



# CITY OF ESCALON



## 2016-2017 BUDGET Adopted June 20, 2016

Table of Contents

# City of Escalon



## FY 2016-17 Budget

As Adopted  
By City Council  
June 20, 2016

Budget At A Glance  
Budget Message

Council-Manager  
Goals

Organizational  
Information

General Fund  
Summary Sheet

General Fund Revenue &  
Expenditure Charts and  
Graphs

Capital Outlay Expenditures

City Budget Fund  
Analysis

Revenues

Expenditures

Capital Improvement  
Program(CIP) Summary  
Sheet with Narratives

# **BUDGET AT A GLANCE**

# CITY OF ESCALON



## BUDGET AT A GLANCE

### INTRODUCTION TO THE ANNUAL BUDGET FISCAL YEAR 2016/17

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 2016/17 is \$14,858,537



### 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 2016/17 Annual Budget, which allocates the resources necessary to achieve our shared vision. Fiscal Year 2016/17 Goals are:

- ◆ Complete Study for Developer Impact Fees.
- ◆ Finalize McHenry Ave Lift Station location

#### MEET THE COUNCIL MEMBERS

GARY HASKIN, MAYOR



JEFF LAUGERO,  
MAYOR PRO-TEM



DANNY FOX



ED ALVES,



ROBERT SWIFT





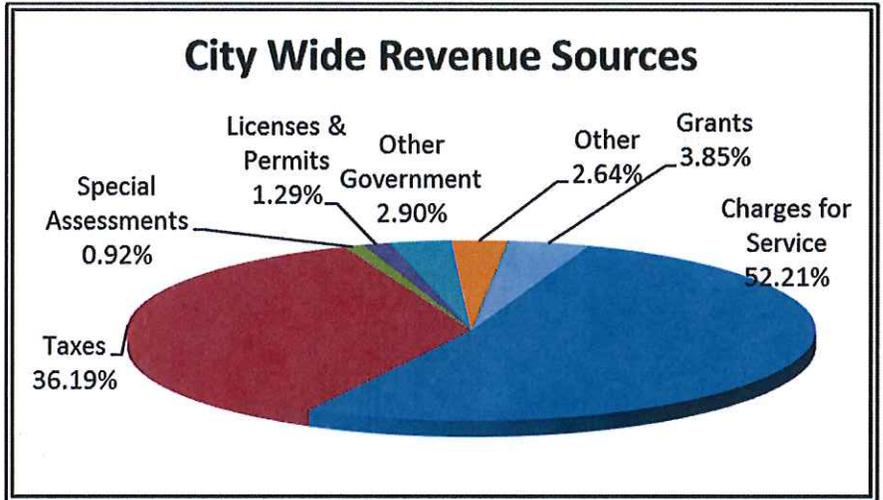
# THE BIG PICTURE—ALL FUNDS

For the fiscal year 2016/17, the City is projecting \$8,998,624 in Revenues with a total of \$15,277,037 in Expenditures. This results in our expenditures exceeding our revenues or what is commonly called a “deficit.” The balance of the funds needed to cover the projected expenses will come from the Reserves of relative funds.

**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 as follows;

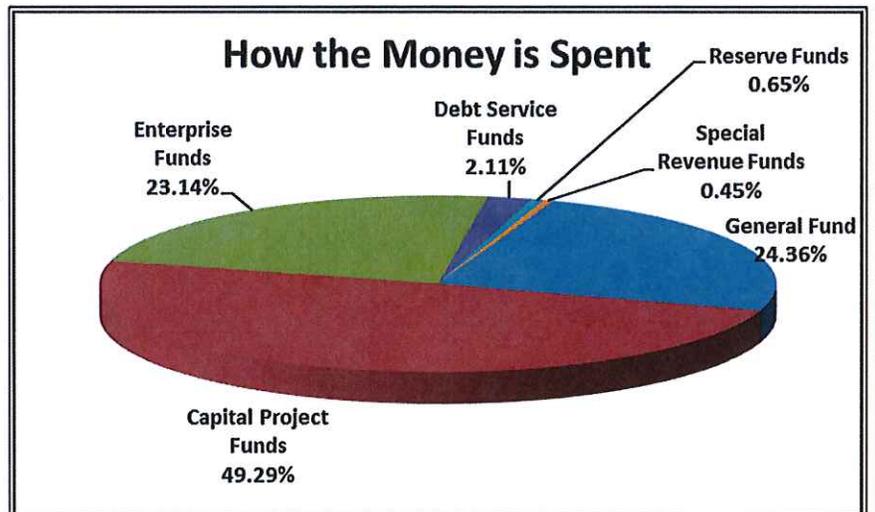
- \* The General Fund is used to account for money that is not legally required to be accounted for in another (or specific) fund. The City operates one General Fund.
- \* Enterprise Funds are used to account for self-supporting activities that provide services on a user-charge basis. The City operates four enterprise funds: Water, Sewer, Storm Water and Public Transit
- \* 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 .
- \* Debt Service Funds are used to account for general long-term debt principal and interest. The City operates one Debt service fund. It is for the payment of the Civic Center and Community Center renovations.

A more detail descriptions of each type of fund are identified within the “Definition of Terms” section.



City Wide Revenue Source Categories	FY 16-17
Taxes including Sales Tax, Prop Tax, Gas Tax	\$3,256,764
Charges for Services	\$4,697,886
Grant Monies	\$ 346,469
Revenue from other Governments sources	\$ 261,171
Other Revenues	\$ 237,213
Licenses & Permits	\$ 116,350
Special Assessments	\$ 82,771
	<u>\$8,998,624</u>

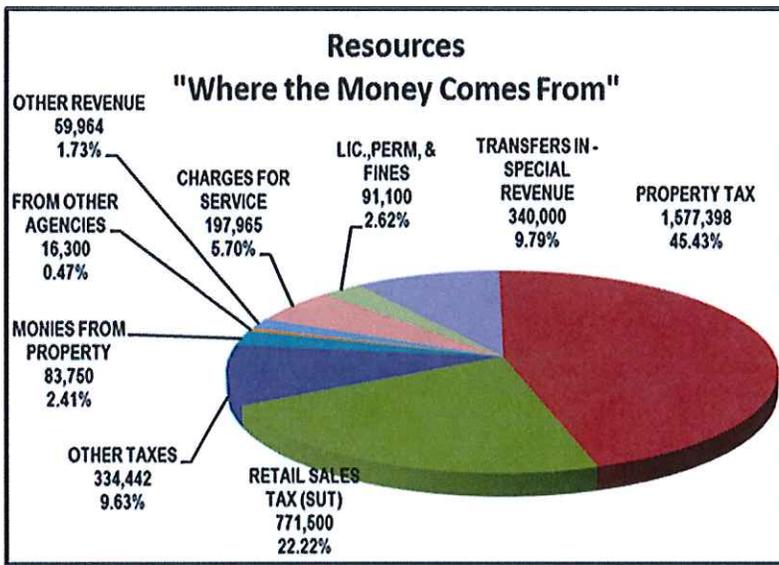
City Wide Expenditure Categories	FY 16-17
General Fund	\$ 3,619,665
Enterprise Funds	\$ 3,437,817
Capital Projects	\$ 7,323,383
Debt Service Funds	\$ 314,200
Special Revenue Funds	\$ 96,000
Reserve Funds	\$ 67,472
	<u>\$14,858,537</u>



# FY 2016-17 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 2016/17, the City is projecting General Fund Revenues of \$3,472,419 with a total of \$3,822,690 in Expenditures resulting in a deficit of \$350,271. The deficit which includes, reduction of Equipment Reserve of \$96,000, reduction of the General Fund Reserve for the Debt Service for the Civic Center and Community Center of \$167,025, Library Fund loan \$50,000, an increase by Sewer Industrial Loan repayment \$110,000 and a decrease by the deficit of \$147,246 in the operating budget.

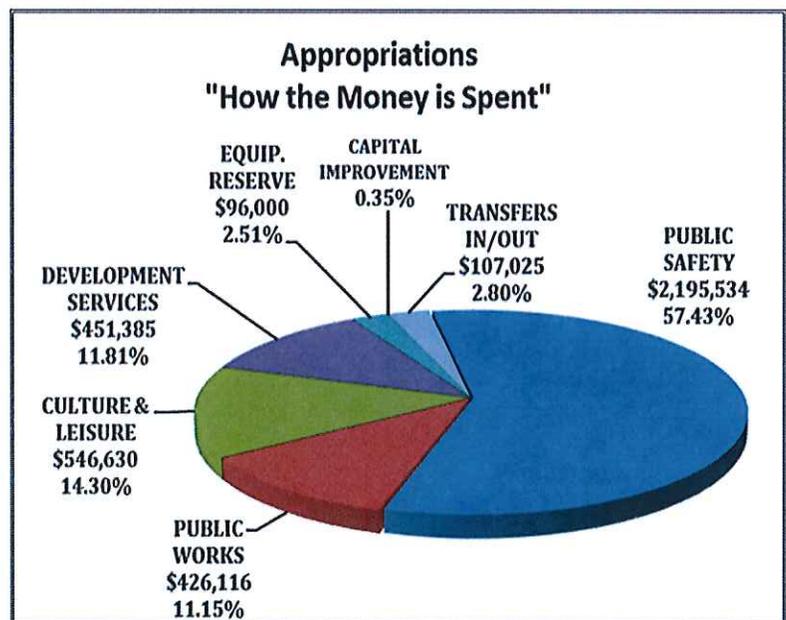


General Fund Resources	FY 16-17
Property Tax	\$ 1,577,398
Retail Sales Tax	\$ 771,500
Other Taxes	\$ 334,442
Transfers In (Special Revenues)	\$ 340,000
Charges for Service	\$ 197,965
Monies from Property	\$ 83,750
Other Revenue	\$ 59,964
License, Permits & Fines	\$ 91,100
From other Agencies	\$ 16,300
<b>Total General Fund</b>	<b>\$3,472,419</b>

**PROPERTY TAX AND SALES TAX  
MAKE UP 67.6% OF THE GF REVENUES**

Appropriations	FY 16-17
Public Safety	\$ 2,195,534
Culture & Leisure	\$ 546,630
Development Services	\$ 451,385
Public Works	\$ 426,116
Transfers Out	\$ 217,025
Transfers In	\$ (110,000)
Capital Improvements	\$ 0
Equipment Reserve	\$ 96,000
<b>Total Appropriations</b>	<b>\$ 3,822,690</b>

**PUBLIC SAFETY IS 57.43% OF THE  
GENERAL FUND BUDGET**



**GENERAL FUND SUMMARY**  
**FISCAL YEAR 2016-2017**

Estimated Beginning Reserve Balance July 1, 2016		\$1,830,145
Proposed Operating Revenues *	\$3,472,419	
Proposed Operating Expenditures	- 3,619,665	
Operating Surplus/(Deficit)		- 147,246
Proposed One Time Reserve Expenditures		- 96,000
Proposed Reserve Expenditures Debt Service		- 167,025
Proposed Library Fund Loan (new roof)		- 50,000
Proposed Sewer-Industrial Interfund Loan Payment		+ 110,000
Estimated Ending Reserve Balance June 30, 2017		<u>\$ 1,479,874</u>

**Allocation of General Reserve Funds**

Operating Budget Reserve (33%)	\$ 1,194,489
Equipment Reserve	107,075
Debt Service Reserve	<u>178,309</u>
	<u>\$ 1,479,874</u>

**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 67.65% of the General Fund revenue, in FY 16-17 projections for property tax and sales tax include an approximate increase of 3% increase from the FY 15-16 Mid-Year Projections. Most General Fund revenues have remained stable while the FY 16-17 shows an estimated increase of 5.6% from the 15/16 adopted budget. The increase is based on anticipated increases in property tax, construction fees and increases in planning & engineering fees.

**Expenditures**— As is Escalon's practice, the expenditure projections in this budget are conservative. In FY 16-17 the City anticipates the increase in the Public Employee Retirement System (PERS) to be an estimated \$15,000. Overall salaries of the General Fund have an increase based on negotiated salary increases, step increases, PERS increase and position changes. Operating Budgets have increased by approximately \$70,000 with an increase for the election year, Indirect Cost Study, increase in Contract Engineer hours, and decreases from 15/16 based on the partial completion of Housing Element Cost, Public Works evaluation as one time cost.

**Capital Outlay**— Included in the FY 16-17 budget is the appropriation for the replacement of 10 computers at City Hall, Public Works and the Police department, a server replacement for Scada, upgrade/replacement of Call Manager for City Phone System and a Utility Truck for Public Works. 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 2016-2017.

<b>WATER FUNDS</b>						
Fund	Est. Beginning Fund Balance	Revenues	Expenditures	Net Surplus (Deficit)	Est. Ending Reserve Balance	
Operating	\$ 93,602	\$ 963,612	\$ 988,482	\$ (24,870)	\$ 68,732	
Capital Projects	817,063	37,919	0	37,919	854,982	
Depreciation Reserve	743,116	201,941	456,750	(254,809)	488,307	
Surface Water Connect	104,699	104,699	0	104,699	209,398	
Debt Service	93,339	131,078	1,389,995	(1,258,917)	(1,165,578)	
<b>TOTAL WATER</b>	<b>\$ 1,851,819</b>	<b>\$ 1,439,249</b>	<b>\$ 2,835,881</b>	<b>\$ (1,395,978)</b>	<b>\$ 455,841</b>	
<b>SEWER FUNDS</b>						
<b>INDUSTRIAL</b>						
Fund	Est. Beginning Fund Balance	Revenues	Expenditures	Net Surplus (Deficit)	Est. Ending Reserve Balance	
Operating	\$ (224,352)	\$ 1,414,312	\$ 1,244,827	\$ 169,485	\$ (54,867)	
Capital Projects	-	163,988	163,988	-	-	
Depreciation Reserve	-	-	-	-	-	
Debt Service	11,971	162,889	172,650	(9,761)	2,210	
<b>INDUSTRIAL FUNDS</b>	<b>\$ (212,381)</b>	<b>\$ 1,741,189</b>	<b>\$ 1,581,465</b>	<b>\$ 159,724</b>	<b>\$ (52,657)</b>	
<b>MUNICIPAL</b>						
Operating	\$ (211,103)	\$ 1,019,753	\$ 699,288	\$ 320,465	\$ 109,362	
Capital Projects	2,074,183	27,604	1,745,000	(1,717,396)	356,787	
Depreciation Reserve	(75,143)	126,793	102,900	23,893	(51,250)	
<b>MUNICIPAL FUNDS</b>	<b>\$ 1,787,937</b>	<b>\$ 1,174,150</b>	<b>\$ 2,547,188</b>	<b>\$ (1,373,038)</b>	<b>\$ 414,899</b>	
<b>TOTAL SEWER</b>	<b>\$ 1,575,556</b>	<b>\$ 2,915,339</b>	<b>\$ 4,128,653</b>	<b>\$ (1,213,314)</b>	<b>\$ 362,242</b>	
<b>STORM FUNDS</b>						
Fund	Est. Beginning Fund Balance	Revenues	Expenditures	Net Surplus (Deficit)	Est. Ending Reserve Balance	
Operating	\$ 53,720	\$ 180,120	\$ 223,753	\$ (43,633)	\$ 10,087	
Capital Projects	234,710	5,570	-	5,570	240,280	
Depreciation Reserve	83,253	-	49,500	(49,500)	33,753	
<b>TOTAL STORM WATER</b>	<b>\$ 371,683</b>	<b>\$ 185,690</b>	<b>\$ 273,253</b>	<b>\$ (83,888)</b>	<b>\$ 284,120</b>	
<b>PUBLIC TRANSIT FUND</b>						
Fund	Est. Beginning Fund Balance	Revenues	Expenditures	Net Surplus (Deficit)	Est. Ending Reserve Balance	
Operating	\$ 60,168	\$ 318,640	\$ 285,141	\$ 33,499	\$ 93,667	
<b>TOTAL PUBLIC TRANSIT</b>	<b>\$ 60,168</b>	<b>\$ 318,640</b>	<b>\$ 285,141</b>	<b>\$ 33,499</b>	<b>\$ 93,667</b>	

# FY 2016-17 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 \$7,323,383. Following are the most significant projects:

McHenry Sewer Lift Station/ Trunkline Rehab	\$1,745,000
Well No. 1 Destroy & Replace well	\$1,255,000
Parking Lot, Restroom Hogan-Ennis	
Park South	\$ 1,125,325
Parking Lot –East Hogan-Ennis Park	\$ 874,775
Street Overlay (Escalon Ave)	\$ 713,250
Street Overlay (First Street Phase 2)	\$ 435,000
AC(Transite) Water Main Replacement	\$ 420,000
Street Reconstruct (Miller Ave)	\$ 267,750
Scada Radio System Antennas/Towers	\$ 73,500
Vine Ave Storm Drain Pump replace	\$ 49,500

## City of Escalon

*Escalon is located in California's Central Valley, it is an attractive city of 7,065 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 2016-2017

To: Mayor and City Council

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

Date: June 15, 2016

---

City Staff is presenting the City Budget for Fiscal Year 2016-2017 (FY 16-17). 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 FY 16-17 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 16-17**, 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 16-17 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 67.65 % of our General Fund revenue in FY 16-17. Therefore, correctly and conservatively projecting these two revenue sources is critical.

Property tax projections (45.43% of the General Fund revenue in FY 16-17) are made by considering the actual revenue collected in the most recent year and analyzing historical data and economic trends and growth. In FY 15-16, the City has experienced an approximate projected increase of 5.9% in all property tax revenue collected from the previous year. This budget conservatively projects 3.0% increase (\$27,878) from FY 15-16 Mid-year budget for all property tax revenue.

Sales tax projections (22.22% of the General Fund revenue in FY 16-17) 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 15-16, the City is experiencing an approximate projected 6.7% decrease in local sales tax. 2015 was the end of the triple-flip and there is still some uncertainty on sales tax revenue. Based on the review and analysis, this budget projects a 2% increase (\$14,500) from FY 15-16 Projected for sales tax revenue. In 15-16 Adopted Budget the total sales tax revenues were \$739,890. For the 16-17 Proposed Budget sales tax revenues have been

projected at \$739,500.

The total General Fund revenue shows an increase from the adopted FY 15-16 budget of \$201,218 which is primarily due to the estimated increases for Property Tax, Construction Permits, and increases in Planning & Engineering fees. Most General Fund revenues have remained stable while the projected ending revenues for FY 15-16 show an increase of 5.6% or \$164,982 from the adopted budget. The increases are due to unanticipated property tax increases, unanticipated development commercial, and some one time 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 16-17 General Fund expenditures in this budget.

- An increase of \$15,000 in Public Employee Retirement System (PERS) costs.
- Increase for negotiated salary and step increases \$40,000
- Increase for an Election Year \$15,000
- 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 16-17 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 \$15,000 for Election
  - Increase of \$15,000 for Indirect Cost Study
  
- **On-Going Costs to GF Operating Expenditures**

Following are the significant on-going impacts to the General Fund Operating Expenditures for FY 16-17

1. An approximate increase of \$66,000 in employee salary and benefits cost from Fiscal Year 2015-2016 budget. This primarily represents:
  - a. A decrease of \$31,000 within Development Services due to Full Time Planning Tech. going to Part Time.
  - b. An increase of \$27,500 Full Time Office/Planning Technician for both Development Services and Public Works. (Position cost are shared with Enterprise Funds)
  - c. An increase of \$40,000 for employees negotiated salary increases some of the increases are associated with the level of property tax received. (Based on

- perimeters set by Council direction)
- d. An increase of \$28,700 based on the addition of a Part Time Community Service Officer/Animal Control Officer to split time between Animal Control and Police Services to assist with evidence and coverage for Police Service Manager
  - e. Increase of \$15,000 in PERS cos due to employer percentage increase.
  - f. Increase of \$4,000 to elevate a Maintenance Worker position to a Crewleader Position.
2. An approximate increase of \$70,000 in department operational budgets from the Mid-Year Budget. This primarily represents:
- a. Increase of \$5,500 for City Wide notification service – Nixle
  - b. Increases of \$7,500 for Switching Street Light Heads to LED (20)
  - c. Increase of \$11,000 for Insurance coverages Workers Comp/Liability
  - d. Increase of \$15,000 for Election year.
  - e. Increase of \$15,000 for Indirect Cost Study
  - f. Increase of \$20,000 for Contract Engineer
  - g. Increase of \$25,000 for Slurry Seal Contract (covered by Gas Tax funds)
  - h. Decrease of \$10,000 for Housing Element update (one-time cost)
  - i. Decrease of \$25,000 for Public Works Department Evaluation (one-time cost)

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

- Replacement of 3 computers within Police Department
- Replacement of 1 Police vehicle mobile computer
- Upgrade/Replacement of Call Manager for City Phone System
- Replacement of 5 computers within City Hall
- Replacement of Computer Server and POE switch at City Hall
- Replacement of City Lap Top
- Replacement of Scada Servers in Public Works
- Replacement of Utility Truck in Public Works

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 \$1,830,145 as of July 1, 2016. Following are the impacts to the General Fund Reserve for FY 16-17.

1. A decrease of \$125,150 for debt service on the Civic Center buildings and Police Department improvements.

2. A decrease of \$41,875 for debt service on the Community Center renovation.
3. A decrease of \$50,000 for a loan to the Library Fund to replace/repair roof
4. An increase of \$110,000 for Sewer-Industrial Loan Payments
5. A decrease of \$147,246 for the projected General Fund deficit for FY 16-17
6. A decrease of \$96,000 to the equipment reserve.

Therefore, this Budget projects the General Fund Reserve balance will be \$ 1,479,874 at the end of FY 16-17. With the following Reserve Fund balances:

Operating Budget Reserve	\$1,194,489
Equipment Reserve	107,075
Debt Service Reserve	178,309

With the FY 16-17 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 16-17.

- ❖ **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 Special Revenue Funds:

- ✓ Purchase of Thermoplastic Paint Stripper (gas tax funds)
- ✓ Retrofit Generators at Well sites (water fund)
- ✓ Replacement of Computer Wastewater Treatment Plant (domestic & industrial sewer funds)
- ✓ Addition of Security Camera Wastewater Treatment Plant (domestic & industrial sewer funds)
- ✓ Annual replacement of industrial aerators (domestic & industrial sewer funds)
- ✓ Purchase Low Floor Transit Cutaway Bus, surplus 2 existing bus (PTMISEA)

The City’s “**Capital Outlay Expenditures**” for FY 16-17 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 16-17, identifying the project cost, along with any applicable engineering/public works and general government charge, projects anticipated for the following two years (FY 17-18 and FY 18-19, respectively) and for projects anticipated for "future years" (those beyond three years). The CIP spreadsheets also detail how the scheduled projects for FY 16-17 are to be funded.

The CIP budget for FY 16-17 totals \$7,323,383. Following are the most significant CIP projects planned for FY 16-17.

- \$ 435,000 – 1<sup>st</sup> Street Reconstruction Phase 2 (Oklahoma Avenue to Sanchez Avenue) (started 15/16)
- \$ 713,250 – Escalon Avenue (SR 120 to North City Limits)(carryover 15/16)
- \$ 267,750 – Miller Road reconstruction, redesign with replacement of concrete sidewalk, ADA ramp upgrades and pavement overlay (carryover 15/16)
- \$ 874,775 – Hogan-Ennis Park new East Parking lot on the newly acquired acres (based on receiving State funding)
- \$1,125,325 – Hogan-Ennis Park South Parking lot improvements and new restroom (based on receiving State funding)
- \$1,255,000 – Well No. 1 Destroy existing well and construct new well
- \$ 420,000 – AC(Transite) Water Main Replacement
- \$ 73,500 - Scada Radio System Antennas & Towers (Water, Sewer (domestic ), & Storm)
- \$1,745,000 – McHenry Sewer Trunkline Rehabilitation from McHenry Lift station to the Waste Water Treatment Plant and relocation of McHenry Lift station (carryover 15/16)
- \$ 49,500 – Vine Avenue Storm Drain Pump Replacement

The full FY 16-17 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. Based on recommendation of a recent evaluation of the Public Works the budget includes elevating a Maintenance Worker Position to a Crewleader position to assist the Public Works Superintendent. Additional office support for Public Works has been included in the budget for the enterprise funds. Following are the projections for the total fund balances for June 30, 2017:

⚡ Water \$ 455,841

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. The fund balance appears to be low and is primarily due to the CIP project for the Well No. 1 which funding will be sought to replenish the fund.

⚡ Sewer \$ 362,242

A rate study was completed and new rates were adopted in January 2016 with an effective date of February 1, 2016 for Industrial and February 15, 2016 for Domestic. Industrial rates include the repayment of the interfund loan to the General Fund. Included in the budget is an additional staff to be utilized for both municipal and domestic. Current budget includes keeping the Contract Operator to run the Wastewater Treatment Plant. Moving the Wastewater Treatment Plant Operator back to an in-house position will be the goal in the next couple of years. It also should be noted that the fund balance is low and is primarily due to the CIP project for the McHenry Lift Station which funding will be sought to replenish the fund.

⚡ Storm Water \$ 284,120

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 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 \$ 93,667

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 16-17 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.

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 16-17 GOALS

---

- Complete Study for Developer Impact Fees
- 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 |Finance Director |City Clerk |Human Resources.....Tammy Alcantor  
Police Chief..... Mike Borges

**CONSULTANTS**

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

**STATISTICS AND INFORMATION**

Incorporated March 12, 1957 - General Law City  
2016 Population Estimate by State of California 7,065

The area of Escalon is 2.5 square miles

# POSITION ALLOCATION FISCAL YEAR 2016-17

## 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 funded thru General Fund/, 5 funded thru SLESF/ COPS)	
Reserve Police Officer .....	0.65
Police Services Manager .....	1
CSO Officer.....	0.60
Animal Service Assistant Lead .....	0.25
Animal Services Assistant –PT (4 Part Time Positions) .....	0.75

### Development and Services

Development Services Manager.....	1
Transit Coordinator .....	0.10
Planning Tech I .....	0.60
Office Specialist II .....	0.50
Engineering Technician I/II/III (Currently unfunded) .....	0
Intern .....	0
Extra Help Developments Services (As needed).....	0.35

### Public Works Department

Public Works Superintendent.....	1
Office Specialist II .....	0.50
Maintenance Service Crew Leader.....	1
Chief Water System Operator .....	1
Chief Wastewater Treatment Plant Operator (Current Contractor) .....	0
Maintenance Worker I/II/III .....	5

Full Time Employees .....	25
Part-time Employees - FTE (Full Time Equivalents) .....	4.65

**TOTAL .....** **29.65**

### 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

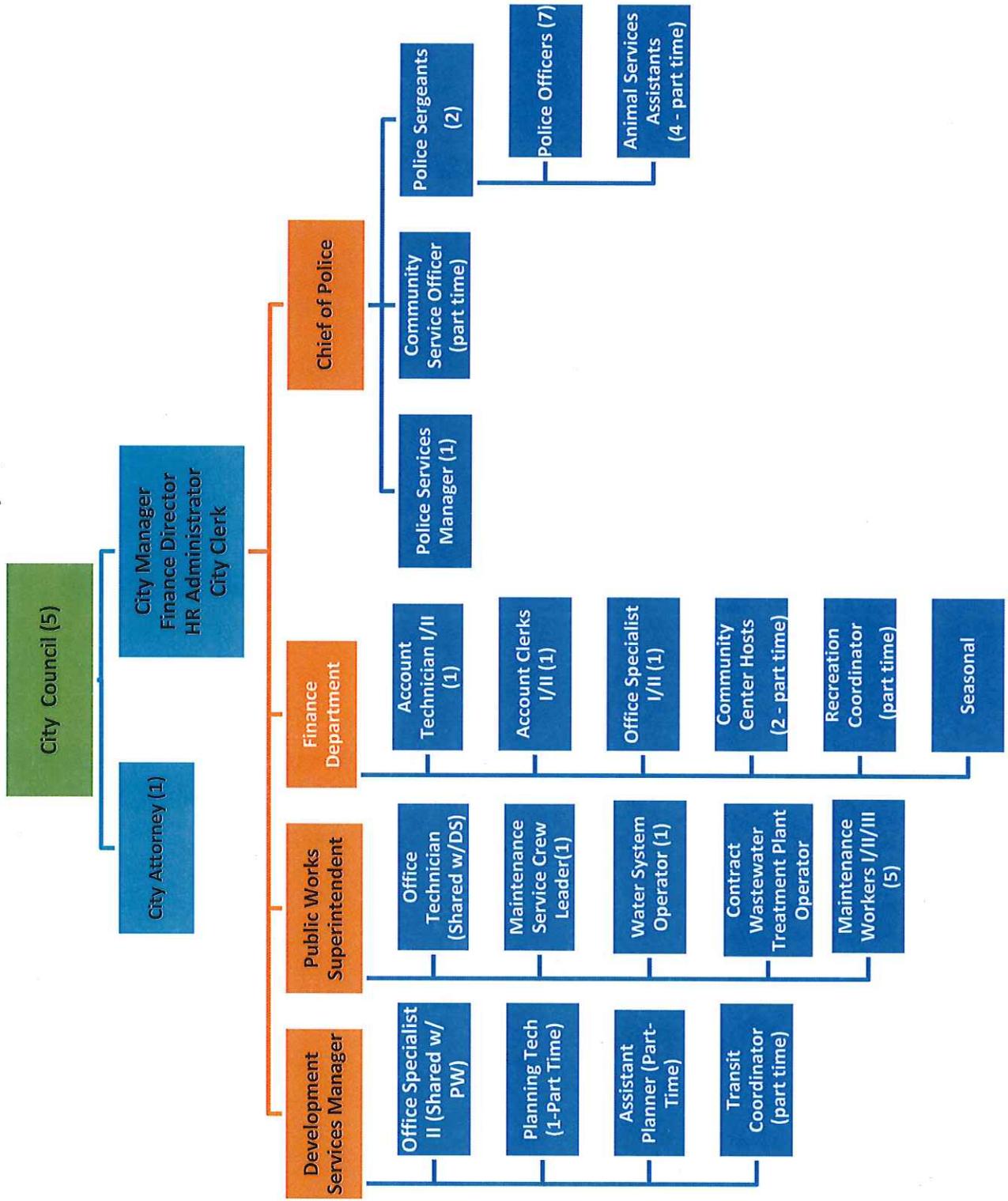
**TOTAL .....** **5**

### City Council/Commissions/Volunteers

City Council/Commission Members .....	15
Volunteers - Reserves/Seniors/Explorers .....	10
Volunteers – Animal Shelter .....	14

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

# CITY OF ESCALON ORGANIZATIONAL CHART Fiscal Year 2016/17



# **GENERAL FUND SUMMARY SHEET**

**CITY OF ESCALON  
GENERAL FUND SUMMARY SHEET  
ADOPTED FISCAL YEAR 2016-2017**

**GENERAL FUND OPERATING**

<b>OPERATING REVENUES (Including Transfers In)</b>	<b>\$3,472,419</b>
<b>OPERATING EXPENDITURES</b>	<b>3,619,665</b>

<b>SURPLUS/(DEFICIT)</b>	<b>-147,246</b>
--------------------------	-----------------

ESTIMATED BEGINNING RESERVE BALANCE JULY 1, 2016	\$1,830,145
--	-------------

**RESERVE EXPENDITURES OR DECREASES**

2015/2016 Debt Service City Civic Center	-125,150
2015/2016 Debt Service Community Center	-41,875
Library Fund Loan for new roof	-50,000
Sewer-Industrial Interfund Loan Payments	110,000

**EQUIPMENT RESERVE: EXPENDITURES OR INCREASES**

Computer(9) & printer replacements - Equipment Reserve	-19,000
Server Replacement VS02/POE Switch Upgrade - Equipment Reserve	-5,000
Call Manager Upgrade/Replacement	-18,000
Server Replacement Scada System	-4,000
Public Works Utility Truck	-50,000

EXCESS (DEFICIENCY) OF OPERATING REVENUE OVER EXPENDITURES	-147,246
--	----------

ESTIMATED RESERVE BALANCE JUNE 30, 2017	1,479,874
---	-----------

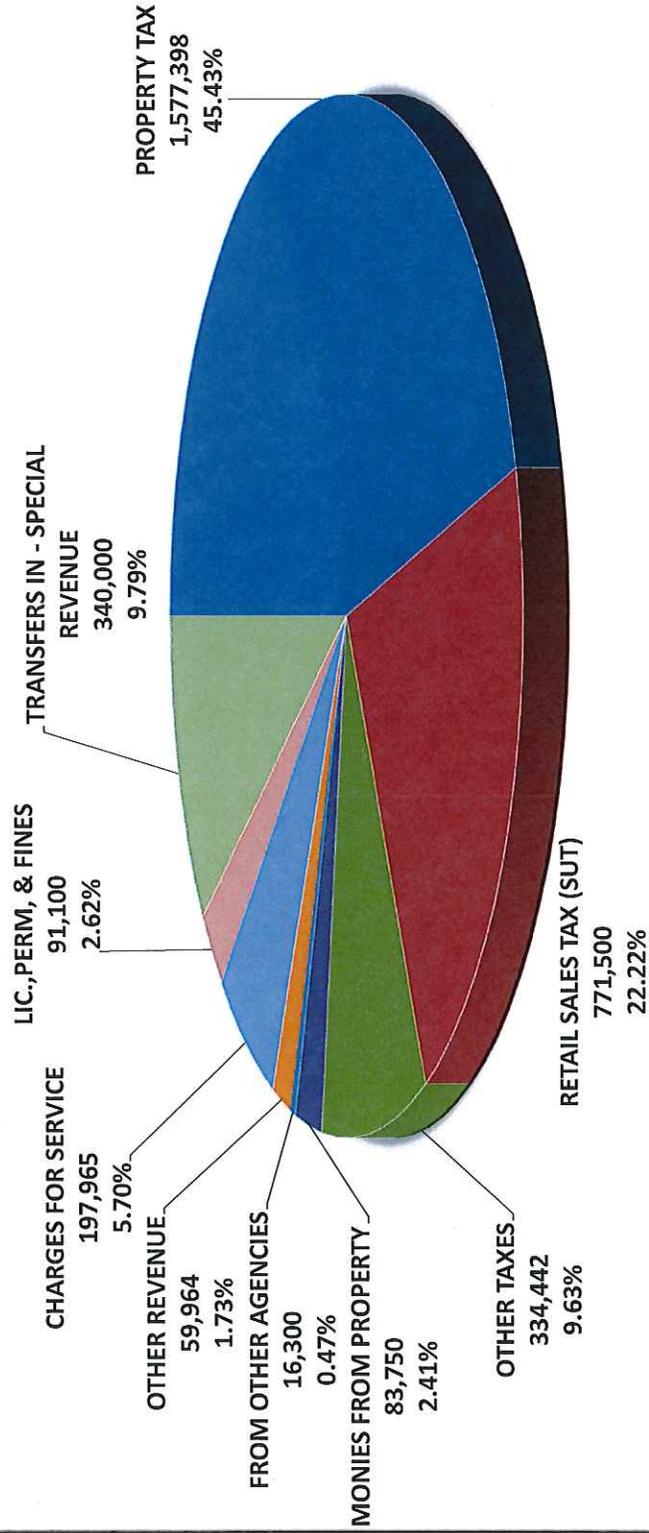
**RESERVE FUNDS ALLOCATION**

ESTIMATED RESERVE BALANCE JUNE 30,2017	\$1,479,874
--	-------------

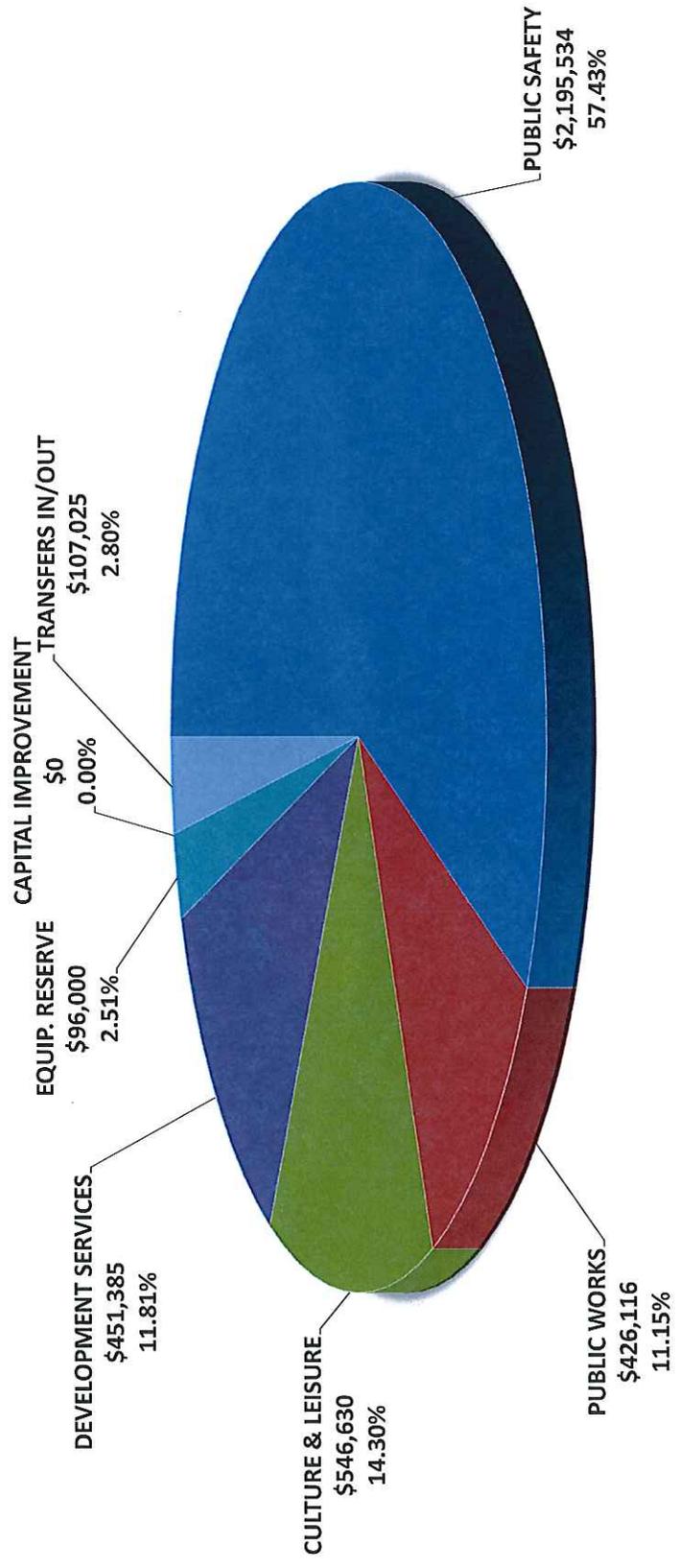
Operating Budget Reserve (33%)	1,194,489
Equipment Reserve	107,075
Debt Service Reserve	178,309

**GENERAL FUND REVENUE &  
EXPENDITURE CHARTS  
AND  
GRAPHS**

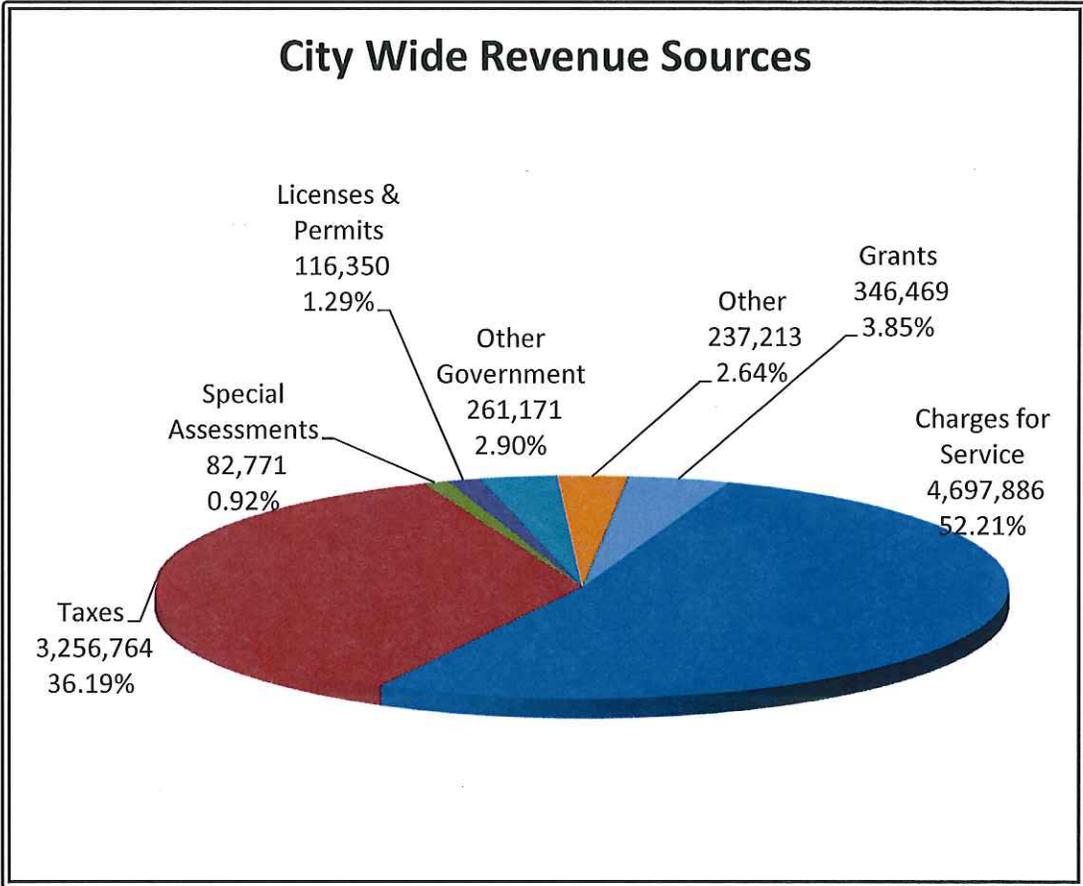
# GENERAL FUND OPERATING REVENUE FISCAL YEAR 2016-2017



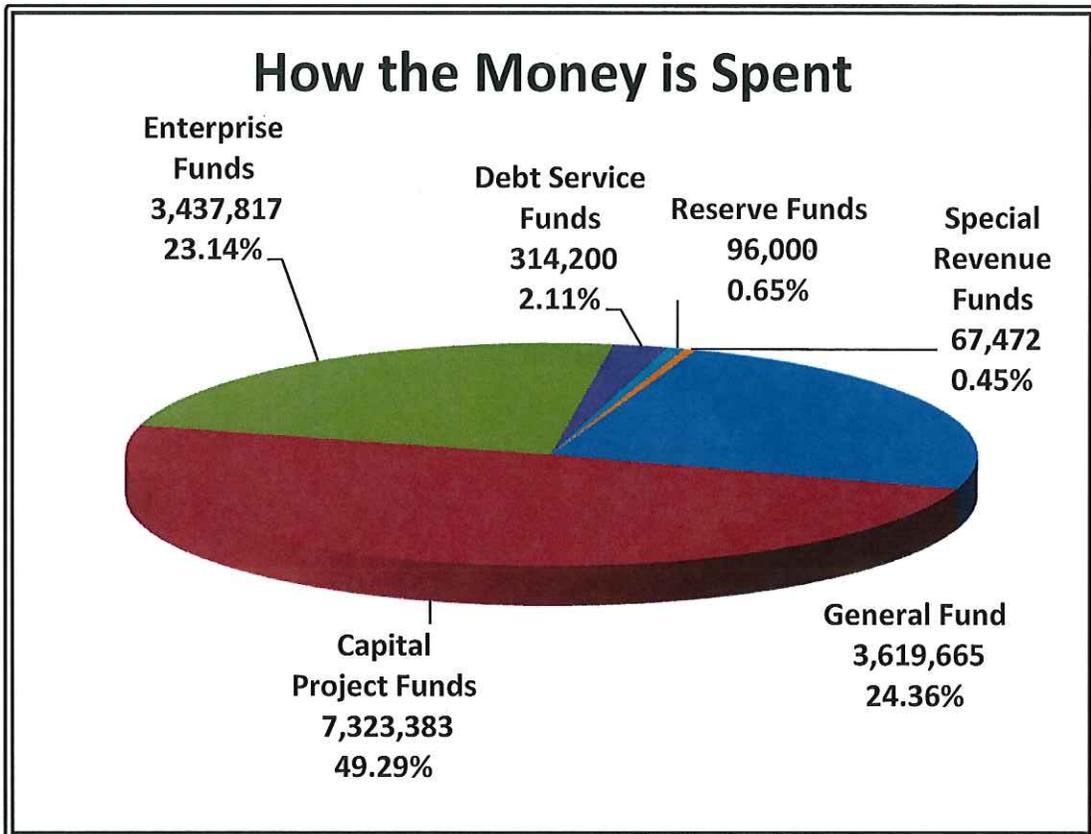
# GENERAL FUND OPERATING EXPENDITURES FISCAL YEAR 2016- 2017



# ALL REVENUE SOURCES FISCAL YEAR 2016-2017



# City Wide Expenditures Fiscal Year 2016-2017



# **Capital Outlay Expenditures**

CITY OF ESCALON

CAPITAL OUTLAY SUMMARIES  
FOR  
BUDGET FISCAL YEAR 2016/2017

Police					
	General Fund	Equipment Reserve	Developer Impact Fees	SLESF	TOTAL
3 Replacement Computers & Printers		\$ 7,000			\$ 7,000
Replacement vehicle computer	\$ 7,000				\$ -
New Patrol Car Replacement Unit 305		\$ -		\$ -	\$ -
				\$ -	\$ -
<b>Total</b>	<b>\$ 7,000</b>	<b>\$ 7,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,000</b>

Management & Support				
		Equipment Reserve		TOTAL
Call Manager Upgrade/Replacement		\$ 18,000		\$ 18,000
Server Replacement - VS02/ POE Switch		\$ 5,000		\$ 5,000
5 Replacement Computers/ new lap top City Hall		\$ 12,000		\$ 12,000
<b>Total</b>		<b>\$ 35,000</b>	<b>\$ -</b>	<b>\$ 35,000</b>

PUBLIC WORKS								
	STREETS	STORM	SW -MUNI	SW - IND	PARKS	WATER	CORP YD	TOTAL
Scada Server's	\$ -						\$ 4,000	\$ 4,000
Utility Truck							\$ 50,000	\$ 50,000
Thermoplastic Paint Stripper	\$ 18,000							\$ 18,000
Retrofit Generators Well Sites						\$ 40,000		\$ 40,000
WWTP Computer Replacement			\$ 1,000	\$ 1,000				\$ 2,000
WWTP Cameras			\$ 9,000	\$ 9,000				\$ 18,000
Aerators - Industrial				\$ 70,000				\$ 70,000
<b>Total</b>	<b>\$ 18,000</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ 80,000</b>	<b>\$ -</b>	<b>\$ 40,000</b>	<b>\$ 54,000</b>	<b>\$ 202,000</b>

TRANSIT							
FUNDING	FTA 5310	PTMISEA	TSSDRA	FTA 5316	PROP 1B	ARRA 5311	TOTAL
Low Floor Transit Cutaway Bus		\$ 130,000					\$ 130,000
							\$ -
							\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ 130,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 130,000</b>

# **City Budget Fund Analysis**

**CITY OF ESCALON**  
**FUND ANALYSIS**  
**ADOPTED BUDGET FISCAL YEAR 2016-2017**

FUND	ESTIMATED BEGINNING BALANCE July 1, 2016	ESTIMATED REVENUE FY 16/17	TRANSFERS	AVAILABLE FOR BUDGET	ESTIMATED OPER.BDGT. FY 16/17	ESTIMATED CAPITAL BDGT. FY 16/17	ESTIMATED BALANCE/ RESERVES June 30, 2017
<b>GENERAL</b>	\$1,830,145	\$3,132,419	\$232,975	\$5,195,539	\$3,715,665	\$0	\$1,479,874
<b>DEVELOPMENT IMPACT FEE ACCOUNTS</b>							
AFFORDABLE HOUSING	\$32,351	\$100	\$0	\$32,451		\$0	\$32,451
PLANNING	\$10,197	\$520	\$0	\$10,717			\$10,717
LIBRARY	-\$162,200	\$1,988	\$50,000	-\$110,212		\$50,000	-\$160,212
PARKS	\$7,030	\$70,728	\$0	\$77,758	\$0	\$2,000,100	-\$1,922,342
RECREATION DIF	\$144,746	\$8,352	\$0	\$153,098		\$0	\$153,098
PUBLIC WORKS	\$81,808	\$6,224	\$0	\$88,032	\$0	\$30,000	\$58,032
TRANSPORTATION							
MITIGATION	\$1,211,993	\$43,800	\$0	\$1,255,793		\$0	\$1,255,793
POLICE	\$21,253	\$7,660	\$0	\$28,913	\$0	\$0	\$28,913
CITY HALL	-\$2,779,853	\$6,432	\$0	-\$2,773,421		\$0	-\$2,773,421
<b>SPECIAL REVENUE</b>							
RECREATION	\$32,231	\$740	\$0	\$32,971	\$0	\$0	\$32,971
SPECIAL DISTRICTS	\$33,246	\$82,811	\$0	\$116,057	\$67,472	\$0	\$48,585
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	\$100,228	-\$60,000	\$100,228			\$100,228
SPECIAL GRANTS	\$0	\$0	\$0	\$0			\$0
TRANSPORTATION	\$1,578,602	\$103,300	\$0	\$1,681,902		\$896,000	\$785,902
RTIF	\$191,291	\$7,465	\$0	\$198,756			\$198,756
TRAFFIC CONGESTION	\$59,909	\$147	\$0	\$60,056		\$0	\$60,056
TRAFFIC SAFETY	\$6,204	\$25,000	-\$20,000	\$11,204			\$11,204
MEASURE K	\$1,397,706	\$302,066	\$0	\$1,699,772		\$435,000	\$1,264,772
GAS TAX 2103	\$89,920	\$43,111	-\$70,000	\$63,031			\$63,031
GAS TAX 2106	\$33,622	\$24,760	\$0	\$58,382			\$58,382
GAS TAX 2107	\$122,597	\$47,864	-\$65,000	\$105,461			\$105,461
GAS TAX 2107.5	\$57,586	\$2,141	\$0	\$59,727			\$59,727
GAS TAX 2105	\$283,420	\$36,850	-\$125,000	\$195,270			\$195,270
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	\$93,602	\$963,612	\$0	\$1,057,214	\$988,482	\$0	\$68,732
CAPITAL PROJECTS	\$817,063	\$37,919	\$0	\$854,982	\$0	\$0	\$854,982
DEPRECIATION RESERVE	\$743,116	\$201,941	\$0	\$945,057	\$0	\$456,750	\$488,307
SURFACE WATER CONNECT	\$104,699	\$104,699	\$0	\$209,398	\$0	\$0	\$209,398
DEBT SERVICE	\$93,339	\$131,078	\$0	\$224,417	\$84,525	\$1,305,470	-\$1,165,578
WATER - TOTAL	\$1,851,819	\$1,439,249	\$0	\$3,291,068	\$1,073,007	\$1,762,220	\$455,841
<b>SEWER</b>							
<b>INDUSTRIAL</b>							
OPERATING	-\$224,352	\$1,414,312	\$0	\$1,189,960	\$1,244,827	\$0	-\$54,867
CAPITAL	\$0	\$163,988	\$0	\$163,988	\$0	\$163,988	\$0
DEPRECIATION RESERVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DEBT SERVICE	\$11,971	\$162,889	-\$110,000	\$64,860	\$62,650	\$0	\$2,210
<b>MUNICIPAL</b>							
OPERATING	-\$211,103	\$1,019,753	\$0	\$808,650	\$699,288	\$0	\$109,362
CAPITAL	\$2,074,183	\$27,604	\$0	\$2,101,787	\$0	\$1,745,000	\$356,787
DEPRECIATION RESERVE	-\$75,143	\$126,793	\$0	\$51,650	\$0	\$102,900	-\$51,250
SEWER - TOTAL	\$1,575,556	\$2,915,339	-\$110,000	\$4,380,895	\$2,006,765	\$2,011,888	\$362,242
<b>STORM WATER</b>							
OPERATING	\$53,720	\$180,120	\$0	\$233,840	\$220,078	\$3,675	\$10,087
CAPITAL	\$234,710	\$5,570	\$0	\$240,280	\$0	\$0	\$240,280
DEPRECIATION RESERVE	\$83,253	\$0	\$0	\$83,253	\$0	\$49,500	\$33,753
STORM WATER - TOTAL	\$371,683	\$185,690	\$0	\$557,373	\$220,078	\$53,175	\$284,120
<b>ENTERPRISE</b>							
TRANSIT	\$60,168	\$318,640	\$0	\$378,808	\$285,141	\$0	\$93,667
<b>DEBT SERVICE</b>							
CIVIC CENTER	\$0	\$0	\$125,150	\$125,150	\$125,150	\$0	\$0
COMMUNITY CENTER	\$0	\$0	\$41,875	\$41,875	\$41,875	\$0	\$0
LIBRARY - C.O.P.'S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL ALL FUNDS</b>	<b>\$8,217,475</b>	<b>\$8,998,624</b>	<b>\$0</b>	<b>\$17,216,099</b>	<b>\$7,535,154</b>	<b>\$7,323,383</b>	<b>\$2,357,562</b>

**CITY OF ESCALON**  
**SUMMARY OF MUNICIPAL EXPENDITURES**  
**BY FUNCTION & ACTIVITY**  
**ADOPTED BUDGET FISCAL YEAR 2016-2017**

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	37,487	178,729	-	216,216		(216,216)	-
		306,040	176,900	35,000	517,940		(482,940)	35,000
<b>PUBLIC SAFETY</b>								
	Police	1,420,290	294,600	7,000	1,721,890		384,291	2,106,182
	Animal Control	50,316	30,130	-	80,446		15,907	96,353
	Street Lighting	-	104,600	-	104,600		5,230	109,830
	Weed Abatement	-	-	-	-		-	-
	LLD	-	61,890	-	61,890		5,582	67,472
<b>TRANSPORTATION</b>								
	Streets	89,255	116,750	18,000	224,005		55,059	279,063
	Storm Water	78,742	89,467	-	168,209		51,869	220,078
	Street Trees & Landscaping	-	35,450	-	35,450		1,773	37,223
	Public Transit	5,920	143,221	130,000	279,141		6,000	285,141
<b>COMMUNITY DEVELOPMENT</b>								
	Planning Building Regulations Engineering	81,650	45,450	-	127,100		21,980	149,080
		68,869	74,350	-	143,219		23,286	166,505
		80,867	61,050	-	141,917	(30,000)	23,883	135,800
		231,386	180,850	-	412,236	(30,000)	69,149	451,385
<b>HEALTH</b>								
	Sewer - Municipal	191,340	352,540	10,000	553,880		145,408	699,288
	Sewer - Industrial WWTP Bond	158,180	878,025	80,000	1,116,205		128,622	1,244,827
		-	62,650	-	62,650			62,650
<b>CULTURE &amp; LEISURE</b>								
	Parks	47,907	74,050	-	121,957		33,936	155,893
	Recreation	98,771	124,880	-	223,651		35,802	259,454
	Library	5,517	39,550	-	45,067		6,294	51,361
	Community Center	30,703	38,175	-	68,878		11,044	79,922
<b>PUBLIC UTILITIES</b>								
	Water	362,803	363,200	40,000	766,003		222,479	988,482
	Water Loan (SDWBL 76)	-	-	-	-			-
	Water Loan (SWDBL 84)	-	84,525	-	84,525			84,525
<b>DEBT SERVICE</b>								
	Civic Center	-	125,150	-	125,150			125,150
	Community Center	-	41,875	-	41,875			41,875
	Library	-	-	-	-			-
<b>COST CENTER</b>								
	Insurance	-	256,802	-	256,802		(256,802)	-
	1854 Main Street Corporation Yard	-	2,611	-	2,611		(2,611)	-
	1855 Coley Ave.	167,526	75,200	54,000	296,726	(\$32,250)	(210,476)	54,000
	PD -Civic Center	-	2,695	-	2,695		(2,695)	-
	CH -Civic Center	-	61,950	-	61,950		(61,950)	-
		-	38,150	-	38,150		(38,150)	-
<b>TOTAL OPERATING BUDGET</b>		3,282,184	4,034,615	374,000	7,690,799	(62,250)	(93,395)	7,535,154
<b>TOTAL CAPITAL IMPROVEMENTS</b>					7,167,738	62,250	93,395	7,323,383
<b>TOTAL BUDGET</b>		<b>\$ 3,282,184</b>	<b>\$ 4,034,615</b>	<b>\$ 374,000</b>	<b>\$ 14,858,537</b>	<b>\$ -</b>	<b>\$ (0)</b>	<b>\$ 14,858,537</b>

**CITY OF ESCALON  
FUND ANALYSIS  
ADOPTED BUDGET FISCAL YEAR 2016-2017**

FUND	ESTIMATED BEGINNING BALANCE July 1, 2016	ESTIMATED REVENUE FY 16/17	TRANSFERS	AVAILABLE FOR BUDGET	ESTIMATED OPER. BDGT. FY 16/17	ESTIMATED CAPITAL BDGT. FY 16/17	ESTIMATED BALANCE/ RESERVES June 30, 2017
<b>GENERAL</b>	\$1,830,145	\$3,132,419	\$232,975	\$5,195,539	\$3,715,665	\$0	\$1,479,874
<b>DEVELOPMENT IMPACT FEE ACCOUNTS</b>							
AFFORDABLE HOUSING	\$32,351	\$100	\$0	\$32,451		\$0	\$32,451
PLANNING	\$10,197	\$520	\$0	\$10,717			\$10,717
LIBRARY	-\$162,200	\$1,988	\$50,000	-\$110,212		\$50,000	-\$160,212
PARKS	\$7,030	\$70,728	\$0	\$77,758	\$0	\$2,000,100	-\$1,922,342
RECREATION DIF	\$144,746	\$8,352	\$0	\$153,098		\$0	\$153,098
PUBLIC WORKS	\$81,808	\$6,224	\$0	\$88,032	\$0	\$30,000	\$58,032
TRANSPORTATION MITIGATION	\$1,211,993	\$43,800	\$0	\$1,255,793		\$0	\$1,255,793
POLICE	\$21,253	\$7,660	\$0	\$28,913	\$0	\$0	\$28,913
CITY HALL	-\$2,779,853	\$6,432	\$0	-\$2,773,421		\$0	-\$2,773,421
<b>SPECIAL REVENUE</b>							
RECREATION	\$32,231	\$740	\$0	\$32,971	\$0	\$0	\$32,971
SPECIAL DISTRICTS	\$33,246	\$82,811	\$0	\$116,057	\$67,472	\$0	\$48,585
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	\$100,228	-\$60,000	\$100,228			\$100,228
SPECIAL GRANTS	\$0	\$0	\$0	\$0			\$0
TRANSPORTATION	\$1,578,602	\$103,300	\$0	\$1,681,902		\$896,000	\$785,902
RTIF	\$191,291	\$7,465	\$0	\$198,756			\$198,756
TRAFFIC CONGESTION	\$59,909	\$147	\$0	\$60,056		\$0	\$60,056
TRAFFIC SAFETY	\$6,204	\$25,000	-\$20,000	\$11,204			\$11,204
MEASURE K	\$1,397,706	\$302,066	\$0	\$1,699,772		\$435,000	\$1,264,772
GAS TAX 2103	\$89,920	\$43,111	-\$70,000	\$63,031			\$63,031
GAS TAX 2106	\$33,622	\$24,760	\$0	\$58,382			\$58,382
GAS TAX 2107	\$122,597	\$47,864	-\$65,000	\$105,461			\$105,461
GAS TAX 2107.5	\$57,586	\$2,141	\$0	\$59,727			\$59,727
GAS TAX 2105	\$283,420	\$36,850	-\$125,000	\$195,270			\$195,270
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	\$93,602	\$963,612	\$0	\$1,057,214	\$988,482	\$0	\$68,732
CAPITAL PROJECTS	\$817,063	\$37,919	\$0	\$854,982	\$0	\$0	\$854,982
DEPRECIATION RESERVE	\$743,116	\$201,941	\$0	\$945,057	\$0	\$456,750	\$488,307
SURFACE WATER CONNECT	\$104,699	\$104,699	\$0	\$209,398	\$0	\$0	\$209,398
DEBT SERVICE	\$93,339	\$131,078	\$0	\$224,417	\$84,525	\$1,305,470	-\$1,165,578
<b>WATER - TOTAL</b>	<b>\$1,851,819</b>	<b>\$1,439,249</b>	<b>\$0</b>	<b>\$3,291,068</b>	<b>\$1,073,007</b>	<b>\$1,762,220</b>	<b>\$455,841</b>
<b>SEWER</b>							
<b>INDUSTRIAL</b>							
OPERATING	-\$224,352	\$1,414,312	\$0	\$1,189,960	\$1,244,827	\$0	-\$54,867
CAPITAL	\$0	\$163,988	\$0	\$163,988	\$0	\$163,988	\$0
DEPRECIATION RESERVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DEBT SERVICE	\$11,971	\$162,889	-\$110,000	\$64,860	\$62,650	\$0	\$2,210
<b>MUNICIPAL</b>							
OPERATING	-\$211,103	\$1,019,753	\$0	\$808,650	\$699,288	\$0	\$109,362
CAPITAL	\$2,074,183	\$27,604	\$0	\$2,101,787	\$0	\$1,745,000	\$356,787
DEPRECIATION RESERVE	-\$75,143	\$126,793	\$0	\$51,650	\$0	\$102,900	-\$51,250
<b>SEWER - TOTAL</b>	<b>\$1,575,556</b>	<b>\$2,915,339</b>	<b>-\$110,000</b>	<b>\$4,380,895</b>	<b>\$2,006,765</b>	<b>\$2,011,888</b>	<b>\$362,242</b>
<b>STORM WATER</b>							
OPERATING	\$53,720	\$180,120	\$0	\$233,840	\$220,078	\$3,675	\$10,087
CAPITAL	\$234,710	\$5,570	\$0	\$240,280		\$0	\$240,280
DEPRECIATION RESERVE	\$83,253	\$0	\$0	\$83,253	\$0	\$49,500	\$33,753
<b>STORM WATER - TOTAL</b>	<b>\$371,683</b>	<b>\$185,690</b>	<b>\$0</b>	<b>\$557,373</b>	<b>\$220,078</b>	<b>\$53,175</b>	<b>\$284,120</b>
<b>ENTERPRISE</b>							
TRANSIT	\$60,168	\$318,640	\$0	\$378,808	\$285,141	\$0	\$93,667
<b>DEBT SERVICE</b>							
CIVIC CENTER	\$0	\$0	\$125,150	\$125,150	\$125,150	\$0	\$0
COMMUNITY CENTER	\$0	\$0	\$41,875	\$41,875	\$41,875	\$0	\$0
LIBRARY - C.O.P.'S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL ALL FUNDS</b>	<b>\$8,217,475</b>	<b>\$8,998,624</b>	<b>\$0</b>	<b>\$17,216,099</b>	<b>\$7,535,154</b>	<b>\$7,323,383</b>	<b>\$2,357,562</b>

**CITY OF ESCALON**  
**SUMMARY OF MUNICIPAL EXPENDITURES**  
**BY FUNCTION & ACTIVITY**  
**ADOPTED BUDGET FISCAL YEAR 2016-2017**

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	37,487	178,729	-	216,216		(216,216)	-
		306,040	176,900	35,000	517,940		(482,940)	35,000
<b>PUBLIC SAFETY</b>								
	Police	1,420,290	294,600	7,000	1,721,890		384,291	2,106,182
	Animal Control	50,316	30,130	-	80,446		15,907	96,353
	Street Lighting	-	104,600	-	104,600		5,230	109,830
	Weed Abatement	-	-	-	-		-	-
	LLD	-	61,890	-	61,890		5,582	67,472
<b>TRANSPORTATION</b>								
	Streets	89,255	116,750	18,000	224,005		55,059	279,063
	Storm Water	78,742	89,467	-	168,209		51,869	220,078
	Street Trees & Landscaping	-	35,450	-	35,450		1,773	37,223
	Public Transit	5,920	143,221	130,000	279,141		6,000	285,141
<b>COMMUNITY DEVELOPMENT</b>								
	Planning Building Regulations	81,650	45,450	-	127,100		21,980	149,080
	Engineering	68,869	74,350	-	143,219		23,286	166,505
		80,867	61,050	-	141,917	(30,000)	23,883	135,800
		231,386	180,850	-	412,236	(30,000)	69,149	451,385
<b>HEALTH</b>								
	Sewer - Municipal	191,340	352,540	10,000	553,880		145,408	699,288
	Sewer - Industrial WWTP Bond	158,180	878,025	80,000	1,116,205		128,622	1,244,827
		-	62,650	-	62,650		-	62,650
<b>CULTURE &amp; LEISURE</b>								
	Parks	47,907	74,050	-	121,957		33,936	155,893
	Recreation	98,771	124,880	-	223,651		35,802	259,454
	Library	5,517	39,550	-	45,067		6,294	51,361
	Community Center	30,703	38,175	-	68,878		11,044	79,922
<b>PUBLIC UTILITIES</b>								
	Water	362,803	363,200	40,000	766,003		222,479	988,482
	Water Loan (SDWBL 76)	-	-	-	-		-	-
	Water Loan (SWDBL 84)	-	84,525	-	84,525		-	84,525
<b>DEBT SERVICE</b>								
	Civic Center	-	125,150	-	125,150		-	125,150
	Community Center	-	41,875	-	41,875		-	41,875
	Library	-	-	-	-		-	-
<b>COST CENTER</b>								
	Insurance	-	256,802	-	256,802		(256,802)	-
	1854 Main Street Corporation Yard	-	2,611	-	2,611		(2,611)	-
	1855 Coley Ave.	167,526	75,200	54,000	296,726	(\$32,250)	(210,476)	54,000
	PD -Civic Center	-	2,695	-	2,695		(2,695)	-
	CH -Civic Center	-	61,950	-	61,950		(61,950)	-
		-	38,150	-	38,150		(38,150)	-
<b>TOTAL OPERATING BUDGET</b>		3,282,184	4,034,615	374,000	7,690,799	(62,250)	(93,395)	7,535,154
<b>TOTAL CAPITAL IMPROVEMENTS</b>					7,167,738	62,250	93,395	7,323,383
<b>TOTAL BUDGET</b>		<b>\$ 3,282,184</b>	<b>\$ 4,034,615</b>	<b>\$ 374,000</b>	<b>\$ 14,858,537</b>	<b>\$ -</b>	<b>\$ (0)</b>	<b>\$ 14,858,537</b>

# REVENUES

THIS PAGE INTENTIONALLY  
LEFT BLANK

## **2016-2017 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 14/15	FY 15/16	FY 15/16	FY 15/16	FY 16/17
	Actual	Adopted	Mid Year	Projected	Adopted
100 GENERAL					
3000 GENERAL REVENUE					
<b>TAXES</b>					
1000 PROPERTY CURRENT SECURED	877,503	900,450	929,250	929,250	957,128
1001 PROPERTY TAX IN-LIEU OF VLF	512,373	515,000	515,000	552,000	557,520
1010 PROPERTY CURRENT UNSECURED	53,915	55,000	56,000	56,000	56,000
1035 SB813	12,563	2,500	2,500	7,500	6,000
1036 INTEREST	538	500	500	750	750
1100 RETAIL SALES	579,006	594,890	600,890	680,000	739,500
1109 PROPERTY TAX IN-LIEU OF SUT	196,851	145,000	145,000	45,000	0
1110 TRANSIT LODGING	3,742	1,900	1,900	3,300	3,500
1120 FRANCHISE-ELECTRIC	106,249	106,000	106,000	105,000	105,000
1121 FRANCHISE-GAS	37,746	38,000	38,000	31,000	33,000
1122 FRANCHISE-GARBAGE-RESID.	40,945	42,500	42,500	42,500	43,000
1123 FRANCHISE-CABLE TV	25,126	28,188	28,188	28,188	28,892
1124 FRANCHISE-GARBAGE-COMM.	20,008	22,000	22,000	19,000	21,000
1125 FRANCHISE-GARBAGE-GREENWASTE	14,316	15,500	15,500	14,500	15,050
1126 FRANCHISE - VIDEO SERVICE	17,302	13,000	13,000	17,000	18,000
1130 BUSINESS LICENSE	42,832	41,000	41,000	41,000	41,000
1140 REAL PROPERTY TRANSFER	33,266	26,000	26,000	26,000	26,000
1186 SB 1186 DISABILITY ACES		0	0	0	0
<b>LICENSE &amp; PERMITS</b>					
2050 FIREWORKS PERMITS	52	450	450	450	450
<b>USE OF MONEY &amp; PROPERTY</b>					
4000 INVESTMT.EARNINGS-INTEREST	9,885	5,200	5,200	5,200	5,200
4003 LOAN INTEREST	13,751	13,335	13,335	15,000	15,000
4004 LOAN INTEREST (WWTP LOAN)	0	0	0	0	0
4012 RENTS-CELL ONE TOWER	9,816	8,300	8,300	10,150	10,150
<b>FROM OTHER AGENCIES</b>					
5003 STATE MANDATED COST REIMBURSEMENT	8,650	0	0	4,000	0
5010 VEHICLE LICENSE FEES	3,001	4,000	4,000	4,000	4,000
5030 STATE HOMEOWNERS EXEMPTIONS	9,961	9,800	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.	212	600	600	500	600
6025 CURRENT YEAR REIMBURSEMENT	11,884	5,000	5,000	11,800	8,000
6030 OTHER FILING FEES	83	0	0	0	0
6031 BUSINESS LICENSE APPL. FEE	3,070	3,000	3,000	2,200	2,500
6170 LATE CHARGES	17,116	15,500	15,500	17,500	17,000
6171 COLLECTION HANDLING FEE	1,683	2,300	2,300	2,300	2,300
6180 COBRA FEES	0	0	0	0	0
6181 ADMINISTRATIVE HANDLING FEE	3,036	3,000	3,000	3,000	3,000
6182 DIF ADMINISTRATIVE HANDLING FEE	708	2,373	2,373	3,000	3,164
<b>OTHER REVENUE</b>					
7000 SALE OF PROPERTY	0	0	0	0	0
7002 MISC. REVENUE	1,116	2,000	2,000	7,000	5,000
7004 UTILITY WRITE OFFS	-700	-500	-500	-500	-500
7005 RESTITUTION CITY PROPERTY DAMAGE	4,769	1,000	1,000	200	1,000
7006 YARD SALE	465	500	500	500	500
7010 CONVICIENCE FEE - ONLINE CREDIT CARDS	3,294	3,100	3,100	3,600	4,000
7030 CONTRIBUTIONS	0	0	0	0	0
7040 INSURANCE REFUNDS	8,410	4,000	28,000	30,000	15,000
7041 LOSS/DAMAGES	0	0	0	0	0
7043 RETURN CHECK CHARGE	1,070	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	2,685,613	2,631,586	2,691,386	2,728,888	2,758,704

## **2016-2017 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 14/15	FY 15/16	FY 15/16	FY 15/16	FY 16/17
	Actual	Adopted	Mid Year	Projected	Adopted
<b>100 GENERAL</b>					
<b>3200 POLICE DEPARTMENT</b>					
1100	32,582	28,000	28,000	30,000	32,000
2010	56	50	50	50	50
3010	727	600	600	600	600
5002	0	0	0	0	0
5024	0	0	0	0	0
5026	0	0	0	0	0
5031	0	0	0	0	0
5039	0	0	0	0	0
5072	1,217	250	250	1,200	2,500
5082	5,125	0	0	0	0
6025	2,775	2,300	2,300	2,900	2,300
6040	15,960	14,000	14,000	14,000	15,000
6041	7,078	6,000	6,000	6,200	7,500
6045	6,016	5,000	5,000	6,000	6,000
7000	0	0	0	0	0
7002	90	500	500	500	500
7020	0	0	0	0	0
7036	0	0	0	0	0
7037	0	0	0	0	0
	<b>71,626</b>	<b>56,700</b>	<b>56,700</b>	<b>61,450</b>	<b>66,450</b>
<b>100 GENERAL</b>					
<b>3210 ANIMAL CONTROL</b>					
2000	2,774	3,000	3,000	3,000	3,000
6060	10,549	10,000	10,000	12,000	12,000
7002	1,796	2,500	2,500	2,800	3,000
7050	10,285	3,000	3,000	3,000	3,000
	<b>25,404</b>	<b>18,500</b>	<b>18,500</b>	<b>20,800</b>	<b>21,000</b>
<b>100 GENERAL</b>					
6090	0	0	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>100 GENERAL</b>					
<b>3300 STREETS</b>					
6121	1,965	1,965	1,965	1,965	1,965
7041	0	0	0	0	0
	<b>1,965</b>	<b>1,965</b>	<b>1,965</b>	<b>1,965</b>	<b>1,965</b>

## **2016-2017 REVENUES**

## **GENERAL REVENUE**

### **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 14/15	FY 15/16	FY 15/16	FY 15/16	FY 16/17
	Actual	Adopted	Mid Year	Projected	Adopted
100 GENERAL					
3400 PLANNING					
6000 PLANNING FEES	17,350	12,000	12,000	20,000	20,000
SUB-TOTAL	17,350	12,000	12,000	20,000	20,000
100 GENERAL					
3420 BUILDING					
2020 CONSTRUCTION PERMITS	62,525	51,000	70,000	75,000	78,000
6035 PERMIT ALLOCATION FEE	0	0	0	0	0
SUB-TOTAL	62,525	51,000	70,000	75,000	78,000
100 GENERAL					
3421 ENGINEERING					
2030 ENCROACHMENT FEES	6,660	600	600	9,700	9,000
6050 PLAN CHECK	0	200	200	200	200
6070 ENGINEERING FEES	18,805	12,000	12,000	27,500	23,000
SUB-TOTAL	25,465	12,800	12,800	37,400	32,200
100 GENERAL					
3605 RECREATION					
4012 CELL TOWER RENTS	20,925	20,000	20,000	22,000	22,000
8420 BALL LIGHT REIMBURSEMENT	1,936	1,250	1,250	2,900	2,500
8440 FIELD RENTAL	3,285	3,500	3,500	3,900	3,900
8*** RECREATION FEES	95,976	99,900	99,900	97,380	100,700
8699 FUND RAISERS/CONTRIBUTIONS	4,000	0	0	0	0
SUB-TOTAL	126,122	124,650	124,650	126,180	129,100
100 GENERAL					
3620 COMMUNITY CENTER					
6110 RENTAL FEES	25,506	22,000	22,000	24,500	25,000
SUB-TOTAL	25,506	22,000	22,000	24,500	25,000
<b>FUND TOTAL</b>	<b>3,041,576</b>	<b>2,931,201</b>	<b>3,010,001</b>	<b>3,096,183</b>	<b>3,132,419</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 14/15	FY 15/16	FY 15/16	FY 15/16	FY 16/17
	Actual	Adopted	Mid Year	Projected	Adopted
<b>122 RECREATION</b>					
<b>3605 SINKING FUND</b>					
4000	69	25	25	25	40
8004	0	700	700	0	700
	<b>FUND TOTAL</b>	<b>725</b>	<b>725</b>	<b>25</b>	<b>740</b>
<b>DEVELOPMENT IMPACT FUNDS</b>					
<b>201 IN-LIEU OF LOW INCOME HOUSING</b>					
<b>4400</b>					
1153	0	0	0	0	0
4000	56	500	500	100	100
	<b>FUND TOTAL</b>	<b>506</b>	<b>500</b>	<b>100</b>	<b>100</b>
<b>202 PLANNING</b>					
<b>3400</b>					
1163	81	375	375	125	500
4000	49	20	20	20	20
	<b>FUND TOTAL</b>	<b>130</b>	<b>395</b>	<b>145</b>	<b>520</b>
<b>203 LIBRARY</b>					
<b>4610 DEVELOPMENT IMPACT FEES</b>					
1155	0	1,491	1,491	0	1,988
4000	0	0	0	0	0
5080					
	<b>FUND TOTAL</b>	<b>1,491</b>	<b>1,491</b>	<b>0</b>	<b>1,988</b>
<b>204 PARKS</b>					
<b>4600 CAPITAL IMPROVEMENT PARKS</b>					
1150	0	26,781	26,781	0	35,708
4016	9,271	7,500	7,500	7,500	35,000
4000	1,667	500	500	50	20
5082	0	0	0	21,203	0
	<b>FUND TOTAL</b>	<b>10,938</b>	<b>34,781</b>	<b>28,753</b>	<b>70,728</b>
<b>205</b>					
<b>3605 RECREATION</b>					
1160	0	6,099	6,099	0	8,132
4000	508	150	150	200	220
	<b>FUND TOTAL</b>	<b>508</b>	<b>6,249</b>	<b>200</b>	<b>8,352</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 14/15	FY 15/16	FY 15/16	FY 15/16	FY 16/17	
	Actual	Adopted	Mid Year	Projected	Adopted	
<b>206 PUBLIC WORKS</b>						
<b>4030 COST CENTER</b>						
1156	DEVELOPMENT IMPACT FEES	975	4,533	4,533	1,511	6,044
4000	INVESTMENT EARNINGS (INTEREST)	365	100	100	100	180
	<b>FUND TOTAL</b>	<b>1,340</b>	<b>4,633</b>	<b>4,633</b>	<b>1,611</b>	<b>6,224</b>
<b>207 TRANSPORTATION MITIGATION</b>						
<b>4300 TRANSPORTATION MITIGATION</b>						
1157	TRANSPORTATION MITIGATION FEES	6,853	30,750	30,750	45,250	41,000
4000	INVESTMENT EARNINGS (INTEREST)	4,946	1,200	1,200	2,250	2,800
	<b>FUND TOTAL</b>	<b>11,799</b>	<b>31,950</b>	<b>31,950</b>	<b>47,500</b>	<b>43,800</b>
<b>208 POLICE DEPARTMENT</b>						
<b>4200 PUBLIC SAFETY</b>						
1153	DEVELOPMENT IMPACT FEES	1,226	5,715	5,715	4,905	7,620
4000	INVESTMENT EARNINGS (INTEREST)	565	150	150	50	40
	<b>FUND TOTAL</b>	<b>1,791</b>	<b>5,865</b>	<b>5,865</b>	<b>4,955</b>	<b>7,660</b>
<b>209 CITY HALL</b>						
<b>4020 COST CENTER</b>						
1154	DEVELOPMENT IMPACT FEES	1,033	4,824	4,824	500	6,432
4000	INVESTMENT EARNINGS (INTEREST)	394	100	100	100	0
	<b>FUND TOTAL</b>	<b>1,427</b>	<b>4,924</b>	<b>4,924</b>	<b>600</b>	<b>6,432</b>
<b>SPECIAL DISTRICTS FUNDS</b>						
<b>22* LIGHTING &amp; LANDSCAPE DISTRICTS</b>						
<b>3850 LIGHTING &amp; LANDSCAPE</b>						
1159	LLD REVENUE	52,388	69,046	69,046	71,318	82,771
4000	INVESTMENT EARNINGS	125	50	50	50	40
	<b>FUND TOTAL</b>	<b>52,513</b>	<b>69,096</b>	<b>69,096</b>	<b>71,368</b>	<b>82,811</b>
<b>COMMUNITY DEVELOPMENT</b>						
<b>242 CDBG MONIES</b>						
<b>4040 SPECIAL GRANTS</b>						
5077	CDBG-HUD	285,482	85,000	85,000	85,000	85,000
1105	GRANTS	0	0	0	0	0
	<b>FUND TOTAL</b>	<b>285,482</b>	<b>85,000</b>	<b>85,000</b>	<b>85,000</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	106,230	100,000	100,000	100,000	100,000
	STATE 911 FUNDS	0	0	0	0	0
	RAN BOARD MONIES	0	0	0	0	0
4000	INVESTMENT EARNINGS ( INTEREST)	395	100	100	200	228
	<b>FUND TOTAL</b>	<b>106,625</b>	<b>100,100</b>	<b>100,100</b>	<b>100,200</b>	<b>100,228</b>
<b>255 POLICE GRANTS</b>						
<b>3200 PUBLIC SAFETY</b>						
5200	FEDERAL GRANTS	24,540	0	0	0	0
	<b>FUND TOTAL</b>	<b>24,540</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## **2015-2016 REVENUES**

## **SPECIAL REVENUE**

### **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 14/15	FY 15/16	FY 15/16	FY 15/16	FY 16/17	
	Actual	Adopted	Mid Year	Projected	Adopted	
<b>TRANSPORTATION FUNDS</b>						
270 TRANSPORTATION						
4300 CAPITAL IMPROVEMENT STREETS						
1101	TDA/LTF SALES TAX	161,810	160,000	160,000	150,000	95,000
1103	TDA/LTF PED & BIKE	4,715	4,700	4,700	5,070	5,000
1111	M-K FIRST STREET	0	0	0	0	0
4000	INVESTMENT EARNINGS (INTEREST)	5,427	1,500	1,500	2,900	3,300
	<b>FUND TOTAL</b>	<b>171,952</b>	<b>166,200</b>	<b>166,200</b>	<b>157,970</b>	<b>103,300</b>
271 REGIONAL TRANSPORTATION IMPACT FEES						
4300 CAPITAL IMPROVEMENT STREETS						
1157	RTIF FEES	12,972	12,000	12,000	1,000	7,000
4000	INVESTMENT EARNINGS (INTEREST)	882	120	120	400	465
	<b>FUND TOTAL</b>	<b>13,854</b>	<b>12,120</b>	<b>12,120</b>	<b>1,400</b>	<b>7,465</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)	288	170	170	125	147
	<b>FUND TOTAL</b>	<b>288</b>	<b>170</b>	<b>170</b>	<b>125</b>	<b>147</b>
282 TRAFFIC SAFETY						
3200 POLICE						
3000	VEHICLE CODE FINES	18,880	20,000	20,000	25,000	25,000
	<b>FUND TOTAL</b>	<b>18,880</b>	<b>20,000</b>	<b>20,000</b>	<b>25,000</b>	<b>25,000</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	0	0	0	0	0
1112	REIMBURSEMENT BRENNAN/HWY 120	265,139	0	0	0	0
4000	INVESTMENT EARNINGS (INTEREST)	5,093	1,000	1,000	1,800	2,066
	<b>FUND TOTAL</b>	<b>570,232</b>	<b>301,000</b>	<b>301,000</b>	<b>301,800</b>	<b>302,066</b>
<b>GAS TAX</b>						
322 GAS TAX 2103						
4300 CAPITAL IMPROVEMENT STREETS						
4000	INVESTMENT EARNINGS (INTEREST)	769	200	200	300	361
5019	GAS TAX 2103	77,485	45,000	45,000	45,000	42,750
	<b>FUND TOTAL</b>	<b>78,254</b>	<b>45,200</b>	<b>45,200</b>	<b>45,300</b>	<b>43,111</b>
323 GAS TAX 2106						
4300 CAPITAL IMPROVEMENT STREETS						
6080	CURB, GUTTER, SIDEWALKS	0	0	0	0	0
4000	INVESTMENT EARNINGS (INTEREST)	9	50	50	50	60
5020	GAS TAX 2106	31,075	26,000	26,000	26,000	24,700
	<b>FUND TOTAL</b>	<b>31,084</b>	<b>26,050</b>	<b>26,050</b>	<b>26,050</b>	<b>24,760</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 14/15	FY 15/16	FY 15/16	FY 15/16	FY 16/17
		Actual	Adopted	Mid Year	Projected	Adopted
324 GAS TAX 2107						
3300 STREETS						
4000	INVESTMENT EARNINGS (INTEREST)	617	100	100	300	364
5021	GAS TAX 2107	55,900	50,000	50,000	50,000	47,500
<b>FUND TOTAL</b>		<b>56,517</b>	<b>50,100</b>	<b>50,100</b>	<b>50,300</b>	<b>47,864</b>
325 GAS TAX 2107.5						
3300 STREETS						
4000	INVESTMENT EARNINGS (INTEREST)	264	80	80	120	141
5022	GAS TAX 2107.5	4,000	2,000	2,000	2,000	2,000
<b>FUND TOTAL</b>		<b>4,264</b>	<b>2,080</b>	<b>2,080</b>	<b>2,120</b>	<b>2,141</b>
328 GAS TAX 2105						
4300 CAPITAL IMPROVEMENT STREETS						
4000	INVESTMENT EARNINGS (INTEREST)	1,898	700	700	800	850
5023	GAS TAX 2105	43,409	38,000	38,000	40,000	36,000
<b>FUND TOTAL</b>		<b>45,307</b>	<b>38,700</b>	<b>38,700</b>	<b>40,800</b>	<b>36,850</b>
<b>DEBT SERVICE FUNDS</b>						
504 CIVIC/COMM CENTER DEBT SERVICE						
4060 CIVIC/COMM CENTER DEBT SERVICE						
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 14/15	FY 15/16	FY 15/16	FY 15/16	FY 16/17
	Actual	Adopted	Mid Year	Projected	Adopted
<b>WATER ENTERPRISE FUNDS</b>					
600 WATER					
3700 WATER (OPERATING)					
4000	24	0	0	200	200
4016	600	600	600	600	610
6183	0	5,500	5,500	0	0
9000	104,699	104,699	104,699	104,699	104,699
9***	599,525	939,931	939,931	939,931	950,802
9002	10,725	10,000	10,000	10,000	10,000
9004	3,171	2,000	2,000	2,000	2,000
<b>FUND TOTAL</b>	<b>718,744</b>	<b>1,062,730</b>	<b>1,062,730</b>	<b>1,057,430</b>	<b>1,068,311</b>
605 WATER					
4700 CAPITAL IMPROVEMENT					
4000	4,516	800	800	2,300	2,375
4003	54	60	60	15	0
7000	0	0	0	0	0
7010	28,548	26,658	26,658	29,000	35,544
7013	44,382	0	0	0	0
<b>FUND TOTAL</b>	<b>77,500</b>	<b>27,518</b>	<b>27,518</b>	<b>31,315</b>	<b>37,919</b>
610 WATER					
4700 DEPRECIATION RESERVE					
4000	3,105	1,200	1,200	1,500	1,715
8000	108,013	114,332	114,332	114,332	200,226
<b>FUND TOTAL</b>	<b>111,118</b>	<b>115,532</b>	<b>115,532</b>	<b>115,832</b>	<b>201,941</b>
615 WATER -76					
3720 WATER DEBT SERVICE					
4000	845	0	0	0	350
7002	0	0	0	0	0
8000	54,006	0	0	0	0
<b>FUND TOTAL</b>	<b>54,851</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>350</b>
616 WATER -84					
3730 WATER DEBT SERVICE					
4000	2,445	1,000	1,000	1,000	1,125
8000	72,791	107,000	107,000	0	129,603
<b>FUND TOTAL</b>	<b>75,236</b>	<b>108,000</b>	<b>108,000</b>	<b>1,000</b>	<b>130,728</b>

## **2015-2016 REVENUES**

## **ENTERPRISE REVENUE**

### **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 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 14/15	FY 15/16	FY 15/16	FY 15/16	FY 16/17
		Actual	Adopted	Mid Year	Projected	Adopted
<b>ENTERPRISE SEWER FUNDS</b>						
620 SEWER- INDUSTRIAL SEWER						
3510 OPERATING						
2040	INDUSTRIAL PERMIT	250	250	250	250	250
3030	PENALTY	0	0	0	0	0
4000	INVESTMENT EARNINGS (INTEREST)	128	0	0	0	0
6230	SERVICE CHARGE-Industrial	1,410,975	1,256,000	1,090,000	825,000	1,200,000
6231	SERVICE CHARGE-Electrical Service-Indust.	221,179	220,000	220,000	240,000	238,050
6234	SERVICE CHARGE-Liquid Oxygen	114,988	140,000	140,000	205,000	140,000
<b>FUND TOTAL</b>		<b>1,747,520</b>	<b>1,616,250</b>	<b>1,450,250</b>	<b>1,270,250</b>	<b>1,578,300</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	64,023	58,344	76,494	162,889
<b>FUND TOTAL</b>		<b>58,344</b>	<b>64,023</b>	<b>58,344</b>	<b>76,494</b>	<b>162,889</b>
630 SEWER-MUNICIPAL SEWER						
4000	INVESTMENT EARNINGS (INTEREST)	0	0	0	0	0
6200	SERVICE CHARGE-Municipal	354,845	443,688	443,688	443,688	1,020,053
7000	SALE OF PROPERTY	0	0	0	0	0
7002	MISC. REVENUE	2,085	0	0	151,297	0
7,004	UTILITLY W/O	-407	-300	-300	-300	-300
<b>FUND TOTAL</b>		<b>356,523</b>	<b>443,388</b>	<b>443,388</b>	<b>594,685</b>	<b>1,019,753</b>
633 SEWER-MUNICIPAL SEWER						
4500 CAPITAL IMPROVEMENT						
4000	INVESTMENT EARNINGS (INTEREST)	9,980	3,000	3,000	4,000	4,900
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	5,835	17,028	17,028	17,676	22,704
<b>FUND TOTAL</b>		<b>15,815</b>	<b>20,028</b>	<b>20,028</b>	<b>21,676</b>	<b>27,604</b>
635 SEWER-MUNICIPAL SEWER						
4500 DEPRECIATION RESERVE						
4000	INVESTMENT EARNINGS (INTEREST)	208	450	450	125	157
8001	READY TO SERVE CHARGE	42,841	41,500	41,500	41,500	126,636
<b>FUND TOTAL</b>		<b>43,049</b>	<b>41,950</b>	<b>41,950</b>	<b>41,625</b>	<b>126,793</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 14/15	FY 15/16	FY 15/16	FY 15/16	FY 16/17
		Actual	Adopted	Mid Year	Projected	Adopted
<b>ENTERPRISE STORM FUNDS</b>						
640 STORM WATER ENTERPRISE						
3302 OPERATING						
4000	INVESTMENT EARNINGS	295	75	75	100	120
6400	STORM WATER UTILITY FEE	180,144	180,000	180,000	180,000	180,000
<b>FUND TOTAL</b>		<b>180,439</b>	<b>180,075</b>	<b>180,075</b>	<b>180,100</b>	<b>180,120</b>
643 STORM DRAINAGE						
4301 CAPITAL IMPROVEMENT						
1152	STORM DRAINAGE FEES	18,620	15,000	15,000	0	5,000
4000	INVESTMENT EARNINGS (INTEREST)	1,114	300	300	500	570
<b>FUND TOTAL</b>		<b>19,734</b>	<b>15,300</b>	<b>15,300</b>	<b>500</b>	<b>5,570</b>
<b>ENTERPRISE TRANSIT FUND</b>						
660 TRANSIT						
3320 TRANSIT						
5082	Misc Grants	35,240	152,851	152,851	152,851	161,469
7002	Misc Revenue/Advertising	65	628	628	628	500
9100	Passenger Fares/County Reimbursement	4,862	5,300	5,300	4,400	5,000
9110	TDA/LTF SALES TAX	62,450	63,897	63,897	72,066	106,695
9120	State Transit Assistance(STA)	5,000	5,000	5,000	5,000	5,000
9130	FEDERAL FTA	42,120	50,289	50,289	50,289	39,976
<b>FUND TOTAL</b>		<b>149,737</b>	<b>277,965</b>	<b>277,965</b>	<b>285,234</b>	<b>318,640</b>
<b>GRAND TOTAL ALL FUNDS</b>		<b>8,138,036</b>	<b>7,911,288</b>	<b>7,818,409</b>	<b>7,763,645</b>	<b>8,998,624</b>

# **EXPENDITURES**

**OPERATING EXPENDITURES SUMMARY BY DEPARTMENT**

CITY OF ESCALON  
Fiscal Year 2016-2017

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	-	256,802	-	(256,802)	-	-	-	-	-
CITY HALL	-	2,611	-	(2,611)	-	-	-	-	-
CORP YARD	167,526	75,200	54,000	(210,476)	86,250	-	(32,250)	(54,000)	(0)
DEV SERVICE BLDG	-	2,695	-	(2,695)	-	-	-	-	-
CIVIC CENTER -PD	-	61,950	-	(61,950)	-	-	-	-	-
CIVIC CENTER - CH	-	38,150	-	(38,150)	-	-	-	-	-
LEGISLATIVE	37,487	178,729	-	23,390	239,606	(239,606)	-	-	(0)
MGMT & SUPPORT	306,040	176,900	35,000	46,718	564,658	(436,263)	(93,395)	(35,000)	(0)
POLICE	1,420,290	294,600	7,000	158,464	1,880,354	225,828	(80,000)	(7,000)	2,019,182
ANIMAL CONTROL	50,316	30,130	-	5,541	85,987	10,366	-	-	96,352
STREET LIGHTING	-	104,600	-	-	104,600	5,230	-	-	109,830
WEED ABATMENT	-	-	-	-	-	-	-	-	-
STREETS	89,255	116,750	18,000	26,974	250,979	28,085	(260,000)	-	19,063
ST. TREES/LANDSCAPE	-	35,450	-	-	35,450	1,773	-	-	37,223
PLANNING	81,650	45,450	-	5,942	133,042	16,038	-	-	149,080
BUILDING	68,869	74,350	-	5,374	148,593	17,912	-	-	166,506
ENGINEERING	80,867	61,050	-	6,046	147,963	17,837	(30,000)	-	135,800
PARKS	47,907	74,050	-	17,165	139,122	16,771	-	-	155,893
RECREATION	98,771	124,880	-	7,891	231,542	27,912	-	-	259,454
LIBRARY	5,517	39,550	-	768	45,835	5,525	-	-	51,361
COMMUNITY CENTER	30,703	38,175	-	2,446	71,324	8,598	-	(41,875)	79,922
Debit Service Community Center	-	41,875	-	-	41,875	-	-	-	-
Debit Service Civic Center	-	125,150	-	-	125,150	-	-	(125,150)	-
<b>Total General Fund Cost</b>	<b>2,485,199</b>	<b>1,999,097</b>	<b>114,000</b>	<b>(265,965)</b>	<b>4,332,330</b>	<b>(293,996)</b>	<b>(495,645)</b>	<b>(263,025)</b>	<b>3,279,665</b>
SPECIAL DISTRICTS	-	61,890	-	-	61,890	5,582	-	-	67,472
<b>Total Special District Cost</b>	<b>-</b>	<b>61,890</b>	<b>-</b>	<b>-</b>	<b>61,890</b>	<b>5,582</b>	<b>-</b>	<b>-</b>	<b>67,472</b>
WATER	362,803	363,200	40,000	120,442	886,445	102,037	-	-	988,482
Debt Service - WATER LOAN -76	-	-	-	-	-	-	-	-	-
Debt Service - WATER LOAN -84	-	84,525	-	-	84,525	-	-	-	84,525
<b>Total Water Fund Cost</b>	<b>362,803</b>	<b>447,725</b>	<b>40,000</b>	<b>120,442</b>	<b>970,970</b>	<b>102,037</b>	<b>-</b>	<b>-</b>	<b>1,073,007</b>
SEWER - INDUSTRIAL	158,180	878,025	80,000	46,073	1,162,278	82,548	-	-	1,244,826
SEWER - MUNICIPAL	191,340	352,540	10,000	71,256	625,136	74,153	-	-	699,289
Debt Service - SEWER IND BOND	-	62,650	-	-	62,650	-	-	-	62,650
<b>Total Sewer Fund Cost</b>	<b>349,520</b>	<b>1,293,215</b>	<b>90,000</b>	<b>117,329</b>	<b>1,850,064</b>	<b>156,701</b>	<b>-</b>	<b>-</b>	<b>2,006,765</b>
STORM WATER	78,742	89,467	-	28,194	196,402	23,676	-	-	220,078
<b>Total Storm Fund Cost</b>	<b>78,742</b>	<b>89,467</b>	<b>-</b>	<b>28,194</b>	<b>196,402</b>	<b>23,676</b>	<b>-</b>	<b>-</b>	<b>220,078</b>
TRANSIT	5,920	143,221	130,000	-	279,141	6,000	-	-	285,141
<b>Total Transit Cost</b>	<b>5,920</b>	<b>143,221</b>	<b>130,000</b>	<b>-</b>	<b>279,141</b>	<b>6,000</b>	<b>-</b>	<b>-</b>	<b>285,141</b>
<b>Total City Wide Cost</b>	<b>3,282,184</b>	<b>4,034,615</b>	<b>374,000</b>	<b>(1)</b>	<b>7,690,798</b>	<b>-</b>	<b>(495,645)</b>	<b>(263,025)</b>	<b>6,932,128</b>

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

**ACTIVITY:**  
**Insurance**

---

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.



**CITY OF ESCALON  
EXPENDITURES**

	Actual	Adopted	Mid-Year	Projected	Adopted
	FY 14/15	FY 15/16	FY 15/16	FY 15/16	FY 16/17
<b>COST CENTER</b>					
<b>INSURANCE</b>					
<b>100-6010</b>					
<b>EXPENDITURES</b>					
Employee Services					
Supplies & Other Services	209,650	205,650	246,150	246,150	256,802
Capital Outlay					
<b>SUB-TOTAL</b>	<b>209,650</b>	<b>205,650</b>	<b>246,150</b>	<b>246,150</b>	<b>256,802</b>
<b>General Government Charge</b>					
<b>Cost Center Charge</b>					
<b>TOTAL EXPENDITURES</b>	<b>\$209,650</b>	<b>\$205,650</b>	<b>\$246,150</b>	<b>\$246,150</b>	<b>\$256,802</b>

**FUND SOURCE**

<b>**COST CENTER</b>	<b>209,650</b>	<b>205,650</b>	<b>246,150</b>	<b>246,150</b>	<b>256,802</b>
----------------------	----------------	----------------	----------------	----------------	----------------

<b>TOTAL FUND SOURCE</b>	<b>\$209,650</b>	<b>\$205,650</b>	<b>\$246,150</b>	<b>\$246,150</b>	<b>\$256,802</b>
--------------------------	------------------	------------------	------------------	------------------	------------------

\*\*General Government is allocated back to direct city functions.

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

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

---

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 in escrow with a developer.



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

	Actual	Adopted	Mid-Year	Projected	Adopted
	FY 14/15	FY 15/16	FY 15/16	FY 15/16	FY 16/17

**EXPENDITURES**

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

General Government Charge  
 Cost Center Charge

<b>TOTAL EXPENDITURES</b>	<b>2,761</b>	<b>2,611</b>	<b>2,611</b>	<b>2,611</b>	<b>2,611</b>
---------------------------	--------------	--------------	--------------	--------------	--------------

**FUND SOURCE**

<b>**COST CENTER</b>	<b>2,761</b>	<b>2,611</b>	<b>2,611</b>	<b>2,611</b>	<b>2,611</b>
----------------------	--------------	--------------	--------------	--------------	--------------

<b>TOTAL FUND SOURCE</b>	<b>\$2,761</b>	<b>\$2,611</b>	<b>\$2,611</b>	<b>\$2,611</b>	<b>\$2,611</b>
--------------------------	----------------	----------------	----------------	----------------	----------------

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

**FUNCTION:  
Cost Center**

**ACTIVITY:  
Corporation Yard**

---

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 Scada Servers, 1 new Utility Truck.

**CHANGES OVER PREVIOUS YEAR:** None.



	Actual FY 14/15	Adopted FY 15/16	Mid-Year FY 15/16	Projected FY 15/16	Adopted FY 16/17
<b>COST CENTER</b>					
<b>CORPORATION YARD</b>					
<b>100-6030</b>					
<b>EXPENDITURES</b>					
Employee Services	107,458	121,049	120,961	123,973	167,526
Supplies & Other Services	66,950	103,475	103,475	101,050	75,200
Capital Outlay	0	0	0	0	54,000
<b>SUB-TOTAL</b>	<b>174,408</b>	<b>224,524</b>	<b>224,436</b>	<b>225,023</b>	<b>296,726</b>
<b>SERVICE CREDIT</b>					
General Government Charge		5,127	6,652	7,399	9,570
Cost Center Charge					
<b>TOTAL EXPENDITURES</b>	<b>\$174,408</b>	<b>\$229,651</b>	<b>\$231,088</b>	<b>\$232,422</b>	<b>\$274,046</b>

**FUND SOURCE**

<b>**COST CENTER</b>	<b>174,408</b>	<b>229,651</b>	<b>231,088</b>	<b>232,422</b>	<b>252,296</b>
Public Works Developer Impact Fees	0	0	0	0	0
Equipment Reserve		0	0	0	54,000
<b>TOTAL FUND SOURCE</b>	<b>174,408</b>	<b>229,651</b>	<b>231,088</b>	<b>232,422</b>	<b>306,296</b>

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

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

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

---

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 in escrow with a developer



	Actual	Adopted	Mid-Year	Projected	Adopted
	FY 14/15	FY 15/16	FY 15/16	FY 15/16	FY 16/17

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

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

General Government Charge  
 Cost Center Charge

<b>TOTAL EXPENDITURES</b>	<b>\$2,920</b>	<b>\$2,695</b>	<b>\$2,695</b>	<b>\$2,695</b>	<b>\$2,695</b>
---------------------------	----------------	----------------	----------------	----------------	----------------

**FUND SOURCE**

**COST CENTER	2,920	2,695	2,695	2,695	2,695
---------------	-------	-------	-------	-------	-------

<b>TOTAL FUND SOURCE</b>	<b>\$2,920</b>	<b>\$2,695</b>	<b>\$2,695</b>	<b>\$2,695</b>	<b>\$2,695</b>
--------------------------	----------------	----------------	----------------	----------------	----------------

\*\*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



**CITY OF ESCALON  
EXPENDITURES**

	Actual FY 14/15	Adopted FY 15/16	Mid-Year FY 15/16	Projected FY 15/16	Adopted FY 16/17
<b>COST CENTER</b>					
<b>CIVIC CENTER- POLICE BUILDING</b>					
<b>100-6060</b>					
<b>EXPENDITURES</b>					
Employee Services	0	0	0	0	0
Supplies & Other Services	74,000	61,950	61,950	61,950	61,950
Capital Outlay	0	0	0	0	0
<b>SUB-TOTAL</b>	<b>74,000</b>	<b>61,950</b>	<b>61,950</b>	<b>61,950</b>	<b>61,950</b>
General Government Charge					
Cost Center Charge					
<b>TOTAL EXPENDITURES</b>	<b>\$74,000</b>	<b>\$61,950</b>	<b>\$61,950</b>	<b>\$61,950</b>	<b>\$61,950</b>

**FUND SOURCE**

<b>**COST CENTER</b>	<b>74,000</b>	<b>61,950</b>	<b>61,950</b>	<b>61,950</b>	<b>61,950</b>
----------------------	---------------	---------------	---------------	---------------	---------------

<b>TOTAL FUND SOURCE</b>	<b>\$74,000</b>	<b>\$61,950</b>	<b>\$61,950</b>	<b>\$61,950</b>	<b>\$61,950</b>
--------------------------	-----------------	-----------------	-----------------	-----------------	-----------------

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

**FUNCTION:  
Cost Center**

**ACTIVITY:  
Civic Center –City Hall**

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



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

	Actual	Adopted	Mid-Year	Projected	Adopted
	FY 14/15	FY 15/16	FY 15/16	FY 15/16	FY 16/17

<b>EXPENDITURES</b>					
Employee Services	0	0	0	0	0
Supplies & Other Services	42,150	38,150	38,150	38,150	38,150
Capital Outlay	0	0	0	0	0
<b>SUB-TOTAL</b>	<b>42,150</b>	<b>38,150</b>	<b>38,150</b>	<b>38,150</b>	<b>38,150</b>

General Government Charge					
Cost Center Charge					
<b>TOTAL EXPENDITURES</b>	<b>\$42,150</b>	<b>\$38,150</b>	<b>\$38,150</b>	<b>\$38,150</b>	<b>\$38,150</b>

**FUND SOURCE**

**COST CENTER	42,150	38,150	38,150	38,150	38,150
---------------	--------	--------	--------	--------	--------

<b>TOTAL FUND SOURCE</b>	<b>\$42,150</b>	<b>\$38,150</b>	<b>\$38,150</b>	<b>\$38,150</b>	<b>\$38,150</b>
--------------------------	-----------------	-----------------	-----------------	-----------------	-----------------

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

THIS PAGE INTENTIONALLY  
LEFT BLANK

**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**

---

**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:** 2016 is an election year and there are two (2) members of the City Council up for election.



	Actual FY 14/15	Adopted FY 15/16	Mid-Year FY 15/16	Projected FY 15/16	Adopted FY 16/17
<b>GENERAL GOVERNMENT</b>					
<b>LEGISLATIVE</b>					
<b>100-6100</b>					
<b>EXPENDITURES</b>					
Employee Services	40,324	43,425	43,409	43,973	37,487
Supplies & Other Services	155,050	155,780	155,780	155,780	178,729
Capital Outlay	0	0	0	0	0
<b>SUB-TOTAL</b>	<b>195,374</b>	<b>199,205</b>	<b>199,189</b>	<b>199,753</b>	<b>216,216</b>
<b>General Government Charge</b>					
Cost Center Charge	28,514	23,167	23,508	23,927	23,390
<b>TOTAL EXPENDITURES</b>	<b>\$223,888</b>	<b>\$222,372</b>	<b>\$222,696</b>	<b>\$223,680</b>	<b>\$239,606</b>

**FUND SOURCE**

<b>**GENERAL GOVERNMENT</b>	<b>223,888</b>	<b>222,372</b>	<b>222,696</b>	<b>223,680</b>	<b>239,606</b>
-----------------------------	----------------	----------------	----------------	----------------	----------------

<b>TOTAL FUND SOURCE</b>	<b>\$223,888</b>	<b>\$222,372</b>	<b>\$222,696</b>	<b>\$223,680</b>	<b>\$239,606</b>
--------------------------	------------------	------------------	------------------	------------------	------------------

\*\*General Government is allocated back to direct city functions.

THIS PAGE INTENTIONALLY  
LEFT BLANK

**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 5 desktop computers and purchase of new laptop computer.

**CHANGES OVER PREVIOUS YEAR:** None.



**GENERAL GOVERNMENT  
MANAGEMENT & SUPPORT  
100-6110**

	Actual FY 14/15	Adopted FY 15/16	Mid-Year FY 15/16	Projected FY 15/16	Adopted FY 16/17
<b>EXPENDITURES</b>					
Employee Services	283,650	291,329	291,125	298,145	306,040
Supplies & Other Services	157,450	155,950	155,950	145,650	176,900
Capital Outlay	10,800	18,900	18,900	16,800	35,000
<b>SUB-TOTAL</b>	<b>451,900</b>	<b>466,179</b>	<b>465,975</b>	<b>460,595</b>	<b>517,940</b>
General Government Charge					
Cost Center Charge	43,551	41,778	44,982	47,123	46,718
<b>TOTAL EXPENDITURES</b>	<b>\$495,451</b>	<b>\$507,957</b>	<b>\$510,957</b>	<b>\$507,718</b>	<b>\$564,658</b>

**FUND SOURCE**

<b>**GENERAL GOVERNMENT</b>	<b>484,651</b>	<b>489,057</b>	<b>492,057</b>	<b>490,918</b>	<b>529,658</b>
Equipment Reserve	10,800	18,900	18,900	16,800	35,000
Developer Impact Fees	0	0	0	0	0

<b>TOTAL FUND SOURCE</b>	<b>\$495,451</b>	<b>\$507,957</b>	<b>\$510,957</b>	<b>\$507,718</b>	<b>\$564,658</b>
--------------------------	------------------	------------------	------------------	------------------	------------------

\*\*General Government is allocated back to direct city functions.

**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 15/16 two new police vehicles were added to the fleet. One was due to a collision that totaled a car and fifty percent of the cost was recovered from the other parties' insurance carrier. The second was a replacement for the current vehicle used by the Chief. His old vehicle was kept in the fleet and is now being used by the detective. We are exploring the purchase of another new vehicle, possibly at mid-year, after weighing ongoing maintenance cost of the existing fleet and available funding in fleet replacement account.

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

**ACTIVITY:**  
**Police**

**CHANGES OVER PREVIOUS YEAR:**

**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. At present, the department has two frontline supervisors, one detective and six uniformed officers. The addition of the detective was to for two reasons; the first to provide an incentive to personnel for advancement and to provide the ability to ensure complex crimes are adequately investigated in a timely manner. In 2015, the police department handled 13426 total incidents (calls for service and officer self-initiated activity) an 8% increase from 2014. 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 Reserve unit to a total of eight 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):** This has been resurrected and we have added four new volunteers to our volunteer program. Training and deployment of these personnel will be completed prior to the end of the current fiscal year.

**Operations:**

We completed the painting and repair the entire patrol fleet. We are in the process of upgrading our mobile computers in the patrol fleet with new Toughbook laptop computers to increase availability to new applications.

**Technology:** The Department utilizes its Facebook page along with Nixle, and Twitter to communicate and stay connected with our residents, in an effort to better serve and protect them. We are still researching the purchase and use of a license plate reader to improve our ability to impact stolen and wanted vehicles traversing our roadways.

**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 have been 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. This will be one of the topics we hope to use our new Volunteer personnel to push forward.

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

**ACTIVITY:**  
**Police**

---

**Police Administration:** Still currently consists of the Chief of Police and the Police Services Manager. A reassignment of patrol personnel was addressed in the personnel section. We are exploring options of adding part time personnel to assist in the management of our property room, and provide relief for our Police Services Manager to ensure our access to the public is not limited.



**PUBLIC SAFETY  
POLICE  
100-6200**

	Actual FY 14/15	Adopted FY 15/16	Mid-Year FY 15/16	Projected FY 15/16	Adopted FY 16/17
<b>EXPENDITURES</b>					
Employee Services	1,391,601	1,415,528	1,405,160	1,405,160	1,420,290
Supplies & Other Services	283,650	291,350	291,350	291,350	294,600
Capital Outlay	88,275	31,900	94,900	108,870	7,000
<b>SUB-TOTAL</b>	<b>1,763,526</b>	<b>1,738,778</b>	<b>1,791,410</b>	<b>1,805,380</b>	<b>1,721,890</b>
General Government Charge	197,024	170,874	175,800	223,661	225,828
Cost Center Charge	135,565	139,346	154,789	162,871	158,464
<b>TOTAL EXPENDITURES</b>	<b>\$2,096,115</b>	<b>\$2,048,998</b>	<b>\$2,122,000</b>	<b>\$2,191,912</b>	<b>\$2,106,182</b>

**FUND SOURCE**

GENERAL FUND	1,921,300	1,947,309	1,982,011	2,042,653	2,019,182
DEVELOPER IMPACT FEES	0	0	0	0	0
Equipment Reserve	25,775	21,900	60,200	69,470	7,000
SPECIAL REVENUE FUND-AUTO THEFT	0	0	0	0	0
GRANTS	129,040	60,000	60,000	60,000	60,000
TRAFFIC SAFETY (Vehicle code)	20,000	19,789	19,789	19,789	20,000
<b>TOTAL FUND SOURCE</b>	<b>\$2,096,115</b>	<b>\$2,048,998</b>	<b>\$2,122,000</b>	<b>\$2,191,912</b>	<b>\$2,106,182</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. Training and maintaining adequate staffing is still a challenge.

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.

Input from staff allowed for the update of some sections of our municipal code to improve and enhance service to our citizens. We are also exploring new methods to complete canvassing of neighborhood to ensure all animals are licensed and accounted for, to enable us to reunite any lost animals with their owners.



**PUBLIC SAFETY  
ANIMAL CONTROL  
100-6210**

Actual	Adopted	Mid-Year	Projected	Adopted
FY 14/15	FY 15/16	FY 15/16	FY 15/16	FY 16/17

**EXPENDITURES**

Employee Services	38,452	38,450	38,450	38,450	50,316
Supplies & Other Services	31,130	30,130	30,130	30,130	30,130
Capital Outlay	0	0	0	0	0
<b>SUB-TOTAL</b>	<b>69,582</b>	<b>68,580</b>	<b>68,580</b>	<b>68,580</b>	<b>80,446</b>
General Government Charge	8,101	6,742	6,957	8,841	10,366
Cost Center Charge	4,869	4,262	4,677	4,918	5,541
<b>TOTAL EXPENDITURES</b>	<b>\$82,552</b>	<b>\$79,584</b>	<b>\$80,214</b>	<b>\$82,339</b>	<b>\$96,353</b>

**FUND SOURCE**

<b>GENERAL</b>	<b>82,552</b>	<b>79,584</b>	<b>80,214</b>	<b>82,339</b>	<b>96,353</b>
----------------	---------------	---------------	---------------	---------------	---------------

<b>TOTAL FUND SOURCE</b>	<b>\$82,552</b>	<b>\$79,584</b>	<b>\$80,214</b>	<b>\$82,339</b>	<b>\$96,353</b>
--------------------------	-----------------	-----------------	-----------------	-----------------	-----------------

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

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

---

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 14/15	Adopted FY 15/16	Mid-Year FY 15/16	Projected FY 15/16	Adopted FY 16/17
<b>EXPENDITURES</b>					
Employee Services	0	0	0	0	0
Supplies & Other Services	77,600	91,600	91,600	91,600	104,600
Capital Outlay	0	0	0	0	0
<b>SUB-TOTAL</b>	<b>77,600</b>	<b>91,600</b>	<b>91,600</b>	<b>91,600</b>	<b>104,600</b>
General Government Charge	4,028	4,580	4,580	4,580	5,230
Cost Center Charge	2,955	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$84,582</b>	<b>\$96,180</b>	<b>\$96,180</b>	<b>\$96,180</b>	<b>\$109,830</b>

**FUND SOURCE**

<b>GENERAL</b>	<b>84,582</b>	<b>96,180</b>	<b>96,180</b>	<b>96,180</b>	<b>109,830</b>
----------------	---------------	---------------	---------------	---------------	----------------

<b>TOTAL FUND SOURCE</b>	<b>\$84,582</b>	<b>\$96,180</b>	<b>\$96,180</b>	<b>\$96,180</b>	<b>\$109,830</b>
--------------------------	-----------------	-----------------	-----------------	-----------------	------------------

**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:** Purchase of Thermoplastic Paint Stripper

**CHANGES OVER PREVIOUS YEAR:** None.



	Actual FY 14/15	Adopted FY 15/16	Mid-Year FY 15/16	Projected FY 15/16	Adopted FY 16/17
<b>TRANSPORTATION STREETS 100-6300</b>					
<b>EXPENDITURES</b>					
Employee Services	60,408	77,842	77,788	79,652	89,255
Supplies & Other Services	84,250	100,250	100,250	90,600	116,750
Capital Outlay	33,600	0	0	0	18,000
<b>SUB-TOTAL</b>	<b>178,258</b>	<b>178,092</b>	<b>178,038</b>	<b>170,252</b>	<b>224,005</b>
<b>SERVICE CREDIT</b>					
General Government Charge	18,056	18,733	19,461	23,796	28,085
Cost Center Charge	21,292	24,313	26,904	27,570	26,974
<b>TOTAL EXPENDITURES</b>	<b>\$217,606</b>	<b>\$221,138</b>	<b>\$224,404</b>	<b>\$221,618</b>	<b>\$279,063</b>

**FUND SOURCE**

<b>GENERAL</b>	33,606	21,138	24,404	21,618	19,063
<b>GAS TAX</b>	184,000	200,000	200,000	200,000	260,000
<b>TOTAL FUND SOURCE</b>	<b>\$217,606</b>	<b>\$221,138</b>	<b>\$224,404</b>	<b>\$221,618</b>	<b>\$279,063</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



TRANSPORTATION  
STREET TREES & LANDSCAPING  
100-6310

	Actual FY 14/15	Adopted FY 15/16	Mid-Year FY 15/16	Projected FY 15/16	Adopted FY 16/17
<b>EXPENDITURES</b>					
Employee Services	0	0	0	0	0
Supplies & Other Services	31,450	33,450	33,450	34,950	35,450
Capital Outlay	0	0	0	0	0
<b>SUB-TOTAL</b>	<b>31,450</b>	<b>33,450</b>	<b>33,450</b>	<b>34,950</b>	<b>35,450</b>
General Government Charge	1,573	1,673	1,673	1,748	1,773
Cost Center Charge	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$33,023</b>	<b>\$35,123</b>	<b>\$35,123</b>	<b>\$36,698</b>	<b>\$37,223</b>

**FUND SOURCE**

GENERAL	33,023	35,123	35,123	36,698	37,223
---------	--------	--------	--------	--------	--------

<b>TOTAL FUND SOURCE</b>	<b>\$33,023</b>	<b>\$35,123</b>	<b>\$35,123</b>	<b>\$36,698</b>	<b>\$37,223</b>
--------------------------	-----------------	-----------------	-----------------	-----------------	-----------------

**FUNCTION:  
Development  
Services**

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

---

Together, the three divisions of the **Development Services Department** provide for all regulatory functions concerning land use and project development 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 Planning Commission, consisting of five (5) members appointed by the City Council who are responsible for recommending means to the City Council, 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 point of contact for the City's economic development, code enforcement, and recycling activities.

**CAPITAL OUTLAY:** None.

**CHANGES OVER PREVIOUS YEAR:** None.



DEVELOPMENT SERVICES DEPARTMENT  
 PLANNING  
 100-6400

	Actual FY 14/15	Adopted FY 15/16	Mid-Year FY 15/16	Projected FY 15/16	Adopted FY 16/17
<b>EXPENDITURES</b>					
Employee Services	43,871	90,306	90,243	92,432	81,650
Supplies & Other Services	26,700	46,700	56,700	56,700	45,450
Capital Outlay	0	0	0	0	0
<b>SUB-TOTAL</b>	<b>70,571</b>	<b>137,006</b>	<b>146,943</b>	<b>149,132</b>	<b>127,100</b>
<b>SERVICE CREDIT</b>					
General Government Charge	7,971	13,178	14,568	18,802	16,038
Cost Center Charge	2,687	5,374	6,472	7,179	5,942
<b>TOTAL EXPENDITURES</b>	<b>\$81,228</b>	<b>\$155,558</b>	<b>\$167,983</b>	<b>\$175,113</b>	<b>\$149,080</b>

**FUND SOURCE**

<b>GENERAL</b>	<b>81,228</b>	<b>155,558</b>	<b>167,983</b>	<b>175,113</b>	<b>149,080</b>
----------------	---------------	----------------	----------------	----------------	----------------

<b>TOTAL FUND SOURCE</b>	<b>\$81,228</b>	<b>\$155,558</b>	<b>\$167,983</b>	<b>\$175,113</b>	<b>\$149,080</b>
--------------------------	-----------------	------------------	------------------	------------------	------------------



	Actual FY 14/15	Adopted FY 15/16	Mid-Year FY 15/16	Projected FY 15/16	Adopted FY 16/17
<b>DEVELOPMENT SERVICES DEPARTMENT</b>					
<b>BUILDING REGULATIONS</b>					
<b>100-6420</b>					
<b>EXPENDITURES</b>					
Employee Services	31,230	76,155	76,098	78,062	68,869
Supplies & Other Services	47,900	69,050	69,050	69,050	74,350
Capital Outlay	0	0	0	0	0
<b>SUB-TOTAL</b>	<b>79,130</b>	<b>145,205</b>	<b>145,148</b>	<b>147,112</b>	<b>143,219</b>
General Government Charge	8,937	13,890	14,322	18,454	17,912
Cost Center Charge	3,013	4,867	5,675	6,299	5,374
<b>TOTAL EXPENDITURES</b>	<b>\$91,080</b>	<b>\$163,962</b>	<b>\$165,146</b>	<b>\$171,865</b>	<b>\$166,505</b>

**FUND SOURCE**

GENERAL	91,080	163,962	165,146	171,865	166,505
<b>TOTAL FUND SOURCE</b>	<b>\$91,080</b>	<b>\$163,962</b>	<b>\$165,146</b>	<b>\$171,865</b>	<b>\$166,505</b>



	Actual FY 14/15	Adopted FY 15/16	Mid-Year FY 15/16	Projected FY 15/16	Adopted FY 16/17
<b>DEVELOPMENT SERVICES DEPARTMENT</b>					
<b>ENGINEERING</b>					
<b>01-6421</b>					
<b>EXPENDITURES</b>					
Employee Services	53,356	70,284	70,228	72,171	80,867
Supplies & Other Services	29,400	41,450	41,450	41,450	61,050
Capital Outlay	0	0	0	0	0
SUB-TOTAL	82,756	111,734	111,678	113,621	141,917
SERVICE CREDIT	(20,000)	(1,000)	(12,250)	(41,250)	(30,000)
General Government Charge	9,347	10,734	11,081	14,338	17,837
Cost Center Charge	3,151	4,240	5,009	5,574	6,046
<b>TOTAL EXPENDITURES</b>	<b>\$75,254</b>	<b>\$125,708</b>	<b>\$115,517</b>	<b>\$92,284</b>	<b>\$135,800</b>

**FUND SOURCE**

GENERAL	75,254	125,708	115,517	92,284	135,800
Developer Impact Fees					

<b>TOTAL FUND SOURCE</b>	<b>75,254</b>	<b>125,708</b>	<b>115,517</b>	<b>92,284</b>	<b>135,800</b>
--------------------------	---------------	----------------	----------------	---------------	----------------

**FUNCTION:**  
**Culture & Leisure**

**ACTIVITY:**  
**Parks**

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-Ennis 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:** The City sold park property that was designated for a Regional Park on Dahlin. With the proceeds of the sale the City purchased 19.2 acres adjacent to Hogan-Ennis Sports Complex Park. A master design has been development as a road map to future development of the land.



**CITY OF ESCALON  
EXPENDITURES**

	Actual FY 14/15	Adopted FY 15/16	Mid-Year FY 15/16	Projected FY 15/16	Adopted FY 16/17
<b>CULTURE &amp; LEISURE PARKS 100-6600</b>					
<b>EXPENDITURES</b>					
Employee Services	40,683	44,067	44,038	45,035	47,907
Supplies & Other Services	74,735	76,985	76,985	69,130	74,050
Capital Outlay	0	0	0	0	0
<b>SUB-TOTAL</b>	<b>115,418</b>	<b>121,052</b>	<b>121,023</b>	<b>114,165</b>	<b>121,957</b>
<b>SERVICE CREDIT</b>					
General Government Charge	14,193	12,499	13,157	15,887	16,771
Cost Center Charge	15,025	13,993	17,530	17,906	17,165
<b>TOTAL EXPENDITURES</b>	<b>\$144,635</b>	<b>\$147,544</b>	<b>\$151,710</b>	<b>\$147,957</b>	<b>\$155,893</b>

**FUND SOURCE**

<b>GENERAL</b>	<b>144,635</b>	<b>147,544</b>	<b>151,710</b>	<b>147,957</b>	<b>155,893</b>
Parks - Developer Impact Fees	0	0	0	0	0

<b>TOTAL FUND SOURCE</b>	<b>\$144,635</b>	<b>\$147,544</b>	<b>\$151,710</b>	<b>\$147,957</b>	<b>\$155,893</b>
--------------------------	------------------	------------------	------------------	------------------	------------------

**FUNCTION:**  
**Culture & Leisure**

**ACTIVITY:**  
**Recreation**

---

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:** None.



**CULTURE & LEISURE  
RECREATION  
100-6605**

	Actual FY 14/15	Adopted FY 15/16	Mid-Year FY 15/16	Projected FY 15/16	Adopted FY 16/17
<b>EXPENDITURES</b>					
Employee Services	82,095	89,041	89,003	90,294	98,771
Supplies & Other Services	114,455	124,380	124,380	124,380	124,880
Capital Outlay	0	0	0	0	0
<b>SUB-TOTAL</b>	<b>196,550</b>	<b>213,421</b>	<b>213,383</b>	<b>214,674</b>	<b>223,651</b>
General Government Charge	22,200	20,325	20,936	26,759	27,912
Cost Center Charge	7,484	6,185	7,086	7,783	7,891
<b>TOTAL EXPENDITURES</b>	<b>\$226,233</b>	<b>\$239,931</b>	<b>\$241,405</b>	<b>\$249,216</b>	<b>\$259,454</b>

**FUND SOURCE**

GENERAL	226,233	239,931	241,405	249,216	259,454
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>\$226,233</b>	<b>\$239,931</b>	<b>\$241,405</b>	<b>\$249,216</b>	<b>\$259,454</b>
--------------------------	------------------	------------------	------------------	------------------	------------------

**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:** None.

**Library hours**

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



**CITY OF ESCALON  
EXPENDITURES**

	Actual FY 14/15	Adopted FY 15/16	Mid-Year FY 15/16	Projected FY 15/16	Adopted FY 16/17
<b>CULTURE &amp; LEISURE LIBRARY 100-6610</b>					
<b>EXPENDITURES</b>					
Employee Services	4,623	5,370	5,366	5,498	5,517
Supplies & Other Services	37,555	39,350	41,775	41,775	39,550
Capital Outlay	0	0	0	0	0
<b>SUB-TOTAL</b>	<b>42,178</b>	<b>44,720</b>	<b>47,141</b>	<b>47,273</b>	<b>45,067</b>
General Government Charge	4,764	4,207	4,551	5,789	5,525
Cost Center Charge	1,606	733	779	855	768
<b>TOTAL EXPENDITURES</b>	<b>\$48,548</b>	<b>\$49,660</b>	<b>\$52,471</b>	<b>\$53,918</b>	<b>\$51,361</b>

**FUND SOURCE**

<b>GENERAL</b>	<b>48,548</b>	<b>49,660</b>	<b>52,471</b>	<b>53,918</b>	<b>51,361</b>
----------------	---------------	---------------	---------------	---------------	---------------

<b>TOTAL FUND SOURCE</b>	<b>\$48,548</b>	<b>\$49,660</b>	<b>\$52,471</b>	<b>\$53,918</b>	<b>\$51,361</b>
--------------------------	-----------------	-----------------	-----------------	-----------------	-----------------

**FUNCTION:**  
**Culture & Leisure**

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

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:** In June 2015 the Senior Lunch Program was discontinued due to lack of volunteers. There have been volunteers that have come forward to assist in the program and Senior Lunch Program is due to start again in June 2016.



CULTURE & LEISURE  
COMMUNITY SERVICE CENTER  
100-6620

	Actual FY 14/15	Adopted FY 15/16	Mid-Year FY 15/16	Projected FY 15/16	Adopted FY 16/17
<b>EXPENDITURES</b>					
Employee Services	26,722	29,323	29,308	29,816	30,703
Supplies & Other Services	38,375	37,175	37,175	37,175	38,175
Capital Outlay	0	0	0	0	0
<b>SUB-TOTAL</b>	<b>65,097</b>	<b>66,498</b>	<b>66,483</b>	<b>66,991</b>	<b>68,878</b>
General Government Charge	7,353	6,339	6,531	8,362	8,598
Cost Center Charge	2,479	1,994	2,294	2,526	2,446
<b>TOTAL EXPENDITURES</b>	<b>\$74,929</b>	<b>\$74,831</b>	<b>\$75,308</b>	<b>\$77,879</b>	<b>\$79,922</b>

FUND SOURCE

GENERAL	74,929	74,831	75,308	77,879	79,922
<b>TOTAL FUND SOURCE</b>	<b>\$74,929</b>	<b>\$74,831</b>	<b>\$75,308</b>	<b>\$77,879</b>	<b>\$79,922</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 14/15	Adopted FY 15/16	Mid-Year FY 15/16	Projected FY 15/16	Adopted FY 16/17
<b>EXPENDITURES</b>					
Employee Services					
Supplies & Other Services	58,374	55,268	55,576	55,576	61,890
Capital Outlay					
<b>SUB-TOTAL</b>	<b>58,374</b>	<b>55,268</b>	<b>55,576</b>	<b>55,576</b>	<b>61,890</b>
General Government Charge	5,184	5,184	5,184	5,184	5,582
Cost Center Charge	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$63,558</b>	<b>\$60,452</b>	<b>\$60,760</b>	<b>\$60,760</b>	<b>\$67,472</b>

**FUND SOURCE**

LLD	63,558	60,452	60,760	60,760	67,472
-----	--------	--------	--------	--------	--------

<b>TOTAL FUND SOURCE</b>	<b>\$63,558</b>	<b>\$60,452</b>	<b>\$60,760</b>	<b>\$60,760</b>	<b>\$67,472</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. Water quality is consistently monitored to ensure safe, high quality drinking water per state and federal regulatory requirements.

**CAPITAL OUTLAY:** Retrofit current Caterpillar Generators at well sites to bring the obsolete control panels up to date.

**CHANGES OVER PREVIOUS YEAR:** Drought restriction will remain in place for the 2016 water year, including odd/even watering days and limiting watering to only two days per week.



**CITY OF ESCALON  
EXPENDITURES**

	Actual FY 14/15	Adopted FY 15/16	Mid-Year FY 15/16	Projected FY 15/16	Adopted FY 16/17
<b>PUBLIC UTILITIES</b>					
<b>WATER</b>					
<b>600-6700</b>					
<b>EXPENDITURES</b>					
Employee Services	279,997	347,356	347,104	281,721	362,803
Supplies & Other Services	344,400	378,600	378,600	340,900	363,200
Capital Outlay	0	75,000	75,000	75,000	40,000
<b>SUB-TOTAL</b>	<b>624,397</b>	<b>800,956</b>	<b>800,704</b>	<b>697,621</b>	<b>766,003</b>
General Government Charge	78,484	77,159	80,650	89,493	102,037
Cost Center Charge	96,936	107,716	123,598	121,373	120,442
<b>TOTAL EXPENDITURES</b>	<b>\$799,818</b>	<b>\$985,831</b>	<b>\$1,004,952</b>	<b>\$908,488</b>	<b>\$988,482</b>

**DEPRECIATION**

**FUND SOURCE**

<b>WATER FUND</b>	<b>799,818</b>	<b>985,831</b>	<b>1,004,952</b>	<b>908,488</b>	<b>988,482</b>
<b>WATER FUND</b>					
<b>WATER DEPRECIATION FUND</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>TOTAL FUND SOURCE</b>	<b>\$799,818</b>	<b>\$985,831</b>	<b>\$1,004,952</b>	<b>\$908,488</b>	<b>\$988,482</b>
--------------------------	------------------	------------------	--------------------	------------------	------------------

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

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

---

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



DEBT SERVICE  
 WATER LOAN - SDWBL 84  
 616-6730

	Actual FY 14/15	Adopted FY 15/16	Mid-Year FY 15/16	Projected FY 15/16	Adopted FY 16/17
<b>EXPENDITURES</b>					
Employee Services					
Supplies & Other Services	85,099	85,096	85,096	85,096	84,525
Capital Outlay					
SUB-TOTAL	85,099	85,096	85,096	85,096	84,525
General Government Charge					
Cost Center Charge					
<b>TOTAL EXPENDITURES</b>	<b>\$85,099</b>	<b>\$85,096</b>	<b>\$85,096</b>	<b>\$85,096</b>	<b>\$84,525</b>

FUND SOURCE

<b>WATER</b>					
WATER DEBT SERVICE FUND	85,099	85,096	85,096	85,096	84,525

<b>TOTAL FUND SOURCE</b>	<b>\$85,099</b>	<b>\$85,096</b>	<b>\$85,096</b>	<b>\$85,096</b>	<b>\$84,525</b>
--------------------------	-----------------	-----------------	-----------------	-----------------	-----------------

**FUNCTION:  
Health**

**ACTIVITY:  
Wastewater  
Collection &  
Treatment System**

---

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:** Aerators for the Industrial Treatment Ponds, Additional of security cameras at Wastewater Treatment Plant

**CHANGES OVER PREVIOUS YEAR:** Hiring of additional staff to reduce the contract service cost and start the progression of the Wastewater Treatment Plant to be completely staffed by City personnel.



HEALTH  
SEWER  
620/630-65\*\*

	Actual FY 14/15	Adopted FY 15/16	Mid-Year FY 15/16	Projected FY 15/16	Adopted FY 16/17
<b>EXPENDITURES</b>					
Employee Services	220,591	409,170	408,884	199,012	349,520
Supplies & Other Services	1,938,822	1,431,665	1,200,665	1,291,490	1,230,565
Capital Outlay	0	50,000	120,000	122,010	90,000
<b>SUB-TOTAL</b>	<b>2,159,413</b>	<b>1,890,835</b>	<b>1,729,549</b>	<b>1,612,512</b>	<b>1,670,085</b>
General Government Charge	198,623	183,150	145,858	160,488	156,701
Cost Center Charge	112,997	138,030	123,935	111,197	117,329
<b>TOTAL EXPENDITURES</b>	<b>\$2,471,033</b>	<b>\$2,212,015</b>	<b>\$1,999,341</b>	<b>\$1,884,196</b>	<b>\$1,944,115</b>

FUND SOURCE

SEWER	2,471,033	2,212,015	1,999,341	1,884,196	1,944,115
-------	-----------	-----------	-----------	-----------	-----------

<b>TOTAL FUND SOURCE</b>	<b>\$2,471,033</b>	<b>\$2,212,015</b>	<b>\$1,999,341</b>	<b>\$1,884,196</b>	<b>\$1,944,115</b>
--------------------------	--------------------	--------------------	--------------------	--------------------	--------------------



HEALTH  
SEWER - INDUSTRIAL  
620-6510

Actual	Adopted	Mid-Year	Projected	Adopted
FY 14/15	FY 15/16	FY 15/16	FY 15/16	FY 16/17

EXPENDITURES

Employee Services	84,233	206,927	206,783	69,291	158,180
Supplies & Other Services	1,526,182	1,172,025	861,025	944,650	878,025
Capital Outlay	0	25,000	95,000	102,955	80,000
SUB-TOTAL	1,610,415	1,403,952	1,162,808	1,116,896	1,116,205
General Government Charge	132,739	134,556	87,426	94,921	82,548
Cost Center Charge	56,464	74,871	50,350	42,673	46,073
<b>TOTAL EXPENDITURES</b>	<b>\$1,799,618</b>	<b>\$1,613,379</b>	<b>\$1,300,585</b>	<b>\$1,254,490</b>	<b>\$1,244,827</b>

Depreciation

FUND SOURCE

SEWER - INDUSTRIAL	1,799,618	1,613,379	1,300,585	1,254,490	1,244,827
--------------------	-----------	-----------	-----------	-----------	-----------

<b>TOTAL FUND SOURCE</b>	<b>\$1,799,618</b>	<b>\$1,613,379</b>	<b>\$1,300,585</b>	<b>\$1,254,490</b>	<b>\$1,244,827</b>
--------------------------	--------------------	--------------------	--------------------	--------------------	--------------------



HEALTH  
SEWER - MUNICIPAL  
630-6500

Actual	Adopted	Mid-Year	Projected	Adopted
FY 14/15	FY 15/16	FY 15/16	FY 15/16	FY 16/17

EXPENDITURES

Employee Services	136,358	202,242	202,100	129,721	191,340
Supplies & Other Services	412,640	259,640	339,640	346,840	352,540
Capital Outlay	0	25,000	25,000	19,055	10,000
SUB-TOTAL	548,998	486,882	566,740	495,616	553,880
General Government Charge	65,884	48,594	58,432	65,567	74,153
Cost Center Charge	56,533	63,159	73,584	68,523	71,256
<b>TOTAL EXPENDITURES</b>	<b>\$671,415</b>	<b>\$598,635</b>	<b>\$698,757</b>	<b>\$629,706</b>	<b>\$699,288</b>

Depreciation

FUND SOURCE

SEWER	671,415	598,635	698,757	629,706	699,288
-------	---------	---------	---------	---------	---------

<b>TOTAL FUND SOURCE</b>	<b>\$671,415</b>	<b>\$598,635</b>	<b>\$698,757</b>	<b>\$629,706</b>	<b>\$699,288</b>
--------------------------	------------------	------------------	------------------	------------------	------------------

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

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

---

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.



	Actual FY 14/15	Adopted FY 15/16	Mid-Year FY 15/16	Projected FY 15/16	Adopted FY 16/17
<b>DEBT SERVICE</b>					
<b>SEWER INDUSTRIAL BOND</b>					
<b>627-8510</b>					
<b>EXPENDITURES</b>					
Employee Services					
Supplies & Other Services	60,260	64,023	64,023	64,023	62,650
Capital Outlay					
<b>SUB-TOTAL</b>	<b>60,260</b>	<b>64,023</b>	<b>64,023</b>	<b>64,023</b>	<b>62,650</b>
General Government Charge					
Cost Center Charge					
<b>TOTAL EXPENDITURES</b>	<b>\$60,260</b>	<b>\$64,023</b>	<b>\$64,023</b>	<b>\$64,023</b>	<b>\$62,650</b>

**FUND SOURCE**

<b>SEWER DEBT SERVICE FUND</b>	<b>60,260</b>	<b>64,023</b>	<b>64,023</b>	<b>64,023</b>	<b>62,650</b>
<b>TOTAL FUND SOURCE</b>	<b>\$60,260</b>	<b>\$64,023</b>	<b>\$64,023</b>	<b>\$64,023</b>	<b>\$62,650</b>

**FUNCTION:**  
**Transportation**

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

---

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:** None.



TRANSPORTATION  
STORM DRAINS  
640-6302

	Actual	Adopted	Mid-Year	Projected	Adopted
	FY 14/15	FY 15/16	FY 15/16	FY 15/16	FY 16/17

EXPENDITURES

Employee Services	65,794	62,306	72,196	73,958	78,742
Supplies & Other Services	106,917	90,917	90,917	89,337	89,467
Capital Outlay	0	0	0	0	0
<b>SUB-TOTAL</b>	<b>172,711</b>	<b>153,223</b>	<b>163,113</b>	<b>163,295</b>	<b>168,209</b>

SERVICE CREDIT

General Government Charge	21,378	15,994	18,220	23,188	23,676
Cost Center Charge	23,768	19,581	28,754	29,477	28,194
<b>TOTAL EXPENDITURES</b>	<b>\$217,857</b>	<b>\$188,798</b>	<b>\$210,087</b>	<b>\$215,960</b>	<b>\$220,078</b>

Depreciation

FUND SOURCE

GENERAL	0	0	0	0	0
STORM WATER FEES	217,857	188,798	210,087	215,960	220,078

<b>TOTAL FUND SOURCE</b>	<b>\$217,857</b>	<b>\$188,798</b>	<b>\$210,087</b>	<b>\$215,960</b>	<b>\$220,078</b>
--------------------------	------------------	------------------	------------------	------------------	------------------

THIS PAGE INTENTIONALLY  
LEFT BLANK

**FUNCTION:  
TRANSPORTATION**

**ACTIVITY:  
PUBLIC TRANSIT**

**eTrans** is the City's transit system and is provided under contract with San Joaquin Regional Transit District (RTD). RTD has a current subcontract with MV Transportation, Inc. through June 30, 2016. The contract continues through June 30, 2016 as an interagency type of an agreement and is in process of being extended based once a new contractual rate has been determined by RTD, since they are currently out to bid for a new contract service provider. 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/Human Resources Administrator. 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 one low floor cutaway 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 one low-floor cutaway to replace the 2011 vehicle. eTrans fleet size will be reduced from three to two.

**CHANGES OVER PREVIOUS YEAR:** current unknown is changes to the TDA program at San Joaquin Council of Governments (SJCOG) due to San Joaquin Regional Rail Commission requiring more TDA funds off the top. This is causing a ripple effect to RTD whom is seeking guidance to recoup that loss, potential from changes to the overall TDA program. Due to a delay in the selection of a new contracted services provider by RTD, staff is unaware of the proposed cost to provide eTrans services, thus as a result, a \$60.00 per hour rate is budgeted. In addition, SJCOG is requiring all transit providers to

**FUNCTION:  
TRANSPORTATION**

**ACTIVITY:  
PUBLIC TRANSIT**

---

update their Short Range Transit Plan. An additional \$35,000 in Local Transportation Fund has been proposed in case other grant funding is not available for this effort. 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 be sought to help generate new sales of advertising revenue on eTrans buses/van due to the abrupt relocation of the current vendor.



TRANSPORTATION  
PUBLIC TRANSIT  
660-6320

	Actual FY 14/15	Adopted FY 15/16	Mid-Year FY 15/16	Projected FY 15/16	Adopted FY 16/17
<b>EXPENDITURES</b>					
Employee Services	5,920	5,920	5,920	5,920	5,920
Supplies & Other Services	138,755	141,045	141,045	141,045	143,221
Capital Outlay	0	125,000	125,000	125,000	130,000
SUB-TOTAL	144,675	271,965	271,965	271,965	279,141
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>\$150,675</b>	<b>\$277,965</b>	<b>\$277,965</b>	<b>\$277,965</b>	<b>\$285,141</b>

**FUND SOURCE**

TRANSIT FUND	150,675	277,965	277,965	277,965	285,141
<b>TOTAL FUND SOURCE</b>	<b>\$150,675</b>	<b>\$277,965</b>	<b>\$277,965</b>	<b>\$277,965</b>	<b>\$285,141</b>

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

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

---

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:** None.



**CITY OF ESCALON  
EXPENDITURES**

	Actual FY 14/15	Adopted FY 15/16	Mid-Year FY 15/16	Projected FY 15/16	Adopted FY 16/17
<b>DEBT SERVICE</b>					
<b>CIVIC CENTER</b>					
504-8060					
<b>EXPENDITURES</b>					
Employee Services					
Supplies & Other Services	96,258	117,920	117,920	117,920	125,150
Capital Outlay					
<b>SUB-TOTAL</b>	<b>96,258</b>	<b>117,920</b>	<b>117,920</b>	<b>117,920</b>	<b>125,150</b>
General Government Charge					
Cost Center Charge					
<b>TOTAL EXPENDITURES</b>	<b>\$96,258</b>	<b>\$117,920</b>	<b>\$117,920</b>	<b>\$117,920</b>	<b>\$125,150</b>

**FUND SOURCE**

CIVIC CENTER - Gen. Fund transfer	96,258	117,920	117,920	117,920	125,150
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	0	0	0	0	0

<b>TOTAL FUND SOURCE</b>	<b>\$96,258</b>	<b>\$117,920</b>	<b>\$117,920</b>	<b>\$117,920</b>	<b>\$125,150</b>
--------------------------	-----------------	------------------	------------------	------------------	------------------

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

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

---

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:** None.



DEBT SERVICE  
COMMUNITY CENTER  
504-8620

	Actual FY 14/15	Adopted FY 15/16	Mid-Year FY 15/16	Projected FY 15/16	Adopted FY 16/17
<b>EXPENDITURES</b>					
Employee Services					
Supplies & Other Services	31,946	39,500	39,500	39,500	41,875
Capital Outlay					
SUB-TOTAL	31,946	39,500	39,500	39,500	41,875
General Government Charge					
Cost Center Charge					
<b>TOTAL EXPENDITURES</b>	<b>\$31,946</b>	<b>\$39,500</b>	<b>\$39,500</b>	<b>\$39,500</b>	<b>\$41,875</b>

FUND SOURCE

COMMUNITY CENTER - Gen. Fund	31,946	39,500	39,500	39,500	41,875
Loan from In Lieu, PW DIF, Transportaion	0	0	0	0	0

<b>TOTAL FUND SOURCE</b>	<b>\$31,946</b>	<b>\$39,500</b>	<b>\$39,500</b>	<b>\$39,500</b>	<b>\$41,875</b>
--------------------------	-----------------	-----------------	-----------------	-----------------	-----------------

THIS PAGE INTENTIONALLY  
LEFT BLANK



SUMMARY

ALL DEPARTMENTS

EXPENDITURES

	Actual FY 14/15	Adopted FY 15/16	Mid-Year FY 15/16	Projected FY 15/16	Adopted FY 16/17
Employee Services	2,776,775	3,216,921	3,215,280	2,963,273	3,282,184
Supplies & Other Services	4,448,961	4,112,164	3,934,397	3,957,212	4,034,615
Capital Outlay	132,675	300,800	433,800	447,680	374,000
SUB-TOTAL	7,358,411	7,629,885	7,583,477	7,368,165	7,690,799
SERVICE CREDIT	-20,000	-1,000	-12,250	-41,250	-62,250
General Government Charge	613,214	571,261	549,528	655,368	675,869
Cost Center Charge	433,825	475,761	514,155	512,928	512,146
<b>TOTAL EXPENDITURES</b>	<b>\$8,385,450</b>	<b>\$8,675,906</b>	<b>\$8,634,910</b>	<b>\$8,495,211</b>	<b>\$8,816,564</b>

TOTAL EXPENDITURES IS AN OVER STATED

FUND SOURCE

GENERAL	3,028,868	3,317,496	3,431,795	3,393,219	3,469,060
RECREATION	0	0	0	0	0
SPECIAL REVENUE FUND-AUTO THEFT	0	0	0	0	0
GRANTS	129,040	60,000	60,000	60,000	60,000
TRAFFIC SAFETY	20,000	19,789	19,789	19,789	20,000
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	184,000	200,000	200,000	200,000	260,000
TRANSIT FUND	150,675	277,965	277,965	277,965	285,141
SEWER - MUNICIPAL	671,415	598,635	698,757	629,706	699,288
SEWER - INDUSTRIAL	1,799,618	1,613,379	1,300,585	1,254,490	1,244,827
SEWER - INDUSTRIAL DEBT SERVICE	60,260	64,023	64,023	64,023	62,650
WATER	799,818	985,831	1,004,952	908,488	988,482
WATER DEPRECIATION RESERVES	0	0	0	0	0
DEBT SERVICE - WATER	85,099	85,096	85,096	85,096	84,525
STORM WATER	217,857	188,798	210,087	215,960	220,078
PARK FUND	0	0	0	0	0
SPECIAL DISTRICTS	63,558	60,452	60,760	60,760	67,472
LIBRARY DEBT SERVICE	0	0	0	0	0
CIVIC CENTER DEBT SERVICE	96,258	117,920	117,920	117,920	125,150
COMMUNITY CENTER DEBT SERVICE	31,946	39,500	39,500	39,500	41,875

<b>TOTAL FUND SOURCE</b>	<b>\$7,338,411</b>	<b>\$7,628,884</b>	<b>\$7,571,227</b>	<b>\$7,326,915</b>	<b>\$7,628,549</b>
G.G.CAPITAL IMPROVEMENT	46,700	140,170	145,225	39,230	93,395
ENGINEERING CREDIT	20,000	1,000	12,250	41,250	62,250
	7,405,111	7,770,054	7,728,702	7,407,395	7,784,194
TOTAL GENERAL FUND	3,361,908	3,597,285	3,711,584	3,673,008	3,809,060
					0
					0

**CAPITAL  
IMPROVEMENT  
PROGRAM**

**2016-2017  
THROUGH  
2017-2019**

THIS PAGE INTENTIONALLY  
LEFT BLANK

## PROJECTS IN PROGRESS

The following projects were budgeted for FY 15-16, and will still be in progress at the start of the new fiscal year.

### STREETS:

- **FIRST STREET RECONSTRUCTION, PHASE 2:** 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.

### Water, Sewer & Storm

- **SCADA RADIOS:** Scada system radios to be upgraded to ensure proper communications and warnings alerting Public Works personnel. Radios will be upgraded in FY 15-16 but there is still a potential need for additional antennas and towers.

**CAPITAL IMPROVEMENT SUMMARY**

	PROPOSED BUDGET FY 2016/2017				FY	FY	Future
	Total Project Cost	Project Cost	Public Works or Engineer Credit	Gen. Govt Charge	2017/2018	2018/2019	Planning
URBAN CORE DEVELOPMENT	\$0	\$0	\$0	\$0	\$15,000	\$0	\$0
COMMUNITY BUILDINGS & FACILITIES	\$80,000	\$75,000	\$5,000	\$0	\$43,000	\$1,050,000	\$0
STREETS	\$1,416,000	\$1,321,000	\$30,000	\$65,000	\$0	\$0	\$8,434,592
PARKS	\$2,000,100	\$2,000,100	\$0	\$0	\$50,000	\$10,000	\$11,237,711
WATER	\$1,762,220	\$1,729,000	\$15,000	\$18,220	\$1,555,100	\$524,625	\$19,029,593
SEWER	\$2,011,888	\$1,991,888	\$10,000	\$10,000	\$5,030,000	\$815,000	\$22,687,000
STORM	\$53,175	\$50,750	\$2,250	\$175	\$50,000	\$0	\$235,000
<b>TOTAL</b>	<b>\$7,323,383</b>	<b>\$7,167,738</b>	<b>\$62,250</b>	<b>\$93,395</b>	<b>\$6,743,100</b>	<b>\$2,399,625</b>	<b>\$61,623,896</b>

**FUND SOURCE USED FOR THE ABOVE PROJECTS**

General Fund	\$0				\$0	\$0	\$0
Developer Impact Fees - Library	\$50,000						
Developer Impact Fees - Police	\$0				\$0	\$0	\$0
Developer Impact Fees - City Hall	\$0				\$0	\$0	\$0
Developer Impact Fees - Public Works	\$30,000				\$0	\$0	\$0
Developer Impact Fees - Parks	\$0				\$0	\$0	\$0
Developer Impact Fees - Recreation	\$0				\$0	\$0	\$0
In-Lieu of Low Income Housing	\$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	\$896,000				\$0	\$0	\$0
Gas Tax	\$0				\$0	\$0	\$0
Measure K	\$435,000				\$0	\$0	\$0
Police Funding SLESF/911/RAN	\$0				\$0	\$0	\$0
Flexible Congestion Relief	\$0				\$0	\$0	\$0
Storm Water Depreciation	\$49,500				\$0	\$0	\$0
Storm Drainage Connection	\$0				\$0	\$0	\$0
Storm Water Fund	\$3,675				\$50,000	\$0	\$235,000
Sewer Connection	\$1,745,000				\$0	\$0	\$0
Sewer Industrial	\$163,988				\$0	\$0	\$0
Sewer Depreciation	\$102,900				\$0	\$0	\$0
Sewer Municipal Fund	\$0				\$0	\$0	\$0
Water Connection	\$0				\$0	\$0	\$0
Water Depreciation	\$456,750				\$0	\$0	\$0
Water Debt Service Fund	\$1,305,470				\$0	\$0	\$0
Debt Financing Proceeds	\$0				\$0	\$0	\$0
Funding To be Pursued	\$2,000,100				\$6,693,100	\$2,399,625	\$61,388,896
<b>TOTAL</b>	<b>\$7,323,383</b>				<b>\$6,743,100</b>	<b>\$2,399,625</b>	<b>\$61,623,896</b>

## URBAN CORE IMPROVEMENTS

### *FY 16-17*

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

### *FY 17-18 and Future Planning*

#### **GATEWAY**

Replace Gateway Entry "Peaches & Cream" signage with "Stepping Stone" signage.

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

**URBAN CORE IMPROVEMENTS**

	PROPOSED BUDGET FY 2016/2017			FY	FY	Future
	Total Project Cost	Project Cost	Public Works or Engineer Credit	2017/2018	2018/2019	Planning
<b>GATEWAY IMPROVEMENTS</b>						
Replace City Seals in Gateway to "Stepp	\$0			\$15,000		
<b>FIRST STREET</b>						
<b>TOTAL - URBAN CORE IMPROVEMENTS</b>	<b>\$0</b>			<b>\$15,000</b>	<b>\$0</b>	<b>\$0</b>

**FUND SOURCE**

TDA	\$0					
General Fund	\$0					
Gas Tax	\$0					
Local Transportation Fund	\$0					
Smart Growth Grant	\$0					
Funding To be Pursued	\$0			\$15,000	\$0	\$0
<b>TOTAL FUND SOURCE</b>	<b>\$0</b>			<b>\$15,000</b>	<b>\$0</b>	<b>\$0</b>

## COMMUNITY BUILDINGS AND FACILITIES

*FY 16-17*

### CORPORATION YARD

**Corporation Building Repairs** – Gutter repairs, building and shop painted, and some necessary repairs to asphalt including paving the current dirt area.

### CITY HALL/POLICE BUILDINGS

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

### LIBRARY

**Library Roof** – Overlay existing roof with an overlay, repair damages from roof leaks, repair drain inlets and gutters.

## *FY 17-18 and Future Planning*

### CORPORATION YARD

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

### CITY HALL/POLICE BUILDINGS

**File Carousel – Development Services** – Purchase install filing system that original file area was designed for to maximize filing space. Department is currently running out of file space.

**COMMUNITY BUILDINGS AND FACILITIES**

	PROPOSED BUDGET FY 2016/2017			FY	FY	Future	
	Total Project Cost	Project Cost	Public Works or Engineer Credit	Gen. Govt Charge	2017/2018	2018/2019	Planning
<b>CORPORATION YARD</b>							
Property Acquisition	\$0					\$400,000	
Building Repairs/ Asphalt	\$30,000	\$30,000					
New Building Corporation Yard						\$650,000	
<b>CITY HALL &amp; POLICE FACILITIES</b>							
File Carousel - Development Services	\$0	\$0			\$43,000		
<b>POLICE FACILITIES</b>							
<b>Library Facility</b>							
Roof Rehabilitation	\$50,000	\$45,000	\$5,000				
<b>TOTAL - COMMUNITY BUILDINGS</b>	<b>\$80,000</b>				<b>\$43,000</b>	<b>\$1,050,000</b>	<b>\$0</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 - Library	\$50,000						
Developer Impact Funds - City Hall	\$0						
Developer Impact Funds - Public Works	\$30,000						
Developer Impact Funds - Police	\$0						
Funding To be Pursued	\$0				\$43,000	\$1,050,000	\$0
<b>TOTAL FUND SOURCE</b>	<b>\$80,000</b>				<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## **STREETS**

*FY 16-17*

### **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 17-18 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** - design and construction of a signal at the intersection of McHenry Avenue and Ullrey Avenue.

## STREETS

	PROPOSED BUDGET FY 2016/2017				FY 2017/2018	FY 2018/2019	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 Escalon Avenue (SR 120 to North City Limits)	\$435,000	\$400,000	\$15,000	\$20,000	Carry Over		
	\$713,250	\$665,000	\$15,000	\$33,250			
<b>GENERAL IMPROVEMENTS</b>							
Miller Road sidewalks, tree wells McHenry Ave, South(Jones to Narcissus) Industrial Roadway Escalon Truck Route (Campbell Ext.) McHenry Ave/Weisis Way Realignment	\$267,750	\$256,000	\$0	\$11,750			\$1,400,000 \$1,000,000 \$5,034,592
<b>TRAFFIC SIGNALS</b>							
Ullrey Ave/McHenry Intersection Imp. Ullrey Ave/McHenry traffic signal							\$500,000 \$500,000
<b>TOTAL - STREETS</b>	<b>\$1,416,000</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	\$869,500						
Traffic Mitigation Fee	\$0						
STP	\$0						
Flexible Congestion Relief	\$0						
Traffic Congestion	\$0						
Gas Tax	\$0						
Measure K (road & street)	\$435,000						
Funding To be Pursued	\$0						
<b>TOTAL FUND SOURCE</b>	<b>\$1,416,000</b>				<b>\$0</b>	<b>\$0</b>	<b>\$8,434,592</b>

## PARKS

*FY 16-17*

### NEIGHBORHOOD PARKS

#### **HOGAN-ENNIS PARK;**

**East Parking** - lot to be developed on the newly acquired acres. Based on receiving potential funding from the State of California through Senator Galgiani's office. Expected to know if will receive funding in August 2016.

**South parking & Restroom Replacement** – Redesign and expansion of existing parking lot at the BBQ area, replace current bathroom with prefabricated, and additional parking for Community Center in the Northwest parking lot. Based on receiving potential funding from the State of California through Senator Galgiani's office. Expected to know if will receive funding in August 2016.

### *FY 17-18 and Future Planning*

### NEIGHBORHOOD PARKS

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

#### **HOGAN-ENNIS PARK**

**Phase One – West Parking and Soccer Fields** – development of the west side of newly acquired acres with Soccer Fields, Parking lot, horseshoe pits, basketball courts, restroom, playground equipment and bbq areas.

**Phase Two – East Parking and Baseball/Softball Fields** – development east side of newly acquired acres with baseball/softball fields, concession stand, restrooms, announcer booth, parking lot with drop off area and other amenities including benches, sports lighting and batting cages.

**Phase Three – South Parking and Reconstruction of Softball Fields** – reconfigure current existing parking lot, add additional lot, update current fields, install walkways, update lighting, fencing and other amenities.

**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

	PROPOSED BUDGET FY 2016/2017			FY 2017/2018	FY 2018/2019	Future Planning
	Total Project Cost	Project Cost	Public Works or Engineer Credit	Gen. Govt Charge	Project Cost	Project Cost
<b>NEIGHBORHOOD PARK IMPROVEMENTS</b>						
<u>Hogan-Ennis Community Park</u>						
Phase One						
West Parking & Soccer Fields						\$4,921,707
Phase Two						
Baseball/Softball Fields & Features						\$4,218,968
East Parking	\$874,775	\$874,775				
Phase Three						
South Parking & Restroom Replacement	\$1,125,325	\$1,125,325				\$2,097,036
Reconstruction of Softball Fields						
<u>Neighborhood Parks</u>						
ADA-Compliant Access Ramps				\$50,000		
Sanchez "Paracourse" equipment					\$10,000	
<b>TOTAL - PARKS</b>	<b>\$2,000,100</b>			<b>\$50,000</b>	<b>\$10,000</b>	<b>\$11,237,711</b>

### FUND SOURCE

General Fund						
Special District Funding	\$0					
Park DIF Fund	\$0					
Recreation Funding	\$0					
Funding To be Pursued	\$2,000,100			\$50,000	\$10,000	\$11,237,711
<b>TOTAL FUND SOURCE</b>	<b>\$2,000,100</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## WATER

### *FY 16-17*

**WELL # 1 DESTROY EXISTING AND CONSTRUCT NEW WELL** - based on the Water System Evaluation prepared by Black Water Consulting Engineers, Inc. Due to the age of Well No. 1 and currently nitrate issues it is recommended to destroy the well or find other suitable uses, Construct a New Well and remove the existing GAC Filters. Well No. 1 site has available space to drill a replacement well on the southeast end of the property. The removal of the GAC filters will increase operation and efficiency as there will be less maintenance required on the additional equipment and one less process to pump through to supply water to the distribution system. The installation of new standby diesel generator set (sized for capacity)

**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** staff will be looking into using the annual allocation of meter replacement funded through rates to support a city wide meter switch over to radio read meters through financing. This will assist in reducing the man hours that it takes to do meter reads every other month.

**SCADA RADIOS** installation of antenna towers to increase communication liability. Radios were replaced in fiscal year 2015-16 (shared with Sewer and Storm system).

### *FY 17-18 and Future Planning*

**MUNICIPAL WELL No. 1 Booster Pumps and Motors** – Motors with new booster pumps and motors with variable frequency drives.

**MUNICIPAL WELL No. 3 Increase Capacity** replace aging pump, motor, pump feeder, VFD cabinet and new generator 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 Escalon wellwater and SSJID surface water.

## WATER

	PROPOSED BUDGET FY 2016/2017				FY 2017/2018	FY 2018/2019	Future Planning
	Total Project Cost	Project Cost	Public Works or Engineer Credit	Gen. Govt Charge	Project Cost	Project Cost	Project Cost
<b>WELLS</b>							
Municipal Well No. 1 Destroy existing, Construct New Well	\$1,255,000	\$1,225,000	\$15,000	\$15,000			
Well 1 Replace existing Booster Pumps and Constant Speed Motors					\$395,000		
Well No. 3 Increase Capacity					\$600,000		
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	\$420,000	\$0	\$0	\$370,000	\$370,000	\$2,590,000
<b>GENERAL IMPROVMENTS</b>							
Water Meter Replacement Program	\$50,470	\$49,000	\$0	\$1,470	\$52,600	\$54,625	\$378,593
Upgrade Scada System Antenna Towers (shared cost with Sewer & Storm)	\$36,750	\$35,000	\$0	\$1,750	\$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>\$1,762,220</b>				<b>\$1,555,100</b>	<b>\$524,625</b>	<b>\$19,029,593</b>

### FUND SOURCE

Water Connection Fee Fund	\$0			
Water Depreciation Fund	\$456,750			
Financing to be determined	\$0			
Water Debt Service	\$1,305,470			
Funding To be Pursued	\$0			
<b>TOTAL FUND SOURCE</b>	<b>\$1,762,220</b>	<b>\$1,555,100</b>	<b>\$524,625</b>	<b>\$19,029,593</b>

THIS PAGE INTENTIONALLY  
LEFT BLANK

**SEWER  
FY 16-17**

**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 15/16 Budget).

**NEW McHENRY LIFT STATION AND SEWER TRUNKLINE REHABILITATION**(Phase 1): purchase land, 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 15/16 Budget).

**SCADA RADIOS** installation of antenna towers to increase communication liability. Radios were replaced in fiscal year 2015-16 (shared with Water and Storm system).

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

**INTERCONNECT PIPING & VALVING** – engineer and scope new piping between domestic percolation ponds to allow more flexibility of flow between ponds. Provide the ability to allow flow from the domestic treatment ponds to go into more than just one pond.

**Vector 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 Vector truck to dump solids and liquid waste safely in the treatment pond.

**SCADA RADIOS** installation of antenna towers to increase communication liability. Radios were replaced in fiscal year 2015-16 (shared with Water and Storm system).

***FY 17-18 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**

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

**SEWER**  
***FY 17-18 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

	PROPOSED BUDGET FY 2016/2017				FY 2017/2018	FY 2018/2019	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>							
St. Clair Street Manholes	\$17,325	\$17,325	\$0	\$0			
New McHenry Lift Station	\$1,745,000	\$1,725,000	\$10,000	\$10,000	\$1,800,000		
Vine Lift Station Pump Replacement					\$250,000		
La Mesa Lift Station Pump						\$250,000	
Upstream McHenry Sewer Truckline Rehab					\$1,700,000		
<b>WWTP GROUNDS/PONDS</b>							
Headworks Grinder/Baler Assembly					\$50,000		
Lift Station Pump #1 Replace/Repair					\$50,000		
Pond Sludge Removal & Maintenance	\$131,963	\$131,963		\$0			
Interconnect Piping & Valving	\$32,025	\$32,025		\$0			
Electrical upgrade -Industrial						\$385,000	
Vactor Truck Dump Station	\$52,500	\$52,500		\$0			
Upgrade Scada System Antenna Towers (shared cost with Water & Storm)	\$33,075	\$33,075		\$0			
Land Acquisition - domestic ponds					\$1,000,000		
<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>\$2,011,888</b>				<b>\$5,030,000</b>	<b>\$815,000</b>	<b>\$22,687,000</b>

### FUND SOURCE

Sewer Connection Fee	\$1,745,000						
Sewer Industrial	\$163,988						
Sewer Depreciation	\$102,900						
Sewer Municipal Fund	\$0						
Financing to be determined	\$0				\$5,030,000	\$815,000	\$22,687,000
<b>TOTAL FUND SOURCE</b>	<b>\$2,011,888</b>				<b>\$5,030,000</b>	<b>\$815,000</b>	<b>\$22,687,000</b>

## **STORM DRAIN**

*FY 16-17*

**VINE AVENUE STROM DRAIN PUMP** remove and replace storm drain pump at the Vine Avenue pump station, with newer, more efficient and standardized pump and piping.

**SCADA RADIOS** installation of antenna towers to increase communication liability. Radios were replaced in fiscal year 2015-16 (shared with Water and Sewer system).

*FY 17-18 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

	PROPOSED BUDGET FY 2016/2017				FY 2017/2018	FY 2018/2019	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>							
Vine Avenue Storm Drain Pump Replacement	\$49,500	\$47,250	\$2,250	\$0			
Upgrade Scada System Antenna Towers (shared cost with Water & Sewer)	\$3,675	\$3,500		\$175			
Telemetry Upgrades (SSJID stations)					\$50,000		
<b>TOTAL - STORMS</b>	<b>\$53,175</b>				<b>\$50,000</b>	<b>\$0</b>	<b>\$235,000</b>

**FUND SOURCE**

Storm Water Capital	\$0			
Storm Water Depreciation	\$49,500			
Storm Water Fund	\$3,675			
<b>TOTAL FUND SOURCE</b>	<b>\$53,175</b>	<b>\$50,000</b>	<b>\$0</b>	<b>\$235,000</b>