-CABLE TV	34,681	27,500	27,500	27,500	28,188
1124 FRANCHISE-GARBAGE-COMM.	20,416	17,500	17,500	21,100	22,000
1125 FRANCHISE-GARBAGE-GREENWASTE	14,006	13,500	13,500	15,000	15,500
1126 FRANCHISE - VIDEO SERVICE	10,757	7,000	7,000	12,000	13,000
1130 BUSINESS LICENSE	41,770	38,000	38,000	41,000	41,000
1140 REAL PROPERTY TRANSFER	27,017	17,000	17,000	26,300	26,000
1186 SB 1186 DISABILITY ACCESS	527	0	0	100	0
<b>LICENSE &amp; PERMITS</b>					
2050 FIREWORKS PERMITS	450	450	450	450	450
<b>USE OF MONEY &amp; PROPERTY</b>					
4000 INVESTMT.EARNINGS-INTEREST	5,239	2,000	3,000	3,000	5,200
4003 LOAN INTEREST	14,985	13,500	13,500	13,500	13,335
4004 LOAN INTEREST (WWTP LOAN)	0	0	0	0	0
4012 RENTS-CELL ONE TOWER	9,078	8,300	8,300	8,300	8,300
<b>FROM OTHER AGENCIES</b>					
5003 STATE MANDATED COST REIMBURSEMENT	0	0	1,300	1,302	0
5010 VEHICLE LICENSE FEES	3,058	4,000	4,000	4,000	4,000
5030 STATE HOMEOWNERS EXEMPTIONS	10,036	10,000	9,800	9,800	9,800
5042 STATE GRANT	0	0	0	0	0
5071 OFF HIGHWAY MOTOR VEHICLE	0	0	0	0	0
<b>CURRENT SERVICE CHARGES</b>					
6020 SALE OF MAPS & OTHER PUBL.	604	550	600	650	600
6025 CURRENT YEAR REIMBURSEMENT	4,515	5,000	5,000	6,200	5,000
6030 OTHER FILING FEES	0	0	0	0	0
6031 BUSINESS LICENSE APPL. FEE	3,404	2,700	2,700	2,700	3,000
6170 LATE CHARGES	15,402	15,500	15,500	15,000	15,500
6171 COLLECTION HANDLING FEE	1,561	2,000	2,000	2,300	2,300
6180 COBRA FEES	0	0	0	0	0
6181 ADMINISTRATIVE HANDLING FEE	5,610	3,200	2,500	2,800	3,000
6182 DIF ADMINISTRATIVE HANDLING FEE	44,776	6,582	6,582	6,582	2,373
<b>OTHER REVENUE</b>					
7000 SALE OF PROPERTY	0	0	0	0	0
7002 MISC. REVENUE	1,858	2,000	2,000	1,000	2,000
7004 UTILITY WRITE OFFS	-353	-500	-500	-500	-500
7005 RESTITUTION CITY PROPERTY DAMAGE	0	1,000	1,600	4,800	1,000
7006 YARD SALE	263	500	500	465	500
7010 CONVIENCE FEE - ONLINE CREDIT CARDS	2,605	2,300	2,300	3,000	3,100
7030 CONTRIBUTIONS	4,000	0	0	0	0
7040 INSURANCE REFUNDS	16,225	6,000	10,000	8,500	4,000
7041 LOSS/DAMAGES	0	0	0	0	0
7043 RETURN CHECK CHARGE	985	1,200	1,200	1,200	1,200
7046 JURY DUTY	0	0	0	0	0
7048 WITNESS FEES	0	0	0	0	0
7049 REBATES	0	0	0	0	0
8053 LOAN PROCEEDS	0	0	0	0	0
SUB-TOTAL	2,546,780	2,486,092	2,537,082	2,643,144	2,631,586

## **2015-2016 REVENUES**

## **GENERAL REVENUE**

**Operating Revenue** is used to separate revenues that can be considered "non-proceeds-of-taxes." Revenues are collected for the purpose of performing a specific service. Under the requirements of Proposition 4, these revenues may be used only for the purpose collected, providing they do not exceed the cost of that service. If the cost is exceeded, the difference becomes "proceeds-of-taxes," and is subject to Proposition 4 limitations.

### **POLICE**

Certain services are provided by the Police Department for which a charge is made. Revenues and charges related to the police protection activity are accounted for in this department.

### **ANIMAL CONTROL**

Revenue received for dog licenses and pound fees are collected for animal regulation activities. Escalon Municipal Code Title 6, authorizes animal control and the fees.

### **WEED ABATEMENT**

Revenue in this department is received from weed abatement enforcement in compliance with Escalon Municipal Code Title 8, Chapter 8.12.

### **STREETS**

Street cleaning revenue is received from the State of California, Division of Highways, for the maintenance of Highway 120 and from the Benefits Assessment District of The Estates for the maintenance of roadways within the district. Other revenue received is for street and sidewalk repair.

**CITY OF ESCALON  
REVENUE BUDGET**

		FY 13/14	FY 14/15	FY 14/15	FY 14/15	FY 15/16
		Actual	Adopted	Mid Year	Projected	Proposed
<b>100 GENERAL</b>						
<b>3200 POLICE DEPARTMENT</b>						
1100	1/2 CENT SALES TAX	30,662	26,000	26,000	28,000	28,000
2010	BICYCLE LICENSE	27	40	40	55	50
3010	FINES - OTHER	1,039	600	600	600	600
5002	BOOKING & PROCESSING FEES	0	0	0	0	0
5024	GRANTS-COUNTY	0	0	0	0	0
5026	GRANTS-FAST COPS	0	0	0	0	0
5031	GRANTS-FEDERAL	0	0	0	0	0
5039	ABANDON VEHICLE PROGRAM	0	0	0	0	0
5072	P.O.S.T. REIMBURSEMENT	6,079	2,500	2,500	500	250
5082	GRANTS STATE	0	0	0	1,200	0
6025	CURR. REIMBURSED EXPENSES	328	400	2,300	2,437	2,300
6040	SPECIAL POLICE CHARGE	10,897	13,000	14,000	14,000	14,000
6041	VEHICLE RELEASE FEE	6,272	6,000	6,000	6,000	6,000
6045	CSC-SECURITY	4,537	5,000	5,000	5,000	5,000
7000	SALE OF PROPERTY	0	0	0	0	0
7002	MISC REVENUES	860	500	500	250	500
7020	CONTRIBUTIONS	0	0	0	0	0
7036	ASSET SEIZURE	0	0	0	0	0
7037	CONTRIBUTIONS TO CADETS	0	0	0	0	0
	<b>SUB-TOTAL</b>	<b>60,701</b>	<b>54,040</b>	<b>56,940</b>	<b>58,042</b>	<b>56,700</b>
<b>100 GENERAL</b>						
<b>3210 ANIMAL CONTROL</b>						
2000	DOG LICENSE	2,586	3,000	3,000	3,000	3,000
6060	ANIMAL SHELTER CHARGE	19,639	14,000	10,000	10,000	10,000
7002	MISC. REVENUE	5,951	4,000	2,500	2,500	2,500
7050	SPAY/NUETER VOUCHER			4,500	9,850	3,000
	<b>SUB-TOTAL</b>	<b>28,176</b>	<b>21,000</b>	<b>20,000</b>	<b>25,350</b>	<b>18,500</b>
<b>100 GENERAL</b>						
6090	WEED & LOT CONTROL	0	0	0	0	0
	<b>SUB-TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>100 GENERAL</b>						
<b>3300 STREETS</b>						
6121	STREET CLEANING	1,965	1,965	1,965	1,965	1,965
7041	LOSS OR DAMAGE REIMBURSEMENT	0	0	0	0	0
	<b>SUB-TOTAL</b>	<b>1,965</b>	<b>1,965</b>	<b>1,965</b>	<b>1,965</b>	<b>1,965</b>

## **2015-2016 REVENUES**

## **GENERAL REVENUE**

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### **PLANNING**

Planning charges have been revised in the past to better reflect the cost of processing planning applications.

### **BUILDING**

The various construction codes provide for the collection of fees for the building regulation activity.

### **ENGINEERING**

Fees collected in this department are to cover engineering and inspection costs from development requiring work in the Public Right of Way.

### **RECREATION**

Fees collected in this department are to help cover the expenditures of recreation programs and maintenance of facilities.

### **COMMUNITY CENTER**

Fees collected in this department are to help cover the expenditures of the community center.

**CITY OF ESCALON  
REVENUE BUDGET**

	FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Mid Year	FY 14/15 Projected	FY 15/16 Proposed
100 GENERAL					
3400 PLANNING					
6000 PLANNING FEES	19,153	15,000	12,000	12,000	12,000
SUB-TOTAL	19,153	15,000	12,000	12,000	12,000
100 GENERAL					
3420 BUILDING					
2020 CONSTRUCTION PERMITS	194,745	32,500	36,500	53,500	51,000
6035 PERMIT ALLOCATION FEE	0	0	0	0	0
SUB-TOTAL	194,745	32,500	36,500	53,500	51,000
100 GENERAL					
3421 ENGINEERING					
2030 ENCROACHMENT FEES	939	600	600	600	600
6050 PLAN CHECK	7,249	500	200	200	200
6070 ENGINEERING FEES	63,792	0	19,000	19,000	12,000
SUB-TOTAL	71,980	1,100	19,200	19,200	12,800
100 GENERAL					
3605 RECREATION					
4012 CELL TOWER RENTS	22,948	20,000	20,000	20,000	20,000
8420 BALL LIGHT REIMBURSEMENT	1,832	1,200	1,200	1,236	1,250
8440 FIELD RENTAL	3,465	3,500	3,500	3,300	3,500
8*** RECREATION FEES	84,406	80,950	86,365	94,235	99,900
8699 FUND RAISERS/CONTRIBUTIONS	2,414	0	0	4,000	0
SUB-TOTAL	115,065	105,650	111,065	122,771	124,650
100 GENERAL					
3620 COMMUNITY CENTER					
6110 RENTAL FEES	21,942	18,000	18,000	22,000	22,000
SUB-TOTAL	21,942	18,000	18,000	22,000	22,000
<b>FUND TOTAL</b>	<b>3,060,507</b>	<b>2,735,347</b>	<b>2,812,752</b>	<b>2,957,972</b>	<b>2,931,201</b>

## **2015-2016 REVENUES**

## **SPECIAL REVENUE**

**SPECIAL REVENUES** are received for a specific purpose that requires a separate accounting. These funds have been created either by statutory requirements or through administrative action for ease of accountability.

### **RECREATION**

The revenue collected in this fund is strictly for recreational purposes. It is made up of facility rental proceeds.

### **DEVELOPMENT IMPACT FUNDS**

#### **IN-LIEU OF LOW INCOME HOUSING**

The revenues collected are through developers who meet their obligations to affordable housing by the payment of in-lieu fees and are to be expended for increasing or improving housing for low or moderate income households.

#### **PLANNING**

The revenues collected are through developer impact fees from new developments built in the City. Expenditures of the plan update impact fees can only be for the necessary updates of the developer impact fee program.

#### **LIBRARY**

The revenues collected are through developer impact fees from new developments built in the City. Expenditures of library impact fees can only be for the building cost, the cost of financing and improvement of facilities needed for new developments constructed in the City.

#### **PARKS**

The revenues collected are through developer impact fees from new developments built in the City. Expenditures of park impact fees can only be for the construction and improvement of public parks and facilities as well as the purchasing of park equipment needed for new developments constructed in the City.

#### **RECREATION**

The revenues collected are through developer impact fees from new developments built in the City. Expenditures of recreation impact fees can only be for the construction and improvement of recreation facilities needed for new developments constructed in the City.

**CITY OF ESCALON  
REVENUE BUDGET**

		FY 13/14	FY 14/15	FY 14/15	FY 14/15	FY 15/16
		Actual	Adopted	Mid Year	Projected	Proposed
<b>122 RECREATION</b>						
<b>3605 SINKING FUND</b>						
4000	INVESTMENT EARNINGS	41	25	25	25	25
8004	BALL LIGHTS-SINKING FUND	735	700	700	700	700
<b>FUND TOTAL</b>		<b>776</b>	<b>725</b>	<b>725</b>	<b>725</b>	<b>725</b>
<b>DEVELOPMENT IMPACT FUNDS</b>						
<b>201 IN-LIEU OF LOW INCOME HOUSING</b>						
<b>4400</b>						
1153	DEVELOPMENT IMPACT FEES	0	0	0	0	0
4000	INVESTMENT EARNINGS (INTEREST)	319	500	500	500	500
<b>FUND TOTAL</b>		<b>319</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>
<b>202 PLANNING</b>						
<b>3400</b>						
1163	DEVELOPMENT IMPACT FEES	6,600	250	250	100	375
4000	INVESTMENT EARNINGS (INTEREST)	23	10	10	20	20
<b>FUND TOTAL</b>		<b>6,623</b>	<b>260</b>	<b>260</b>	<b>120</b>	<b>395</b>
<b>203 LIBRARY</b>						
<b>4610 DEVELOPMENT IMPACT FEES</b>						
1155	DEVELOPER FEES	11,567	994	994	0	1,491
4000	INVESTMENT EARNINGS (INTEREST)	15	0	0	0	0
5080	LIBRARY - GRANTS					
<b>FUND TOTAL</b>		<b>11,582</b>	<b>994</b>	<b>994</b>	<b>0</b>	<b>1,491</b>
<b>204 PARKS</b>						
<b>4600 CAPITAL IMPROVEMENT PARKS</b>						
1150	TAXES - PARK DEVELOPMENT	345,807	17,854	17,854	0	26,781
4016	RENTAL INCOME	3,758	1,500	1,500	9,200	7,500
4000	INVESTMENT EARNINGS (INTEREST)	945	175	350	600	500
5082	MISC STATE GRANT-Cal RECYCLE	118,000	0	0	0	0
<b>FUND TOTAL</b>		<b>468,510</b>	<b>19,529</b>	<b>19,704</b>	<b>9,800</b>	<b>34,781</b>
<b>205</b>						
<b>3605 RECREATION</b>						
1160	DEV. IMPACT FEE	95,948	4,066	4,066	0	6,099
4000	INVESTMENT EARNINGS	235	75	75	150	150
<b>FUND TOTAL</b>		<b>96,183</b>	<b>4,141</b>	<b>4,141</b>	<b>150</b>	<b>6,249</b>

## **2015-2016 REVENUES**

## **SPECIAL REVENUE**

### **PUBLIC WORKS**

The revenues collected are through developer impact fees from new developments built in the City. Expenditures of public works impact fees can only be for the purchase, construction and improvement of public work facilities needed for new developments, residential and non-residential, constructed in the City.

### **TRANSPORTATION MITIGATION**

The revenues collected are through developer impact fees from new developments built in the City. Expenditures of transportation mitigation fees can only be used to purchase or construct the transportation facilities identified by the City as those necessary for developments, residential and non-residential, constructed in the City.

### **POLICE DEPARTMENT**

The revenues collected are through developer impact fees from new developments built in the City. Expenditures of police impact fees can be used for the purchase or construction and improvement of police and animal control facilities needed for, residential and non-residential, new developments constructed in the City.

### **CITY HALL**

The revenues collected are through developer impact fees from new developments built in the City. Expenditures of city hall impact fees can be used for the purchase or construction and improvement of city hall facilities needed for, residential and non-residential, new developments constructed in the City.

### **LIGHTING & LANDSCAPING**

The revenue collected in this fund is received from the Sunrise Terrace Lighting and Landscape District, Belle Terra Estates District, Westwood Country Maintenance District, the Estates Landscape Maintenance District and Estates Benefits Assessment District. Funds received are used only for the specific districts expenditures.

### **CDBG**

These revenues are from a Community Development Block Grant and have restricted uses.

### **AUTO THEFT**

The revenue collected in this fund is from the San Joaquin County District Attorney's Office for the exclusive purpose of deterring and investigating auto theft crimes.

### **POLICE GRANTS**

The revenues collected in these fund are received from the State of California SLESF, CLEEP and Department of Justice COPS program.

**CITY OF ESCALON  
REVENUE BUDGET**

		FY 13/14	FY 14/15	FY 14/15	FY 14/15	FY 15/16
		Actual	Adopted	Mid Year	Projected	Proposed
<b>206 PUBLIC WORKS</b>						
<b>4030 COST CENTER</b>						
1156	DEVELOPMENT IMPACT FEES	71,038	3,022	3,022	975	4,533
4000	INVESTMENT EARNINGS (INTEREST)	287	200	200	110	100
<b>FUND TOTAL</b>		<b>71,325</b>	<b>3,222</b>	<b>3,222</b>	<b>1,085</b>	<b>4,633</b>
<b>207 TRANSPORTATION MITIGATION</b>						
<b>4300 TRANSPORTATION MITIGATION</b>						
1157	TRANSPORTATION MITIGATION FEES	662,386	20,500	20,500	6,800	30,750
4000	INVESTMENT EARNINGS (INTEREST)	2,526	1,200	1,200	1,200	1,200
<b>FUND TOTAL</b>		<b>664,912</b>	<b>21,700</b>	<b>21,700</b>	<b>8,000</b>	<b>31,950</b>
<b>208 POLICE DEPARTMENT</b>						
<b>4200 PUBLIC SAFETY</b>						
1153	DEVELOPMENT IMPACT FEES	93,448	3,810	3,810	1,225	5,715
4000	INVESTMENT EARNINGS (INTEREST)	259	75	75	150	150
<b>FUND TOTAL</b>		<b>93,707</b>	<b>3,885</b>	<b>3,885</b>	<b>1,375</b>	<b>5,865</b>
<b>209 CITY HALL</b>						
<b>4020 COST CENTER</b>						
1154	DEVELOPMENT IMPACT FEES	61,972	3,216	3,216	1,030	4,824
4000	INVESTMENT EARNINGS (INTEREST)	153	15	15	115	100
<b>FUND TOTAL</b>		<b>62,125</b>	<b>3,231</b>	<b>3,231</b>	<b>1,145</b>	<b>4,924</b>
<b>SPECIAL DISTRICTS FUNDS</b>						
<b>22* LIGHTING &amp; LANDSCAPE DISTRICTS</b>						
<b>3850 LIGHTING &amp; LANDSCAPE</b>						
1159	LLD REVENUE	25,011	48,054	48,054	48,054	69,046
4000	INVESTMENT EARNINGS	173	100	100	50	50
<b>FUND TOTAL</b>		<b>25,184</b>	<b>48,154</b>	<b>48,154</b>	<b>48,104</b>	<b>69,096</b>
<b>COMMUNITY DEVELOPMENT</b>						
<b>242 CDBG MONIES</b>						
<b>4040 SPECIAL GRANTS</b>						
5077	CDBG-HUD	3,367	85,000	85,000	285,482	85,000
1105	GRANTS	0	0	0	0	0
<b>FUND TOTAL</b>		<b>3,367</b>	<b>85,000</b>	<b>85,000</b>	<b>285,482</b>	<b>85,000</b>
<b>POLICE SPECIAL FUNDS</b>						
<b>251 AUTO THEFT</b>						
<b>3200 PUBLIC SAFETY</b>						
5011	AUTO THEFT	0	0	0	0	0
<b>FUND TOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>252 POLICE GRANTS</b>						
<b>3200 POLICE DEPARTMENT</b>						
5028	GRANTS - AB3229 - SLESF	100,000	100,000	100,000	106,000	100,000
	STATE 911 FUNDS	0	0	0	0	0
	RAN BOARD MONIES	0	0	0	0	0
4000	INVESTMENT EARNINGS ( INTEREST)	166	75	75	125	100
<b>FUND TOTAL</b>		<b>100,166</b>	<b>100,075</b>	<b>100,075</b>	<b>106,125</b>	<b>100,100</b>
<b>255 POLICE GRANTS</b>						
<b>3200 PUBLIC SAFETY</b>						
5200	FEDERAL GRANTS	90,675	95,000	25,000	24,540	0
<b>FUND TOTAL</b>		<b>90,675</b>	<b>95,000</b>	<b>25,000</b>	<b>24,540</b>	<b>0</b>

**TRANSPORTATION**

The Transportation Fund is used to account for those monies claimed under Section 99400 et. seq. of the Public Utilities Code. Its purposes include: local streets, roads, and facilities provided for the exclusive use by pedestrians and bicycles; payments to the National Railroad Passenger Corporation for passenger rail service; and, payment to certain entities under contract with a city for transit services.

**REGIONAL TRANSPORTATION IMPACT FEES**

The revenue collected objective is to obtain funding from development projects that have an impact upon the Regional Transportation Network and to integrate these funds with Federal, State, and other local funding to fund transportation improvements identified in the RTIF Program.

**AB 2928 - TRAFFIC CONGESTION**

Passed in 2000, AB 2928 created a six-year State budget award as part of Governor Gray Davis' Traffic Congestion Relief Plan. This award supplies revenue to cities for the preservation, maintenance and rehabilitation of local streets and road systems.

**TRAFFIC SAFETY**

Fines from Vehicle Code violations are placed in the Traffic Safety Fund. Section 42200 of the Vehicle Code establishes its restricted use to official traffic control devices, equipment, and supplies for traffic law enforcement and traffic accident prevention, and for the maintenance, improvement, or construction of public streets, bridges, and culverts. Revenues shall not be used to pay for the compensation of traffic or other police officers.

**MEASURE K**

Revenue collected from Measure K is to be used for street and road improvements. The amount received is dependent on population with a minimum of \$300,000. The City received its first allocation in March 1992. CO-OP agreements with SJCOG for Measure K funds are also represented.

**GAS TAX 2103**

Under the provisions of Section 2103 of the Streets and Highway Code, the City receives a portion of the gas tax collected on a per gallon basis. These funds are to be used for the research, planning, construction, improvement, maintenance, and operation of public streets and highways. A portion of the revenue derived is disbursed to the cities on a per capita basis.

**GAS TAX 2106**

Under the provisions of Section 2106 of the Streets and Highway Code, the City receives a portion of the gas tax collected on a per gallon basis. These funds are to be used for the research, planning, construction, improvement, maintenance, and operation of public streets and highways. A portion of the revenue derived is disbursed to the cities on a per capita basis.

**CITY OF ESCALON  
REVENUE BUDGET**

		FY 13/14	FY 14/15	FY 14/15	FY 14/15	FY 15/16
		Actual	Adopted	Mid Year	Projected	Proposed
<b>TRANSPORTATION FUNDS</b>						
270 TRANSPORTATION						
4300 CAPITAL IMPROVEMENT STREETS						
1101	TDA/LTF SALES TAX	159,354	161,810	161,810	161,810	160,000
1103	TDA/LTF PED & BIKE	4,524	4,715	4,715	4,715	4,700
1111	M-K FIRST STREET	0	0	0	0	0
4000	INVESTMENT EARNINGS (INTEREST)	3,269	1,500	1,500	1,500	1,500
<b>FUND TOTAL</b>		<b>167,147</b>	<b>168,025</b>	<b>168,025</b>	<b>168,025</b>	<b>166,200</b>
271 REGIONAL TRANSPORTATION IMPACT FEES						
4300 CAPITAL IMPROVEMENT STREETS						
1157	RTIF FEES	132,569	400	13,391	13,391	12,000
4000	INVESTMENT EARNINGS (INTEREST)	419	120	120	220	120
<b>FUND TOTAL</b>		<b>132,988</b>	<b>520</b>	<b>13,511</b>	<b>13,611</b>	<b>12,120</b>
<b>TRAFFIC</b>						
281 TRAFFIC CONGESTION						
4300 CAPITAL IMPROVEMENT STREETS						
5037	TRAFFIC CONGESTION RELIEF	0	0	0	0	0
5040	PROPOSITION 1B	0	0	0	0	0
4000	INVESTMENT EARNINGS (INTEREST)	176	170	170	100	170
<b>FUND TOTAL</b>		<b>176</b>	<b>170</b>	<b>170</b>	<b>100</b>	<b>170</b>
282 TRAFFIC SAFETY						
3200 POLICE						
3000	VEHICLE CODE FINES	17,205	20,000	20,000	20,000	20,000
<b>FUND TOTAL</b>		<b>17,205</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
<b>MEASURE K</b>						
290 MEASURE K						
4300 CAPITAL IMPROVEMENT STREETS						
1102	MEASURE K	300,000	300,000	300,000	300,000	300,000
1104	REIMBURSEMENT-MC HENRY PROJECT	173,845	0	0	0	0
1112	REIMBURSEMENT BRENNAN/HWY 120	5,429	0	0	0	0
4000	INVESTMENT EARNINGS (INTEREST)	2,683	1,200	1,200	1,200	1,000
<b>FUND TOTAL</b>		<b>481,957</b>	<b>301,200</b>	<b>301,200</b>	<b>301,200</b>	<b>301,000</b>
<b>GAS TAX</b>						
322 GAS TAX 2103						
4300 CAPITAL IMPROVEMENT STREETS						
4000	INVESTMENT EARNINGS (INTEREST)	420	200	200	200	200
5019	GAS TAX 2103	95,415	101,994	36,330	67,000	45,000
<b>FUND TOTAL</b>		<b>95,835</b>	<b>102,194</b>	<b>36,530</b>	<b>67,200</b>	<b>45,200</b>
323 GAS TAX 2106						
4300 CAPITAL IMPROVEMENT STREETS						
6080	CURB, GUTTER, SIDEWALKS	0	0	0	0	0
4000	INVESTMENT EARNINGS (INTEREST)	36	50	50	0	50
5020	GAS TAX 2106	27,197	27,116	26,368	28,000	26,000
<b>FUND TOTAL</b>		<b>27,233</b>	<b>27,166</b>	<b>26,418</b>	<b>28,000</b>	<b>26,050</b>

**GAS TAX 2107**

The use of funds collected under Section 2107 of the Streets and Highways Code is similar to 2106. These funds must also be used for street and road purposes; however, apportionment is solely based on population.

**GAS TAX 2107.5**

The revenue collected under Section 2107.5 of the Streets and Highways Code is to be used exclusively for engineering costs and administrative expenses in respect to city streets. The amount received is fixed depending on population of the City.

**GAS TAX 2105**

Under the provisions of Section 2105 of the Streets and Highways Code, the City receives a portion of the gas tax collected on a per gallon basis. These funds are to be used for the research, planning, construction, improvement, maintenance, and operation of public streets and highways. A portion of the revenue derived is disbursed to the cities on a per capita basis. The City received its first allocation in October 1990.

**CIVIC CENTER/COMMUNITY CENTER DEBT SERVICE**

Current income is raised from investment earnings.

**CITY OF ESCALON  
REVENUE BUDGET**

		FY 13/14	FY 14/15	FY 14/15	FY 14/15	FY 15/16
		Actual	Adopted	Mid Year	Projected	Proposed
<b>324 GAS TAX 2107</b>						
<b>3300 STREETS</b>						
4000	INVESTMENT EARNINGS (INTEREST)	243	100	100	150	100
5021	GAS TAX 2107	50,413	50,119	57,491	50,000	50,000
<b>FUND TOTAL</b>		<b>50,656</b>	<b>50,219</b>	<b>57,591</b>	<b>50,150</b>	<b>50,100</b>
<b>325 GAS TAX 2107.5</b>						
<b>3300 STREETS</b>						
4000	INVESTMENT EARNINGS (INTEREST)	152	80	80	80	80
5022	GAS TAX 2107.5	2,000	2,000	2,000	4,000	2,000
<b>FUND TOTAL</b>		<b>2,152</b>	<b>2,080</b>	<b>2,080</b>	<b>4,080</b>	<b>2,080</b>
<b>328 GAS TAX 2105</b>						
<b>4300 CAPITAL IMPROVEMENT STREETS</b>						
4000	INVESTMENT EARNINGS (INTEREST)	1,192	700	700	500	700
5023	GAS TAX 2105	47,380	33,663	41,838	38,800	38,000
<b>FUND TOTAL</b>		<b>48,572</b>	<b>34,363</b>	<b>42,538</b>	<b>39,300</b>	<b>38,700</b>
<b>DEBT SERVICE FUNDS</b>						
<b>504 CIVIC/COMM CENTER DEBT SERVICE</b>						
<b>4060 CIVIC/COMM CENTER DEBT SERVICE</b>						
4000	INVESTMENT EARNINGS (INTEREST)	0	0	0	0	0
8053	LOAN PROCEEDS	0	0	0	0	0
<b>FUND TOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## **2015-2016 REVENUES**

## **ENTERPRISE REVENUE**

### **WATER**

#### **OPERATING INCOME**

The Water Fund was established by Escalon Municipal Code Title 13, Chapter 13.04 for the purpose of maintaining and operating the water system of the City of Escalon, capital improvements of the system, and other appropriations.

#### **CAPITAL IMPROVEMENT**

This fund was established to account for the revenues and capital expenditures of the water connection fees.

#### **DEPRECIATION RESERVE**

Revenue is raised for the purposes of replacing assets that decrease in value due to wear, tear, decay or decline in price. Current income is raised from investment earnings and Ready-To-Serve ("RTS") charges on utility billings from current water customers.

#### **DEBT SERVICE**

##### **WATER DEBT SERVICE - 76**

Current income is raised from investment earnings and Ready-To-Serve ("RTS") charges on utility billings from current water customers.

##### **WATER DEBT SERVICE – 84**

Current income is raised from investment earnings and Ready-To-Serve ("RTS") charges on utility billings from current water customers.

**CITY OF ESCALON  
REVENUE BUDGET**

		FY 13/14	FY 14/15	FY 14/15	FY 14/15	FY 15/16
		Actual	Adopted	Mid Year	Projected	Proposed
<b>WATER ENTERPRISE FUNDS</b>						
600 WATER						
3700 WATER (OPERATING)						
4000	INVESTMENT EARNINGS (INTEREST)	0	0	0	0	0
4016	RENTAL INCOME	650	600	600	600	600
6183	DBCP SETTLEMENT	5,348	5,500	5,500	5,500	5,500
9000	SALE OF WATER OUTSIDE OF CITY	104,699	88,994	88,994	104,699	104,699
9***	SALE OF WATER	427,883	435,000	435,000	488,900	939,931
9002	WATER RECONNECTION FEE	8,638	8,000	8,000	10,000	10,000
9004	METER & SERVICE INSTALLATION	12,505	2,000	2,000	2,500	2,000
<b>FUND TOTAL</b>		<b>559,723</b>	<b>540,094</b>	<b>540,094</b>	<b>612,199</b>	<b>1,062,730</b>
605 WATER						
4700 CAPITAL IMPROVEMENT						
4000	INVESTMENT EARNINGS (INTEREST)	2,123	800	800	800	800
4003	LOAN INTEREST	144	60	60	60	60
7000	SALE OF PROPERTY	0	0	0	0	0
7010	CONNECTION FEES	374,483	17,772	17,772	17,772	26,658
7013	FIRE CONNECTION FEES	76,370	0	0	0	0
<b>FUND TOTAL</b>		<b>453,120</b>	<b>18,632</b>	<b>18,632</b>	<b>18,632</b>	<b>27,518</b>
610 WATER						
4700 DEPRECIATION RESERVE						
4000	INVESTMENT EARNINGS (INTEREST)	2,265	1,200	1,200	1,200	1,200
8000	BASE SERVICE CHARGE	159,125	157,000	157,000	108,000	114,332
<b>FUND TOTAL</b>		<b>161,390</b>	<b>158,200</b>	<b>158,200</b>	<b>109,200</b>	<b>115,532</b>
615 WATER -76						
3720 WATER DEBT SERVICE						
4000	INVESTMENT EARNINGS (INTEREST)	318	125	125	125	0
7002	MISCELLANEOUS REVENUE	0	0	0	0	0
8000	DEBT SERVICE (BASE CHARGE)	79,563	79,000	79,000	54,000	0
<b>FUND TOTAL</b>		<b>79,881</b>	<b>79,125</b>	<b>79,125</b>	<b>54,125</b>	<b>0</b>
616 WATER -84						
3730 WATER DEBT SERVICE						
4000	INVESTMENT EARNINGS (INTEREST)	1,431	1,000	1,000	1,000	1,000
8000	DEBT SERVICE (BASE CHARGE)	107,237	106,000	106,000	106,000	107,000
<b>FUND TOTAL</b>		<b>108,668</b>	<b>107,000</b>	<b>107,000</b>	<b>107,000</b>	<b>108,000</b>

**WASTE WATER****OPERATING INCOME**

Escalon Municipal Code Title 13, Chapter 13.08 established a Sewer Fund to be used for the acquisition, construction, administration, maintenance and operation of sanitation or sewage facilities, and repayment of Federal or State loans or advances made to the City for the construction or reconstruction of sanitary or sewage facilities; (provided, however, that such revenue will not be used for the acquisition or construction of new local street sewers or laterals as distinguished from main trunk, interceptor and outfall sewers). Those monies collected solely for new facilities construction are separate from those funds collected under the provisions of Escalon Municipal Code Title 13, Chapter 13.08.

**CAPITAL IMPROVEMENT REVENUE**

Escalon Municipal Code Title 13, Chapter 13.08, provides for the collection of a sewer connection fee to be used for the purpose of installing and expanding lines, and the Waste Water Treatment Plant. A Waste Water Master Plan has been adopted showing the improvements to be installed with the fees collected. The revenue collected and earned in this fund is used for the purpose of implementing the master plan. The fees collected to be placed in this fund are adjusted annually to reflect the change in the Construction Cost Index.

**DEPRECIATION REVENUE**

Revenue is raised for the purposes of replacing assets that decrease in value due to wear, tear, decay or decline in price. Current income is raised from investment earnings and Ready-To-Serve ("RTS") charges on utility billings from current sewer customers.

**DEBT SERVICE REVENUE**

Current income is raised from investment earnings and charges to industrial sewer customers.

**CITY OF ESCALON  
REVENUE BUDGET**

		FY 13/14	FY 14/15	FY 14/15	FY 14/15	FY 15/16
		Actual	Adopted	Mid Year	Projected	Proposed
<b>ENTERPRISE SEWER FUNDS</b>						
620 SEWER- INDUSTRIAL SEWER						
3510 OPERATING						
2040	INDUSTRIAL PERMIT	250	250	250	250	250
3030	PENALTY	0	0	0	960,331	0
4000	INVESTMENT EARNINGS (INTEREST)	0	0	0	0	0
6230	SERVICE CHARGE-Industrial	456,931	420,000	420,000	418,000	1,256,000
6231	SERVICE CHARGE-Electrical Service-Indust.	197,442	220,000	220,000	220,000	220,000
6234	SERVICE CHARGE-Liquid Oxygen	74,679	80,000	150,000	150,000	140,000
<b>FUND TOTAL</b>		<b>729,302</b>	<b>720,250</b>	<b>790,250</b>	<b>1,748,581</b>	<b>1,616,250</b>
627 SEWER- INDUSTRIAL SEWER						
4510 WASTEWATER DEBT SERVICE						
4000	INVESTMENT EARNINGS (INTEREST)	0	0	0	0	0
8001	READY TO SERVE CHARGE	58,344	58,344	58,344	58,344	64,023
<b>FUND TOTAL</b>		<b>58,344</b>	<b>58,344</b>	<b>58,344</b>	<b>58,344</b>	<b>64,023</b>
630 SEWER-MUNICIPAL SEWER						
4000	INVESTMENT EARNINGS (INTEREST)	0	0	0	0	0
6200	SERVICE CHARGE-Municipal	349,512	345,000	345,000	354,950	443,688
7000	SALE OF PROPERTY	0	0	0	0	0
7002	MISC. REVENUE	0	0	0	2,000	0
7,004	UTILITLY W/O	-73	-300	-300	-300	-300
<b>FUND TOTAL</b>		<b>349,439</b>	<b>344,700</b>	<b>344,700</b>	<b>356,650</b>	<b>443,388</b>
633 SEWER-MUNICIPAL SEWER						
4500 CAPITAL IMPROVEMENT						
4000	INVESTMENT EARNINGS (INTEREST)	6,006	3,000	3,000	3,000	3,000
6233	LOAN REPAYMENT	0	0	0	0	0
8051	LOAN PROCEEDS	0	0	0	0	0
7000	SALE OF PROPERTY	0	0	0	0	0
7011	CONNECTION FEES	179,896	11,352	11,352	5,850	17,028
<b>FUND TOTAL</b>		<b>185,902</b>	<b>14,352</b>	<b>14,352</b>	<b>8,850</b>	<b>20,028</b>
635 SEWER-MUNICIPAL SEWER						
4500 DEPRECIATION RESERVE						
4000	INVESTMENT EARNINGS (INTEREST)	956	450	450	100	450
8001	READY TO SERVE CHARGE	42,273	41,500	41,500	41,500	41,500
<b>FUND TOTAL</b>		<b>43,229</b>	<b>41,950</b>	<b>41,950</b>	<b>41,600</b>	<b>41,950</b>

## **2015-2016 REVENUES**

## **ENTERPRISE REVENUE**

### **STORM WATER**

#### **OPERATING INCOME**

Escalon Municipal Code Title 13, Chapter 13.13 established the Storm Water Fund for the purpose of maintaining and operating the storm water system of the City of Escalon.

#### **CAPITAL IMPROVEMENT REVENUE**

Revenue is raised for the purpose of installing certain improvements for which the funds are collected. Current income to the fund is from investment earnings and developers.

### **TRANSIT**

Transit is an enterprise operation because the system generates its own revenue. Since transit systems generally operate with a deficit, other funding is required. State and Federal sources are used to finance the deficit.

**CITY OF ESCALON  
REVENUE BUDGET**

	FY 13/14	FY 14/15	FY 14/15	FY 14/15	FY 15/16	
	Actual	Adopted	Mid Year	Projected	Proposed	
<b>ENTERPRISE STORM FUNDS</b>						
640 STORM WATER ENTERPRISE						
3302 OPERATING						
4000	INVESTMENT EARNINGS	218	75	75	100	75
6400	STORM WATER UTILITY FEE	177,615	180,000	180,000	180,000	180,000
	<b>FUND TOTAL</b>	<b>177,833</b>	<b>180,075</b>	<b>180,075</b>	<b>180,100</b>	<b>180,075</b>
643 STORM DRAINAGE						
4301 CAPITAL IMPROVEMENT						
1152	STORM DRAINAGE FEES	41,306	15,000	15,000	18,620	15,000
4000	INVESTMENT EARNINGS (INTEREST)	597	300	300	325	300
	<b>FUND TOTAL</b>	<b>41,903</b>	<b>15,300</b>	<b>15,300</b>	<b>18,945</b>	<b>15,300</b>
<b>ENTERPRISE TRANSIT FUND</b>						
660 TRANSIT						
3320 TRANSIT						
5082	Misc Grants	148,511	151,166	151,166	26,166	152,851
7002	Misc Revenue/Advertising	6	1,000	1,000	1,000	628
9100	Passenger Fares/County Reimbursement	5,566	5,600	5,600	5,000	5,300
9110	TDA/LTF SALES TAX	66,860	62,450	62,450	62,450	63,897
9120	State Transit Assistance(STA)	5,130	5,000	5,000	5,000	5,000
9130	FEDERAL FTA	50,289	50,289	50,289	50,289	50,289
	<b>FUND TOTAL</b>	<b>276,362</b>	<b>275,505</b>	<b>275,505</b>	<b>149,905</b>	<b>277,965</b>
<b>GRAND TOTAL ALL FUNDS</b>						
		<b>9,004,978</b>	<b>6,381,227</b>	<b>6,420,933</b>	<b>7,600,920</b>	<b>7,911,288</b>

# **EXPENDITURES**

**CITY OF ESCALON**  
**OPERATING EXPENDITURES SUMMARY BY DEPARTMENT**  
 Fiscal Year 2015-2016

Department	Salaries and Benefits	Operating Expenses	Capital Outlay	Cost Center Charges	Total Appropriations	Management Fees (Gen. Govt.)	Less Contributions other funds	Reserve Contributions	Total Fund Cost
INSURANCE	-	205,650	-	(205,650)	-	-	-	-	-
CITY HALL	-	2,611	-	(2,611)	-	-	-	-	-
CORP YARD	121,049	103,475	-	(224,524)	(0)	-	-	(0)	(0)
DEV SERVICE BLDG	-	2,695	-	(2,695)	-	-	-	-	-
CIVIC CENTER -PD	-	61,950	-	(61,950)	-	-	-	-	-
CIVIC CENTER - CH	-	38,150	-	(38,150)	-	-	-	-	-
LEGISLATIVE	43,425	155,780	-	23,167	222,372	(222,372)	-	0	0
MGMT & SUPPORT	291,329	155,950	18,900	41,778	507,957	(348,887)	(140,170)	(18,900)	1,947,308
POLICE	1,415,528	291,350	31,900	139,346	1,878,124	170,874	(79,789)	(21,900)	1,947,308
ANIMAL CONTROL	38,450	30,130	-	4,262	72,842	6,742	-	-	79,584
STREET LIGHTING	-	91,600	-	-	91,600	4,580	-	-	96,180
WEED ABATMENT	-	-	-	-	-	-	-	-	-
STREETS	77,842	100,250	-	24,313	202,405	18,733	(200,000)	-	21,139
ST. TREES/LANDSCAPE	-	33,450	-	-	33,450	1,673	-	-	35,123
PLANNING	90,306	46,700	-	5,374	142,380	13,178	-	-	155,558
BUILDING	76,155	69,050	-	4,867	150,072	13,890	-	-	163,962
ENGINEERING	70,284	41,450	-	4,240	115,974	10,734	(1,000)	-	125,708
PARKS	44,067	76,985	-	13,993	135,045	12,499	-	-	147,544
RECREATION	89,041	124,380	-	6,185	219,606	20,325	-	-	239,931
LIBRARY	5,370	39,350	-	733	45,453	4,207	-	-	49,660
COMMUNITY CENTER	29,323	37,175	-	1,994	68,492	6,339	-	(39,500)	74,831
Debit Service Community Center	-	39,500	-	-	39,500	-	-	-	-
Debit Service Civic Center	-	117,920	-	-	117,920	-	-	(117,920)	-
<b>Total General Fund Cost</b>	<b>2,392,169</b>	<b>1,865,551</b>	<b>50,800</b>	<b>(265,328)</b>	<b>4,043,192</b>	<b>(287,486)</b>	<b>(420,959)</b>	<b>(198,220)</b>	<b>3,136,526</b>
SPECIAL DISTRICTS	-	55,268	-	-	55,268	5,184	-	-	60,452
<b>Total Special District Cost</b>	<b>-</b>	<b>55,268</b>	<b>-</b>	<b>-</b>	<b>55,268</b>	<b>5,184</b>	<b>-</b>	<b>-</b>	<b>60,452</b>
WATER	347,356	378,600	75,000	107,716	908,672	77,159	-	-	985,831
Debt Service - WATER LOAN -76	-	-	-	-	-	-	-	-	-
Debt Service - WATER LOAN -84	-	85,096	-	-	85,096	-	-	-	85,096
<b>Total Water Fund Cost</b>	<b>347,356</b>	<b>463,696</b>	<b>75,000</b>	<b>107,716</b>	<b>993,767</b>	<b>77,159</b>	<b>-</b>	<b>-</b>	<b>1,070,926</b>
SEWER - INDUSTRIAL	206,927	1,172,025	25,000	74,871	1,478,823	134,556	-	-	1,613,379
SEWER - MUNICIPAL	202,242	259,640	25,000	63,159	550,041	48,594	-	-	598,635
Debt Service - SEWER IND BOND	-	64,023	-	-	64,023	-	-	-	64,023
<b>Total Sewer Fund Cost</b>	<b>409,170</b>	<b>1,495,688</b>	<b>50,000</b>	<b>138,030</b>	<b>2,092,887</b>	<b>183,150</b>	<b>-</b>	<b>-</b>	<b>2,276,037</b>
STORM WATER	62,306	90,917	-	19,581	172,805	15,994	-	-	188,798
<b>Total Storm Fund Cost</b>	<b>62,306</b>	<b>90,917</b>	<b>-</b>	<b>19,581</b>	<b>172,805</b>	<b>15,994</b>	<b>-</b>	<b>-</b>	<b>188,798</b>
TRANSIT	5,920	141,045	125,000	-	271,965	6,000	-	-	277,965
<b>Total Transit Cost</b>	<b>5,920</b>	<b>141,045</b>	<b>125,000</b>	<b>-</b>	<b>271,965</b>	<b>6,000</b>	<b>-</b>	<b>-</b>	<b>277,965</b>
<b>Total City Wide Cost</b>	<b>3,216,921</b>	<b>4,112,164</b>	<b>300,800</b>	<b>(1)</b>	<b>7,629,884</b>	<b>-</b>	<b>(420,959)</b>	<b>(198,220)</b>	<b>7,010,705</b>

**FUNCTION:**  
**Cost Center**

**ACTIVITY:**  
**Insurance**

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The **Insurance** activity provides for the various insurance programs of the City that cannot be economically accounted for in the various operating activities. Because of the nature of this activity it does not provide a direct service to the public, but does provide a service to all activities of the City.

The charge for this activity is allocated to the support and operating activities based on the proportionate cost for employee service plus supplies and other services.

Liability insurance and the Workers' Compensation insurance will be provided through participation in the Central San Joaquin Valley Risk Management Authority. This is a joint powers agreement between San Joaquin Valley cities.

**OBJECTIVES:**

All improved City property is 90 percent covered for fire, lightning, vandalism, malicious mischief and extended coverage. The City does not carry liability insurance for personal liability and property damage. Liability protection is provided by the City's participation in the Central San Joaquin Valley Risk Management Authority (RMA). The RMA is a pooled liability program consisting of a joint powers agreement between several cities in the San Joaquin Valley. The City's current protection consists of a self-insured amount to \$10,000, a pooled liability with other cities to \$1,000,000 and umbrella coverage to \$10 million through California Joint Powers Insurance Authority. Workers' compensation insurance is also provided through the RMA.



**COST CENTER  
INSURANCE  
100-6010**

	<b>Actual</b>	<b>Adopted</b>	<b>Mid-Year</b>	<b>Projected</b>	<b>Proposed</b>
	<b>FY 13/14</b>	<b>FY 14/15</b>	<b>FY 14/15</b>	<b>FY 14/15</b>	<b>FY 15/16</b>

**EXPENDITURES**

Employee Services					
Supplies & Other Services	226,059	214,800	231,650	209,650	205,650
Capital Outlay					
<b>SUB-TOTAL</b>	<b>226,059</b>	<b>214,800</b>	<b>231,650</b>	<b>209,650</b>	<b>205,650</b>

General Government Charge  
Cost Center Charge

<b>TOTAL EXPENDITURES</b>	<b>\$226,059</b>	<b>\$214,800</b>	<b>\$231,650</b>	<b>\$209,650</b>	<b>\$205,650</b>
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**FUND SOURCE**

<b>**COST CENTER</b>	<b>226,059</b>	<b>214,800</b>	<b>231,650</b>	<b>209,650</b>	<b>205,650</b>
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<b>TOTAL FUND SOURCE</b>	<b>\$226,059</b>	<b>\$214,800</b>	<b>\$231,650</b>	<b>\$209,650</b>	<b>\$205,650</b>
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**\*\*General Government is allocated back to direct city functions.**

**FUNCTION:**  
**Cost Center**

**ACTIVITY:**  
**Facility 1854 Main Street**

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The **Facility** is currently vacant.

The charge for this facility is allocated to General Government.

**OBJECTIVES:** Maintain appearance.

**CAPITAL OUTLAY:** None.

**CHANGES OVER PREVIOUS YEAR:**  
Property is currently on the market to sale.



**CITY OF ESCALON  
EXPENDITURES**

	Actual	Adopted	Mid-Year	Projected	Proposed
	FY 13/14	FY 14/15	FY 14/15	FY 14/15	FY 15/16

**COST CENTER**  
**Facility - 1854 Main Street**  
**100-6020**

**EXPENDITURES**

Employee Services	0	0	0	0	0
Supplies & Other Services	2,274	2,761	2,761	2,761	2,611
Capital Outlay	0	0	0	0	0
<b>SUB-TOTAL</b>	<b>2,274</b>	<b>2,761</b>	<b>2,761</b>	<b>2,761</b>	<b>2,611</b>

General Government Charge  
 Cost Center Charge

<b>TOTAL EXPENDITURES</b>	<b>2,274</b>	<b>2,761</b>	<b>2,761</b>	<b>2,761</b>	<b>2,611</b>
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**FUND SOURCE**

<b>**COST CENTER</b>	<b>2,274</b>	<b>2,761</b>	<b>2,761</b>	<b>2,761</b>	<b>2,611</b>
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<b>TOTAL FUND SOURCE</b>	<b>\$2,274</b>	<b>\$2,761</b>	<b>\$2,761</b>	<b>\$2,761</b>	<b>\$2,611</b>
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**\*\*Cost Center is allocated back to direct city functions.**

**FUNCTION:**  
**Cost Center**

**ACTIVITY:**  
**Corporation Yard**

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The **Corporation Yard** activity provides for the storage and maintenance of transportation, public health, and public utilities materials and equipment. The charge for this activity is made to other operating activities based on their cost for employees' services plus supplies and other services.

**OBJECTIVES:**

To provide a safe area for the maintenance and storage of various city vehicles, equipment, and materials. Office space is provided for the Public Works Staff and for the purpose of assigning personnel to the various daily public works types of activities. Space is also provided for Supervisory Control and Data Acquisition (SCADA) center for the utilities computer system.

**CAPITAL OUTLAY:** Replacement of 2 desktop computers.

**CHANGES OVER PREVIOUS YEAR:** None.



**COST CENTER  
CORPORATION YARD  
100-6030**

	Actual FY 13/14	Adopted FY 14/15	Mid-Year FY 14/15	Projected FY 14/15	Proposed FY 15/16
<b>EXPENDITURES</b>					
Employee Services	90,341	105,681	107,458	107,458	121,049
Supplies & Other Services	43,288	66,950	66,950	66,950	103,475
Capital Outlay	0	0	0	0	0
<b>SUB-TOTAL</b>	<b>133,629</b>	<b>172,631</b>	<b>174,408</b>	<b>174,408</b>	<b>224,524</b>
<b>SERVICE CREDIT</b>	<b>-5,373</b>				
General Government Charge					
Cost Center Charge					5,127
<b>TOTAL EXPENDITURES</b>	<b>\$128,256</b>	<b>\$172,631</b>	<b>\$174,408</b>	<b>\$174,408</b>	<b>\$229,651</b>

**FUND SOURCE**

<b>**COST CENTER</b>	<b>128,256</b>	<b>172,631</b>	<b>174,408</b>	<b>174,408</b>	<b>229,651</b>
Public Works Developer Impact Fees	0	0	0	0	0
Equipment Reserve	0	0	0	0	0
<b>TOTAL FUND SOURCE</b>	<b>128,256</b>	<b>172,631</b>	<b>174,408</b>	<b>174,408</b>	<b>229,651</b>

\*\*Cost Center is allocated back to direct city functions.

**FUNCTION:**  
**Cost Center**

**ACTIVITY:**  
**Facility -1855 Coley Ave**

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The **Facility** is currently vacant.

The charge for this facility is allocated to General Government.

**OBJECTIVES:** Maintain appearance.

**CAPITAL OUTLAY:** None

**CHANGES OVER PREVIOUS YEAR:**  
Property is currently on the market for sale.



**CITY OF ESCALON  
EXPENDITURES**

	<b>Actual</b>	<b>Adopted</b>	<b>Mid-Year</b>	<b>Projected</b>	<b>Proposed</b>
	<b>FY 13/14</b>	<b>FY 14/15</b>	<b>FY 14/15</b>	<b>FY 14/15</b>	<b>FY 15/16</b>

**COST CENTER**  
**Facility - 1855 Coley Ave.**  
**100-6050**

**EXPENDITURES**

Employee Services	0	0	0	0	0
Supplies & Other Services	2,705	2,920	2,920	2,920	2,695
Capital Outlay	0	0	0	0	0
<b>SUB-TOTAL</b>	<b>2,705</b>	<b>2,920</b>	<b>2,920</b>	<b>2,920</b>	<b>2,695</b>

General Government Charge  
 Cost Center Charge

<b>TOTAL EXPENDITURES</b>	<b>\$2,705</b>	<b>\$2,920</b>	<b>\$2,920</b>	<b>\$2,920</b>	<b>\$2,695</b>
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**FUND SOURCE**

<b>**COST CENTER</b>	<b>2,705</b>	<b>2,920</b>	<b>2,920</b>	<b>2,920</b>	<b>2,695</b>
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<b>TOTAL FUND SOURCE</b>	<b>\$2,705</b>	<b>\$2,920</b>	<b>\$2,920</b>	<b>\$2,920</b>	<b>\$2,695</b>
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**\*\*Cost Center is allocated back to direct city functions.**

**FUNCTION:**  
**Cost Center**

**ACTIVITY:**  
**Civic Center –Police Building**

The **Civic Center- Police Building** activity provides for the maintenance and operation of the current police department, and surrounding grounds. This activity does not provide direct personnel services to the public although the public uses the facility in conjunction with various activities servicing the public directly. Police Department also serves as a symbol of the local government for the citizens of Escalon. A good appearance is required to more favorably serve the public and also provide a model for others in the community to follow.

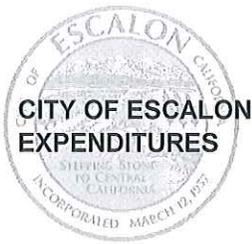
The charge for this activity is allocated to the support and operating activities based on the square footage used.

**OBJECTIVES:**

To provide for the Civic Center – Police Building operations with electric, gas, water, sewer and garbage utilities. To provide for all City telephone costs located within the building, and to maintain with janitorial services.

**CAPITAL OUTLAY:** None.

**CHANGES OVER PREVIOUS YEAR:** None



**COST CENTER  
CIVIC CENTER- POLICE BUILDING  
100-6060**

	<b>Actual</b>	<b>Adopted</b>	<b>Mid-Year</b>	<b>Projected</b>	<b>Proposed</b>
	<b>FY 13/14</b>	<b>FY 14/15</b>	<b>FY 14/15</b>	<b>FY 14/15</b>	<b>FY 15/16</b>
<b>EXPENDITURES</b>					
Employee Services	0	0	0	0	0
Supplies & Other Services	63,367	74,000	74,000	74,000	61,950
Capital Outlay	0	0	0	0	0
<b>SUB-TOTAL</b>	<b>63,367</b>	<b>74,000</b>	<b>74,000</b>	<b>74,000</b>	<b>61,950</b>
<b>General Government Charge</b>					
<b>Cost Center Charge</b>					
<b>TOTAL EXPENDITURES</b>	<b>\$63,367</b>	<b>\$74,000</b>	<b>\$74,000</b>	<b>\$74,000</b>	<b>\$61,950</b>

**FUND SOURCE**

<b>**COST CENTER</b>	<b>63,367</b>	<b>74,000</b>	<b>74,000</b>	<b>74,000</b>	<b>61,950</b>
<b>TOTAL FUND SOURCE</b>	<b>\$63,367</b>	<b>\$74,000</b>	<b>\$74,000</b>	<b>\$74,000</b>	<b>\$61,950</b>

\*\*Cost Center is allocated back to direct city functions.

**FUNCTION:  
Cost Center**

**ACTIVITY:  
Civic Center –City Hall**

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The **Civic Center- City Hall** activity provides for the maintenance and operation of the facility and surrounding grounds. This activity does not provide direct personnel services to the public although the public uses the facility in conjunction with various activities servicing the public directly. City Hall also serves as a symbol of the local government for the citizens of Escalon. A good appearance is required to more favorably serve the public and also provide a model for others in the community to follow.

The charge for this activity is allocated to the support and operating activities based on the square footage used.

**OBJECTIVES:**

To provide for the Civic Center – City Hall operations with electric, gas, water, sewer and garbage utilities. To provide for all City telephone costs located within the building, and to maintain with janitorial services, for five days per week that the facility is open to the public.

**CAPITAL OUTLAY:** None

**CHANGES OVER PREVIOUS YEAR:** None



**CITY OF ESCALON  
EXPENDITURES**

**COST CENTER  
CIVIC CENTER- CITY HALL  
100-6065**

	Actual FY 13/14	Adopted FY 14/15	Mid-Year FY 14/15	Projected FY 14/15	Proposed FY 15/16
<b>EXPENDITURES</b>					
Employee Services	0	0	0	0	0
Supplies & Other Services	29,995	42,150	42,150	42,150	38,150
Capital Outlay	0	0	0	0	0
<b>SUB-TOTAL</b>	<b>29,995</b>	<b>42,150</b>	<b>42,150</b>	<b>42,150</b>	<b>38,150</b>
General Government Charge					
Cost Center Charge					
<b>TOTAL EXPENDITURES</b>	<b>\$29,995</b>	<b>\$42,150</b>	<b>\$42,150</b>	<b>\$42,150</b>	<b>\$38,150</b>

**FUND SOURCE**

<b>**COST CENTER</b>	<b>29,995</b>	<b>42,150</b>	<b>42,150</b>	<b>42,150</b>	<b>38,150</b>
<b>TOTAL FUND SOURCE</b>	<b>\$29,995</b>	<b>\$42,150</b>	<b>\$42,150</b>	<b>\$42,150</b>	<b>\$38,150</b>

\*\*Cost Center is allocated back to direct city functions.

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**FUNCTION:**  
**General Government**

**ACTIVITY:**  
**Legislative**

**CITY COUNCIL**

The City Council, consisting of five council members elected at large, is the City's governing body and has primary responsibility for enacting legislation and policies. General Municipal Elections are held in November of the even numbered years.

**OBJECTIVES:**

To provide policy direction to the city organization through the City Manager. To implement policies and legislation that are consistent with the health, safety, and general welfare needs of the citizenry which effect:

- Operations and services of City Government.
- Environmental interest.
- Physical growth and economic development of the community.
- Public leadership through citywide action and programs.
- Fiduciary oversight of the financial affairs of the City.
- Participation in regional issues.

**LEGAL COUNSEL**

The City Attorney acts as general counsel and performs legal duties entrusted by the City Council and staff as set forth in the contract between the parties. Such services shall implement and carry out the policies and goals of the City Council, without compromising the applicable legal principles.

**OBJECTIVES:**

- Attend all City Council meetings.
- Prepare and/or assist in the preparation of and/or review of legal documents.
- Provide legal advice to the City Council, Commission, Boards and staff.
- Represent the City in civil actions.
- Prosecute Municipal Code violations.

**INDEPENDENT AUDITOR**

The auditor is responsible for preparing the financial statements of the City.

**OBJECTIVES:**

- Perform independent audits of the City's assets, liabilities and fund balances arising from cash transactions during the previous fiscal year.
- Make recommendations for improving internal controls.

**CITY CLERK**

The City Clerk's Office provides for the efficient and effective maintenance of records of Council proceedings.

**FUNCTION:**  
**General Government**

**ACTIVITY:**  
**Legislative**

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**OBJECTIVES:**

- Maintain the record's management program.
- Provide support services to the City Council.
- Conduct municipal elections according to State law.
- Maintain the Municipal Code, contracts, agreements, reports, resolutions, and ordinances.
- Provide information to staff members and citizens of actions taken by the City Council and other bodies.
- Prepare, distribute, and process all necessary Fair Political Practices and Conflict of Interest forms.

**CAPITAL OUTLAY:** None

**CHANGES OVER PREVIOUS YEAR:** None



**GENERAL GOVERNMENT  
LEGISLATIVE  
100-6100**

	Actual FY 13/14	Adopted FY 14/15	Mid-Year FY 14/15	Projected FY 14/15	Proposed FY 15/16
<b>EXPENDITURES</b>					
Employee Services	39,118	37,811	40,324	40,324	43,425
Supplies & Other Services	140,327	165,050	155,050	155,050	155,780
Capital Outlay	0	0	0	0	0
<b>SUB-TOTAL</b>	<b>179,445</b>	<b>202,861</b>	<b>195,374</b>	<b>195,374</b>	<b>199,205</b>
<b>General Government Charge</b>					
Cost Center Charge	24,732	29,468	29,100	28,514	23,167
<b>TOTAL EXPENDITURES</b>	<b>\$204,177</b>	<b>\$232,329</b>	<b>\$224,474</b>	<b>\$223,888</b>	<b>\$222,372</b>

**FUND SOURCE**

<b>**GENERAL GOVERNMENT</b>	<b>204,177</b>	<b>232,329</b>	<b>224,474</b>	<b>223,888</b>	<b>222,372</b>
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<b>TOTAL FUND SOURCE</b>	<b>\$204,177</b>	<b>\$232,329</b>	<b>\$224,474</b>	<b>\$223,888</b>	<b>\$222,372</b>
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\*\*General Government is allocated back to direct city functions.

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**FUNCTION:**  
**General Government**

**ACTIVITY:**  
**Management & Support**

**Management and Support** provides efficient and effective administration of the affairs of the City of Escalon, including, but not limited to, implementation of policy direction of the City Council, oversight of all City departments, personnel management, collection and disbursement of City funds, and budget preparation and administration. Included in this activity are the offices of the City Manager, and the Finance Department.

**CITY MANAGER**

- Implements the policies set by the City Council pertaining to all departments and divisions.
- Ensures that all laws and ordinances of the City are enforced.
- Ensures that all franchises, permits and privileges granted by the City Council are observed.
- Analyzes various services of the City.
- Makes recommendations that maintain a high standard of city government.
- Appoints and removes employees.
- Exercises control over all departments of the City.
- Attends all meetings of the City Council.
- Recommends adoption of ordinances and resolutions.
- Advises the City Council of the financial conditions and needs of the City.
- Prepares a balanced annual budget for adoption by the City Council.
- Supervises the purchase of equipment and supplies for the City.
- Exercises general supervision of all City property.
- Provides leadership for civic movements when authorized by the City Council.

**FINANCE DEPARTMENT**

Finance administration is necessary for the proper maintenance of the City's accounting records and preparation of financial reports as required by the City Council, and state and federal laws.

A Finance Director is appointed to provide oversight of this department. Under the administration of the Finance Director, the department is responsible for the depository of all incoming receipts and revenues for which accounting must be made to the City Manager. Human Resources which includes the maintenance of the personnel management system in the areas of recruitment, personnel records, maintenance of a classification and salary plan, and labor relations.

**OBJECTIVES:**

The Finance Department is responsible for:

- Maintaining all accounts
- Preparing monthly and annual reports
- Drawing all checks payable by the City on just demand certifying their accuracy

**FUNCTION:**  
**General Government**

**ACTIVITY:**  
**Management & Support**

- Payroll and employee benefits administration for all City personnel
- Monthly billing of water, sewer, and garbage
- Accounts payable
- Business License
- General ledger accounting
- Maintain personnel records and assure compliance with various laws relating to Personnel matters.
- Overseeing Information Technology Services

**CAPITAL OUTLAY:** Replacement of 2 desktop computers.

**CHANGES OVER PREVIOUS YEAR:** None.



**CITY OF ESCALON  
EXPENDITURES**

	Actual FY 13/14	Adopted FY 14/15	Mid-Year FY 14/15	Projected FY 14/15	Proposed FY 15/16
<b>GENERAL GOVERNMENT MANAGEMENT &amp; SUPPORT 100-6110</b>					
<b>EXPENDITURES</b>					
Employee Services	271,400	339,617	283,650	283,650	291,329
Supplies & Other Services	120,899	157,450	157,450	157,450	155,950
Capital Outlay	12,941	10,800	10,800	10,800	18,900
SUB-TOTAL	405,240	507,867	451,900	451,900	466,179
General Government Charge					
Cost Center Charge	48,113	47,322	44,875	43,551	41,778
<b>TOTAL EXPENDITURES</b>	<b>\$453,353</b>	<b>\$590,042</b>	<b>\$496,775</b>	<b>\$495,451</b>	<b>\$507,957</b>

**FUND SOURCE**

<b>**GENERAL GOVERNMENT</b>	<b>440,380</b>	<b>544,389</b>	<b>485,975</b>	<b>484,651</b>	<b>489,057</b>
Equipment Reserve	12,973	10,800	10,800	10,800	18,900
Developer Impact Fees	0	0	0	0	0

<b>TOTAL FUND SOURCE</b>	<b>\$453,353</b>	<b>\$555,189</b>	<b>\$496,775</b>	<b>\$495,451</b>	<b>\$507,957</b>
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\*\*General Government is allocated back to direct city functions.

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**FUNCTION:**  
**Public Safety**

**ACTIVITY:**  
**Police**

The overall goal of the Escalon Police Department is to protect lives and property by the enforcement of local, state and federal laws. To that end, the police department provides around-the-clock protection in order to preserve the lives and property of our residents and visitors and will constantly strive to assess the needs of our community through a collaborative and partnership approach.

The Escalon Police Department's operational philosophy is that of Community Oriented Policing, a philosophy that uses fundamental policing practices with an emphasis on crime prevention and recommended solutions from our community members. The solutions that worked yesterday may no longer work or even apply tomorrow. Therefore, the Department will continually redefine the community oriented policing processes by working in a partnership with the community and continually place a premium on preventing crime.

Accomplishing a safe community requires the department and residents to become more effective and efficient in dealing with the underlying problems that could be targeted to reduce crime and disorder. Even though we enjoy a quality of life in Escalon that other communities can only dream of, we must always be vigilant in our crime prevention and detection efforts.

The Police Department will continue to seek funding opportunities by aggressively seeking grant funding, and examine fees for services when permissible.

Using the old adage that a *"failure to plan will end in a plan to fail,"* the department will place an emphasis to train and support career development. A well-trained staff will add to the level of confidence the community has in their police department and ensure succession planning is in place for eventual staff attrition.

**OBJECTIVES:**

In order to provide law enforcement and crime prevention 24-hours a day, 365 days per year and seven days a week, the City must ensure that at a minimum of at least one officer is constantly on duty. Currently patrol personnel are split into two squads, working ten hours work days, with rotating days off. This schedule provides flexibility and maneuverability among staff members, at the same time allowing for training mandates to be met and one that doesn't expose the City to an increase in overtime or decrease present staffing levels.

**CAPITAL OUTLAY:** In FY 14/15 a new police vehicle was added to the fleet. The department will explore the purchase of another new vehicle, possibly at mid-year, after further study of ongoing maintenance cost of the existing fleet.

**CHANGES OVER PREVIOUS YEAR:**

**FUNCTION:**  
**Public Safety**

**ACTIVITY:**  
**Police**

**Personnel:**

**Regular and Reserve Officers:** Staffing levels continue to be a concern with the desire to provide the upmost safety for our personnel and have at least two personnel on duty 24 hours day. Due to the foresight of council and city manager, we have increased staffing to our present level which moved us closer to our goal. At present, the department has two frontline supervisors and seven uniformed officers. In 2014, the police department handled 12,463 total incidents (calls for service and officer self-initiated activity) a 6% increase from 2013. To augment the full-time staffing the department utilizes the support of Police Reserves as commissioned officers, who without their involvement the department would be exposed to increased personnel costs. Current recruitment has increased staffing within the Reserves with the addition of three level I reserve officers.

**Explorers:** This young adult program is progressing well and has five participants. The best recruitment tool available to a police department is the Explorer Program and we should continue to examine ways to increase participation.

**Volunteers in Police Service (VIPS):** Currently we are continuing to resurrect our volunteer program and increase participation.

**Operations:**

We are continuing to improve the appearance of the fleet. A comprehensive plan has been put in place to paint and repair several patrol cars and surplus others. Older patrol cars will have their MDT's transferred to vehicles that do not have operational MDTs and several cars will be re-painted while other vehicles that have been offline for needed repairs will be brought online and made available for field use. New decals for the vehicles were design by patrol personnel, providing a more contemporary appearance to the fleet.

**Technology:** The Department utilizes its Facebook page along with Nixle, to communicate and stay connected with our residents, in an effort to better serve and protect them.

**Webpage:** The department added crime prevention information to its webpage along with a survey allowing residents to comment on the service received by the department. Community members will be offered the ability to comment and provide suggestions on how we might better or alter our service delivery model.

**Crime Prevention:** The department is continuing to move forward to adopt a strong crime prevention program by encouraging Neighborhood Watch, which is a program where neighbors join forces to keep an eye on suspicious activity and then report to the police department.

**Police Administration:** A new Police Chief was appointed in FY 14/15, and a new police services manager was selected due to the retirement of the departments' most tenured employee.



**PUBLIC SAFETY  
POLICE  
100-6200**

	<b>Actual</b>	<b>Adopted</b>	<b>Mid-Year</b>	<b>Projected</b>	<b>Proposed</b>
	<b>FY 13/14</b>	<b>FY 14/15</b>	<b>FY 14/15</b>	<b>FY 14/15</b>	<b>FY 15/16</b>
<b>EXPENDITURES</b>					
Employee Services	1,055,293	1,449,499	1,391,601	1,391,601	1,415,528
Supplies & Other Services	236,553	282,150	283,650	283,650	291,350
Capital Outlay	3,764	52,775	88,275	88,275	31,900
<b>SUB-TOTAL</b>	<b>1,295,610</b>	<b>1,784,424</b>	<b>1,763,526</b>	<b>1,763,526</b>	<b>1,738,778</b>
General Government Charge	215,586	280,785	214,280	197,024	170,874
Cost Center Charge	130,514	143,426	140,594	135,565	139,346
<b>TOTAL EXPENDITURES</b>	<b>\$1,641,710</b>	<b>\$2,208,635</b>	<b>\$2,118,399</b>	<b>\$2,096,115</b>	<b>\$2,048,997</b>

**FUND SOURCE**

GENERAL FUND	1,477,271	1,988,860	1,943,124	1,921,300	1,947,308
DEVELOPER IMPACT FEES	0	0	0	0	0
Equipment Reserve	3,764	10,775	25,775	25,775	21,900
SPECIAL REVENUE FUND-AUTO THEFT	0	0	0	0	0
GRANTS	142,675	189,000	129,500	129,040	60,000
TRAFFIC SAFETY (Vehicle code)	18,000	20,000	20,000	20,000	19,789
<b>TOTAL FUND SOURCE</b>	<b>\$1,641,710</b>	<b>\$2,208,635</b>	<b>\$2,118,399</b>	<b>\$2,096,115</b>	<b>\$2,048,997</b>

**FUNCTION:**  
**Public Safety**

**ACTIVITY:**  
**Animal Control**

---

The overall goal of the Escalon **Animal Control** Division is to license, control and shelter dogs and other animals. This will be accomplished with the ethical, fair and humane treatment of all animals. The Department seeks community input to identify needs and to keep up-to-date with changing animal population trends.

**OBJECTIVES:**

Educate the public about the laws and ordinances that pertain to animals and health issues. Continue to promote responsibility and compassion among pet owners. The Animal Control Officer will provide assistance by responding to complaints, issuing licenses, disposing of deceased animals, impounding of stray animals, investigation of animal bites, reporting cruelty to animals, and providing public education demonstrations.

**CAPITAL OUTLAY:** None.

**CHANGES OVER PREVIOUS YEAR:**

The four part-time Animal Control Assistants continue to replace the full-time position and the part-time (weekend) position. This level of staffing continues to allow our Shelter to have extended hours and to handle calls for service and provide depth in staffing.

Tremendous effort has been expended to assure more animals are adopted and/or fostered rather than euthanized. Outreach to local pet stores has yielded a place to "showcase" these animals to the general public.



**PUBLIC SAFETY  
ANIMAL CONTROL  
100-6210**

	<b>Actual</b> FY 13/14	<b>Adopted</b> FY 14/15	<b>Mid-Year</b> FY 14/15	<b>Projected</b> FY 14/15	<b>Proposed</b> FY 15/16
<b>EXPENDITURES</b>					
Employee Services	28,112	38,452	38,452	38,452	38,450
Supplies & Other Services	21,374	27,630	31,130	31,130	30,130
Capital Outlay	0	0	0	0	0
<b>SUB-TOTAL</b>	<b>49,486</b>	<b>66,082</b>	<b>69,582</b>	<b>69,582</b>	<b>68,580</b>
General Government Charge	8,161	10,637	8,810	8,101	6,742
Cost Center Charge	4,905	4,954	5,078	4,869	4,262
<b>TOTAL EXPENDITURES</b>	<b>\$62,552</b>	<b>\$81,673</b>	<b>\$83,470</b>	<b>\$82,552</b>	<b>\$79,584</b>

**FUND SOURCE**

<b>GENERAL</b>	<b>62,552</b>	<b>81,673</b>	<b>83,470</b>	<b>82,552</b>	<b>79,584</b>
<b>TOTAL FUND SOURCE</b>	<b>\$62,552</b>	<b>\$81,673</b>	<b>\$83,470</b>	<b>\$82,552</b>	<b>\$79,584</b>

**FUNCTION:**  
**Public Safety**

**ACTIVITY:**  
**Street Lightng**

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The **Street Lighting** activity provides for the installation, maintenance and operation of streetlights.

**LEVEL OF SERVICE:**

Street lighting is provided by contract with Pacific Gas and Electric Company, Modesto Irrigation District, and Caltrans. The current estimated inventory of lights supported by the General Fund is 454 lights.

**CHANGES OVER PREVIOUS YEAR:** None.



**PUBLIC SAFETY  
STREET LIGHTING  
100-6220**

	Actual FY 13/14	Adopted FY 14/15	Mid-Year FY 14/15	Projected FY 14/15	Proposed FY 15/16
<b>EXPENDITURES</b>					
Employee Services	0	0	0	0	0
Supplies & Other Services	72,032	77,600	77,600	77,600	91,600
Capital Outlay	0	0	0	0	0
<b>SUB-TOTAL</b>	<b>72,032</b>	<b>77,600</b>	<b>77,600</b>	<b>77,600</b>	<b>91,600</b>
General Government Charge	3,727	4,041	4,039	4,028	4,580
Cost Center Charge	2,496	3,211	3,188	2,955	0
<b>TOTAL EXPENDITURES</b>	<b>\$78,255</b>	<b>\$84,851</b>	<b>\$84,827</b>	<b>\$84,582</b>	<b>\$96,180</b>

**FUND SOURCE**

GENERAL	78,255	84,851	84,827	84,582	96,180
<b>TOTAL FUND SOURCE</b>	<b>\$78,255</b>	<b>\$84,851</b>	<b>\$84,827</b>	<b>\$84,582</b>	<b>\$96,180</b>

**FUNCTION:**  
**Public Safety**

**ACTIVITY:**  
**Weed Abatement**

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The **Weed Abatement** activity is responsible for the City's weed and rubbish abatement ordinance. Weeds, rubbish, and garbage are a detriment to the community's health and welfare as well as potential fire hazards.

**OBJECTIVES:**

To notify property owners of needed weed or rubbish abatement actions, and to take any other necessary steps to ensure that the hazard is eliminated.

**CHANGES OVER PREVIOUS YEAR:** None



**PUBLIC SAFETY  
WEED ABATEMENT  
100-6230**

<b>Actual</b>	<b>Adopted</b>	<b>Mid-Year</b>	<b>Projected</b>	<b>Proposed</b>
<b>FY 13/14</b>	<b>FY 14/15</b>	<b>FY 14/15</b>	<b>FY 14/15</b>	<b>FY 15/16</b>

**EXPENDITURES**

Employee Services	0	0	0	0	0
Supplies & Other Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
SUB-TOTAL	0	0	0	0	0
General Government Charge	0	0	0	0	0
Cost Center Charge	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**FUND SOURCE**

GENERAL	0	0	0	0	0
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<b>TOTAL FUND SOURCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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**FUNCTION:**  
**Transportation**

**ACTIVITY:**  
**Streets**

The purpose of the **Streets** activity is to provide a safe, clean, convenient and aesthetically pleasing means of conveying both pedestrian and vehicular traffic in and around the City, and to enhance and protect the community's investment in the transportation system. Reconstruction, resurfacing, or new capital improvements are not provided in this portion of the budget.

**OBJECTIVES:**

To provide for the maintenance of approximately 34.85 miles of streets and associated curb, gutter and sidewalk facilities. This includes street patching, seal coating and regular sweeping maintenance of streets. Residential and business areas are swept at least twice a month, with extra cleaning to all areas during the autumn season to protect the storm drainage system from blockage. Regulatory and informational signs are regularly installed, replaced, refurbished, and continuously monitored to ensure compliance. This includes traffic control lights and the painting of street regulatory striping and parking lots. The City has a Street Sweeping contract with an outside vendor.

**CAPITAL OUTLAY:** None.

**CHANGES OVER PREVIOUS YEAR:** None.



**TRANSPORTATION  
STREETS  
100-6300**

	Actual FY 13/14	Adopted FY 14/15	Mid-Year FY 14/15	Projected FY 14/15	Proposed FY 15/16
<b>EXPENDITURES</b>					
Employee Services	51,356	60,408	60,408	60,408	77,842
Supplies & Other Services	43,800	77,950	84,250	84,250	100,250
Capital Outlay	0	32,000	32,000	33,600	0
<b>SUB-TOTAL</b>	<b>95,156</b>	<b>170,358</b>	<b>176,658</b>	<b>178,258</b>	<b>178,092</b>
<b>SERVICE CREDIT</b>	<b>-169</b>				
General Government Charge	16,315	23,691	19,666	18,056	18,733
Cost Center Charge	16,605	19,849	21,992	21,292	24,313
<b>TOTAL EXPENDITURES</b>	<b>\$127,907</b>	<b>\$213,897</b>	<b>\$218,315</b>	<b>\$217,606</b>	<b>\$221,139</b>

**FUND SOURCE**

<b>GENERAL</b>	<b>-12,093</b>	<b>29,897</b>	<b>34,315</b>	<b>33,606</b>	<b>21,139</b>
<b>GAS TAX</b>	<b>140,000</b>	<b>184,000</b>	<b>184,000</b>	<b>184,000</b>	<b>200,000</b>
<b>TOTAL FUND SOURCE</b>	<b>\$127,907</b>	<b>\$215,551</b>	<b>\$218,315</b>	<b>\$217,606</b>	<b>\$221,139</b>

**FUNCTION:**  
**Transportation**

**ACTIVITY:**  
**Street Trees & Landscaping**

The **Street Trees and Landscaping** activity provides for the development and maintenance of street trees and landscaping within the public right-of-way.

**OBJECTIVES:**

To maintain approximately 825 trees within the City right-of-way. Contracted spraying is performed as necessary for insect control. Both contract and City forces are on a scheduled basis do tree trimming and/or removal maintenance.

**CAPITAL OUTLAY:** None.

**CHANGES OVER PREVIOUS YEAR:** None



**CITY OF ESCALON  
EXPENDITURES**

**TRANSPORTATION  
STREET TREES & LANDSCAPING  
100-6310**

	<b>Actual</b> FY 13/14	<b>Adopted</b> FY 14/15	<b>Mid-Year</b> FY 14/15	<b>Projected</b> FY 14/15	<b>Proposed</b> FY 15/16
<b>EXPENDITURES</b>					
Employee Services	0	0	0	0	0
Supplies & Other Services	24,354	29,650	31,450	31,450	33,450
Capital Outlay	0	0	0	0	0
<b>SUB-TOTAL</b>	<b>24,354</b>	<b>29,650</b>	<b>31,450</b>	<b>31,450</b>	<b>33,450</b>
General Government Charge	1,217	1,483	1,573	1,573	1,673
Cost Center Charge	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$25,571</b>	<b>\$31,133</b>	<b>\$33,023</b>	<b>\$33,023</b>	<b>\$35,123</b>

**FUND SOURCE**

<b>GENERAL</b>	<b>25,571</b>	<b>31,133</b>	<b>33,023</b>	<b>33,023</b>	<b>35,123</b>
<b>TOTAL FUND SOURCE</b>	<b>\$25,571</b>	<b>\$31,133</b>	<b>\$33,023</b>	<b>\$33,023</b>	<b>\$35,123</b>

**FUNCTION:  
Development  
Services**

**ACTIVITY:  
Engineering, Planning,  
Building Safety**

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Together, the three divisions of the **Development Services Department** provide for all regulatory functions concerning land use or development projects on public and private property within the City limits.

**OBJECTIVES:**

The Development Services Department functions as a one-stop permitting location for the Planning, Building Safety, and Engineering activities. It also acts as a clearinghouse for development projects, coordinating plan submittals to all involved divisions, departments and agencies, including Engineering, Public Works, Police, Fire, Health, Air Pollution Control, Caltrans, Water, Wastewater, Storm Drainage, Public Utilities, etc. The Development Services Manager currently oversees the various activities and personnel within the Department.

The portion of the **Building and Safety** are responsible for working with construction professionals and the community. The activity relating to structural plan review of complex commercial or industrial projects are to be performed by consulting engineers and plan checkers. All other plan review, as well as field inspection of all building-permitted projects, is performed by a professional consulting firm that provides a part-time Building Official or Building Inspector, as needed .

**Engineering** activity is performed by the Contract Engineer as services are needed. The Engineering Division is responsible for public infrastructure and improvements and related records, standards, enterprise fee schedules and other related activities pertaining to public property and the public right-of -way. Engineering staff is currently by contract.

The **Planning** activity is responsible for maintaining and implementing the City's General Plan. It also is responsible for local environmental review for new projects, zoning, subdivision, and growth ordinances. Staff provides support to the A Planning Commission, consisting of five (5) members appointed by the City Council, is responsible for recommending means to achieve the goals of the General Plan and land-use decisions for development. The Planning Technician performs the majority of daily functions for this activity. In addition to assisting the Planning Division, the Planning Technician provides technical and administrative support to the entire Development Services Department and the Public Works Department. This department is also the primary contact point for the City's economic development, code enforcement, and recycling activities.

**CAPITAL OUTLAY:** None.

**CHANGES OVER PREVIOUS YEAR:.** A full-time Development Services Manager was hired and began on March 18, 2015.



**DEVELOPMENT SERVICES DEPARTMENT  
PLANNING  
100-6400**

	<b>Actual</b> FY 13/14	<b>Adopted</b> FY 14/15	<b>Mid-Year</b> FY 14/15	<b>Projected</b> FY 14/15	<b>Proposed</b> FY 15/16
<b>EXPENDITURES</b>					
Employee Services	25,856	33,205	43,871	43,871	90,306
Supplies & Other Services	11,728	31,700	36,700	26,700	46,700
Capital Outlay	0	0	0	0	0
<b>SUB-TOTAL</b>	<b>37,584</b>	<b>64,905</b>	<b>80,571</b>	<b>70,571</b>	<b>137,006</b>
<b>SERVICE CREDIT</b>					
General Government Charge	6,579	10,121	9,898	7,971	13,178
Cost Center Charge	2,584	2,685	3,310	2,687	5,374
<b>TOTAL EXPENDITURES</b>	<b>\$46,747</b>	<b>\$77,712</b>	<b>\$93,778</b>	<b>\$81,228</b>	<b>\$155,558</b>

**FUND SOURCE**

<b>GENERAL</b>	<b>46,747</b>	<b>77,712</b>	<b>93,778</b>	<b>81,228</b>	<b>155,558</b>
<b>TOTAL FUND SOURCE</b>	<b>\$46,747</b>	<b>\$77,712</b>	<b>\$93,778</b>	<b>\$81,228</b>	<b>\$155,558</b>



**CITY OF ESCALON  
EXPENDITURES**

	Actual FY 13/14	Adopted FY 14/15	Mid-Year FY 14/15	Projected FY 14/15	Proposed FY 15/16
<b>DEVELOPMENT SERVICES DEPARTMENT BUILDING REGULATIONS 100-6420</b>					
<b>EXPENDITURES</b>					
Employee Services	7,776	20,565	31,230	31,230	76,155
Supplies & Other Services	57,630	47,900	47,900	47,900	69,050
Capital Outlay	0	0	0	0	0
<b>SUB-TOTAL</b>	<b>65,406</b>	<b>68,465</b>	<b>79,130</b>	<b>79,130</b>	<b>145,205</b>
General Government Charge	8,055	10,676	9,721	8,937	13,890
Cost Center Charge	2,991	2,833	3,250	3,013	4,867
<b>TOTAL EXPENDITURES</b>	<b>\$76,452</b>	<b>\$81,974</b>	<b>\$92,101</b>	<b>\$91,080</b>	<b>\$163,962</b>

**FUND SOURCE**

<b>GENERAL</b>	<b>76,452</b>	<b>81,974</b>	<b>92,101</b>	<b>91,080</b>	<b>163,962</b>
<b>TOTAL FUND SOURCE</b>	<b>\$76,452</b>	<b>\$81,974</b>	<b>\$92,101</b>	<b>\$91,080</b>	<b>\$163,962</b>



**DEVELOPMENT SERVICES DEPARTMENT  
ENGINEERING  
01-6421**

	Actual FY 13/14	Adopted FY 14/15	Mid-Year FY 14/15	Projected FY 14/15	Proposed FY 15/16
<b>EXPENDITURES</b>					
Employee Services	96,754	104,078	53,356	53,356	70,284
Supplies & Other Services	7,753	14,400	39,400	29,400	41,450
Capital Outlay	0	0	0	0	0
SUB-TOTAL	104,507	118,478	92,756	82,756	111,734
SERVICE CREDIT	(23,103)	(71,750)	(18,000)	(20,000)	(1,000)
General Government Charge	16,835	18,476	11,395	9,347	10,734
Cost Center Charge	5,910	4,902	3,810	3,151	4,240
<b>TOTAL EXPENDITURES</b>	<b>\$104,149</b>	<b>\$70,106</b>	<b>\$89,961</b>	<b>\$75,254</b>	<b>\$125,708</b>

**FUND SOURCE**

GENERAL	104,149	70,106	89,961	75,254	125,708
Developer Impact Fees					

<b>TOTAL FUND SOURCE</b>	<b>104,149</b>	<b>70,106</b>	<b>89,961</b>	<b>75,254</b>	<b>125,708</b>
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**FUNCTION:**  
**Culture & Leisure**

**ACTIVITY:**  
**Parks**

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The City's **Parks** provide valuable open space and recreational opportunities for both young and adult residents.

**OBJECTIVES:**

The service goal of this activity is to provide for general maintenance and improvements of park grounds including Hogan Sports Complex, two Main Street sites, Latta Park, Sanchez Park, the Community Center Park, Brentwood Park, Reed Manor Park, the Pioneer Street Parkway, Sunrise Terrace Park, Crossroads Park and other park areas yet to be developed.

**CAPITAL OUTLAY:** None.

**CHANGES OVER PREVIOUS YEAR:** None.



**CULTURE & LEISURE  
PARKS  
100-6600**

	Actual FY 13/14	Adopted FY 14/15	Mid-Year FY 14/15	Projected FY 14/15	Proposed FY 15/16
<b>EXPENDITURES</b>					
Employee Services	32,893	40,683	40,683	40,683	44,067
Supplies & Other Services	69,168	74,735	74,735	74,735	76,985
Capital Outlay	0	0	0	0	0
<b>SUB-TOTAL</b>	<b>102,061</b>	<b>115,418</b>	<b>115,418</b>	<b>115,418</b>	<b>121,052</b>
<b>SERVICE CREDIT</b>					
General Government Charge	15,689	19,423	15,455	14,193	12,499
Cost Center Charge	10,788	14,287	15,550	15,025	13,993
<b>TOTAL EXPENDITURES</b>	<b>\$128,538</b>	<b>\$149,128</b>	<b>\$146,423</b>	<b>\$144,635</b>	<b>\$147,543</b>

**FUND SOURCE**

<b>GENERAL</b>	<b>128,538</b>	<b>149,128</b>	<b>146,423</b>	<b>144,635</b>	<b>147,543</b>
Parks - Developer Impact Fees	0	0	0	0	0

<b>TOTAL FUND SOURCE</b>	<b>\$128,538</b>	<b>\$149,128</b>	<b>\$146,423</b>	<b>\$144,635</b>	<b>\$147,543</b>
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**FUNCTION:**  
**Culture & Leisure**

**ACTIVITY:**  
**Recreation**

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The overall goal of the Escalon **Recreation Department** is to create and develop an adequate and complete system of recreation programs and facilities for all ages within the City of Escalon. This will be accomplished by embracing the values of pride, professionalism and integrity. The Recreation Department seeks community input to identify community needs and to keep abreast of changing trends. Volunteers are expected to promote a positive attitude toward recreation and instill community confidence in the Recreation Department.

**OBJECTIVES:**

The department provides Recreation Coordinators for the organization and supervision of recreational activities. In addition, a Recreation Commission serves as an advisory board to the Recreation Department. The Recreation Department offers activities to youths and adults throughout the year. Ongoing programs include but are not limited to, baseball, softball, soccer, swimming, basketball, and other miscellaneous activities.

**CAPITAL OUTLAY:** None.

**CHANGES OVER PREVIOUS YEAR:** In Fiscal Year 2014-15 the Recreation Commission was reinstated.



**CULTURE & LEISURE  
RECREATION  
100-6605**

	Actual FY 13/14	Adopted FY 14/15	Mid-Year FY 14/15	Projected FY 14/15	Proposed FY 15/16
<b>EXPENDITURES</b>					
Employee Services	64,742	82,095	82,095	82,095	89,041
Supplies & Other Services	102,265	114,855	114,455	114,455	124,380
Capital Outlay	0	0	0	0	0
<b>SUB-TOTAL</b>	<b>167,007</b>	<b>196,950</b>	<b>196,550</b>	<b>196,550</b>	<b>213,421</b>
General Government Charge	24,821	30,713	24,147	22,200	20,325
Cost Center Charge	8,048	8,149	8,074	7,484	6,185
<b>TOTAL EXPENDITURES</b>	<b>\$199,876</b>	<b>\$235,811</b>	<b>\$228,770</b>	<b>\$226,233</b>	<b>\$239,930</b>

**FUND SOURCE**

GENERAL	199,876	235,811	228,770	226,233	239,930
GENERAL FUND RESERVES	0	0	0	0	0
SPECIAL REVENUE (Ball Light Sinking Fund)	0	0	0	0	0

<b>TOTAL FUND SOURCE</b>	<b>\$199,876</b>	<b>\$235,811</b>	<b>\$228,770</b>	<b>\$226,233</b>	<b>\$239,930</b>
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**FUNCTION:**  
**Culture & Leisure**

**ACTIVITY:**  
**Library**

The **Library** serves as a cultural center for the community by offering a varied collection of books, periodicals, and recordings for adults and children.

**OBJECTIVES:**

The library is not a City department or a function of the City, but a part of the Library system of San Joaquin County. The library activity is performed by the County through a contract with the City of Stockton. The City of Escalon participates by providing a building, facility maintenance, and capital outlay expenses (excluding the purchase of books, periodicals, and recordings). The library will be open to the public twenty-one (21) hours per week during this fiscal year.

**CAPITAL OUTLAY:** None.

**CHANGES OVER PREVIOUS YEAR:** Library hours have been changed and increased for 2015-2016

	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
FY 15/16	1-6 (5)	2-7 (5)	1-6 (5)	10-12, 2-6 (6)	12-5 (5)	11-4 (5)	---



**CULTURE & LEISURE  
LIBRARY  
100-6610**

<b>Actual</b>	<b>Adopted</b>	<b>Mid-Year</b>	<b>Projected</b>	<b>Proposed</b>
<b>FY 13/14</b>	<b>FY 14/15</b>	<b>FY 14/15</b>	<b>FY 14/15</b>	<b>FY 15/16</b>

**EXPENDITURES**

Employee Services	4,395	4,623	4,623	4,623	5,370
Supplies & Other Services	32,245	37,555	37,555	37,555	39,350
Capital Outlay	0	0	0	0	0
<b>SUB-TOTAL</b>	<b>36,640</b>	<b>42,178</b>	<b>42,178</b>	<b>42,178</b>	<b>44,720</b>
General Government Charge	5,410	6,577	5,182	4,764	4,207
Cost Center Charge	1,822	1,745	1,733	1,606	733
<b>TOTAL EXPENDITURES</b>	<b>\$43,872</b>	<b>\$50,500</b>	<b>\$49,092</b>	<b>\$48,548</b>	<b>\$49,660</b>

**FUND SOURCE**

<b>GENERAL</b>	<b>43,872</b>	<b>50,500</b>	<b>49,092</b>	<b>48,548</b>	<b>49,660</b>
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<b>TOTAL FUND SOURCE</b>	<b>\$43,872</b>	<b>\$50,500</b>	<b>\$49,092</b>	<b>\$48,548</b>	<b>\$49,660</b>
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**FUNCTION:**  
**Culture & Leisure**

**ACTIVITY:**  
**Community Center**

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The **Community Center** is an 8,839 square foot facility that members of the general public can hold social, recreational or other functions of a public or private nature. It also provides a suitable location for service organizations or clubs to hold operational, educational or social activities.

**OBJECTIVES:**

The service goal of this activity is to maintain the Community Service Center in a clean manner for various bookings.

The Community Service Center is reserved for the senior lunch program two days per week, throughout the year. The Senior Lunch Program, the Escalon Senior Dance Group, and the Recreation Department utilize the facility on a regular basis throughout the year. Rentals are also available for various one-time events.

**CAPITAL OUTLAY:** None.

**CHANGES OVER PREVIOUS YEAR:** None.



**CITY OF ESCALON  
EXPENDITURES**

**CULTURE & LEISURE  
COMMUNITY SERVICE CENTER  
100-6620**

	Actual FY 13/14	Adopted FY 14/15	Mid-Year FY 14/15	Projected FY 14/15	Proposed FY 15/16
<b>EXPENDITURES</b>					
Employee Services	21,876	26,722	26,722	26,722	29,323
Supplies & Other Services	34,941	35,875	38,375	38,375	37,175
Capital Outlay	0	0	0	0	0
<b>SUB-TOTAL</b>	<b>56,817</b>	<b>62,597</b>	<b>65,097</b>	<b>65,097</b>	<b>66,498</b>
General Government Charge	8,202	9,762	7,997	7,353	6,339
Cost Center Charge	2,367	2,590	2,674	2,479	1,994
<b>TOTAL EXPENDITURES</b>	<b>\$67,386</b>	<b>\$74,949</b>	<b>\$75,769</b>	<b>\$74,929</b>	<b>\$74,831</b>

**FUND SOURCE**

<b>GENERAL</b>	<b>67,386</b>	<b>74,949</b>	<b>75,769</b>	<b>74,929</b>	<b>74,831</b>
<b>TOTAL FUND SOURCE</b>	<b>\$67,386</b>	<b>\$74,949</b>	<b>\$75,769</b>	<b>\$74,929</b>	<b>\$74,831</b>

**FUNCTION:**  
**Lighting & Landscape**  
**Districts**

**ACTIVITY:**  
**LLD Expenditures**

---

The **Lighting and Landscape District** activity provides for assessments for maintenance, improvements and services for the Sunrise Terrace District, the Belleterra Estates District, the Westwood Country District and the Estates.

**OBJECTIVES:**

To set aside the required funds needed to perform the maintenance, improvements and services in accordance with adopted policy.

**CHANGES OVER PREVIOUS YEAR:** None.



**SPECIAL DISTRICTS  
EXPENDITURES  
22\*-6850**

	Actual FY 13/14	Adopted FY 14/15	Mid-Year FY 14/15	Projected FY 14/15	Proposed FY 15/16
<b>EXPENDITURES</b>					
Employee Services					
Supplies & Other Services	65,723	58,310	58,374	58,374	55,268
Capital Outlay					
<b>SUB-TOTAL</b>	<b>65,723</b>	<b>58,310</b>	<b>58,374</b>	<b>58,374</b>	<b>55,268</b>
General Government Charge	5,220	5,184	5,184	5,184	5,184
Cost Center Charge	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$70,943</b>	<b>\$63,494</b>	<b>\$63,558</b>	<b>\$63,558</b>	<b>\$60,452</b>

**FUND SOURCE**

LLD	70,943	63,494	63,558	63,558	60,452
<b>TOTAL FUND SOURCE</b>	<b>\$70,943</b>	<b>\$63,494</b>	<b>\$63,558</b>	<b>\$63,558</b>	<b>\$60,452</b>

**FUNCTION:**  
**Public Utilities**

**ACTIVITY:**  
**Water**

The **Water** activity is responsible for providing an adequate supply of clean, safe, and high quality water for domestic, industrial, and fire protection purposes. The water sources and distribution system are maintained to meet current quantity and quality demands and future community needs.

**OBJECTIVES:**

The service goal of this activity is to deliver water to 2283 residential and 181 commercial, industrial and irrigation customers. The City consumes approximately, on average, 181 gallons per day per resident. Approximately 296 fire hydrants are available for fire protection. Personnel are available on call at all times to handle water service emergencies. Chlorine is used for disinfection and a Granulated Activated Carbon (GAC) filtration system is in use at Well #1. Water quality is consistently monitored to ensure safe, high quality drinking water per state and federal regulatory requirements.

**CAPITAL OUTLAY:** John Deere 3105K Backhoe to be split between sewer and water. New Backhoe would be designated for Water and current Backhoe will go to the sewer system.

**CHANGES OVER PREVIOUS YEAR:** In May 2015 water rates were adjusted to equal the level of revenue needed to keep the water system healthy. In June 2015 based on the current situation with the drought and State guidelines additional watering restrictions were put into place including odd/even watering days and limiting water to only two days per week.



**CITY OF ESCALON  
EXPENDITURES**

**PUBLIC UTILITIES  
WATER  
600-6700**

	Actual FY 13/14	Adopted FY 14/15	Mid-Year FY 14/15	Projected FY 14/15	Proposed FY 15/16
<b>EXPENDITURES</b>					
Employee Services	233,005	278,452	279,997	279,997	347,356
Supplies & Other Services	294,749	341,400	344,400	344,400	378,600
Capital Outlay	8,774	0	0	0	75,000
<b>SUB-TOTAL</b>	<b>536,528</b>	<b>619,852</b>	<b>624,397</b>	<b>624,397</b>	<b>800,956</b>
General Government Charge	85,768	106,410	85,488	78,484	77,159
Cost Center Charge	74,664	90,751	100,040	96,936	107,716
<b>TOTAL EXPENDITURES</b>	<b>\$696,960</b>	<b>\$817,014</b>	<b>\$809,925</b>	<b>\$799,818</b>	<b>\$985,831</b>

**DEPRECIATION**

**FUND SOURCE**

WATER FUND	696,960	817,014	809,925	799,818	985,831
WATER FUND					
WATER DEPRECIATION FUND	0	0	0	0	0

<b>TOTAL FUND SOURCE</b>	<b>\$696,960</b>	<b>\$817,014</b>	<b>\$809,925</b>	<b>\$799,818</b>	<b>\$985,831</b>
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**FUNCTION:**  
**Debt Service**

**ACTIVITY:**  
**Water Loan**

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The **Water Loan** activity provides for payment to the State Department of Water Resources for the \$1,300,000 Safe Drinking Water Bond Law of 1984 loan.

**OBJECTIVES**

Assure the payment of the interest and principle in accordance with adopted policy and state regulations.

**CHANGES OVER PREVIOUS YEAR:** none



**CITY OF ESCALON  
EXPENDITURES**

**DEBT SERVICE  
WATER LOAN - REVENUE BONDS  
615-6720**

	<b>Actual</b>	<b>Adopted</b>	<b>Mid-Year</b>	<b>Projected</b>	<b>Proposed</b>
	<b>FY 13/14</b>	<b>FY 14/15</b>	<b>FY 14/15</b>	<b>FY 14/15</b>	<b>FY 15/16</b>

**EXPENDITURES**

Employee Services					
Supplies & Other Services	86,226	0	0	0	0
Capital Outlay					
<b>SUB-TOTAL</b>	<b>86,226</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

General Government Charge  
Cost Center Charge

<b>TOTAL EXPENDITURES</b>	<b>\$86,226</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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**FUND SOURCE**

WATER DEPRECIATION FUND	0	0	0	0	0
WATER DEBT SERVICE FUND	86,226	0	0	0	0

<b>TOTAL FUND SOURCE</b>	<b>\$87,972</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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**CITY OF ESCALON  
EXPENDITURES**

	Actual FY 13/14	Adopted FY 14/15	Mid-Year FY 14/15	Projected FY 14/15	Proposed FY 15/16
<b>DEBT SERVICE</b>					
<b>WATER LOAN - SDWBL 84</b>					
<b>616-6730</b>					
<b>EXPENDITURES</b>					
Employee Services					
Supplies & Other Services	84,916	85,099	85,099	85,099	85,096
Capital Outlay					
<b>SUB-TOTAL</b>	<b>84,916</b>	<b>85,099</b>	<b>85,099</b>	<b>85,099</b>	<b>85,096</b>
General Government Charge					
Cost Center Charge					
<b>TOTAL EXPENDITURES</b>	<b>\$84,916</b>	<b>\$85,099</b>	<b>\$85,099</b>	<b>\$85,099</b>	<b>\$85,096</b>

**FUND SOURCE**

<b>WATER</b>					
<b>WATER DEBT SERVICE FUND</b>	<b>84,916</b>	<b>85,099</b>	<b>85,099</b>	<b>85,099</b>	<b>85,096</b>

<b>TOTAL FUND SOURCE</b>	<b>\$84,916</b>	<b>\$85,099</b>	<b>\$85,099</b>	<b>\$85,099</b>	<b>\$85,096</b>
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**FUNCTION:  
Health**

**ACTIVITY:  
Wastewater  
Collection &  
Treatment System**

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The **Municipal Wastewater** activity protects public health through the safe collection and treatment of municipal sewage. The cost of this service is provided by the users on an equitable basis.

The **Industrial Wastewater** activity provides for the safe and efficient conveyance and treatment of industrial wastewater through the system. The cost of this service is provided by the users on an equitable basis.

**OBJECTIVES:**

This program provides continuous collection and treatment of approximately .65 million gallons of **Municipal** wastewater daily from 2,428 residential and commercial connections. It provides preventative and corrective maintenance of fourteen (14) pumps at seven (7) lift stations including the cleaning of wet wells. Service includes regular inspection, cleaning, and repairing of sewer lines, and responding to main line stoppages 24 hours, seven days a week. Continuous monitoring and testing of the wastewater are performed to ensure effective treatment and compliance with state requirements. Levee and pond maintenance is performed by the removal of weeds and indigestible debris.

The program also provides for the conveyance and treatment of over 320 million gallons annually of **Industrial** wastewater. Industrial wastewater enters the City system on a seasonal basis from two major dischargers. Service includes performing preventative and corrective maintenance on a lift station with two pumps and approximately 2½ miles of associated pipeline. Personnel and equipment are available 24 hours per day on an on-call basis. Dike, levee and pond maintenance is performed by the removal of weeds and non-decomposable debris. Continuous monitoring and testing of the wastewater is performed to ensure effective treatment and compliance with state requirements.

**CAPITAL OUTLAY:** John Deere 3105K Backhoe to be split between sewer and water. New Backhoe would be designated for Water and current Backhoe will go to the sewer system.

**CHANGES OVER PREVIOUS YEAR:** Previous Chief Wastewater Operator resigned from the City on September 15, 2014 and was replaced with a Contractor operator.



HEALTH  
SEWER  
620/630-65\*\*

	Actual FY 13/14	Adopted FY 14/15	Mid-Year FY 14/15	Projected FY 14/15	Proposed FY 15/16
<b>EXPENDITURES</b>					
Employee Services	239,671	293,143	209,557	220,591	409,170
Supplies & Other Services	756,595	742,840	1,357,540	1,938,822	1,431,665
Capital Outlay	3,986	0	0	0	50,000
<b>SUB-TOTAL</b>	<b>1,000,252</b>	<b>1,035,983</b>	<b>1,567,097</b>	<b>2,159,413</b>	<b>1,890,835</b>
General Government Charge	150,046	171,817	199,093	198,623	183,150
Cost Center Charge	96,801	111,403	120,048	112,997	138,030
<b>TOTAL EXPENDITURES</b>	<b>\$1,247,099</b>	<b>\$1,319,203</b>	<b>\$1,886,238</b>	<b>\$2,471,033</b>	<b>\$2,212,015</b>

**FUND SOURCE**

SEWER	1,247,099	1,319,203	1,886,238	2,471,033	2,212,015
<b>TOTAL FUND SOURCE</b>	<b>\$1,247,099</b>	<b>\$1,319,203</b>	<b>\$1,886,238</b>	<b>\$2,471,033</b>	<b>\$2,212,015</b>



HEALTH  
SEWER - INDUSTRIAL  
620-6510

	Actual	Adopted	Mid-Year	Projected	Proposed
	FY 13/14	FY 14/15	FY 14/15	FY 14/15	FY 15/16

EXPENDITURES

Employee Services	118,955	138,414	73,199	84,233	206,927
Supplies & Other Services	499,190	532,200	990,300	1,526,182	1,172,025
Capital Outlay	0	0	0	0	25,000
SUB-TOTAL	618,145	670,614	1,063,499	1,610,415	1,403,952
General Government Charge	92,452	109,423	132,949	132,739	134,556
Cost Center Charge	52,567	60,109	63,133	56,464	74,871
<b>TOTAL EXPENDITURES</b>	<b>\$763,164</b>	<b>\$840,146</b>	<b>\$1,259,581</b>	<b>\$1,799,618</b>	<b>\$1,613,379</b>

Depreciation

FUND SOURCE

SEWER - INDUSTRIAL	763,164	840,146	1,259,581	1,799,618	1,613,379
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<b>TOTAL FUND SOURCE</b>	<b>\$763,164</b>	<b>\$840,146</b>	<b>\$1,259,581</b>	<b>\$1,799,618</b>	<b>\$1,613,379</b>
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**HEALTH  
SEWER - MUNICIPAL  
630-6500**

	Actual FY 13/14	Adopted FY 14/15	Mid-Year FY 14/15	Projected FY 14/15	Proposed FY 15/16
<b>EXPENDITURES</b>					
Employee Services	120,716	154,729	136,358	136,358	202,242
Supplies & Other Services	257,405	210,640	367,240	412,640	259,640
Capital Outlay	3,986	0	0	0	25,000
<b>SUB-TOTAL</b>	<b>382,107</b>	<b>365,369</b>	<b>503,598</b>	<b>548,998</b>	<b>486,882</b>
General Government Charge	57,594	62,394	66,144	65,884	48,594
Cost Center Charge	44,234	51,294	56,915	56,533	63,159
<b>TOTAL EXPENDITURES</b>	<b>\$483,935</b>	<b>\$479,057</b>	<b>\$626,656</b>	<b>\$671,415</b>	<b>\$598,636</b>

**Depreciation**

**FUND SOURCE**

<b>SEWER</b>	<b>483,935</b>	<b>479,057</b>	<b>626,656</b>	<b>671,415</b>	<b>598,636</b>
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<b>TOTAL FUND SOURCE</b>	<b>\$483,935</b>	<b>\$479,057</b>	<b>\$626,656</b>	<b>\$671,415</b>	<b>\$598,636</b>
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**FUNCTION:**  
**Debt Service**

**ACTIVITY:**  
**Sewer Industrial Revenue Bond**

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The **Sewer Industrial Revenue Bond** activity provides for payment to the Union Bank of California for \$825,000 for the improvements to the City's Sewer Collection and Treatment Plant.

**OBJECTIVES:**

Assure the payment of interest and principle in accordance with adopted policy and state regulations.

**CHANGES OVER PREVIOUS YEAR:** None.



**CITY OF ESCALON  
EXPENDITURES**

**DEBT SERVICE  
SEWER INDUSTRIAL BOND  
627-8510**

	Actual FY 13/14	Adopted FY 14/15	Mid-Year FY 14/15	Projected FY 14/15	Proposed FY 15/16
<b>EXPENDITURES</b>					
Employee Services					
Supplies & Other Services	61,322	60,260	60,260	60,260	64,023
Capital Outlay					
<b>SUB-TOTAL</b>	<b>61,322</b>	<b>60,260</b>	<b>60,260</b>	<b>60,260</b>	<b>64,023</b>
General Government Charge					
Cost Center Charge					
<b>TOTAL EXPENDITURES</b>	<b>\$61,322</b>	<b>\$60,260</b>	<b>\$60,260</b>	<b>\$60,260</b>	<b>\$64,023</b>

**FUND SOURCE**

<b>SEWER DEBT SERVICE FUND</b>	<b>61,322</b>	<b>60,260</b>	<b>60,260</b>	<b>60,260</b>	<b>64,023</b>
<b>TOTAL FUND SOURCE</b>	<b>\$61,322</b>	<b>\$60,260</b>	<b>\$60,260</b>	<b>\$60,260</b>	<b>\$64,023</b>

**FUNCTION:**  
**Transportation**

**ACTIVITY:**  
**Storm Water**

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The purpose of the **Storm Water** activity is to prevent flooding by removing storm water from our community. This is accomplished by providing a collection system and conveying the storm water to various drainage basins and irrigation facilities located throughout the City.

**OBJECTIVES:**

To provide for the maintenance and operation of the storm water system. This includes curb and gutter; drain inlets, nine (9) retention basins, associated pipeline, and thirteen (13) pumping facilities with twenty-one (21) pumps. Extra drain inlet cleaning is done during the autumn season to protect the storm water system from clogging.

**CAPITAL OUTLAY:** None.

**CHANGES OVER PREVIOUS YEAR:** Residents and Business will start seeing new information and questionnaires regarding our storm drains due to MS4 permit regulations.



**TRANSPORTATION  
STORM DRAINS  
640-6302**

	<b>Actual</b>	<b>Adopted</b>	<b>Mid-Year</b>	<b>Projected</b>	<b>Proposed</b>
	<b>FY 13/14</b>	<b>FY 14/15</b>	<b>FY 14/15</b>	<b>FY 14/15</b>	<b>FY 15/16</b>

**EXPENDITURES**

Employee Services	53,936	65,648	65,794	65,794	62,306
Supplies & Other Services	66,222	87,517	106,917	106,917	90,917
Capital Outlay	0	0	0	0	0
<b>SUB-TOTAL</b>	<b>120,158</b>	<b>153,165</b>	<b>172,711</b>	<b>172,711</b>	<b>153,223</b>
<b>SERVICE CREDIT</b>	<b>-169</b>				
General Government Charge	20,144	26,183	23,281	21,378	15,994
Cost Center Charge	18,878	21,686	24,575	23,768	19,581
<b>TOTAL EXPENDITURES</b>	<b>\$159,011</b>	<b>\$201,035</b>	<b>\$220,568</b>	<b>\$217,857</b>	<b>\$188,798</b>

**Depreciation**

**FUND SOURCE**

GENERAL	0	0	0	0	0
STORM WATER FEES	159,011	201,035	220,568	217,857	188,798

<b>TOTAL FUND SOURCE</b>	<b>\$159,011</b>	<b>\$201,035</b>	<b>\$220,568</b>	<b>\$217,857</b>	<b>\$188,798</b>
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**FUNCTION:  
TRANSPORTATION**

**ACTIVITY:  
PUBLIC TRANSIT**

**eTrans** is the City's transit system and is provided under contract with San Joaquin Regional Transit District (RTD). The contract continues through June 30, 2016 as an interagency type of an agreement and is in process of being extended based on a \$55.08 revenue vehicle service hour rate. The services include a local dial-a-ride service within the City limits and a deviated fixed route service, Route 1 between Escalon Park and Ride Lot and Modesto, three times each weekday. Limited service is provided between Escalon and Manteca on RTD General Public Dial-A-Ride.

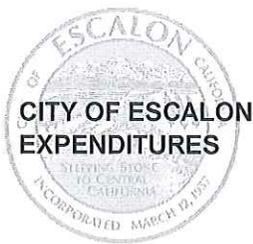
eTrans is managed by the Transit Coordinator whom reports to the City Manager/Finance Director. eTrans utilizes State Transportation Development Act (TDA), farebox revenue and Federal Transit Administration (FTA) funding and receives no general fund support.

**OBJECTIVES:**

The eTrans service serves an estimated population area of 7,413 and serves a service area of 2.2 square miles. This service area includes the City limits. This service consists of a local dial-a-ride service that serves the entire City limits and a connection to StaRT Riverbank Dial-A-Ride and StaRT Eastside Shuttle at Jacob Meyers Park. A deviated fixed route also operates to Modesto with connections to MAX, Modesto Area Dial-A-Ride and StaRT. Finally, service is provided to the Escalon Community Service Center for seniors traveling to the senior lunch program. Service is provided Monday through Friday from 8:15 a.m. to 5:15 p.m. No Saturday, Sunday or Holiday service is provided. Holidays include New Years Day, Dr. Martin Luther King Jr. Day, Presidents' Day, Memorial Day, Independence Day, Labor Day, Veterans Day, Thanksgiving Day and Christmas Day.

**CAPITAL OUTLAY:** Continued purchase of passenger amenities and the purchase of two minivans using grant funds from San Joaquin Council of Governments (SJCOG) through the Public Transportation Modernization, Improvement, and Service Enhancement Account program are proposed. Project consist purchase of bus stop signs, purchase of benches for bus stops and operations costs associated with next bus equipment. In addition, to start replacement of the larger bus fleet, the City will purchase two minivans to replace the 2009 and 2011 vehicle and test smaller vehicles on eTrans service.

**CHANGES OVER PREVIOUS YEAR:** Due to declining ridership, the City will implement service changes on Monday, July 6, 2015 which will reduce the total operating hours to 8. This revised service delivery model will improve system productivity. It is estimated that the operations budget will increase by \$2,460. The capital budget will remain the same. Continued additional marketing will occur this year to help grow the transit system ridership and continue to improve the transit system performance objectives as established by SJCOG. A new advertising sales vendor will continue to help generate new sales of advertising revenue on eTrans buses/vans.



**CITY OF ESCALON  
EXPENDITURES**

**TRANSPORTATION  
PUBLIC TRANSIT  
660-6320**

	Actual FY 13/14	Adopted FY 14/15	Mid-Year FY 14/15	Projected FY 14/15	Proposed FY 15/16
<b>EXPENDITURES</b>					
Employee Services	5,692	5,920	5,920	5,920	5,920
Supplies & Other Services	151,157	138,755	138,755	138,755	141,045
Capital Outlay	105,419	125,000	125,000	0	125,000
<b>SUB-TOTAL</b>	<b>262,268</b>	<b>269,675</b>	<b>269,675</b>	<b>144,675</b>	<b>271,965</b>
General Government Charge	6,000	6,000	6,000	6,000	6,000
Cost Center Charge	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$268,268</b>	<b>\$275,675</b>	<b>\$275,675</b>	<b>\$150,675</b>	<b>\$277,965</b>

**FUND SOURCE**

<b>TRANSIT FUND</b>	<b>268,268</b>	<b>275,675</b>	<b>275,675</b>	<b>150,675</b>	<b>277,965</b>
<b>TOTAL FUND SOURCE</b>	<b>\$268,268</b>	<b>\$275,675</b>	<b>\$275,675</b>	<b>\$150,675</b>	<b>\$277,965</b>

**FUNCTION:**  
**Debt Service**

**ACTIVITY:**  
**Civic Center**

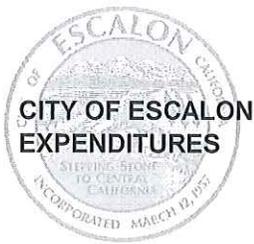
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The **Civic Center Debt Service** activity provides for payment to the Union Bank of California for \$4,399,347 for the purchase and improvements to the City's Civic Center. Payments on this Loan are the responsibility of the Developer Impact Fees and General Fund reserves.

**OBJECTIVES:**

Assure the payment of the interest and principle in accordance with adopted policy.

**CHANGES OVER PREVIOUS YEAR:** As a part of the 2013 refinancing the payments will increase in October 2015 by \$828 per month or annually \$9,936.



**DEBT SERVICE  
CIVIC CENTER  
504-8060**

	Actual FY 13/14	Adopted FY 14/15	Mid-Year FY 14/15	Projected FY 14/15	Proposed FY 15/16
<b>EXPENDITURES</b>					
Employee Services					
Supplies & Other Services	1,384,119	96,258	96,258	96,258	117,920
Capital Outlay					
<b>SUB-TOTAL</b>	<b>1,384,119</b>	<b>96,258</b>	<b>96,258</b>	<b>96,258</b>	<b>117,920</b>
<b>General Government Charge</b>					
<b>Cost Center Charge</b>					
<b>TOTAL EXPENDITURES</b>	<b>\$1,384,119</b>	<b>\$96,258</b>	<b>\$96,258</b>	<b>\$96,258</b>	<b>\$117,920</b>

**FUND SOURCE**

CIVIC CENTER - Gen. Fund transfer	217,458	96,258	96,258	96,258	117,920
DEVELOPER IMPACT FEES (City Hall)	0	0	0	0	0
DEVELOPER IMPACT FEES (Police)	0	0	0	0	0
Loan from In Lieu, PW DIF, Transportaion	1,166,661	0	0	0	0
<b>TOTAL FUND SOURCE</b>	<b>\$1,384,119</b>	<b>\$96,258</b>	<b>\$96,258</b>	<b>\$96,258</b>	<b>\$117,920</b>

**FUNCTION:**  
**Debt Service**

**ACTIVITY:**  
**Community Center**

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The **Community Center Debt Service** activity provides for payment to the Union Bank of California for \$1,564,864 for the improvements to the City's Community Center. Payments on this Loan are the responsibility of the Developer Impact Fees and General Fund reserves.

**OBJECTIVES:**

Assure the payment of the interest and principle in accordance with adopted policy.

**CHANGES OVER PREVIOUS YEAR:** As a part of the 2013 refinancing the payments will increase in October 2015 by \$2,400 per month or annually \$28,920.



**CITY OF ESCALON  
EXPENDITURES**

	Actual FY 13/14	Adopted FY 14/15	Mid-Year FY 14/15	Projected FY 14/15	Proposed FY 15/16
<b>DEBT SERVICE</b>					
<b>COMMUNITY CENTER</b>					
<b>504-8620</b>					
<b>EXPENDITURES</b>					
Employee Services					
Supplies & Other Services	436,354	31,946	31,946	31,946	39,500
Capital Outlay					
<b>SUB-TOTAL</b>	<b>436,354</b>	<b>31,946</b>	<b>31,946</b>	<b>31,946</b>	<b>39,500</b>
General Government Charge					
Cost Center Charge					
<b>TOTAL EXPENDITURES</b>	<b>\$436,354</b>	<b>\$31,946</b>	<b>\$31,946</b>	<b>\$31,946</b>	<b>\$39,500</b>

**FUND SOURCE**

COMMUNITY CENTER - Gen. Fund	53,015	31,946	31,946	31,946	39,500
Loan from In Lieu, PW DIF, Transportaion	383,339	0	0	0	0
<b>TOTAL FUND SOURCE</b>	<b>\$436,354</b>	<b>\$31,946</b>	<b>\$31,946</b>	<b>\$31,946</b>	<b>\$39,500</b>

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**CITY OF ESCALON  
EXPENDITURES**

	Actual FY 13/14	Adopted FY 14/15	Mid-Year FY 14/15	Projected FY 14/15	Proposed FY 15/16
<b>SUMMARY</b>					
<b>ALL DEPARTMENTS</b>					
<b>EXPENDITURES</b>					
Employee Services	2,322,216	2,986,601	2,765,741	2,776,775	3,216,921
Supplies & Other Services	4,730,140	3,220,466	3,909,680	4,448,961	4,112,164
Capital Outlay	134,884	220,575	256,075	132,675	300,800
<b>SUB-TOTAL</b>	<b>7,187,240</b>	<b>6,427,642</b>	<b>6,931,495</b>	<b>7,358,411</b>	<b>7,629,885</b>
SERVICE CREDIT	-23,103	-71,750	-18,000	-20,000	-1,000
General Government Charge	597,775	741,979	651,209	613,214	571,258
Cost Center Charge	379,373	432,471	453,914	433,825	475,762
<b>TOTAL EXPENDITURES</b>	<b>\$8,141,285</b>	<b>\$7,530,342</b>	<b>\$8,018,619</b>	<b>\$8,385,450</b>	<b>\$8,675,906</b>

TOTAL EXPENDITURES IS AN OVER STATED

**FUND SOURCE**

GENERAL	2,362,095	3,012,908	3,050,469	3,028,868	3,317,496
RECREATION	0	0	0	0	0
SPECIAL REVENUE FUND-AUTO THEFT	0	0	0	0	0
GRANTS	142,675	189,000	129,500	129,040	60,000
TRAFFIC SAFETY	18,000	20,000	20,000	20,000	19,789
AFFORDABLE HOUSING	0	0	0	0	0
DEVELOPER IMPACT FEES - Police	0	0	0	0	0
DEVELOPER IMPACT FEES - City Hall	0	0	0	0	0
DEVELOPER IMPACT FEES -Public Works	0	0	0	0	0
DEVELOPER IMPACT FEES -Parks	0	0	0	0	0
TRANSPORTATION	0	0	0	0	0
GAS TAX	140,000	184,000	184,000	184,000	200,000
TRANSIT FUND	268,268	275,675	275,675	150,675	277,965
SEWER - MUNICIPAL	483,935	479,057	626,656	671,415	598,636
SEWER - INDUSTRIAL	763,164	840,146	1,259,581	1,799,618	1,613,379
SEWER - INDUSTRIAL DEBT SERVICE	61,322	60,260	60,260	60,260	64,023
WATER	696,960	817,014	809,925	799,818	985,831
WATER DEPRECIATION RESERVES	0	0	0	0	0
DEBT SERVICE - WATER	171,142	85,099	85,099	85,099	85,096
STORM WATER	159,011	201,035	220,568	217,857	188,798
PARK FUND	0	0	0	0	0
SPECIAL DISTRICTS	70,943	63,494	63,558	63,558	60,452
LIBRARY DEBT SERVICE	0	0	0	0	0
CIVIC CENTER DEBT SERVICE	217,458	96,258	96,258	96,258	117,920
COMMUNITY CENTER DEBT SERVICE	53,015	31,946	31,946	31,946	39,500
<b>TOTAL FUND SOURCE</b>	<b>\$5,607,988</b>	<b>\$6,355,891</b>	<b>\$6,913,495</b>	<b>\$7,338,411</b>	<b>\$7,628,885</b>
G.G.CAPITAL IMPROVEMENT	30,000	34,740	59,240	46,700	140,170
ENGINEERING CREDIT	23,103	71,750	18,000	20,000	1,000
	7,935,591	6,462,381	6,990,735	7,405,111	7,770,055
<b>TOTAL GENERAL FUND</b>	<b>3,023,559</b>	<b>3,405,908</b>	<b>3,383,969</b>	<b>3,361,908</b>	<b>3,597,285</b>
	0	0	0	0	0
	0	0	0	0	0

**CAPITAL  
IMPROVEMENT  
PROGRAM**

**2015-2016  
THROUGH  
2017-2018**

## PROJECTS IN PROGRESS

The following projects were budgeted for FY 14-15, and will still be in progress at the start of the new fiscal year.

### BUILDINGS:

#### **CITY HALL CAMPUS:**

- Funds have been allocated to better weatherproof the architectural roof parapets of City Hall.

### STREETS:

- **FIRST STREET RECONSTRUCTION, PHASE 1:** Underground Storm Drain and Sewer improvements will be installed, the roadway reconstructed with new overlay and thermoplastic striping, and curb, gutter and sidewalk modifications to ADA standards made between McHenry Avenue and Oklahoma Avenue.
- Funds have been allocated to equip the City Hall/Police Headquarters buildings and campus with additional security cameras.

## CAPITAL IMPROVEMENT SUMMARY

	BUDGET FY 2015/2016				FY 2016/2017	FY 2017/2018	Future Planning
	Total Project Cost	Project Cost	Public Works or Engineer Credit	Gen. Govt Charge	Project Cost	Project Cost	Project Cost
URBAN CORE DEVELOPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
COMMUNITY BUILDINGS & FACILITIES	\$0	\$0	\$0	\$0	\$0	\$0	\$1,050,000
STREETS	\$1,499,000	\$1,445,000	\$0	\$54,000	\$0	\$0	\$8,434,592
PARKS	\$17,750	\$16,500	\$1,000	\$250	\$23,000	\$0	\$6,000
WATER	\$512,470	\$489,000	\$0	\$23,470	\$595,100	\$524,625	\$19,029,593
SEWER	\$2,137,675	\$2,078,500	\$0	\$59,175	\$2,312,500	\$180,000	\$25,292,000
STORM	<u>\$68,775</u>	<u>\$65,500</u>	<u>\$0</u>	<u>\$3,275</u>	<u>\$65,000</u>	<u>\$7,500</u>	<u>\$242,500</u>
<b>TOTAL</b>	<b>\$4,235,670</b>	<b>\$4,094,500</b>	<b>\$1,000</b>	<b>\$140,170</b>	<b>\$2,995,600</b>	<b>\$712,125</b>	<b>\$54,054,685</b>

### FUND SOURCE USED FOR THE ABOVE PROJECTS

General Fund	\$0	\$0	\$0	\$0
Developer Impact Fees - Police	\$0	\$0	\$0	\$0
Developer Impact Fees - City Hall	\$0	\$0	\$0	\$0
Developer Impact Fees - Public Works	\$0	\$0	\$0	\$0
Developer Impact Fees - Parks	\$10,250	\$0	\$0	\$0
Developer Impact Fees - Recreation	\$7,500	\$0	\$0	\$0
In-Lieu of Low Income Housing	\$0	\$0	\$0	\$0
Special Districts	\$0	\$0	\$0	\$0
HUD-CDBG	\$85,000	\$0	\$0	\$0
Grant Funding	\$0	\$0	\$0	\$0
Traffic Mitigation Fee	\$0	\$0	\$0	\$0
Local Transportation Fund	\$862,750	\$0	\$0	\$0
Gas Tax	\$0	\$0	\$0	\$0
Measure K	\$551,250	\$0	\$0	\$0
Police Funding SLESF/911/RAN	\$0	\$0	\$0	\$0
Flexible Congestion Relief	\$0	\$0	\$0	\$0
Storm Water Depreciation	\$68,775	\$0	\$0	\$0
Storm Drainage Connection	\$0	\$0	\$0	\$0
Storm Water Fund	\$0	\$65,000	\$7,500	\$242,500
Sewer Connection	\$1,735,000	\$0	\$0	\$0
Sewer Industrial	\$298,368	\$0	\$0	\$0
Sewer Depreciation	\$104,307	\$0	\$0	\$0
Sewer Municipal Fund	\$0	\$0	\$0	\$0
Water Connection	\$0	\$0	\$0	\$0
Water Depreciation	\$512,470	\$0	\$0	\$0
Water Fund	\$0	\$0	\$0	\$0
Debt Financing Proceeds	\$0	\$0	\$0	\$0
Funding To be Pursued	\$0	\$2,930,600	\$704,625	\$53,812,185
<b>TOTAL</b>	<b>\$4,235,670</b>	<b>\$2,995,600</b>	<b>\$712,125</b>	<b>\$54,054,685</b>

## URBAN CORE IMPROVEMENTS

### *FY 15-16*

There are currently no Urban Core Improvements projects planned for this fiscal year.

### *FY 16-17 and Future Planning*

Various **GATEWAY** and **DOWNTOWN IMPROVEMENTS** will be planned, designed, and constructed in future years as funding becomes available.

**URBAN CORE IMPROVEMENTS**

	BUDGET FY 2015/2016				FY	FY	Future
	Total Project Cost	Project Cost	Public Works or Engineer Credit	Gen. Govt Charge	2016/2017	2017/2018	Planning
<u>GATEWAY IMPROVEMENTS</u>							
<u>FIRST STREET</u>							
<b>TOTAL - URBAN CORE IMPROVEMENTS</b>	<b>\$0</b>				<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

FUND SOURCE							
TDA							
General Fund							
Gas Tax							
Local Transportation Fund							
Smart Growth Grant							
Funding To be Pursued							
<b>TOTAL FUND SOURCE</b>	<b>\$0</b>				<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## COMMUNITY BUILDINGS AND FACILITIES

*FY 15-16*

### CITY HALL/POLICE BUILDINGS

There are currently no Building Improvements projects planned for this fiscal year.

### CORPORATION YARD

There are currently no Building Improvements projects planned for this fiscal year.

### *FY 16-17 and Future Planning*

### CORPORATION YARD

Scheduled for future fiscal years is the acquisition and construction of a new Corporation Yard facility.

### LIBRARY

In future years, the Escalon Library roof will be rehabilitated.

**COMMUNITY BUILDINGS AND FACILITIES**

	BUDGET FY 2015/2016			FY	FY	Future	
	Total Project Cost	Project Cost	Public Works or Engineer Credit	Gen. Govt Charge	2016/2017	2017/2018	Planning
<b>CORPORATION YARD</b>							
Property Acquisition/New Building	\$0						\$1,000,000
<b>CITY HALL &amp; POLICE FACILITIES</b>							
Security Cameras Police & City Hall	\$0	\$0					
<b>POLICE FACILITIES</b>							
<b>Library Facility</b>							
Roof Rehabilitation							\$50,000
<b>TOTAL - COMMUNITY BUILDINGS</b>	<b>\$0</b>				<b>\$0</b>	<b>\$0</b>	<b>\$1,050,000</b>

**FUND SOURCE**

Proceeds from Loan	\$0						
General Fund	\$0						
HUD-CDBG	\$0						
SLESF	\$0						
State 911 Fund	\$0						
RAN Board monies	\$0						
In-Lieu of Low Income Housing	\$0						
Developer Impact Funds - City Hall	\$0						
Developer Impact Funds - Public Works	\$0						
Developer Impact Funds - Police	\$0						
Funding To be Pursued	\$0				\$0	\$0	\$1,050,000
<b>TOTAL FUND SOURCE</b>	<b>\$0</b>				<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## **STREETS**

*FY 15-16*

### **STREET RECONSTRUCTION, OVERLAYS AND CHIP SEALS**

**FIRST STREET RECONSTRUCTION, PHASE 2:** The roadway will be reconstructed with new overlay and thermoplastic striping, and curb, gutter and sidewalk modifications to ADA standards made between Oklahoma Avenue and Sanchez Avenue.

**ESCALON AVENUE,** from State Route 120 to the northerly City limits, will be rehabilitated with new pavement overlay and thermoplastic striping, and reconstruction of broken sidewalks on the West side between Lillian Avenue and La Mesa Street.

### **GENERAL IMPROVEMENTS**

**MILLER ROAD:** This project will consist of the reconstruction of Miller Road from Escalon Road to Stanislaus Street. The project limits are approximately 1200 feet long by 80 feet wide. The project will consist on the redesign of the street section to eliminate the broken concrete curb along the bike path. Design alternatives should consider keeping the existing trees separating the bike path from the traveled way and installing a low impact development transition between the bike path and traveled way. Replacement of concrete sidewalk, ADA ramp upgrades and pavement overlay are included in the estimate.

### *FY 16-17 and Future Planning*

### **STREET RECONSTRUCTION, OVERLAYS AND CHIP SEALS**

In future years, funding will be set aside for the rehabilitation of **VINE AVENUE**.

### **GENERAL IMPROVEMENTS**

In future years, funding will be set aside for widening of **SOUTH MCHENRY AVENUE**, from Narcissus Way to Jones Avenue.

The **CALIFORNIA STREET / MCHENRY AVENUE INTERSECTION** will be redesigned to allow ingress from southbound McHenry and align with Weiss Way.

**ESCALON TRUCK ROUTE - CAMPBELL AVENUE** will be extended to the south, from SR 120 to Santa Fe Avenue, to comprise a revised truck route on the southeast corner of town.

### **TRAFFIC SIGNALS:**

**ULLREY AVE. / MCHENRY AVE. TRAFFIC SIGNAL** - Funds have been budgeted for the design and construction of a signal at the intersection of McHenry Avenue and Ullrey Avenue.

## STREETS

	BUDGET FY 2015/2016				FY 2016/2017	FY 2017/2018	Future Planning
	Total Project Cost	Project Cost	Public Works or Engineer Credit	Gen. Govt Charge	Project Cost	Project Cost	Project Cost
<b>RECONSTRUCTS, OVERLAYS &amp; CHIP SEALS</b>							
1st Street Reconstruction Phase 2	\$551,250	\$525,000	\$0	\$26,250			
Escalon Avenue (SR 120 to North City Limits)	\$680,000	\$665,000	\$0	\$15,000			
<b>GENERAL IMPROVEMENTS</b>							
Miller Road sidewalks, tree wells	\$267,750	\$255,000	\$0	\$12,750			
McHenry Ave, South(Jones to Narcissus)							\$1,400,000
Industrial Roadway							\$1,000,000
Escalon Truck Route (Campbell Ext.)							\$5,034,592
McHenry Ave/Weisis Way Realignment							
<b>TRAFFIC SIGNALS</b>							
Ullrey Ave/McHenry Intersection Imp.							\$500,000
Ullrey Ave/McHenry traffic signal							\$500,000
<b>TOTAL - STREETS</b>	<b>\$1,499,000</b>				<b>\$0</b>	<b>\$0</b>	<b>\$8,434,592</b>

### FUND SOURCE

Special District Funding	\$0						
M-K Competitive (Design & Construction)	\$0						
M-K Renewal (Future)	\$0						
TDA/LTF Ped & Bike	\$26,500						
CDBG	\$85,000						
General Fund	\$0						
M-K Non-Competitive Bike	\$0						
Local Transportation Fund	\$836,250						
Traffic Mitigation Fee	\$0						
STP	\$0						
Flexible Congestion Relief	\$0						
Traffic Congestion	\$0						
Gas Tax	\$0						
Measure K (road & street)	\$551,250						
Funding To be Pursued	\$0				\$0	\$0	\$8,434,592
<b>TOTAL FUND SOURCE</b>	<b>\$1,499,000</b>				<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## **PARKS**

***FY 15-16***

### **NEIGHBORHOOD PARKS**

**HOGAN-ENNIS PARK** Additional security cameras to cover new equipment and covered area.

**SANCHEZ PARK** will receive a second phase of its new fitness "Parcourse" equipment pieces.

### ***FY 16-17 and Future Planning***

### **NEIGHBORHOOD PARKS**

**HOGAN-ENNIS PARK/COMMUNITY CENTER** will need a master plan to address parking issues and possible future expansion.

**ADA-COMPLIANT ACCESS RAMPS** will be built into the play apparatus areas of each of the City's playgrounds not currently so equipped.

**SANCHEZ PARK** will receive additional fitness "Parcourse" equipment pieces.

In future years, the **MAIN STREET PARK MASTER PLAN** will be updated.

Miscellaneous improvements to the neighborhood parks include landscaping, irrigation systems, tables, small children's recreational equipment, fencing, trees, etc.

**PARKS**

	BUDGET FY 2015/2016				FY	FY	Future
	Total Project Cost	Project Cost	Public Works or Engineer Credit	Gen. Govt Charge	2016/2017	2017/2018	Planning
<b>NEIGHBORHOOD PARK IMPROVEMENTS</b>							
Hogan Park - Additional Security Camera	\$10,250	\$9,500	\$500	\$250			
Sanchez Park - "Parcourse" equipment	\$7,500	\$7,000	\$500		\$8,000		
Hogan-Ennis Park/Community Center Master Plan					\$15,000		
Update Main Street Park Master Plan							\$6,000
<b>TOTAL - PARKS</b>	<b>\$17,750</b>				<b>\$23,000</b>	<b>\$0</b>	<b>\$6,000</b>

**FUND SOURCE**

General Fund							
Special District Funding	\$0						
Park DIF Fund	\$10,250						
Recreation Funding	\$7,500						
Funding To be Pursued	\$0				\$23,000	\$0	\$6,000
<b>TOTAL FUND SOURCE</b>	<b>\$17,750</b>				<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## **WATER**

### ***FY 15-16***

**WATER SYSTEM EVALUATION** utilize independent consultant to evaluate the current water system to ensure system-wide safety margins and meet state regulations and requirements.

**TRANSITE PIPE WATER MAIN REPLACEMENT PROGRAM:** There are several thousand feet of existing Transite water lines that need to be removed and replaced with PVC mains. Transite pipe contains asbestos that has been identified with potential health risks. This project will identify the existing Transite pipes and provide the appropriate removal and disposal process.

A **WATER METER REPLACEMENT PROGRAM** will begin, replacing the first batch of the 120 oldest water meters still in use on the water system.

**SCADA RADIOS** will be replaced with newer units (shared with Sewer and Storm system).

### ***FY 16-17 and Future Planning***

**MUNICIPAL WELL #3 PUMP REMOVAL AND REPLACEMENT** to replace aging pump at the Ullrey Avenue well site.

New **MUNICIPAL WELL NO. 11:**

- Complete Design & Construction of new City **MUNICIPAL WELL NO. 11** within Liberty Business Park.
- Complete planning, design, and construction of **TRANSMISSION WATER MAIN** from Municipal Well No. 11 to water system.

**TRANSITE PIPE WATER MAIN REPLACEMENT PROGRAM:** Various water mains and valves will be systematically replaced as required by the water master plan.

### **MASTER PLAN IMPROVEMENTS**

Following the concepts outlined in our Water Master Plan, the City will build water production and storage projects as required by growth and need, and in conjunction with ongoing Development. Funds are anticipated to be set aside in the future for these projects, and for our buy-in to the SSJID Surface Water Project and to augment our transition from wellwater to a mixture of City of Escalon wellwater and SSJID surface water.

## WATER

BUDGET FY 2015/2016					FY 2016/2017	FY 2017/2018	Future Planning
	Total Project Cost	Project Cost	Public Works or Engineer Credit	Gen. Govt Charge	Project Cost	Project Cost	Project Cost
<b>WELLS</b>							
Well No. 3 Pump removal & replacement					\$35,000		
Municipal Well No. 11- Construction							\$1,500,000
<b>LINE REPLACEMENT</b>							
Piping for Municipal Well No. 11							\$1,500,000
Steel Water Main Replacement					\$100,000	\$100,000	\$300,000
AC(Transite) Water Main Replacement	\$420,000	\$400,000	\$0	\$20,000	\$370,000	\$370,000	\$2,590,000
<b>GENERAL IMPROVEMENTS</b>							
Water Meter Replacement Program	\$50,470	\$49,000	\$0	\$1,470	\$52,600	\$54,625	\$378,593
Upgrade Scada System Radios (shared cost with Sewer & Storm)	\$42,000	\$40,000	\$0	\$2,000	\$37,500		
<b>SURFACE WATER TREATMENT PLANT</b>							
<b>Master Plan Improvements</b>							
Through 2015 Horizon							
Proposed Improvements							\$4,570,000
Phase I contribution SSJID project							\$700,000
2015 through 2020 Planning Area							
Proposed Improvements							\$1,654,000
Phase II contribution SSJID project							\$5,837,000
<b>TOTAL - WATER</b>	<b>\$512,470</b>				<b>\$595,100</b>	<b>\$524,625</b>	<b>\$19,029,593</b>

### FUND SOURCE

Water Connection Fee Fund	\$0			
Water Depreciation Fund	\$512,470			
Financing to be determined	\$0			
Water Debt Service	\$0			
Funding To be Pursued	\$0			
<b>TOTAL FUND SOURCE</b>	<b>\$512,470</b>		<b>\$595,100</b>	<b>\$524,625</b>
			<b>\$19,029,593</b>	<b>\$19,029,593</b>

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**SEWER  
FY 15-16**

**DANIELS LIFT STATION PUMP REPLACEMENT** to replace old pumps with newer submersible 5-hp pumps, check valves, and isolation valves.

**SQUARE ACCESS LID REPLACEMENT** on older sewer manholes in the alleyways near the High School, to modern, round iron frames and lids, for ease of maintenance and longevity (carryover 14/15 Budget).

**ST. CLAIR STREET MANHOLES:** new sewer manholes within the St. Clair Street right-of-way, to facilitate cleaning distances within reach of our maintenance equipment and in accordance to our City design Standards (carryover 14/15 Budget).

**NEW McHENRY LIFT STATION AND SEWER TRUNKLINE REHABILITATION**(Phase 1): start preparation of construction of a new Lift Station to replace the existing McHenry Avenue lift station and begin sliplining of existing 14" domestic sewer trunkline from McHenry Avenue Pump Station to WWTP (carryover 14/15 Budget).

**SCADA RADIOS** will be replaced with newer units (shared with Water and Storm system).

**McHENRY STORM LIFT STATION REPLACEMENT** both pumps in the storm lift station have failed and been removed (shared cost Industrial 75% and Storm 25%)

**INDUSTRIAL TREATMENT POND SLUDGE REMOVAL** annually removal of sludge from a minimum of 2 treatment ponds.

***FY 16-17 and Future Planning***

**SEWER PIPELINES, PUMPS, AND EQUIPMENT**

Phase 2- Construction of a new Lift Station to replace the existing **McHenry Avenue lift station** is tentatively programmed for FY15-16.

Further sewer trunkline projects, in accordance to Master Plan and Constraints Study recommendations, shall be constructed to accommodate future growth and augment existing infrastructure.

Sewer Infrastructure on Vine Avenue and Main Street will be upsized to accommodate future growth.

Sewer pipeline rehabilitation will be completed at various locations within city limits.

**WWTP GROUNDS/PONDS**

**Vactor Dump Station** is needed to receive debris from the truck vacuuming operations. This will consist of a concrete pit with screens that will allow the Vactor truck to dump solids and liquid waste safely in the treatment pond.

Inter-pond **Piping and Flow Distribution Improvements** will be constructed.

**Expansion area land acquisition** of adjacent property is also planned for future years.

**SEWER**  
***FY 16-17 and Future Planning***  
***(Continued)***

**MASTER PLAN IMPROVEMENTS**

The Sewer Master Plan has identified improvements necessary for the rehabilitation of Escalon's existing system and for the future growth of Escalon. In future years, funds have been allocated to perform **engineering design work** specific to the projects identified by the Master Plan.

Funding will be allocated in the future for widespread improvement projects in the following areas of our Sewer System:

- Trunklines
- Collection System
- Pump Stations
- Treatment System

## SEWER

### BUDGET FY 2015/2016

	BUDGET FY 2015/2016				FY 2016/2017	FY 2017/2018	Future Planning
	Total Project Cost	Project Cost	Public Works or Engineer Credit	Gen. Govt Charge	Project Cost	Project Cost	Project Cost
<b>SEWER PIPELINES, PUMPS AND EQUIPMENT</b>							
Daniels Lift Station Pump Replacement	\$28,875	\$27,500	\$0	\$1,375			
Square Access Lid Replacement	\$28,875	\$27,500	\$0	\$1,375			
St. Clair Street Manholes	\$17,325	\$16,500	\$0	\$825			
New McHenry Lift Station and Sewer Trunkline Rehabilitation	\$1,735,000	\$1,695,000	\$0	\$40,000	\$1,800,000		
Upgrade Scada System Radios (shared cost with Water & Storm)	\$33,600	\$32,000	\$0	\$1,600	\$30,000		
Walnut Lift Station Pump Replacement					\$27,500		
Vine Lift Station Pump Replacement							\$27,500
La Mesa Lift Station Pump Replacement							\$27,500
Upstream McHenry Sewer Truckline Rehab							\$1,700,000
<b>WWTP GROUNDS/PONDS</b>							
Headworks Grinder/Baler Assembly					\$50,000		
Mc Henry Storm Lift Station Pump #1 Remove(75%) & Replace (shared cost with Storm-25%)	\$42,000	\$40,000	\$0	\$2,000			\$25,000
Mc Henry Storm Lift Station Pump #2 Remove(75%) & Replace (shared cost with Storm-25%)	\$42,000	\$40,000	\$0	\$2,000			\$25,000
Mc Henry Storm Station Pipe Repair							
Pond Sludge Removal & Maintenance	\$210,000	\$200,000	\$0	\$10,000			
Electrical upgrade (10% Municipal/90% Industrial)	\$0	\$0	\$0	\$0	\$175,000		
Vactor Truck Dump Station					\$50,000		
Land Acquisition							\$800,000
<b>Master Plan Improvements - Municipal</b>							
Sewer System Improvements Phase I							\$5,960,000
Influent Pump Station & Head Works							\$1,575,000
Disposal Improvement Cost							\$7,705,000
Treatment Improvement Costs							\$7,267,000
Phase I Piping & Flow Distribution Improvements					\$180,000	\$180,000	\$180,000
<b>TOTAL - SEWER</b>	<b>\$2,137,675</b>				<b>\$2,312,500</b>	<b>\$180,000</b>	<b>\$25,292,000</b>

#### FUND SOURCE

Sewer Connection Fee	\$1,735,000			
Sewer Industrial	\$298,368			
Sewer Depreciation	\$104,307			
Sewer Municipal Fund	\$0			
Financing to be determined	\$0			
<b>TOTAL FUND SOURCE</b>	<b>\$2,137,675</b>		<b>\$2,312,500</b>	<b>\$180,000</b>
			<b>\$25,292,000</b>	

## **STORM DRAIN**

***FY 15-16***

**WALNUT AVENUE STORM DRAIN PUMP REPLACEMENT:** Funds are allocated to remove and replace one archaic storm drain pump at the Walnut Avenue pump station, with newer, more efficient and standardized pump and piping(carryover 14/15 Budget).

**McHENRY STORM LIFT STATION REPLACEMENT** both pumps in the storm lift station have failed and been removed (shared cost Industrial 75% and Storm 25%)

**SCADA RADIOS** will be replaced with newer units (shared with Water and Sewer system).

### ***FY 16-17 and Future Planning***

#### **STORM DRAIN COLLECTION SYSTEM IMPROVEMENTS**

- **VINE AVENUE STORM DRAIN PIPE IMPROVEMENTS** will be constructed in future years.

#### **LIFT STATIONS/DRAIN INLETS**

- Rehabilitation of drain inlets and curbs/gutters at various locations throughout the City is a continuous process that will remain on-going.
- Telemetry upgrades will be made to allow monitoring at SSJID discharge locations per City's agreement with SSJID.

## STORM DRAIN

	BUDGET FY 2015/2016				FY 2016/2017	FY 2017/2018	Future Planning
	Total Project Cost	Project Cost	Public Works or Engineer Credit	Gen. Govt Charge	Project Cost	Project Cost	Project Cost
<b>STORM DRAIN COLLECTION SYSTEM IMPROVEMENTS</b>							
Vine Ave Storm Drain Pipe Improvements							\$235,000
<b>LIFT STATIONS</b>							
Walnut Avenue Storm Drain Pump Replacement	\$28,875	\$27,500	\$0	\$1,375	\$7,500	\$7,500	\$7,500
Mc Henry Storm Lift Station Pump #1 Remove(25%) & Replace (shared cost with Industrial-75%)	\$15,750	\$15,000	\$0	\$750			
Mc Henry Storm Lift Station Pump #2 Remove(25%) & Replace (shared cost with Industrial-75%)	\$15,750	\$15,000	\$0	\$750			
Upgrade Scada System Radios (shared cost with Water & Sewer)	\$8,400	\$8,000	\$0	\$400	\$7,500		
Telemetry Upgrades (SSJID stations)					\$50,000		
<b>TOTAL - STORMS</b>	<b>\$68,775</b>				<b>\$65,000</b>	<b>\$7,500</b>	<b>\$242,500</b>

**FUND SOURCE**

Storm Water Capital	\$0			
Storm Water Depreciation	\$68,775			
Storm Water Fund	\$0			
<b>TOTAL FUND SOURCE</b>	<b>\$68,775</b>		<b>\$65,000</b>	<b>\$7,500</b>
			<b>\$242,500</b>	