CITY OF ESCALON

FY 2014 – 2015

BUDGET

Adopted June 2, 2014

Table of Contents

City of Escalon

FY 2014-15 Budget

As Adopted
By City Council
June 2, 2014

Budget Message
Budget At A Glance

Council-Manager Goals

Organizational Information

General Fund Summary Sheet

Charts and Graphs

Capital Outlay Summaries

Summaries

Revenues

Expenditures

Capital Improvement Program

SECTION 1

BUDGET AT A GLANCE

BUDGET MESSAGE

BUDGET AT A GLANCE

CITY OF ESCALON

BUDGET AT A GLANCE

INTRODUCTION TO THE ANNUAL BUDGET FISCAL YEAR 2014/15

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 2014/15 is $9,715,142

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 2014/15 Annual Budget, which allocates the resources necessary to achieve our shared vision. Fiscal Year 2014/15 Goals are:

- Finalize Phase I Sewer Constraints Study
- Achieve a balanced and sustainable Operating Budget for General Fund, Sewer, and Storm

MEET THE COUNCIL MEMBERS

ED ALVES, MAYOR

GARY HASKIN , MAYOR PRO-TEM

DANNY FOX

JEFF LAUGERO

ROBERT SWIFT

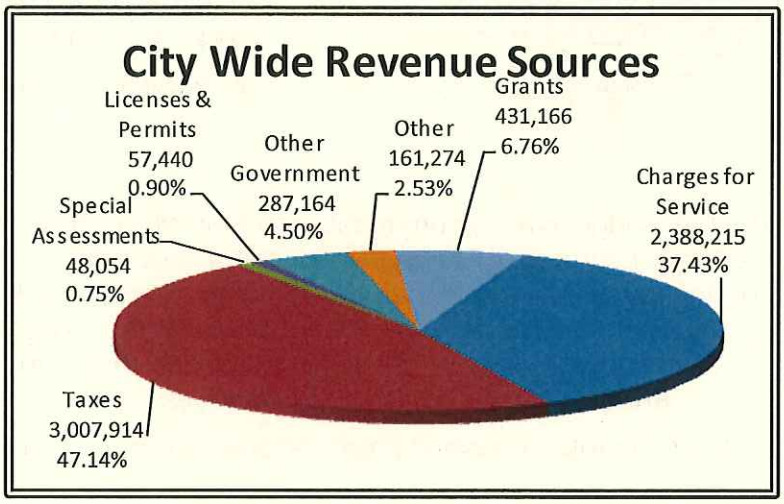
THE BIG PICTURE—ALL FUNDS

For the fiscal year 2014/15, the City is projecting $6,381,227 in Revenues with a total of $9,715,142 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;

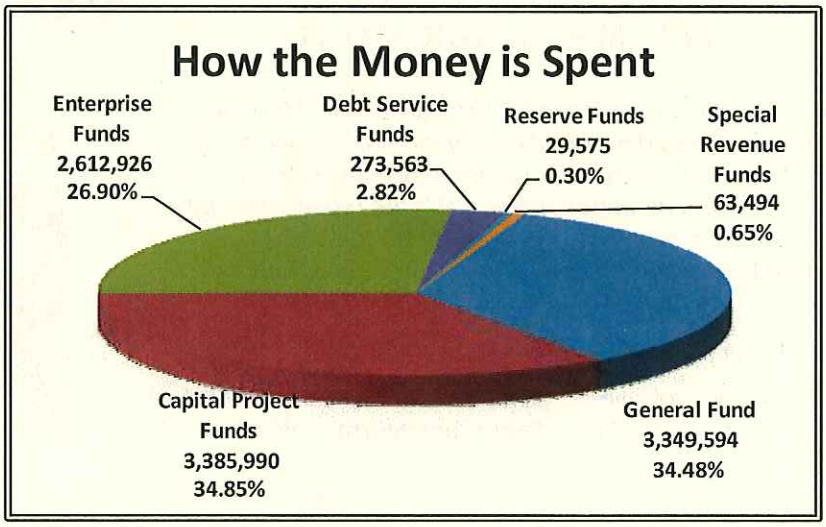
* The General Fund is used to account for money that is not legally required to be accounted for in another (or specific) fund. The City operates one General Fund.
* Enterprise Funds are used to account for self-supporting activities that provide services on a user-charge basis. The City operates four 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 14-15
Taxes including Sales Tax, Prop Tax, Gas Tax	$3,007,914
Charges for Services	$2,388,215
Grant Monies	$ 431,166
Revenue from other Governments sources	$ 287,164
Other Revenues	$ 161,274
Licenses & Permits	$ 57,440
Special Assessments	$ 48,054
	$6,381,227

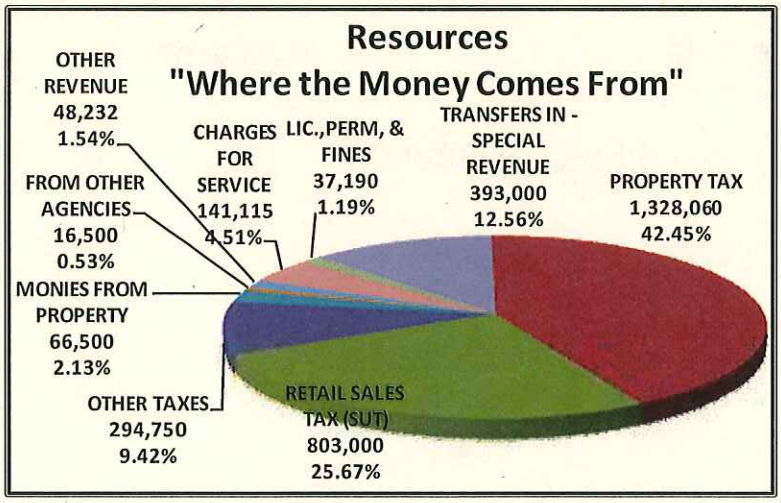
City Wide Expenditure Categories	FY 14-15
General Fund	$3,349,594
Enterprise Funds	$2,612,926
Capital Projects	$3,385,990
Debt Service Funds	$ 273,563
Special Revenue Funds	$ 63,494
Reserve Funds	$ 29,575
	$ 9,715,142



FY 2014-15 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 2014/15, the City is projecting General Fund Revenues of $3,128,347 with a total of $3,507,373 in Expenditures resulting in a deficit of $379,026. The deficit which includes, reduction of Equipment Reserve of $21,575, reduction of the General Fund Reserve for Capital Improvements of $8,000 and the Debt Service for the Civic Center and Community Center of $128,204 and a decrease by the deficit of $221,247 in the operating budget.

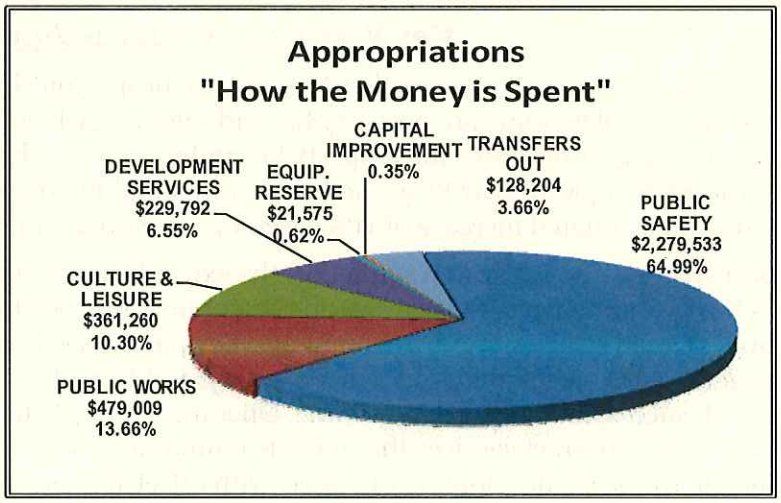


General Fund Resources	FY 14-15
Property Tax	$ 1,328,060
Retail Sales Tax	$ 803,000
Other Taxes	$ 294,750
Transfers In (Special Revenues)	$ 393,000
Charges for Service	$ 141,115
Monies from Property	$ 66,500
Other Revenue	$ 48,232
License, Permits & Fines	$ 37,190
From other Agencies	$ 16,500
Total General Fund	**$3,128,347**

PROPERTY TAX AND SALES TAX MAKE UP 68% OF THE GF REVENUES

Appropriations	FY 14-15
Public Safety	$ 2,279,533
Public Works	$ 479,009
Culture & Leisure	$ 361,260
Community Development	$ 229,792
Transfers Out	$ 128,204
Capital Improvements	$ 8,000
Equipment Reserve	$ 21,575
Total Appropriations	**$3,507,373**

PUBLIC SAFETY IS 65% OF THE GENERAL FUND BUDGET



GENERAL FUND SUMMARY
FISCAL YEAR 2014-2015

Estimated Beginning Reserve Balance July 1, 2014		$1,699,901
Proposed Operating Revenues *	$3,128,347	
Proposed Operating Expenditures **	- 3,349,594	
Operating Surplus/(Deficit)		- 221,247
Proposed One Time Reserve Expenditures		- 29,575
Proposed Reserve Expenditures Debt Service		- 128,204
Estimated Ending Reserve Balance June 30, 2015		$ 1,320,875

Allocation of General Reserve Funds

Operating Budget Reserve (33%)	$ 1,105,366
Equipment Reserve	200,426
Debt Service Reserve	15,083
	$ 1,320,875

* Includes Transfers in from other funds

** Less Grant Funding Public Safety

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 68% of the General Fund revenue in FY 14-15 projections for property tax and sales tax include an approximate increase of 2.2% increase from the FY 13-14 Mid-Year Projections. Most General Fund revenues have remained stable while the FY 13-14 shows an estimated increase of 11% based on development projects within the City.

Expenditures– As is Escalon's practice, the expenditure projections in this budget are conservative . In FY 14-15 the City anticipates the increase in the Public Employee Retirement System (PERS) to be an estimated $9,600. Overall salaries of the General Fund have increased based on a full-time Police Chief (7-1-14), City Manager(1-1-15), negotiated salary increases, an addition of a Community Service Officer and a Police Officer with successful COPS grant funding. Operating Budgets have decreased by approximately $23,000 with reductions for contract services that include temporary services, building inspector and planning based on unknown upcoming development projects with offsetting increasing for liability insurance, workers compensation insurance, and an election year

Capital Outlay– Included in the FY 14-15 budget is the appropriation for the replacement of 7 computers at City Hall and the Police department along with a 2 server replacements for City Hall and Police Department. These items are to be purchased with Equipment reserve funds. A new patrol vehicle has been allocated out of Supplemental Law Enforcement Service Fund (SLESF) 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 fund the fund summary of each enterprise as projected for Fiscal Year 2014-2015.

WATER FUNDS

Fund	Est. Beginning Fund Balance	Revenues	Expenditures	Net Surplus (Deficit)	Est. Ending Reserve Balance
Operating	$ (289,365)	$ 540,094	$ 817,014	$ (276,920)	$ (566,284)
Capital Projects	865,434	18,632	633,000	(614,368)	251,066
Depreciation Reserve	825,141	158,200	68,790	89,500	914,551
Debt Service	650,364	186,125	85,099	101,026	751,390
TOTAL WATER	$ 2,051,574	$ 903,051	$ 1,603,902	$ (703,966)	$ 1,350,723

SEWER FUNDS

INDUSTRIAL

Fund	Est. Beginning Fund Balance	Revenues	Expenditures	Net Surplus (Deficit)	Est. Ending Reserve Balance
Operating	$ (550,521)	$ 720,250	$ 840,146	$ (119,896)	$ (670,417)
Capital Projects	32,250	-	-	-	32,250
Depreciation Reserve	-	-	-	-	-
Debt Service	2,118	58,344	60,260	(1,916)	202
INDUSTRIAL FUNDS	$ (516,153)	$ 778,594	$ 900,406	$ (121,812)	$ (637,965)

MUNICIPAL

Operating	$ (376,004)	$ 344,700	$ 479,057	$ (134,357)	$ (510,361)
Capital Projects	2,028,329	14,352	1,700,000	(1,685,648)	342,681
Depreciation Reserve	343,098	41,950	71,500	(29,550)	313,548
MUNICIPAL FUNDS	$ 1,995,423	$ 401,002	$ 2,250,557	$ (1,849,555)	$ 145,868
TOTAL SEWER	$ 1,479,270	$ 1,179,596	$ 3,150,963	$ (1,976,335)	$ (492,097)

STORM FUNDS

Fund	Est. Beginning Fund Balance	Revenues	Expenditures	Net Surplus (Deficit)	Est. Ending Reserve Balance
Operating	$ 54,968	$ 180,075	$ 201, 035	$ (20,960)	$ 34,008
Capital Projects	213,872	15,300	-	15,300	229,172
Depreciation Reserve	136,084	-	28,500	(28,500)	107,584
TOTAL STORM WATER	$ 404,924	$ 195,375	$ 229,535	$ (34,160)	$ 370,764

PUBLIC TRANSIT FUND

Fund	Est. Beginning Fund Balance	Revenues	Expenditures	Net Surplus (Deficit)	Est. Ending Reserve Balance
Operating	$ 62,824	$ 275,505	$ 275,765	$ (170)	$ 62,654
TOTAL PUBLIC TRANSIT	$ 62,824	$ 275,505	$ 275,765	$ (170)	$ 62,654

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

FY 2014-15 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 $3,393,990 consisting of the following projects:

Facility Improvements to Civic Center	$ 8,000
Additional Security Cameras Civic Ctr	$ 12,000
Retrofit Generator - Public Works	$ 13,500
Street Overlay (First Street)	$ 730,000
Hogan Park Apparatus replacement	$ 121,700
Sanchez Park "Parcourse" equip.	$ 7,000
Water Storage Tank– Well No. 1	$ 633,000
Abandoned Well No. 7	$ 10,750
Water Meter Replacement Program	$ 58,040
Daniels Lift Station Pump Replacement	$ 27,500
Square Access Lid Replacement	$ 27,500
St. Clair Street Manholes	$ 16,500
McHenry Sewer Lift Station/ Trunkline Rehab	$1,700,000
Walnut Ave Storm Drain Pump replace	$ 28,500

City of Escalon

Escalon is located in California's Central Valley, it is an attractive city of 7,323 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

Interim City Manager |Finance Director

Mike Harden

Interim Police Chief

Please visit the City's website at www.cityofescalon.org for the up-to-date information and upcoming events.

CITY OF ESCALON CALIFORNIA
STEPPING STONE TO CENTRAL CALIFORNIA
INCORPORATED MARCH 12, 1957

BUDGET MESSAGE

CITY OF ESCALON
BUDGET MESSAGE
2014-2015

To: Mayor and City Council

From: Tammy Alcantor, Interim City Manager |Finance Director

Date: May 15, 2014

City Staff is presenting the City Budget for Fiscal Year 2014-2015 (FY 14-15). Staff presented a proposed budget on May 19, 2014 and as per direction from the Council staff made changes to the proposed budget that consisted of:

- Additional Police Officer with offsetting COPS grant funding based on a 25/75 split
- Change CIP project for McHenry Sewer Trunkline to New McHenry Ave Lift station and Sewer Trunkline Rehabilitation from McHenry Lift station to the Waste Water Treatment Plant (Phase 1)

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 14-15 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 14-15**, which can be found in **Section 2** of the budget binder, into this year's City Budget. The goals are being carried over from FY 13-14 and are anticipated to be completed in FY 14-15.

Our Goal

Present an overview of the City Budget for FY 14-15 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 1st through June 30th.

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 1st.

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 68.12 % of our General Fund revenue in FY 14-15. Therefore, correctly and conservatively projecting these two revenue sources is critical.

Property tax projections (42.45% of the General Fund revenue in FY 14-15) are made by considering the actual revenue collected in the most recent year and analyzing historical data and economic trends and growth. In FY 13-14, the City has experienced an approximate projected increase of 1.55% in all property tax revenue collected. This budget conservatively projects 3% increase ($46,000) from FY 13-14 Mid-year budget for all property tax revenue.

Sales tax projections (25.67% of the General Fund revenue in FY 14-15) 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 13-14, the City is experiencing an approximate projected 3.5% increase in local sales tax. Based on the review and analysis, this budget projects a 1.5% increase ($15,000) from FY 13-14 Mid-year budget for sales tax revenue.

The total General Fund revenue shows an increase from the adopted FY 13-14 budget of $86,527 which is primarily due to the estimated increases for Property Tax and Sales Tax. Most General Fund revenues have remained stable while the projected ending revenues for FY 13-14 show an increase of 11 % or $293,605 from the adopted budget. The increases are due to unanticipated development for both residential and commercial and are considered one-time revenues.

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 14-15 General Fund expenditures in this budget.

- An increase of $9,600 in Public Employee Retirement System (PERS) costs.
- Increase for new Full Time Police Chief- July 1, 2014, New City Manager- January 1, 2015.
- COPS Grant funding for police officer ending September 2014 requiring additional General Fund funding of the position for the FY 14-15 of $72,000
- 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 14-15 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.

- **On-Going Costs to GF Operating Expenditures**

Following are the significant on-going impacts to the General Fund Operating Expenditures for FY 14-15

1. An approximate increase of $213,500 in employee salary and benefits cost from Fiscal Year 2013-2014. This primarily represents:
    a. An increase of $70,000 within the Police Department due to hiring of full-time Police Chief, and a reduction of Reserve salaries based on Sergeant being back on patrol duties.
    b. An increase of $24,900 for employees negotiated salary increase with all employees now contributing the full employee share of CalPERS(tentative agreements).
    c. Increase of $20,000 for retirement cash out of leave balances.
    d. An increase of $80,000 for Community Service Officer(if approved by council)
    e. Maintenance Service Supervisor position promoted to Public Works Superintendent
    f. Account Clerk II position promoted to Planning Tech position
    g. An increase of $9,600 in Public Employee Retirement System (PERS) costs.
    h. An increase of $29,000 Police Officer thru potential COPS grant with a 25/75 split
2. A decrease of $23,000 in department operational budgets. This primarily represents:
    a. Decrease of $25,000 in Development Services based on unknown of development projects.
    b. Decrease of $14,000 in Public Works for temporary service worker.
    c. Increase of $12,000 for Election year cost
    d. Increase of $10,000 in Liability, Workers Compensation cost.

- **One-time Costs to the General Fund Operating Expenditures**

    - Increase in employee salary and benefits of $15,600 for a one-time bonus based on an increase in Secured Property tax of 3%.

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

- Replacement of 4 computers within City Hall
- Replacement of 3 computers within Police Department
- Replacement of 2 Computer Servers at City Hall and Police Department

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 serve obligations for our Civic Center/Community Center funding.

This Budget projects a General Fund Reserve balance of $1,699,901 as of July 1, 2014. Following are the impacts to the General Fund Reserve for FY 14-15.

1. A decrease of $96,258 for debt service on the Civic Center buildings and Police Department improvements.
2. A decrease of $31,946 for debt service on the Community Center renovation.
3. A decrease of $ 8,000 for the correction of roofs on Civic Center buildings(carry over FY 13-14)
4. A decrease of $221,247 for the projected General Fund deficit for FY 14-15
5. A decrease of $ 21,575 to the equipment reserve.

Therefore, this Budget projects the General Fund Reserve balance will be $ 1,320,875 at the end of FY 14-15. With the following Reserve Fund balances:

Operating Budget Reserve	$1,105,366
Equipment Reserve	200,426
Debt Service Reserve	15,083

With the FY 14-15 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 14-15.

- **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:

- ✓ Replacement of 4 City Hall Computers (equipment reserve)
- ✓ Replacement of 3 Police Computers (equipment reserve)
- ✓ Replacement of the 2 Servers for City Hall & Police Department (equipment reserve)
- ✓ Replacement of Police Vehicle (SLESF Funding)

- ✓ Replacement Flatbed Truck (streets gas tax funds)
- ✓ Purchase Transit Minivan, surplus 1 existing bus (PTMISEA)

The City's **"Capital Outlay Expenditures"** for FY 14-15 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 14-15, identifying the project cost, along with any applicable engineering and general government charge, projects anticipated for the following two years (FY 15-16 and FY 16-17, respectively) and for projects anticipated for "future years" (those beyond three years). The CIP spreadsheets also detail how the scheduled projects for FY 14-15 are to be funded.

The CIP budget for FY 14-15 totals $3,393,990. Following are the most significant CIP projects planned for FY 13-14.

- $1,700,000 – New McHenry Ave Lift station and Sewer Trunkline Rehabilitation from McHenry Lift station to the Waste Water Treatment Plant (Phase 1)
- $ 633,000 – Additional Water Storage Tank at Well #1
- $ 121,700 – Remove & Replace Hogan park playground equipment including additional security lighting and cameras.
- $ 58,000 – Water Meter replacement program replacement of the first batch of the 150 oldest water meters.
- $ 28,500 – Walnut Avenue Storm Drain Pump replacement
- $ 27,500 – Daniel Sewer Lift Station Pump replacement

The full FY 14-15 CIP will all projects can be found in Section 10 of this message.

Review of Enterprise Funds

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

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

An analysis of each of these funds can be found in the "City Budget Fund Analysis" summary sheet in Section 7 of this message. Following are the projections for the total fund balances for June 30, 2015:

- Water $1,350,723
- Sewer ($ 492,097)
- Storm Water $ 370,764
- Transit $ 62,654

Water, Sewer and Storm funds are projected to spend more on operating costs than the City is currently collecting in user fees. Staff is currently working with a Hansford Consulting in reviewing the user fees so that services and assets are not compromised.

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 14-15 meets the City Council's Budget Objectives. Specifically, this Budget:

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

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

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

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

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

CITY OF ESCALON
BUDGET MESSAGE
2014-2015

To: Mayor and City Council

From: Tammy Alcantor, Interim City Manager |Finance Director

Date: May 15, 2014

City Staff is presenting the City Budget for Fiscal Year 2014-2015 (FY 14-15). Staff presented a proposed budget on May 19, 2014 and as per direction from the Council staff made changes to the proposed budget that consisted of:

- Additional Police Officer with offsetting COPS grant funding based on a 25/75 split
- Change CIP project for McHenry Sewer Trunkline to New McHenry Ave Lift station and Sewer Trunkline Rehabilitation from McHenry Lift station to the Waste Water Treatment Plant (Phase 1)

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 14-15 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 14-15**, which can be found in **Section 2** of the budget binder, into this year's City Budget. The goals are being carried over from FY 13-14 and are anticipated to be completed in FY 14-15.

Our Goal

Present an overview of the City Budget for FY 14-15 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 1st through June 30th.

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 1st.

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 68.12 % of our General Fund revenue in FY 14-15. Therefore, correctly and conservatively projecting these two revenue sources is critical.

Property tax projections (42.45% of the General Fund revenue in FY 14-15) are made by considering the actual revenue collected in the most recent year and analyzing historical data and economic trends and growth. In FY 13-14, the City has experienced an approximate projected increase of 1.55% in all property tax revenue collected. This budget conservatively projects 3% increase ($46,000) from FY 13-14 Mid-year budget for all property tax revenue.

Sales tax projections (25.67% of the General Fund revenue in FY 14-15) 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 13-14, the City is experiencing an approximate projected 3.5% increase in local sales tax. Based on the review and analysis, this budget projects a 1.5% increase ($15,000) from FY 13-14 Mid-year budget for sales tax revenue.

The total General Fund revenue shows an increase from the adopted FY 13-14 budget of $86,527 which is primarily due to the estimated increases for Property Tax and Sales Tax. Most General Fund revenues have remained stable while the projected ending revenues for FY 13-14 show an increase of 11 % or $293,605 from the adopted budget. The increases are due to unanticipated development for both residential and commercial and are considered one-time revenues.

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 14-15 General Fund expenditures in this budget.

- An increase of $9,600 in Public Employee Retirement System (PERS) costs.
- Increase for new Full Time Police Chief- July 1, 2014, New City Manager- January 1, 2015.
- COPS Grant funding for police officer ending September 2014 requiring additional General Fund funding of the position for the FY 14-15 of $72,000
- 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 14-15 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.

- **On-Going Costs to GF Operating Expenditures**

Following are the significant on-going impacts to the General Fund Operating Expenditures for FY 14-15

1. An approximate increase of $213,500 in employee salary and benefits cost from Fiscal Year 2013-2014. This primarily represents:
    a. An increase of $70,000 within the Police Department due to hiring of full-time Police Chief, and a reduction of Reserve salaries based on Sergeant being back on patrol duties.
    b. An increase of $24,900 for employees negotiated salary increase with all employees now contributing the full employee share of CalPERS(tentative agreements).
    c. Increase of $20,000 for retirement cash out of leave balances.
    d. An increase of $80,000 for Community Service Officer(if approved by council)
    e. Maintenance Service Supervisor position promoted to Public Works Superintendent
    f. Account Clerk II position promoted to Planning Tech position
    g. An increase of $9,600 in Public Employee Retirement System (PERS) costs.
    h. An increase of $29,000 Police Officer thru potential COPS grant with a 25/75 split
2. A decrease of $23,000 in department operational budgets. This primarily represents:
    a. Decrease of $25,000 in Development Services based on unknown of development projects.
    b. Decrease of $14,000 in Public Works for temporary service worker.
    c. Increase of $12,000 for Election year cost
    d. Increase of $10,000 in Liability, Workers Compensation cost.

- **One-time Costs to the General Fund Operating Expenditures**

    - Increase in employee salary and benefits of $15,600 for a one-time bonus based on an increase in Secured Property tax of 3%.

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

- Replacement of 4 computers within City Hall
- Replacement of 3 computers within Police Department
- Replacement of 2 Computer Servers at City Hall and Police Department

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 serve obligations for our Civic Center/Community Center funding.

This Budget projects a General Fund Reserve balance of $1,699,901 as of July 1, 2014. Following are the impacts to the General Fund Reserve for FY 14-15.

1. A decrease of $96,258 for debt service on the Civic Center buildings and Police Department improvements.
2. A decrease of $31,946 for debt service on the Community Center renovation.
3. A decrease of $ 8,000 for the correction of roofs on Civic Center buildings(carry over FY 13-14)
4. A decrease of $221,247 for the projected General Fund deficit for FY 14-15
5. A decrease of $ 21,575 to the equipment reserve.

Therefore, this Budget projects the General Fund Reserve balance will be $ 1,320,875 at the end of FY 14-15. With the following Reserve Fund balances:

Operating Budget Reserve	$1,105,366
Equipment Reserve	200,426
Debt Service Reserve	15,083

With the FY 14-15 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 14-15.

- **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:

- ✓ Replacement of 4 City Hall Computers (equipment reserve)
- ✓ Replacement of 3 Police Computers (equipment reserve)
- ✓ Replacement of the 2 Servers for City Hall & Police Department (equipment reserve)
- ✓ Replacement of Police Vehicle (SLESF Funding)

- ✓ Replacement Flatbed Truck (streets gas tax funds)
- ✓ Purchase Transit Minivan, surplus 1 existing bus (PTMISEA)

The City's **"Capital Outlay Expenditures"** for FY 14-15 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 14-15, identifying the project cost, along with any applicable engineering and general government charge, projects anticipated for the following two years (FY 15-16 and FY 16-17, respectively) and for projects anticipated for "future years" (those beyond three years). The CIP spreadsheets also detail how the scheduled projects for FY 14-15 are to be funded.

The CIP budget for FY 14-15 totals $3,393,990. Following are the most significant CIP projects planned for FY 13-14.

- $1,700,000 – New McHenry Ave Lift station and Sewer Trunkline Rehabilitation from McHenry Lift station to the Waste Water Treatment Plant (Phase 1)
- $ 633,000 – Additional Water Storage Tank at Well #1
- $ 121,700 – Remove & Replace Hogan park playground equipment including additional security lighting and cameras.
- $ 58,000 – Water Meter replacement program replacement of the first batch of the 150 oldest water meters.
- $ 28,500 – Walnut Avenue Storm Drain Pump replacement
- $ 27,500 – Daniel Sewer Lift Station Pump replacement

The full FY 14-15 CIP will all projects can be found in Section 10 of this message.

Review of Enterprise Funds

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

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

An analysis of each of these funds can be found in the "City Budget Fund Analysis" summary sheet in Section 7 of this message. Following are the projections for the total fund balances for June 30, 2015:

- Water $1,350,723
- Sewer ($ 492,097)
- Storm Water $ 370,764
- Transit $ 62,654

Water, Sewer and Storm funds are projected to spend more on operating costs than the City is currently collecting in user fees. Staff is currently working with a Hansford Consulting in reviewing the user fees so that services and assets are not compromised.

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 14-15 meets the City Council's Budget Objectives. Specifically, this Budget:

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

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

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

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

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

DEFINITION OF TERMS

Exhibit A

Definitions of Terms

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

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

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

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

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

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

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

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

City expenditures from the General Fund include:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FISCAL POLICIES

Exhibit B

CITY OF ESCALON
FISCAL POLICIES

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

Operational Efficiencies

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

Voter Approved Revenues

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

Reserves

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

Infrastructure

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

Employee Development

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

Economic Development

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

New Services

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

Construction of New Facilities

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

Fiscal Management

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

SECTION 2

COUNCIL-MANAGER GOALS

Council - Manager Goals

CITY OF ESCALON

CITY COUNCIL – CITY MANAGER
FY 14-15 GOALS

- Finalize Sewer Constraints Study and complete preliminary surveying, proposed easements, and right-of-way acquisition.

- Achieve a balanced and sustainable Operating Budgets for General Fund, Sewer, and Storm.

SECTION 3

ORGANIZATIONAL INFORMATION

ORGANIZATIONAL INFORMATION

CITY OF ESCALON
CALIFORNIA

CITY COUNCIL

Edward B. Alves, Mayor

Gary Haskin
Mayor Pro Tempore

Danny A. Fox
Council Member

Jeff Laugero
Council Member

Robert Swift
Council Member

ADMINISTRATIVE OFFICERS

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

CONSULTANTS

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

STATISTICS AND INFORMATION

Incorporated March 12, 1957 - General Law City
2014 Population Estimate by State of California 7,323

The area of Escalon is 2.5 square miles

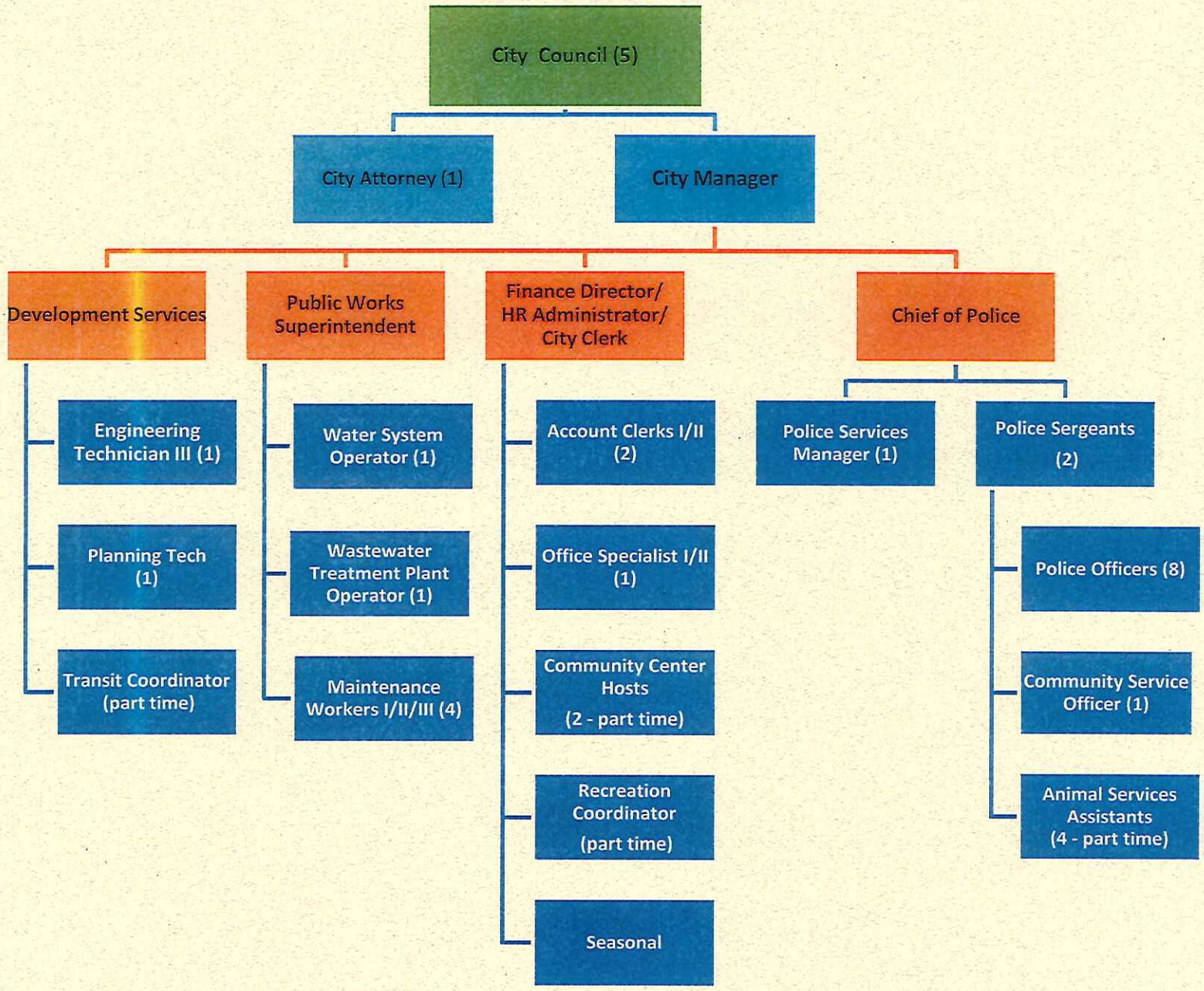
www.cityofescalon.org

POSITION ALLOCATION
FISCAL YEAR 2014-15

FUNCTION ACTIVITY	ALLOCATION
General Government/Management & Support	
City Manager//City Clerk	1
Finance Director/HR Administrator	1
Account Clerk II	1
Account Clerk (Part Time)	0.80
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 (Currently only 1 funded in budget)	2
Police Officer	8
(6 currently funded thru General Fund/, .5 funded thru SLESF/ COPS Grant funding complete 9/2014 with 1 additional year obligation from General Fund)	
Community Service Officer/Code Enforcement/Evidence	1
Police Services Manager	1
Animal Services Assistant –PT (4 Part Time Positions)	1.30
Development and Services	
Transit Coordinator	0.10
Planning Tech I	1
Engineering Technician I/II/III	1
Intern	0.15
Extra Help Developments Services (As needed)	0.35
Public Works Department	
Public Works Superintendent Supervisor	1
Chief Water System Operator	1
Chief Wastewater Treatment Plant Operator	1
Maintenance Worker I/II/III	4
Full Time Employees	26
Part-time Employees - FTE (Full Time Equivalents)	4.05
TOTAL	**30.05**

Contract Employees	
City Attorney - Part Time	1
City Engineer (Outside Contract)	1
City Planner (Outside Contract)	1
Project Consultant (As needed)	1
Building Inspector- Part Time	1
TOTAL	**4**
City Council/Commissions/Volunteers	
City Council/Commission Members	13
Volunteers - Reserves/Seniors/Explorers	20
Volunteers – Animal Shelter	20
TOTAL	**53**

CITY OF ESCALON
ORGANIZATIONAL CHART
Fiscal Year 2014/15



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SECTION 4

GENERAL FUND SUMMARY SHEET

GENERAL FUND SUMMARY SHEET

CITY OF ESCALON
GENERAL FUND SUMMARY SHEET
PROPOSED FISCAL YEAR 2014-2015

GENERAL FUND OPERATING

OPERATING REVENUES (Including Transfers In)	$3,128,347
OPERATING EXPENDITURES	3,349,594
SURPLUS/(DEFICIT)	-221,247
ESTIMATED BEGINNING RESERVE BALANCE JULY 1, 2014	$1,699,901
RESERVE EXPENDITURES OR DECREASES	
2014/2015 Debt Service City Civic Center	-96,258
2014/2015 Debt Service Community Center	-31,946
EQUIPMENT RESERVE: EXPENDITURES OR INCREASES	
(7) Computer replacements - Equipment Reserve	-10,500
Server(2) Replacement - Equipment Reserve	-11,075
Carryover FY 13/14 Police & City Hall Facility Repairs -Reserve	-8,000
EXCESS (DEFICIENCY) OF OPERATING REVENUE OVER EXPENDITURES	-221,247
ESTIMATED RESERVE BALANCE JUNE 30, 2015	1,320,875

RESERVE FUNDS ALLOCATION

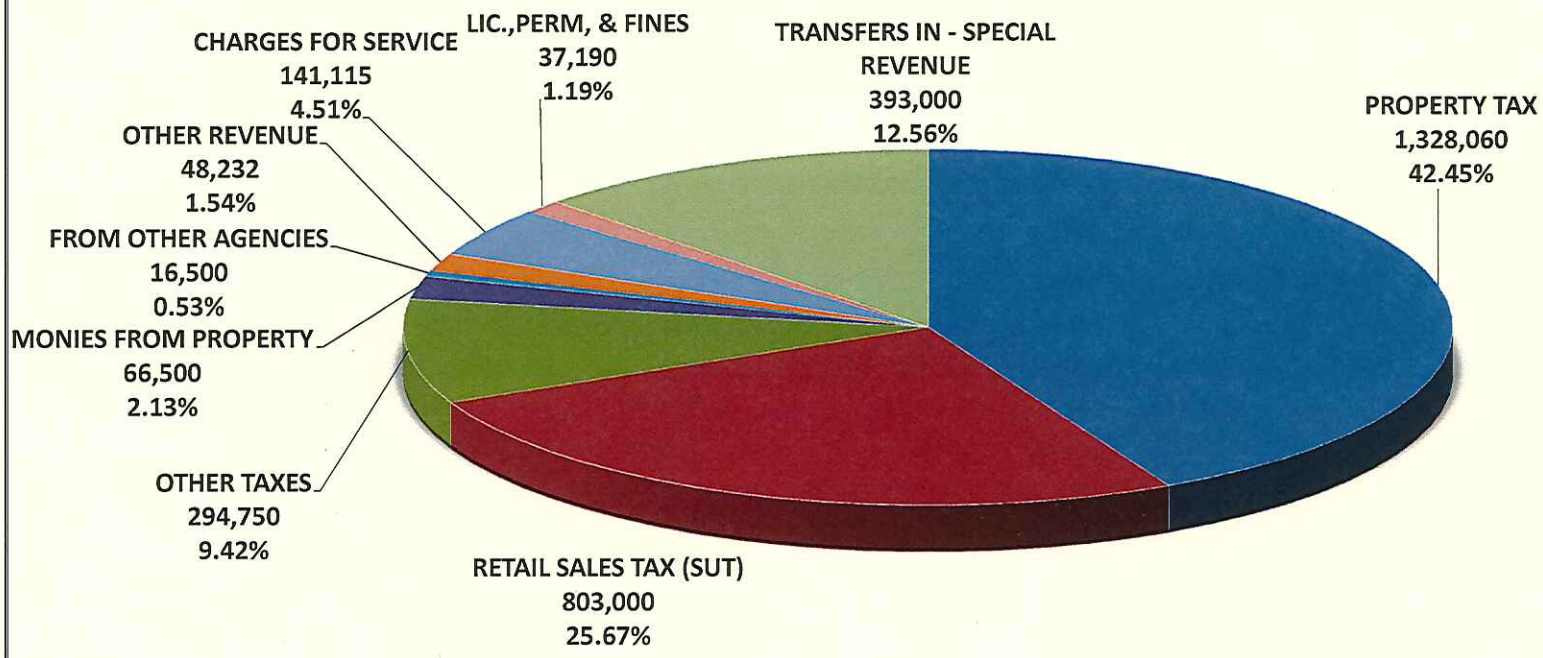
ESTIMATED RESERVE BALANCE JUNE 30,2015	$1,320,875
Operating Budget Reserve (33%)	1,105,366
Equipment Reserve	200,426
Debt Service Reserve	15,083

SECTION 5

CHARTS & GRAPHS

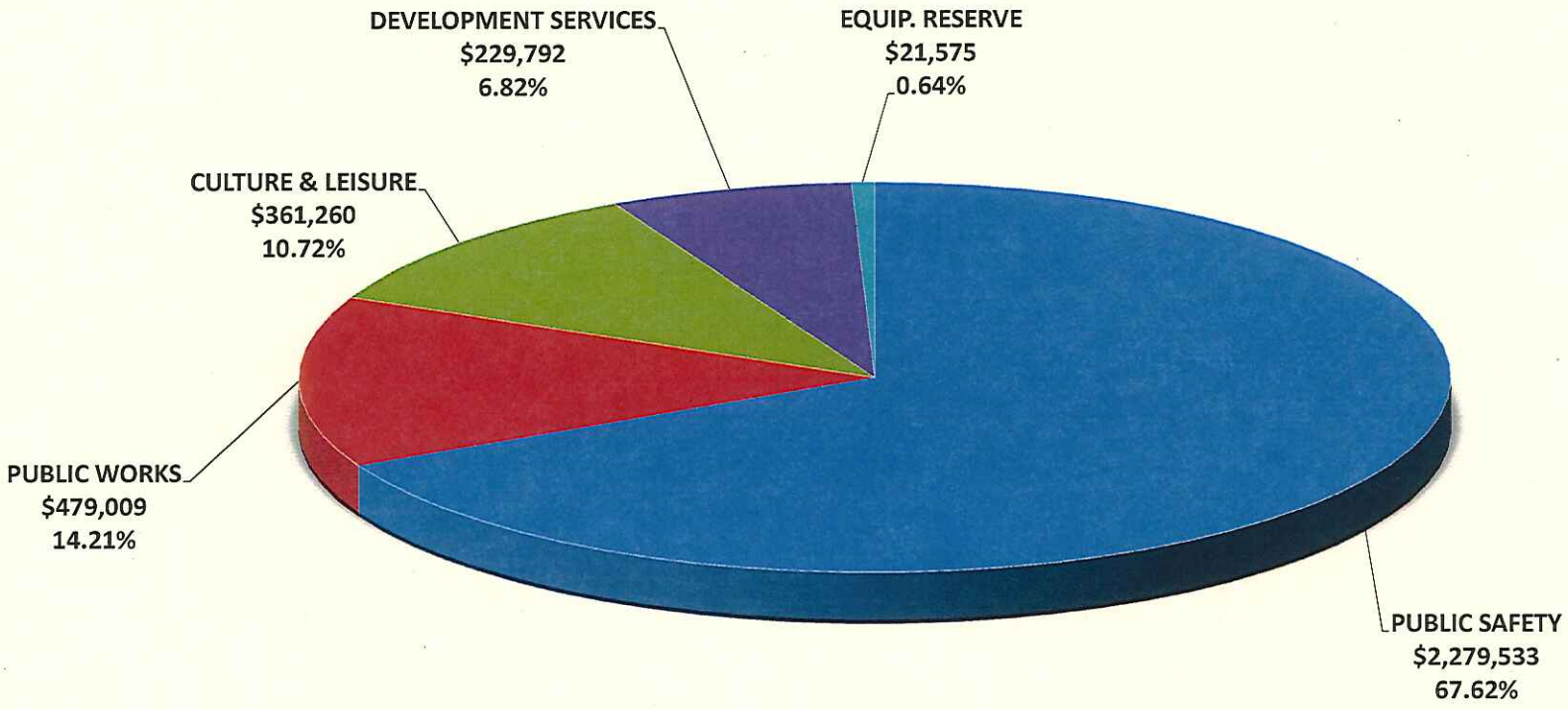
CHARTS
&
GRAPHS

GENERAL FUND
OPERATING REVENUE
FISCAL YEAR 2014-2015



05/28/2014

GENERAL FUND
OPERATING EXPENDITURES
FISCAL YEAR 2014- 2015



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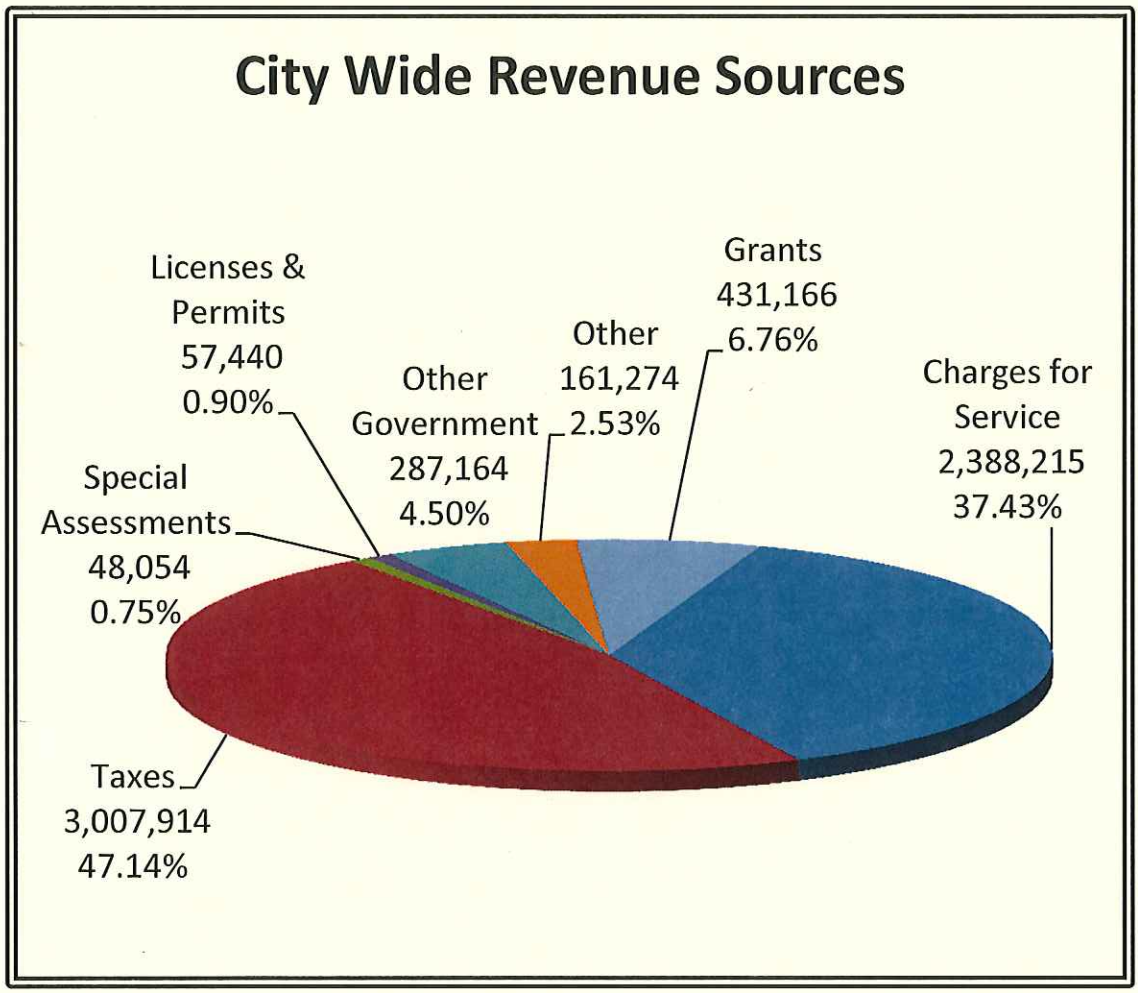
ALL REVENUE SOURCES
FISCAL YEAR 2014-2015



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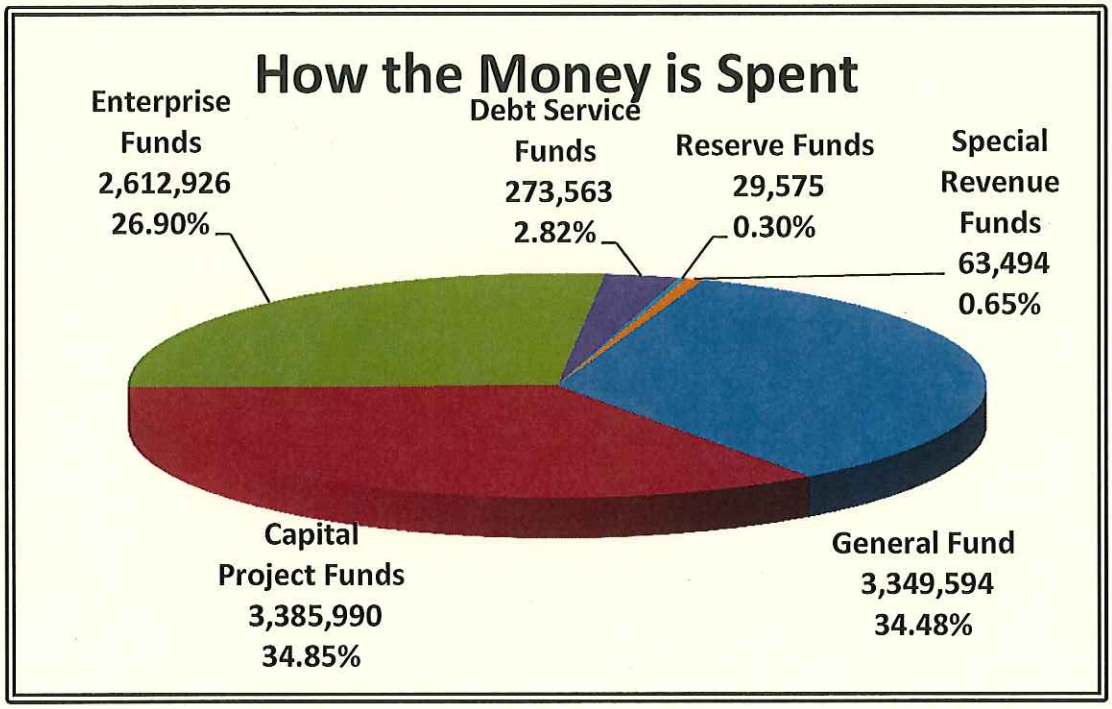
City Wide Expenditures
Fiscal Year 2014-2015



SECTION 6

CAPITAL OUTLAY SUMMARIES

Capital Outlay Summaries

CITY OF ESCALON

CAPITAL OUTLAY SUMMARIES
FOR
FY 2014/15 BUDGET

Police					
		Equipment Reserve	Developer Impact Fees	SLESF	TOTAL
3 Replacement Computers		$ 4,500			$ 4,500
EPDFS2 Server Refresh		$ 6,275			$ 6,275
New Patrol Car				$ 42,000	$ 42,000
				$ -	$ -
Total		$ 10,775	$ -	$ 42,000	$ 52,775

Management & Support					
		Equipment Reserve			TOTAL
Server		$ 4,800			$ 4,800
4 Replacement Computers		$ 6,000			$ 6,000
Total		$ 10,800	$ -		$ 10,800

PUBLIC WORKS								
	STREETS	STORM	SW -MUNI	SW - IND	PARKS	WATER	CORP YD	TOTAL
Flatbed Truck	$ 32,000							$ 32,000
								$ -
								$ -
Total	$ 32,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 32,000

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

SECTION 7

SUMMARIES

SUMMARIES

CITY OF ESCALON
FUND ANALYSIS
PROPOSED FISCAL YEAR 2014-2015

FUND	ESTIMATED BEGINNING BALANCE July 1, 2014	ESTIMATED REVENUE FY 14/15	TRANSFERS	AVAILABLE FOR BUDGET	ESTIMATED OPER.BDGT. FY 14/15	ESTIMATED CAPITAL BDGT. FY 14/15	ESTIMATED BALANCE/ RESERVES June 30, 2015
GENERAL	$1,699,901	$2,735,347	$264,796	$4,700,044	$3,371,169	$8,000	$1,320,875
DEVELOPMENT IMPACT FEE ACCOUNTS							
AFFORDABLE HOUSING	$13,689	$500	$0	$14,189		$0	$14,189
PLANNING	$9,810	$260	$0	$10,070			$10,070
LIBRARY	-$173,783	$994	$0	-$172,789			-$172,789
PARKS	$441,227	$19,529	$0	$460,756	$0	$128,700	$332,056
RECREATON DIF	$104,328	$4,141	$0	$108,469			$108,469
PUBLIC WORKS	$83,308	$3,222	$0	$86,530		$13,500	$73,030
TRANSPORTATION MITIGATION	$1,010,335	$21,700	$0	$1,032,035		$0	$1,032,035
POLICE	$14,251	$3,885	$0	$18,136	$0	$0	$18,136
CITY HALL	-$1,231,636	$3,231	$0	-$1,228,405		$12,000	-$1,240,405
SPECIAL REVENUE							
RECREATION	$38,981	$725	$0	$39,706	$0		$39,706
SPECIAL DISTRICTS	$40,348	$48,154	$0	$88,502	$63,494	$0	$25,008
CDBG-HUD	$0	$85,000	$0	$85,000		$0	$85,000
AUTO THEFT	$14,445	$0	$0	$14,445			$14,445
POLICE GRANTS	$36,641	$195,075	-$189,000	$42,716	$0		$42,716
SPECIAL GRANTS	$0	$0	$0	$0			$0
TRANSPORTATION	$1,197,583	$168,025	$0	$1,365,608		$0	$1,365,608
RTIF	$192,012	$520	$0	$192,532			$192,532
TRAFFIC CONGESTION	$59,420	$170	$0	$59,590		$0	$59,590
TRAFFIC SAFETY	-$211	$20,000	-$20,000	-$211			-$211
MEASURE K	$824,003	$301,200	$0	$1,125,203		$730,000	$395,203
GAS TAX 2103	$123,779	$102,194	-$70,000	$155,973			$155,973
GAS TAX 2106	-$15,263	$27,166	$0	$11,903		$0	$11,903
GAS TAX 2107	$98,709	$50,219	-$32,000	$116,928			$116,928
GAS TAX 2107.5	$51,314	$2,080	$0	$53,394		$0	$53,394
GAS TAX 2105	$356,111	$34,363	-$82,000	$308,474			$308,474
TRANSIT - SECURITY	$0	$0	$0	$0			$0
CAPITAL IMPROVEMENTS							
	$0	$0	$0	$0		$0	$0
	$0	$0	$0	$0			$0
WATER							
OPERATING	-$289,365	$540,094	$0	$250,729	$817,014	$0	-$566,284
CAPITAL PROJECTS	$865,434	$18,632	$0	$884,066	$0	$633,000	$251,066
DEPRECIATION RESERVE	$825,141	$158,200	$0	$983,341	$0	$68,790	$914,551
DEBT SERVICE	$650,364	$186,125		$836,489	$85,099	$0	$751,390
WATER - TOTAL	$2,051,574	$903,051	$0	$2,954,625	$902,112	$701,790	$1,350,723
SEWER							
INDUSTRIAL							
OPERATING	-$550,521	$720,250	$0	$169,729	$840,146	$0	-$670,417
CAPITAL	$32,250	$0	$0	$32,250	$0	$0	$32,250
DEPRECIATION RESERVE	$0	$0	$0	$0	$0	$0	$0
DEBT SERVICE	$2,118	$58,344	$0	$60,462	$60,260	$0	$202
MUNICIPAL							
OPERATING	-$376,004	$344,700	$0	-$31,304	$479,057	$0	-$510,361
CAPITAL	$2,028,329	$14,352	$0	$2,042,681	$0	$1,700,000	$342,681
DEPRECIATION RESERVE	$343,098	$41,950	$0	$385,048	$0	$71,500	$313,548
SEWER - TOTAL	$1,479,270	$1,179,596	$0	$2,658,866	$1,379,463	$1,771,500	-$492,097
STORM WATER							
OPERATING	$54,968	$180,075	$0	$235,043	$201,035		$34,008
CAPITAL	$213,872	$15,300	$0	$229,172		$0	$229,172
DEPRECIATION RESERVE	$136,084	$0	$0	$136,084	$0	$28,500	$107,584
STORM WATER - TOTAL	$404,924	$195,375	$0	$600,299	$201,035	$28,500	$370,764
ENTERPRISE							
TRANSIT	$62,824	$275,505	$0	$338,329	$275,675	$0	$62,654
DEBT SERVICE							
CIVIC CENTER	$0	$0	$96,258	$96,258	$96,258	$0	$0
COMMUNITY CENTER	$0	$0	$31,946	$31,946	$31,946	$0	$0
LIBRARY - C.O.P.'S	$0	$0	$0	$0	$0	$0	$0
TOTAL ALL FUNDS	$8,987,894	$6,381,227	$0	$15,369,121	$6,321,152	$3,393,990	$5,653,979

CITY OF ESCALON
SUMMARY OF MUNICIPAL EXPENDITURES
BY FUND CATEGORIES
PROPOSED FISCAL YEAR 2014-2015

FUNCTION	ACTIVITY	GENERAL	OPERATING REVENUE-GENERAL	OPERATING REVENUE-ENTERPRISE	SPECIAL REVENUE	CAPITAL IMPROVEMENT REVENUE	DEBT SERVICE REVENUE	TOTAL
GENERAL GOVERNMENT								
	Legislative							0
	Management & Support	10,800						10,800
PUBLIC SAFETY								
	Police	1,945,595	54,040		209,000			2,208,635
	Animal Control	60,673	21,000					81,673
	Street Lighting	84,851						84,851
	Weed Abatement	0	0					0
	LLD				63,494			63,494
TRANSPORTATION								
	Streets	29,897			184,000			213,897
	Storm Water			201,035				201,035
	Street Trees & Landscaping	31,133						31,133
	Public Transit			275,675				275,675
COMMUNITY DEVELOPMENT								
	Planning	62,712	15,000					77,712
	Building Regulations	49,474	32,500					81,974
	Engineering	69,006	1,100					70,106
HEALTH								
	Sewer - Municipal			479,057				479,057
	Sewer - Industrial			840,146				840,146
	WWTP Bond						60,260	60,260
CULTURE & LEISURE								
	Parks	149,128			0			149,128
	Recreation	235,811						235,811
	Library	50,500						50,500
	Community Center	56,949	18,000					74,949
JBLIC UTILITIES								
	Water			817,014				817,014
	Water Loan (SDWBL 76)						0	0
	Water Loan (SDWBL 84)						85,099	85,099
DEBT SERVICE								
	Civic Center	96,258						96,258
	Community Center	31,946						31,946
	Library						0	0
COST CENTER								
	Insurance							0
	City Hall							0
	Corporation Yard							0
TOTAL OPERATING BUDGET		2,964,733	141,640	2,612,926	456,494	0	145,359	6,321,152
TOTAL CAPITAL IMPROVEMENTS		8,000		2,501,790	884,200	0	0	3,393,990
TOTAL BUDGET		$2,972,733	$141,640	$5,114,716	$1,340,694	$0	$145,359	$9,715,142

CITY OF ESCALON
SUMMARY OF MUNICIPAL EXPENDITURES
BY FUNCTION & ACTIVITY
PROPOSED FISCAL YEAR 2014-2015

FUNCTION	ACTIVITY	EMPLOYEE SERVICES	SUPPLIES & SERVICES	CAPITAL OUTLAY	BUDGET	SERVICE CREDIT	GENERAL GOV'T & COST CENTER	TOTAL PUBLIC SERVICE COST
GENERAL GOVERNMENT								
	Legislative	37,811	165,050	-	202,861		(202,861)	-
	Management & Support	339,617	157,450	10,800	507,867		(497,067)	10,800
PUBLIC SAFETY								
	Police	1,449,499	282,150	52,775	1,784,424		424,211	2,208,635
	Animal Control	38,452	27,630	-	66,082		15,591	81,673
	Street Lighting	-	77,600	-	77,600		7,251	84,851
	Weed Abatement	-	-	-	-		-	-
	LLD	-	58,310	-	58,310		5,184	63,494
TRANSPORTATION								
	Streets	60,408	77,950	32,000	170,358		43,539	213,897
	Storm Water	65,648	87,517	-	153,165		47,870	201,035
	Street Trees & Landscaping	-	29,650	-	29,650		1,483	31,133
	Public Transit	5,920	138,755	125,000	269,675		6,000	275,675
COMMUNITY DEVELOPMENT								
	Planning	33,205	31,700	-	64,905		12,807	77,712
	Building Regulations	20,565	47,900	-	68,465		13,509	81,974
	Engineering	104,078	14,400	-	118,478	(71,750)	23,378	70,106
		157,848	94,000	-	251,848	(71,750)	49,694	229,792
HEALTH								
	Sewer - Municipal	154,729	210,640	-	365,369		113,688	479,057
	Sewer - Industrial	138,414	532,200	-	670,614		169,532	840,146
	WWTP Bond	-	60,260	-	60,260			60,260
CULTURE & LEISURE								
	Parks	40,683	74,735	-	115,418		33,710	149,128
	Recreation	82,095	114,855	-	196,950		38,861	235,811
	Library	4,623	37,555	-	42,178		8,322	50,500
	Community Center	26,722	35,875	-	62,597		12,351	74,949
PUBLIC UTILITIES								
	Water	278,452	341,400	-	619,852		197,161	817,014
	Water Loan (SDWBL 76)		-	-	-			-
	Water Loan (SWDBL 84)		85,099	-	85,099			85,099
DEBT SERVICE								
	Civic Center		96,258	-	96,258			96,258
	Community Center		31,946	-	31,946			31,946
	Library		-	-	-			-
COST CENTER								
	Insurance		214,800	-	214,800		(214,800)	-
	1854 Main Street	-	2,761	-	2,761		(2,761)	-
	Corporation Yard	105,681	66,950	-	172,631		(172,631)	-
	1855 Coley Ave.	-	2,920	-	2,920		(2,920)	-
	PD -Civic Center	-	74,000	-	74,000		(74,000)	-
	CH -Civic Center	-	42,150	-	42,150		(42,150)	-
TOTAL OPERATING BUDGET		2,986,601	3,220,466	220,575	6,427,642	(71,750)	(34,740)	6,321,152
TOTAL CAPITAL IMPROVEMENTS					3,287,500	71,750	34,740	3,393,990
TOTAL BUDGET		$ 2,986,601	$ 3,220,466	$ 220,575	$ 9,715,142	$ -	$ 0	$ 9,715,142

SECTION 8

REVENUES

REVENUES

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2014-2015 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 12/13 Actual	FY 13/14 Adopted	FY 13/14 Mid-year	FY 13/14 Projected	FY 14/15 Adopted
100	GENERAL					
3000	GENERAL REVENUE					
	TAXES					
1000	PROPERTY CURRENT SECURED	759,148	780,000	802,000	795,000	826,060
1001	PROPERTY TAX IN-LIEU OF VLF	447,782	448,000	448,000	448,000	448,000
1010	PROPERTY CURRENT UNSECURED	47,828	48,000	52,000	50,000	52,000
1035	SB813	7,809	1,500	1,500	4,000	1,500
1036	INTEREST	461	500	500	500	500
1100	RETAIL SALES	554,848	560,000	560,000	580,000	589,000
1109	PROPERTY TAX IN-LIEU OF SUT	195,013	195,000	195,000	182,000	188,000
1110	TRANSIT LODGING	2,595	2,000	2,000	1,000	1,000
1120	FRANCHISE-ELECTRIC	103,906	100,000	100,000	102,800	103,000
1121	FRANCHISE-GAS	26,812	26,000	26,000	30,300	31,000
1122	FRANCHISE-GARBAGE-RESID.	38,657	37,500	39,000	39,000	39,250
1123	FRANCHISE-CABLE TV	28,498	27,500	27,500	27,500	27,500
1124	FRANCHISE-GARBAGE-COMM.	17,518	14,000	17,500	17,500	17,500
1125	FRANCHISE-GARBAGE-GREENWASTE	13,868	12,500	13,500	13,500	13,500
1126	FRANCHISE - VIDEO SERVICE	8,728	7,000	7,000	7,000	7,000
1130	BUSINESS LICENSE	35,271	33,000	33,000	38,000	38,000
1140	REAL PROPERTY TRANSFER	18,732	16,000	16,000	17,800	17,000
1186	SB 1186 DISABILITY ACESS	398	0	0	0	0
	LICENSE & PERMITS					
2050	FIREWORKS PERMITS	282	750	450	450	450
	USE OF MONEY & PROPERTY					
4000	INVESTMT.EARNINGS-INTEREST	3,592	3,500	3,500	2,000	2,000
4003	LOAN INTEREST	14,227	13,840	13,840	13,840	13,500
4004	LOAN INTEREST (WWTP LOAN)	0	0	0	0	0
4012	RENTS-CELL ONE TOWER	9,078	8,300	8,300	8,300	8,300
	FROM OTHER AGENCIES					
5003	STATE MANDATED COST REIMBURSEMENT	0	0	0	0	0
5010	VEHICLE LICENSE FEES	3,694	0	4,000	4,000	4,000
5030	STATE HOMEOWNERS EXEMPTIONS	10,166	10,000	10,000	10,000	10,000
5042	STATE GRANT	0	0	0	0	0
5071	OFF HIGHWAY MOTOR VEHICLE	0	0	0	0	0
	CURRENT SERVICE CHARGES					
6020	SALE OF MAPS & OTHER PUBL.	638	450	450	600	550
6025	CURRENT YEAR REIMBURSEMENT	7,052	5,000	5,000	4,500	5,000
6030	OTHER FILING FEES	0	0	0	0	0
6031	BUSINESS LICENSE APPL. FEE	2,499	2,500	2,500	2,700	2,700
6170	LATE CHARGES	15,313	15,500	15,500	15,500	15,500
6171	COLLECTION HANDLING FEE	1,660	2,000	2,000	2,000	2,000
6180	COBRA FEES	0	0	0	0	0
6181	ADMINISTRATIVE HANDLING FEE	3,296	2,200	3,200	5,100	3,200
6182	DIF ADMINISTRATIVE HANDLING FEE	6,802	2,025	18,700	43,588	6,582
	OTHER REVENUE					
7000	SALE OF PROPERTY	0	0	0	0	0
7002	MISC. REVENUE	38,100	3,500	3,500	2,000	2,000
7004	UTILITY WRITE OFFS	-1,702	-2,000	-2,000	-500	-500
7005	RESTITUTION CITY PROPERTY DAMAGE	1,290	1,000	1,000	0	1,000
7006	YARD SALE	585	600	600	300	500
7010	CONVIENCE FEE - ONLINE CREDIT CARDS	2,115	1,800	1,800	2,300	2,300
7030	CONTRIBUTIONS	2,000	0	0	0	0
7040	INSURANCE REFUNDS	13,985	0	0	16,225	6,000
7041	LOSS/DAMAGES	82	0	0	0	0
7043	RETURN CHECK CHARGE	1,290	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	2,443,916	2,380,665	2,434,040	2,488,003	2,486,092

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 12/13 Actual	FY 13/14 Adopted	FY 13/14 Mid-year	FY 13/14 Projected	FY 14/15 Adopted
100	GENERAL					
3200	POLICE DEPARTMENT					
1100	1/2 CENT SALES TAX	29,281	24,000	24,000	26,000	26,000
2010	BICYCLE LICENSE	10	40	40	27	40
3010	FINES - OTHER	1,115	600	600	600	600
5002	BOOKING & PROCESSING FEES	0	0	0	0	0
5024	GRANTS-COUNTY	0	0	0	0	0
5026	GRANTS-FAST COPS	0	0	0	0	0
5031	GRANTS-FEDERAL	0	0	0	0	0
5039	ABANDON VEHICLE PROGRAM	0	0	0	0	0
5072	P.O.S.T. REIMBURSEMENT	8,608	4,000	5,500	6,000	2,500
5082	GRANTS STATE	0	0	0	0	0
6025	CURR. REIMBURSED EXPENSES	619	400	400	430	400
6040	SPECIAL POLICE CHARGE	13,663	14,000	14,000	12,000	13,000
6041	VEHICLE RELEASE FEE	5,889	6,000	6,000	6,000	6,000
6045	CSC-SECURITY	4,412	5,000	5,000	4,500	5,000
7000	SALE OF PROPERTY	0	0	0	0	0
7002	MISC REVENUES	501	500	500	800	500
7020	CONTRIBUTIONS	0	0	0	0	0
7036	ASSET SEIZURE	0	0	0	0	0
7037	CONTRIBUTIONS TO CADETS	0	0	0	0	0
	SUB-TOTAL	64,098	54,540	56,040	56,357	54,040
100	GENERAL					
3210	ANIMAL CONTROL					
2000	DOG LICENSE	3,529	3,200	3,200	2,800	3,000
6060	ANIMAL SHELTER CHARGE	17,590	16,000	16,000	17,000	14,000
7002	MISC. REVENUE	5,910	5,000	5,000	6,000	4,000
	SUB-TOTAL	27,029	24,200	24,200	25,800	21,000
100	GENERAL					
6090	WEED & LOT CONTROL	12,451	0	0	0	0
	SUB-TOTAL	12,451	0	0	0	0
100	GENERAL					
3300	STREETS					
6121	STREET CLEANING	1,965	1,965	1,965	1,965	1,965
7041	LOSS OR DAMAGE REIMBURSEMENT	0	0	0	0	0
	SUB-TOTAL	1,965	1,965	1,965	1,965	1,965

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 12/13 Actual	FY 13/14 Adopted	FY 13/14 Mid-year	FY 13/14 Projected	FY 14/15 Adopted
100	GENERAL					
3400	PLANNING					
6000	PLANNING FEES	31,336	35,000	35,000	14,500	15,000
	SUB-TOTAL	31,336	35,000	35,000	14,500	15,000
100	GENERAL					
3420	BUILDING					
2020	CONSTRUCTION PERMITS	60,156	27,500	90,000	180,000	32,500
6035	PERMIT ALLOCATION FEE	2,971	0	0	0	0
	SUB-TOTAL	63,127	27,500	90,000	180,000	32,500
100	GENERAL					
3421	ENGINEERING					
6050	PLAN CHECK	0	750	5,500	0	500
2030	ENCROACHMENT FEES	7,700	600	600	850	600
6070	ENGINEERING FEES	0	0	55,000	63,800	0
	SUB-TOTAL	7,700	1,350	61,100	64,650	1,100
100	GENERAL					
3605	RECREATION					
4012	CELL TOWER RENTS	20,406	20,000	20,000	20,000	20,000
8420	BALL LIGHT REIMBURSEMENT	1,447	1,500	1,500	1,500	1,200
8440	FIELD RENTAL	4,185	4,200	4,200	3,500	3,500
8***	RECREATION FEES	81,868	77,900	79,000	81,150	80,950
8699	FUND RAISERS/CONTRIBUTIONS	4,659	0	0	0	0
	SUB-TOTAL	112,565	103,600	104,700	106,150	105,650
100	GENERAL					
3620	COMMUNITY CENTER					
6110	RENTAL FEES	16,560	20,000	18,000	20,000	18,000
	SUB-TOTAL	16,560	20,000	18,000	20,000	18,000
	FUND TOTAL	2,780,747	2,648,820	2,825,045	2,957,425	2,735,347

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 12/13 Actual	FY 13/14 Adopted	FY 13/14 Mid-year	FY 13/14 Projected	FY 14/15 Adopted
122	RECREATION					
3605	SINKING FUND					
4000	INVESTMENT EARNINGS	35	45	45	25	25
8004	BALL LIGHTS-SINKING FUND	473	500	500	735	700
	FUND TOTAL	508	545	545	760	725
DEVELOPMENT IMPACT FUNDS						
201	IN-LIEU OF LOW INCOME HOUSING					
4400						
1153	DEVELOPMENT IMPACT FEES	0	0	0	0	0
4000	INVESTMENT EARNINGS (INTEREST)	2,185	2,000	2,000	500	500
	FUND TOTAL	2,185	2,000	2,000	500	500
202	PLANNING					
3400						
1163	DEVELOPMENT IMPACT FEES	1,152	375	2,750	6,500	250
4000	INVESTMENT EARNINGS (INTEREST)	6	10	10	10	10
	FUND TOTAL	1,158	385	2,760	6,510	260
203	LIBRARY					
4610	DEVELOPMENT IMPACT FEES					
1155	DEVELOPER FEES	1,645	225	1,650	11,400	994
4000	INVESTMENT EARNINGS (INTEREST)	1	0	0	0	0
5080	LIBRARY - GRANTS	0				
	FUND TOTAL	1,646	225	1,650	11,400	994
204	PARKS					
4600	CAPITAL IMPROVEMENT PARKS					
1150	TAXES - PARK DEVELOPMENT	71,586	22,083	161,942	345,552	17,854
4016	RENTAL INCOME	3,047	1,500	1,500	1,500	1,500
4000	INVESTMENT EARNINGS (INTEREST)	117	175	175	300	175
5082	MISC STATE GRANT-Cal RECYCLE		67,500	67,500	113,400	0
	FUND TOTAL	74,750	91,258	231,117	460,752	19,529
205						
3605	RECREATION					
1160	DEV. IMPACT FEE	18,493	5,967	43,758	85,648	4,066
4000	INVESTMENT EARNINGS	7	5	5	75	75
	FUND TOTAL	18,500	5,972	43,763	85,723	4,141

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 12/13 Actual	FY 13/14 Adopted	FY 13/14 Mid-year	FY 13/14 Projected	FY 14/15 Adopted
206	PUBLIC WORKS					
4030	COST CENTER					
1156	DEVELOPMENT IMPACT FEES	11,448	3,453	25,322	71,332	3,022
4000	INVESTMENT EARNINGS (INTEREST)	833	500	500	200	200
	FUND TOTAL	12,281	3,953	25,822	71,532	3,222
207	TRANSPORTATION MITIGATION					
4300	TRANSPORTATION MITIGATION					
1157	TRANSPORTATION MITIGATION FEES	81,990	25,269	235,306	662,536	20,500
4000	INVESTMENT EARNINGS (INTEREST)	1,962	1,700	1,700	1,200	1,200
	FUND TOTAL	83,952	26,969	237,006	663,736	21,700
208	POLICE DEPARTMENT					
4200	PUBLIC SAFETY					
1153	DEVELOPMENT IMPACT FEES	15,639	4,869	38,706	93,436	3,810
4000	INVESTMENT EARNINGS (INTEREST)	43	25	25	75	75
	FUND TOTAL	15,682	4,894	38,731	93,511	3,885
209	CITY HALL					
4020	COST CENTER					
1154	DEVELOPMENT IMPACT FEES	8,057	1,905	16,970	61,320	3,216
4000	INVESTMENT EARNINGS (INTEREST)	8	15	15	50	15
	FUND TOTAL	8,065	1,920	16,985	61,370	3,231
SPECIAL DISTRICTS FUNDS						
22*	LIGHTING & LANDSCAPE DISTRICTS					
3850	LIGHTING & LANDSCAPE					
1159	LLD REVENUE	30,486	25,010	25,010	25,010	48,054
4000	INVESTMENT EARNINGS	341	412	412	135	100
	FUND TOTAL	30,827	25,422	25,422	25,145	48,154
COMMUNITY DEVELOPMENT						
242	CDBG MONIES					
4040	SPECIAL GRANTS					
5077	CDBG-HUD	37,927	85,000	85,000	85,000	85,000
1105	GRANTS	0	0	0	0	0
	FUND TOTAL	0	85,000	85,000	85,000	85,000
POLICE SPECIAL FUNDS						
251	AUTO THEFT					
3200	PUBLIC SAFETY					
5011	AUTO THEFT	0	0	0	0	0
	FUND TOTAL	0	0	0	0	0
252	POLICE GRANTS					
3200	POLICE DEPARTMENT					
5028	GRANTS - AB3229 - SLESF	100,000	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)	47	75	75	75	75
	FUND TOTAL	100,047	100,075	100,075	100,075	100,075
255	POLICE GRANTS					
3200	PUBLIC SAFETY					
5200	FEDERAL GRANTS	84,121	96,300	97,000	97,000	95,000
	FUND TOTAL	84,121	96,300	97,000	97,000	95,000

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 12/13 Actual	FY 13/14 Adopted	FY 13/14 Mid-year	FY 13/14 Projected	FY 14/15 Adopted
TRANSPORTATION FUNDS						
270	TRANSPORTATION					
4300	CAPITAL IMPROVEMENT STREETS					
1101	TDA/LTF SALES TAX	173,553	148,300	159,350	159,350	161,810
1103	TDA/LTF PED & BIKE	4,494	4,500	4,500	4,500	4,715
1111	M-K FIRST STREET	0	0	0	0	0
4000	INVESTMENT EARNINGS (INTEREST)	2,267	1,500	1,500	1,500	1,500
	FUND TOTAL	180,314	154,300	165,350	165,350	168,025
271	REGIONAL TRANSPORTATION IMPACT FEES					
4300	CAPITAL IMPROVEMENT STREETS					
1157	RTIF FEES	19,804	400	400	148,600	400
4000	INVESTMENT EARNINGS (INTEREST)	73	75	75	120	120
	FUND TOTAL	19,877	475	475	148,720	520
TRAFFIC						
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)	159	170	170	100	170
	FUND TOTAL	159	170	170	100	170
282	TRAFFIC SAFETY					
3200	POLICE					
3000	VEHICLE CODE FINES	21,499	21,000	21,000	19,000	20,000
	FUND TOTAL	21,499	21,000	21,000	19,000	20,000
MEASURE K						
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	1,497,271	0	0	1,000	0
1112	REIMBURSEMENT BRENNAN/HWY 120	923	0	0	5,400	0
4000	INVESTMENT EARNINGS (INTEREST)	922	800	800	1,200	1,200
	FUND TOTAL	1,799,116	300,800	300,800	307,600	301,200
GAS TAX						
322	GAS TAX 2103					
4300	CAPITAL IMPROVEMENT STREETS					
4000	INVESTMENT EARNINGS (INTEREST)	306	350	350	200	200
5019	GAS TAX 2103	62,669	101,994	101,994	101,994	101,994
	FUND TOTAL	62,975	102,344	102,344	102,194	102,194
323	GAS TAX 2106					
4300	CAPITAL IMPROVEMENT STREETS					
6080	CURB, GUTTER, SIDEWALKS	0	0	0	0	0
4000	INVESTMENT EARNINGS (INTEREST)	632	450	450	50	50
5020	GAS TAX 2106	27,339	27,116	27,116	27,116	27,116
	FUND TOTAL	27,971	27,566	27,566	27,166	27,166

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 12/13 Actual	FY 13/14 Adopted	FY 13/14 Mid-year	FY 13/14 Projected	FY 14/15 Adopted
324	GAS TAX 2107					
3300	STREETS					
4000	INVESTMENT EARNINGS (INTEREST)	169	100	100	100	100
5021	GAS TAX 2107	50,248	50,119	50,119	50,119	50,119
	FUND TOTAL	50,417	50,219	50,219	50,219	50,219
325	GAS TAX 2107.5					
3300	STREETS					
4000	INVESTMENT EARNINGS (INTEREST)	132	125	125	80	80
5022	GAS TAX 2107.5	2,000	2,000	2,000	2,000	2,000
	FUND TOTAL	2,132	2,125	2,125	2,080	2,080
328	GAS TAX 2105					
4300	CAPITAL IMPROVEMENT STREETS					
4000	INVESTMENT EARNINGS (INTEREST)	1,007	1,000	1,000	700	700
5023	GAS TAX 2105	31,683	33,663	33,663	33,663	33,663
	FUND TOTAL	32,690	34,663	34,663	34,363	34,363
DEBT SERVICE FUNDS						
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
	FUND TOTAL	0	0	0	0	0

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 12/13 Actual	FY 13/14 Adopted	FY 13/14 Mid-year	FY 13/14 Projected	FY 14/15 Adopted
WATER ENTERPRISE FUNDS						
600	WATER					
3700	WATER (OPERATING)					
4000	INVESTMENT EARNINGS (INTEREST)	0	0	0	0	0
4016	RENTAL INCOME	600	600	600	600	600
6183	DBCP SETTLEMENT	32,923	30,000	30,000	5,500	5,500
9000	SALE OF WATER OUTISDE OF CITY	104,699	105,000	105,000	104,699	88,994
9***	SALE OF WATER	457,579	435,000	435,000	435,000	435,000
9002	WATER RECONNECTION FEE	11,076	11,500	11,500	8,000	8,000
9004	METER & SERVICE INSTALLATION	3,873	2,000	3,200	12,000	2,000
	FUND TOTAL	610,750	584,100	585,300	565,799	540,094
605	WATER					
4700	CAPITAL IMPROVEMENT					
4000	INVESTMENT EARNINGS (INTEREST)	906	800	800	800	800
4003	LOAN INTEREST	167	113	113	113	60
7000	SALE OF PROPERTY	0	0	0	0	0
7010	CONNECTION FEES	85,628	16,527	136,198	376,288	17,772
7013	FIRE CONNECTION FEES	2,950	0	0	76,000	0
	FUND TOTAL	89,651	17,440	137,111	453,201	18,632
610	WATER					
4700	DEPRECIATION RESERVE					
4000	INVESTMENT EARNINGS (INTEREST)	1,553	1,600	1,600	1,200	1,200
8000	READY TO SERVE CHARGE	157,528	157,000	157,000	157,000	157,000
	FUND TOTAL	159,081	158,600	158,600	158,200	158,200
615	WATER -76					
3720	WATER DEBT SERVICE					
4000	INVESTMENT EARNINGS (INTEREST)	411	550	550	125	125
7002	MISCELLANEOUS REVENUE	0	0	0	0	0
8000	READY TO SERVE CHARGE	78,764	79,000	79,000	79,000	79,000
	FUND TOTAL	79,175	79,550	79,550	79,125	79,125
616	WATER -84					
3730	WATER DEBT SERVICE					
4000	INVESTMENT EARNINGS (INTEREST)	1,230	1,000	1,000	700	1,000
8000	READY TO SERVE CHARGE	106,160	106,000	106,000	106,000	106,000
	FUND TOTAL	107,390	107,000	107,000	106,700	107,000

WASTE WATER

OPERATING INCOME

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

CAPITAL IMPROVEMENT REVENUE

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

DEPRECIATION REVENUE

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

DEBT SERVICE REVENUE

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

CITY OF ESCALON
REVENUE BUDGET

		FY 12/13 Actual	FY 13/14 Adopted	FY 13/14 Mid-year	FY 13/14 Projected	FY 14/15 Adopted
ENTERPRISE SEWER FUNDS						
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)	0	0	0	0	0
6230	SERVICE CHARGE-Industrial	407,889	420,000	420,000	450,000	420,000
6231	SERVICE CHARGE-Electrical Service-Indust.	205,205	220,000	220,000	200,000	220,000
6234	SERVICE CHARGE-Liquid Oxygen	73,664	80,000	80,000	75,000	80,000
	FUND TOTAL	687,008	720,250	720,250	725,250	720,250
627	SEWER- INDUSTRIAL SEWER					
4510	WASTEWATER DEBT SERVICE					
4000	INVESTMENT EARNINGS (INTEREST)	0	0	0	0	0
8001	READY TO SERVE CHARGE	58,344	58,344	58,344	58,344	58,344
	FUND TOTAL	58,344	58,344	58,344	58,344	58,344
630	SEWER-MUNICIPAL SEWER					
4000	INVESTMENT EARNINGS (INTEREST)	0	0	0	0	0
6200	SERVICE CHARGE-Municipal	345,813	345,000	345,000	345,000	345,000
7000	SALE OF PROPERTY	0	0	0	0	0
7002	MISC. REVENUE	965	0	0	0	0
7,004	UTILITLY W/O	-911	-300	-300	-300	-300
	FUND TOTAL	345,867	344,700	344,700	344,700	344,700
633	SEWER-MUNICIPAL SEWER					
4500	CAPITAL IMPROVEMENT					
4000	INVESTMENT EARNINGS (INTEREST)	5,167	6,000	6,000	3,000	3,000
6233	LOAN REPAYMENT	0	0	0	0	0
8051	LOAN PROCEEDS	0	0	0	0	0
7000	SALE OF PROPERTY	0	0	0	0	0
7011	CONNECTION FEES	31,897	4,716	49,584	165,304	11,352
	FUND TOTAL	37,064	10,716	55,584	168,304	14,352
635	SEWER-MUNICIPAL SEWER					
4500	DEPRECIATION RESERVE					
4000	INVESTMENT EARNINGS (INTEREST)	623	850	850	460	450
8001	READY TO SERVE CHARGE	41,968	41,500	41,500	41,500	41,500
	FUND TOTAL	42,591	42,350	42,350	41,960	41,950

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 12/13 Actual	FY 13/14 Adopted	FY 13/14 Mid-year	FY 13/14 Projected	FY 14/15 Adopted
ENTERPRISE STORM FUNDS						
640	STORM WATER ENTERPRISE					
3302	OPERATING					
4000	INVESTMENT EARNINGS	95	40	40	75	75
6400	STORM WATER UTILITY FEE	177,408	177,000	177,000	177,600	180,000
	FUND TOTAL	177,503	177,040	177,040	177,675	180,075
643	STORM DRAINAGE					
4301	CAPITAL IMPROVEMENT					
1152	STORM DRAINAGE FEES	1,500	0	15,000	41,000	15,000
4000	INVESTMENT EARNINGS (INTEREST)	463	450	450	300	300
	FUND TOTAL	1,963	450	15,450	41,300	15,300
ENTERPRISE TRANSIT FUND						
660	TRANSIT					
3320	TRANSIT					
5082	Misc Grants	28,429	154,599	154,599	154,599	151,166
7002	Misc Revenue/Advertising	500	1,000	1,000	1,000	1,000
9100	Passenger Fares/County Reimbursement	5,430	5,600	5,600	5,600	5,600
9110	TDA/LTF SALES TAX	75,924	66,860	66,860	66,860	62,450
9120	State Transit Assistance(STA)	5,000	5,000	5,000	5,000	5,000
9130	FEDERAL FTA	46,865	46,865	46,865	46,865	50,289
	FUND TOTAL	162,148	279,924	279,924	279,924	275,505
GRAND TOTAL ALL FUNDS		7,970,155	6,367,864	7,198,836	8,777,713	6,381,227

EXPENDITURES

CITY OF ESCALON
OPERATING EXPENDITURES SUMMARY BY DEPARTMENT
Fiscal Year 2014-2015

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	-	214,800	-	(214,800)	-				-
CITY HALL	-	2,761	-	(2,761)	-				-
CORP YARD	105,681	66,950	-	(172,631)	-	-			-
DEV SERVICE BLDG	-	2,920	-	(2,920)	-				-
CIVIC CENTER -PD	-	74,000	-	(74,000)	-				-
CIVIC CENTER - CH	-	42,150	-	(42,150)	-				-
LEGISLATIVE	37,811	165,050	-	29,468	232,329	(232,329)			(0)
MGMT & SUPPORT	339,617	157,450	10,800	47,322	555,189	(509,649)	(34,740)	(10,800)	0
POLICE	1,449,499	282,150	52,775	143,426	1,927,850	280,785	(209,000.00)	(10,775)	1,988,860
ANIMAL CONTROL	38,452	27,630	-	4,954	71,036	10,637			81,673
STREET LIGHTING	-	77,600	-	3,211	80,811	4,041			84,852
WEED ABATMENT	-	-	-	-	-	-			-
STREETS	60,408	77,950	32,000	19,849	190,207	23,691	(184,000)		29,898
ST. TREES/LANDSCAPE	-	29,650	-	-	29,650	1,483			31,133
PLANNING	33,205	31,700	-	2,685	67,590	10,121			77,712
BUILDING	20,565	47,900	-	2,833	71,298	10,676			81,974
ENGINEERING	104,078	14,400	-	4,902	123,380	18,476	(71,750)		70,106
PARKS	40,683	74,735	-	14,287	129,705	19,423			149,128
RECREATION	82,095	114,855	-	8,149	205,099	30,713			235,811
LIBRARY	4,623	37,555	-	1,745	43,923	6,577			50,500
COMMUNITY CENTER	26,722	35,875	-	2,590	65,187	9,762			74,949
Debit Service Community Center	-	31,946	-	-	31,946	-		(31,946)	-
Debit Service Civic Center	-	96,258	-	-	96,258	-		(96,258)	-
Total General Fund Cost	2,343,438	1,706,285	95,575	(223,841)	3,921,457	(315,594)	(499,490)	(149,779)	2,956,594
SPECIAL DISTRICTS	-	58,310	-	-	58,310	5,184			63,494
Total Special District Cost	-	58,310	-	-	58,310	5,184	-	-	63,494
WATER	278,452	341,400	-	90,751	710,603	106,410			817,013
Debt Service - WATER LOAN -76	-	-	-	-	-	-			-
Debt Service - WATER LOAN -84	-	85,099	-	-	85,099	-			85,099
Total Water Fund Cost	278,452	426,499	-	90,751	795,702	106,410	-	-	902,112
				-	-				
SEWER - INDUSTRIAL	138,414	532,200	-	60,109	730,723	109,423			840,146
SEWER - MUNICIPAL	154,729	210,640	-	51,294	416,663	62,394			479,057
Debt Service - SEWER IND BOND	-	60,260	-	-	60,260	-			60,260
Total Sewer Fund Cost	293,143	803,100	-	111,403	1,207,646	171,816	-	-	1,379,462
				-					
STORM WATER	65,648	87,517	-	21,686	174,851	26,183			201,035
Total Storm Fund Cost	65,648	87,517	-	21,686	174,851	26,183	-	-	201,035
TRANSIT	5,920	138,755	125,000	-	269,675	6,000			275,675
Total Transit Cost	5,920	138,755	125,000	-	269,675	6,000	-	-	275,675
Total City Wide Cost	**2,986,601**	**3,220,466**	**220,575**	**(1)**	**6,427,641**	**-**	**(499,490)**	**(149,779)**	**5,778,372**

05/28/2014

FUNCTION: **ACTIVITY:**
Cost Center **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 FY 12/13	Adopted FY 13/14	Mid-Year Revised FY 13/14	Projected FY 13/14	Adopted FY 14/15
COST CENTER					
INSURANCE					
100-6010					
EXPENDITURES					
Employee Services					
Supplies & Other Services	174,669	206,042	233,042	233,042	214,800
Capital Outlay					
SUB-TOTAL	174,669	206,042	233,042	233,042	214,800
General Government Charge					
Cost Center Charge					
TOTAL EXPENDITURES	$174,669	$206,042	$233,042	$233,042	$214,800

FUND SOURCE					
**COST CENTER	174,669	206,042	233,042	233,042	214,800
TOTAL FUND SOURCE	$174,669	$206,042	$233,042	$233,042	$214,800

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

FUNCTION: **ACTIVITY:**

Cost Center **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 on the market to sale.

CITY OF ESCALON
EXPENDITURES

	Actual FY 12/13	Adopted FY 13/14	Mid-Year Revised FY 13/14	Projected FY 13/14	Adopted FY 14/15
COST CENTER					
Facility - 1854 Main Street					
100-6020					
EXPENDITURES					
Employee Services	0	0	0	0	0
Supplies & Other Services	1,091	3,061	3,061	3,061	2,761
Capital Outlay	0	0	0	0	0
SUB-TOTAL	1,091	3,061	3,061	3,061	2,761
General Government Charge					
Cost Center Charge					
TOTAL EXPENDITURES	1,091	3,061	3,061	3,061	2,761

FUND SOURCE

****COST CENTER**	1,091	3,061	3,061	3,061	2,761
TOTAL FUND SOURCE	$1,091	$3,061	$3,061	$3,061	$2,761

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

FUNCTION: **ACTIVITY:**
Cost Center **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: None

CHANGES OVER PREVIOUS YEAR: None.

CITY OF ESCALON
EXPENDITURES

	Actual FY 12/13	Adopted FY 13/14	Mid-Year Revised FY 13/14	Projected FY 13/14	Adopted FY 14/15
COST CENTER					
CORPORATION YARD					
100-6030					
EXPENDITURES					
Employee Services	108,266	102,943	103,543	103,543	105,681
Supplies & Other Services	50,423	84,100	84,100	84,100	66,950
Capital Outlay	0	0	0	0	0
SUB-TOTAL	158,689	187,043	187,643	187,643	172,631
SERVICE CREDIT	-6,138				
General Government Charge					
Cost Center Charge					
TOTAL EXPENDITURES	$152,551	$187,043	$187,643	$187,643	$172,631

FUND SOURCE					
**COST CENTER	152,551	187,043	187,643	187,643	172,631
Public Works Developer Impact Fees	0	0	0	0	0
TOTAL FUND SOURCE	152,551	187,043	187,643	187,643	172,631

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

FUNCTION: **ACTIVITY:**

Cost Center **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 on the market for sale.

CITY OF ESCALON
EXPENDITURES

	Actual FY 12/13	Adopted FY 13/14	Mid-Year Revised FY 13/14	Projected FY 13/14	Adopted FY 14/15
COST CENTER					
Facility - 1855 Coley Ave.					
100-6050					
EXPENDITURES					
Employee Services	0	0	0	0	0
Supplies & Other Services	3,395	3,220	3,220	3,220	2,920
Capital Outlay	0	0	0	0	0
SUB-TOTAL	3,395	3,220	3,220	3,220	2,920
General Government Charge					
Cost Center Charge					
TOTAL EXPENDITURES	$3,395	$3,220	$3,220	$3,220	$2,920
FUND SOURCE					
**COST CENTER	3,395	3,220	3,220	3,220	2,920
TOTAL FUND SOURCE	$3,395	$3,220	$3,220	$3,220	$2,920

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

FUNCTION: **ACTIVITY:**

Cost Center **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 12/13	Adopted FY 13/14	Mid-Year Revised FY 13/14	Projected FY 13/14	Adopted FY 14/15
COST CENTER					
CIVIC CENTER- POLICE BUILDING					
100-6060					
EXPENDITURES					
Employee Services	2,172	0	0	0	0
Supplies & Other Services	61,268	73,070	74,270	74,270	74,000
Capital Outlay	0	0	0	0	0
SUB-TOTAL	63,440	73,070	74,270	74,270	74,000
General Government Charge					
Cost Center Charge					
TOTAL EXPENDITURES	$63,440	$73,070	$74,270	$74,270	$74,000
FUND SOURCE					
**COST CENTER	63,440	73,070	74,270	74,270	74,000
TOTAL FUND SOURCE	$63,440	$73,070	$74,270	$74,270	$74,000

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

FUNCTION: **ACTIVITY:**

Cost Center **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

CITY OF ESCALON
EXPENDITURES

	Actual FY 12/13	Adopted FY 13/14	Mid-Year Revised FY 13/14	Projected FY 13/14	Adopted FY 14/15
COST CENTER					
CIVIC CENTER- CITY HALL					
100-6065					
EXPENDITURES					
Employee Services	4,268	0	0	0	0
Supplies & Other Services	33,118	47,220	47,220	47,220	42,150
Capital Outlay	0	0	0	0	0
SUB-TOTAL	37,386	47,220	47,220	47,220	42,150
General Government Charge					
Cost Center Charge					
TOTAL EXPENDITURES	$37,386	$47,220	$47,220	$47,220	$42,150
FUND SOURCE					
**COST CENTER	37,386	47,220	47,220	47,220	42,150
TOTAL FUND SOURCE	$37,386	$47,220	$47,220	$47,220	$42,150

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

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FUNCTION: **ACTIVITY:**
General Government **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: **ACTIVITY:**
General Government **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:
Due to resignation of City Clerk in July 2013 the Finance Director has taken the role of City Clerk. 2014 is an Election Year with 3 Council Members positions to expire.

CITY OF ESCALON
EXPENDITURES

	Actual FY 12/13	Adopted FY 13/14	Mid-Year Revised FY 13/14	Projected FY 13/14	Adopted FY 14/15
GENERAL GOVERNMENT					
LEGISLATIVE					
100-6100					
EXPENDITURES					
Employee Services	102,996	40,382	40,432	40,432	37,811
Supplies & Other Services	145,581	151,400	153,900	153,900	165,050
Capital Outlay	0	0	0	0	0
SUB-TOTAL	248,577	191,782	194,332	194,332	202,861
General Government Charge					
Cost Center Charge	25,261	31,725	32,724	32,826	29,468
TOTAL EXPENDITURES	$273,838	$223,507	$227,056	$227,158	$232,329

FUND SOURCE					
**GENERAL GOVERNMENT	273,838	223,507	227,056	227,158	232,329
TOTAL FUND SOURCE	$273,838	$223,507	$227,056	$227,158	$232,329

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

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FUNCTION: **ACTIVITY:**
General Government **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: **ACTIVITY:**
General Government **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 4 desktop computers.

CHANGES OVER PREVIOUS YEAR:

With the resignation of the City Manager in July 2013 the Finance Director has assumed the responsibilities as the Interim City Manager.

CITY OF ESCALON
EXPENDITURES

	Actual FY 12/13	Adopted FY 13/14	Mid-Year Revised FY 13/14	Projected FY 13/14	Adopted FY 14/15
GENERAL GOVERNMENT MANAGEMENT & SUPPORT 100-6110					
EXPENDITURES					
Employee Services	294,809	449,943	316,766	309,480	339,617
Supplies & Other Services	130,297	159,370	159,370	159,370	157,450
Capital Outlay	4,133	13,500	13,500	12,900	10,800
SUB-TOTAL	429,239	622,813	489,636	481,750	507,867
General Government Charge					
Cost Center Charge	34,802	55,674	52,221	52,125	47,322
TOTAL EXPENDITURES	$464,041	$678,487	$541,858	$533,874	$555,189
FUND SOURCE					
**GENERAL GOVERNMENT	459,908	664,987	528,358	520,974	544,389
Equipment Reserve	4,133	13,500	13,500	12,900	10,800
Developer Impact Fees	0	0	0	0	0
TOTAL FUND SOURCE	$464,041	$678,487	$541,858	$533,874	$555,189

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

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FUNCTION: **ACTIVITY:**
Public Safety **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. Current work schedules are based upon a five day work week with each work day being an eight hour tour of duty. Other schedules will be examined for greater 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: New Police Patrol Vehicle

CHANGES OVER PREVIOUS YEAR:

Personnel:

Regular and Reserve Officers: Staffing levels continue to be a concern. At present, the department has just one frontline supervisor and seven uniformed officers, which impacts our ability to outreach to the community and try innovative ways to address crime and disorder. In 2013, the police department handled 11,773 total incidents (calls for service and officer self-initiated activity). 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. Included in the budget is the addition of a Community Service Officer. A Police Officer has also been added based on the successful award of COPS grant.

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

Volunteers in Police Service (VIPS): Currently there are no volunteers, but the department should examine ways to resurrect the program and to increase participation.

Operations:

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

Technology: The Department has recently launched its Facebook page along with joining Nixle, which is a communication system that connects residents with the police department in an effort to better serve and protect them.

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

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

Police Administration: For the last three months of FY 13/14, the police department used the services of a retired police chief to serve in the role as Interim Police Chief while the CITY recruited and selected a new full-time Police Chief. It is anticipated that shortly after the start of the new fiscal year, the CITY will select a new police chief.

CITY OF ESCALON
EXPENDITURES

	Actual FY 12/13	Adopted FY 13/14	Mid-Year Revised FY 13/14	Projected FY 13/14	Adopted FY 14/15
PUBLIC SAFETY					
POLICE					
100-6200					
EXPENDITURES					
Employee Services	1,185,049	1,121,199	1,176,506	1,162,008	1,449,499
Supplies & Other Services	240,099	280,000	283,500	275,500	282,150
Capital Outlay	31,834	4,500	4,500	3,800	52,775
SUB-TOTAL	1,456,982	1,405,699	1,464,506	1,441,308	1,784,424
General Government Charge	259,520	288,193	241,619	238,821	280,785
Cost Center Charge	112,939	130,170	140,515	140,211	143,426
TOTAL EXPENDITURES	$1,829,441	$1,824,062	$1,846,640	$1,820,340	$2,208,635

FUND SOURCE					
GENERAL FUND	1,690,668	1,649,262	1,671,140	1,645,540	1,988,860
DEVELOPER IMPACT FEES	0	0	0	0	0
Equipment Reserve	0	4,500	4,500	3,800	10,775
SPECIAL REVENUE FUND-AUTO THEFT	0	0	0	0	0
GRANTS	116,773	148,300	149,000	149,000	189,000
TRAFFIC SAFETY (Vehicle code)	22,000	22,000	22,000	22,000	20,000
TOTAL FUND SOURCE	$1,829,441	$1,824,062	$1,846,640	$1,820,340	$2,208,635

FUNCTION: **ACTIVITY:**
Public Safety **Animal Control**

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

OBJECTIVES:

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

CAPITAL OUTLAY: None.

CHANGES OVER PREVIOUS YEAR:

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

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

CITY OF ESCALON
EXPENDITURES

	Actual FY 12/13	Adopted FY 13/14	Mid-Year Revised FY 13/14	Projected FY 13/14	Adopted FY 14/15
PUBLIC SAFETY					
ANIMAL CONTROL					
100-6210					
EXPENDITURES					
Employee Services	32,018	41,754	41,754	41,754	38,452
Supplies & Other Services	17,772	25,650	25,650	25,650	27,630
Capital Outlay	0	0	0	0	0
SUB-TOTAL	49,790	67,404	67,404	67,404	66,082
General Government Charge	9,522	13,634	10,989	11,024	10,637
Cost Center Charge	5,206	5,044	5,389	5,425	4,954
TOTAL EXPENDITURES	$64,518	$86,083	$83,782	$83,853	$81,673
FUND SOURCE					
GENERAL	64,518	86,083	83,782	83,853	81,673
TOTAL FUND SOURCE	$64,518	$86,083	$83,782	$83,853	$81,673

FUNCTION: **ACTIVITY:**
Public Safety **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 450 lights.

CHANGES OVER PREVIOUS YEAR: None.

CITY OF ESCALON
EXPENDITURES

	Actual FY 12/13	Adopted FY 13/14	Mid-Year Revised FY 13/14	Projected FY 13/14	Adopted FY 14/15
PUBLIC SAFETY					
STREET LIGHTING					
100-6220					
EXPENDITURES					
Employee Services	0	0	0	0	0
Supplies & Other Services	70,261	77,200	77,200	77,200	77,600
Capital Outlay	0	0	0	0	0
SUB-TOTAL	70,261	77,200	77,200	77,200	77,600
General Government Charge	4,038	4,023	4,041	4,043	4,041
Cost Center Charge	1,635	3,267	3,621	3,661	3,211
TOTAL EXPENDITURES	$75,934	$84,490	$84,862	$84,904	$84,851
FUND SOURCE					
GENERAL	75,934	84,490	84,862	84,904	84,851
TOTAL FUND SOURCE	$75,934	$84,490	$84,862	$84,904	$84,851

FUNCTION: **ACTIVITY:**
Public Safety **Weed Abatement**

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

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

CHANGES OVER PREVIOUS YEAR: None

CITY OF ESCALON
EXPENDITURES

	Actual FY 12/13	Adopted FY 13/14	Mid-Year Revised FY 13/14	Projected FY 13/14	Adopted FY 14/15
PUBLIC SAFETY					
WEED ABATEMENT					
100-6230					
EXPENDITURES					
Employee Services	0	0	0	0	0
Supplies & Other Services	12,710	0	0	0	0
Capital Outlay	0	0	0	0	0
SUB-TOTAL	12,710	0	0	0	0
General Government Charge	0	0	0	0	0
Cost Center Charge	0	0	0	0	0
TOTAL EXPENDITURES	$12,710	$0	$0	$0	$0
FUND SOURCE					
GENERAL	12,710	0	0	0	0
TOTAL FUND SOURCE	12,710	0	0	0	0

FUNCTION: **ACTIVITY:**
Transportation **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: Flatbed Truck

CHANGES OVER PREVIOUS YEAR: None.

CITY OF ESCALON
EXPENDITURES

	Actual FY 12/13	Adopted FY 13/14	Mid-Year Revised FY 13/14	Projected FY 13/14	Adopted FY 14/15
TRANSPORTATION					
STREETS					
100-6300					
EXPENDITURES					
Employee Services	55,443	60,473	60,828	60,828	60,408
Supplies & Other Services	39,590	63,900	66,400	66,400	77,950
Capital Outlay	0	0	0	0	32,000
SUB-TOTAL	95,033	124,373	127,228	127,228	170,358
SERVICE CREDIT	-619				
General Government Charge	18,755	27,436	22,556	22,627	23,691
Cost Center Charge	15,410	21,412	22,189	22,256	19,849
TOTAL EXPENDITURES	$128,579	$173,221	$171,973	$172,111	$213,897
FUND SOURCE					
GENERAL	28,579	33,221	31,973	32,111	29,897
GAS TAX	100,000	140,000	140,000	140,000	184,000
TOTAL FUND SOURCE	$128,579	$173,221	$171,973	$172,111	$213,897

FUNCTION: **ACTIVITY:**
Transportation **Street Trees & Landscaping**

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

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

CAPITAL OUTLAY: None.

CHANGES OVER PREVIOUS YEAR: None

CITY OF ESCALON
EXPENDITURES

	Actual FY 12/13	Adopted FY 13/14	Mid-Year Revised FY 13/14	Projected FY 13/14	Adopted FY 14/15
TRANSPORTATION					
STREET TREES & LANDSCAPING					
100-6310					
EXPENDITURES					
Employee Services	0	0	0	0	0
Supplies & Other Services	31,434	28,825	28,825	28,825	29,650
Capital Outlay	0	0	0	0	0
SUB-TOTAL	31,434	28,825	28,825	28,825	29,650
General Government Charge	1,673	1,441	1,441	1,441	1,483
Cost Center Charge	0	0	0	0	0
TOTAL EXPENDITURES	$33,107	$30,266	$30,266	$30,266	$31,133
FUND SOURCE					
GENERAL	33,107	30,266	30,266	30,266	31,133
TOTAL FUND SOURCE	$33,107	$30,266	$30,266	$30,266	$31,133

FUNCTION: Development Services	ACTIVITY: Engineering, Planning, Building Regulation

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

OBJECTIVES:
The Development Services Department functions as a one-stop permitting location for the Planning, Building Regulation, 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 City Manager currently oversees the various activities and personnel within the Department.

The portion of the **Building Regulation** activity relating to structural plan review of complex commercial or industrial projects may 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 Engineering Technician on staff or by a professional consulting firm that provides Engineer services as needed. The Engineering department is responsible for infrastructure improvements and related records, standards, enterprise fee schedules and other related activities pertaining to public property. Engineering staff includes one (1) Engineering Technician.

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

CAPITAL OUTLAY: None.

CHANGES OVER PREVIOUS YEAR: The full-time City Engineer resigned in July 2013 and the position has not been filled.

CITY OF ESCALON
EXPENDITURES

DEVELOPMENT SERVICES DEPARTMENT
PLANNING
100-6400

	Actual FY 12/13	Adopted FY 13/14	Mid-Year Revised FY 13/14	Projected FY 13/14	Adopted FY 14/15
EXPENDITURES					
Employee Services	28,091	24,801	41,378	41,378	33,205
Supplies & Other Services	14,880	41,250	41,750	41,750	31,700
Capital Outlay	0	0	0	0	0
SUB-TOTAL	42,971	66,051	83,128	83,128	64,905
SERVICE CREDIT					
General Government Charge	8,274	12,956	13,138	13,180	10,121
Cost Center Charge	4,610	2,795	3,899	3,942	2,685
TOTAL EXPENDITURES	$55,855	$81,803	$100,164	$100,250	$77,712

FUND SOURCE					
GENERAL	55,855	81,803	100,164	100,250	77,712
TOTAL FUND SOURCE	$55,855	$81,803	$100,164	$100,250	$77,712

CITY OF ESCALON
EXPENDITURES

	Actual FY 12/13	Adopted FY 13/14	Mid-Year Revised FY 13/14	Projected FY 13/14	Adopted FY 14/15
DEVELOPMENT SERVICES DEPARTMENT					
BUILDING REGULATIONS					
100-6420					
EXPENDITURES					
Employee Services	7,628	9,409	9,409	9,409	20,565
Supplies & Other Services	30,108	41,850	57,980	57,980	47,900
Capital Outlay	0	0	0	0	0
SUB-TOTAL	37,736	51,259	67,389	67,389	68,465
General Government Charge	6,903	10,055	10,650	10,684	10,676
Cost Center Charge	3,212	2,169	3,160	3,196	2,833
TOTAL EXPENDITURES	$47,851	$63,483	$81,200	$81,269	$81,974
FUND SOURCE					
GENERAL	47,851	63,483	81,200	81,269	81,974
TOTAL FUND SOURCE	$47,851	$63,483	$81,200	$81,269	$81,974

CITY OF ESCALON
EXPENDITURES

	Actual FY 12/13	Adopted FY 13/14	Mid-Year Revised FY 13/14	Projected FY 13/14	Adopted FY 14/15
DEVELOPMENT SERVICES DEPARTMENT					
ENGINEERING					
01-6421					
EXPENDITURES					
Employee Services	145,046	97,915	98,290	98,290	104,078
Supplies & Other Services	6,963	8,955	19,355	19,355	14,400
Capital Outlay	0	0	0	0	0
SUB-TOTAL	152,009	106,870	117,645	117,645	118,478
SERVICE CREDIT	(196,343)	(46,500)	(57,500)	(49,500)	(71,750)
General Government Charge	27,286	20,963	18,593	18,653	18,476
Cost Center Charge	12,923	4,522	5,517	5,579	4,902
TOTAL EXPENDITURES	-$4,125	$85,855	$84,255	$92,376	$70,106
FUND SOURCE					
GENERAL	-4,125	85,855	84,255	92,376	70,106
Developer Impact Fees					
TOTAL FUND SOURCE	-4,125	85,855	84,255	92,376	70,106

FUNCTION: **ACTIVITY:**
Culture & Leisure **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 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: Due to deteriorating equipment and vandalism the apparatus and swings at Community Center Park will be replaced.

CITY OF ESCALON
EXPENDITURES

	Actual FY 12/13	Adopted FY 13/14	Mid-Year Revised FY 13/14	Projected FY 13/14	Adopted FY 14/15
CULTURE & LEISURE					
PARKS					
100-6600					
EXPENDITURES					
Employee Services	34,194	38,081	38,276	38,276	40,683
Supplies & Other Services	64,919	77,335	77,335	77,335	74,735
Capital Outlay	0	0	0	0	0
SUB-TOTAL	99,113	115,416	115,611	115,611	115,418
SERVICE CREDIT					
General Government Charge	18,088	24,553	19,813	19,875	19,423
Cost Center Charge	12,392	15,054	15,630	15,690	14,287
TOTAL EXPENDITURES	$129,593	$155,023	$151,054	$151,177	$149,128

FUND SOURCE					
GENERAL	129,593	155,023	151,054	151,177	149,128
Parks - Developer Impact Fees	0	0	0	0	0
TOTAL FUND SOURCE	$129,593	$155,023	$151,054	$151,177	$149,128

FUNCTION: **ACTIVITY:**
Culture & Leisure **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.

CITY OF ESCALON
EXPENDITURES

	Actual FY 12/13	Adopted FY 13/14	Mid-Year Revised FY 13/14	Projected FY 13/14	Adopted FY 14/15
CULTURE & LEISURE					
RECREATION					
100-6605					
EXPENDITURES					
Employee Services	101,944	79,838	79,888	79,888	82,095
Supplies & Other Services	109,218	113,940	118,140	118,140	114,855
Capital Outlay	0	0	0	0	0
SUB-TOTAL	211,162	193,778	198,028	198,028	196,950
General Government Charge	38,383	38,011	31,297	31,397	30,713
Cost Center Charge	13,821	8,200	9,287	9,391	8,149
TOTAL EXPENDITURES	$263,366	$239,989	$238,613	$238,817	$235,811

FUND SOURCE					
GENERAL	263,366	239,989	238,613	238,817	235,811
GENERAL FUND RESERVES	0	0	0	0	0
SPECIAL REVENUE					
(Ball Light Sinking Fund)	0	0	0	0	0
TOTAL FUND SOURCE	$263,366	$239,989	$238,613	$238,817	$235,811

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

CITY OF ESCALON
EXPENDITURES

	Actual FY 12/13	Adopted FY 13/14	Mid-Year Revised FY 13/14	Projected FY 13/14	Adopted FY 14/15
CULTURE & LEISURE					
LIBRARY					
100-6610					
EXPENDITURES					
Employee Services	3,511	4,438	4,438	4,438	4,623
Supplies & Other Services	32,719	35,870	35,870	35,870	37,555
Capital Outlay	0	0	0	0	0
SUB-TOTAL	36,230	40,308	40,308	40,308	42,178
General Government Charge	5,932	7,907	6,370	6,391	6,577
Cost Center Charge	1,036	1,706	1,890	1,911	1,745
TOTAL EXPENDITURES	$43,198	$49,920	$48,569	$48,610	$50,500
FUND SOURCE					
GENERAL	43,198	49,920	48,569	48,610	50,500
TOTAL FUND SOURCE	$43,198	$49,920	$48,569	$48,610	$50,500

FUNCTION: **ACTIVITY:**

Culture & Leisure **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: None.

CITY OF ESCALON
EXPENDITURES

	Actual FY 12/13	Adopted FY 13/14	Mid-Year Revised FY 13/14	Projected FY 13/14	Adopted FY 14/15
CULTURE & LEISURE					
COMMUNITY SERVICE CENTER					
100-6620					
EXPENDITURES					
Employee Services	20,799	25,928	25,948	25,948	26,722
Supplies & Other Services	34,918	35,640	37,640	37,640	35,875
Capital Outlay	0	0	0	0	0
SUB-TOTAL	55,717	61,568	63,588	63,588	62,597
General Government Charge	9,861	12,077	10,050	10,082	9,762
Cost Center Charge	1,907	2,605	2,982	3,015	2,590
TOTAL EXPENDITURES	$67,485	$76,251	$76,620	$76,686	$74,949
FUND SOURCE					
GENERAL	67,485	76,251	76,620	76,686	74,949
TOTAL FUND SOURCE	$67,485	$76,251	$76,620	$76,686	$74,949

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.

CITY OF ESCALON
EXPENDITURES

	Actual FY 12/13	Adopted FY 13/14	Mid-Year Revised FY 13/14	Projected FY 13/14	Adopted FY 14/15
SPECIAL DISTRICTS EXPENDITURES 22*-6850					
EXPENDITURES					
Employee Services					
Supplies & Other Services	68,343	63,809	63,809	63,809	58,310
Capital Outlay	9,405				
SUB-TOTAL	77,748	63,809	63,809	63,809	58,310
General Government Charge	6,108	5,238	5,238	5,238	5,184
Cost Center Charge	0	0	0	0	0
TOTAL EXPENDITURES	$83,856	$69,047	$69,047	$69,047	$63,494
FUND SOURCE					
LLD	83,856	69,047	69,047	69,047	63,494
TOTAL FUND SOURCE	$83,856	$69,047	$69,047	$69,047	$63,494

FUNCTION: **ACTIVITY:**
Public Utilities **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 supply and distribution system is maintained to meet current quantity and quality demands and future community needs.

OBJECTIVES:
The service goal of this activity is to deliver water to 2,255 residential and 168 commercial and irrigation customers. The City consumes approximately, on average, 230 gallons per day per resident. Approximately 294 fire hydrants are available for fire protection. Personnel are available on call at all times to handle water service emergencies. Chlorine is used for disinfection and a Granulated Activated Carbon (GAC) filtration system is in use at Well #1. Water quality is consistently monitored to ensure safe, high quality drinking water per state regulatory requirements.

CAPITAL OUTLAY: None.

CHANGES OVER PREVIOUS YEAR: None.

CITY OF ESCALON
EXPENDITURES

	Actual FY 12/13	Adopted FY 13/14	Mid-Year Revised FY 13/14	Projected FY 13/14	Adopted FY 14/15
PUBLIC UTILITIES					
WATER					
600-6700					
EXPENDITURES					
Employee Services	222,570	267,680	269,272	269,272	278,452
Supplies & Other Services	317,250	299,800	342,600	342,600	341,400
Capital Outlay	0	0	0	0	0
SUB-TOTAL	539,820	567,480	611,872	611,872	619,852
General Government Charge	99,612	124,768	107,543	107,882	106,410
Cost Center Charge	71,008	95,499	100,509	100,829	90,751
TOTAL EXPENDITURES	$710,440	$787,747	$819,924	$820,583	$817,014
DEPRECIATION					
FUND SOURCE					
WATER FUND	710,440	787,747	819,924	820,583	817,014
WATER FUND					
WATER DEPRECIATION FUND	0	0	0	0	0
TOTAL FUND SOURCE	$710,440	$787,747	$819,924	$820,583	$817,014

FUNCTION: **ACTIVITY:**

Debt Service **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

CITY OF ESCALON
EXPENDITURES

	Actual FY 12/13	Adopted FY 13/14	Mid-Year Revised FY 13/14	Projected FY 13/14	Adopted FY 14/15
DEBT SERVICE					
WATER LOAN - REVENUE BONDS					
615-6720					
EXPENDITURES					
Employee Services					
Supplies & Other Services	175,943	87,972	87,972	87,972	0
Capital Outlay					
SUB-TOTAL	175,943	87,972	87,972	87,972	0
General Government Charge					
Cost Center Charge					
TOTAL EXPENDITURES	$175,943	$87,972	$87,972	$87,972	$0

FUND SOURCE					
WATER DEPRECIATION FUND	0	0	0	0	0
WATER DEBT SERVICE FUND	175,943	87,972	87,972	87,972	0
TOTAL FUND SOURCE	$175,943	$87,972	$87,972	$87,972	$0

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CITY OF ESCALON
EXPENDITURES

	Actual FY 12/13	Adopted FY 13/14	Mid-Year Revised FY 13/14	Projected FY 13/14	Adopted FY 14/15
DEBT SERVICE					
WATER LOAN - SDWBL 84					
616-6730					
EXPENDITURES					
Employee Services					
Supplies & Other Services	84,916	84,999	84,999	84,999	85,099
Capital Outlay					
SUB-TOTAL	84,916	84,999	84,999	84,999	85,099
General Government Charge					
Cost Center Charge					
TOTAL EXPENDITURES	$84,916	$84,999	$84,999	$84,999	$85,099
FUND SOURCE					
WATER					
WATER DEBT SERVICE FUND	84,916	84,999	84,999	84,999	85,099
TOTAL FUND SOURCE	$84,916	$84,999	$84,999	$84,999	$85,099

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: None

CHANGES OVER PREVIOUS YEAR: None

CITY OF ESCALON
EXPENDITURES

	Actual FY 12/13	Adopted FY 13/14	Mid-Year Revised FY 13/14	Projected FY 13/14	Adopted FY 14/15
HEALTH					
SEWER					
620/630-65**					
EXPENDITURES					
Employee Services	244,600	268,854	269,494	269,494	293,143
Supplies & Other Services	648,534	782,020	852,020	827,020	742,840
Capital Outlay	0	4,300	4,300	4,000	0
SUB-TOTAL	893,134	1,055,174	1,125,814	1,100,514	1,035,983
General Government Charge	165,355	219,648	188,097	184,731	171,816
Cost Center Charge	94,041	116,267	124,470	123,871	111,403
TOTAL EXPENDITURES	$1,152,530	$1,391,089	$1,438,381	$1,409,116	$1,319,203

FUND SOURCE					
SEWER	1,152,530	1,391,089	1,438,381	1,409,116	1,319,203
TOTAL FUND SOURCE	$1,152,530	$1,391,089	$1,438,381	$1,409,116	$1,319,203

CITY OF ESCALON
EXPENDITURES

HEALTH
SEWER - INDUSTRIAL
620-6510

	Actual FY 12/13	Adopted FY 13/14	Mid-Year Revised FY 13/14	Projected FY 13/14	Adopted FY 14/15
EXPENDITURES					
Employee Services	124,307	129,607	129,963	129,963	138,414
Supplies & Other Services	438,902	535,100	544,100	519,100	532,200
Capital Outlay	0	0	0	0	0
SUB-TOTAL	563,209	664,707	674,063	649,063	670,614
General Government Charge	102,196	136,900	111,763	108,155	109,423
Cost Center Charge	52,437	62,740	66,273	65,440	60,109
TOTAL EXPENDITURES	$717,842	$864,346	$852,099	$822,658	$840,146
Depreciation					
FUND SOURCE					
SEWER - INDUSTRIAL	717,842	864,346	852,099	822,658	840,146
TOTAL FUND SOURCE	$717,842	$864,346	$852,099	$822,658	$840,146

CITY OF ESCALON
EXPENDITURES

	Actual FY 12/13	Adopted FY 13/14	Mid-Year Revised FY 13/14	Projected FY 13/14	Adopted FY 14/15
HEALTH					
SEWER - MUNICIPAL					
630-6500					
EXPENDITURES					
Employee Services	120,293	139,247	139,531	139,531	154,729
Supplies & Other Services	209,632	246,920	307,920	307,920	210,640
Capital Outlay	0	4,300	4,300	4,000	0
SUB-TOTAL	329,925	390,467	451,751	451,451	365,369
General Government Charge	63,159	82,747	76,334	76,576	62,394
Cost Center Charge	41,604	53,528	58,197	58,431	51,294
TOTAL EXPENDITURES	$434,688	$526,742	$586,282	$586,458	$479,057
Depreciation					
FUND SOURCE					
SEWER	434,688	526,742	586,282	586,458	479,057
TOTAL FUND SOURCE	$434,688	$526,742	$586,282	$586,458	$479,057

FUNCTION: **ACTIVITY:**

Debt Service **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.

CITY OF ESCALON
EXPENDITURES

	Actual FY 12/13	Adopted FY 13/14	Mid-Year Revised FY 13/14	Projected FY 13/14	Adopted FY 14/15
DEBT SERVICE					
SEWER INDUSTRIAL BOND					
627-8510					
EXPENDITURES					
Employee Services					
Supplies & Other Services	62,453	61,360	61,360	61,360	60,260
Capital Outlay					
SUB-TOTAL	62,453	61,360	61,360	61,360	60,260
General Government Charge					
Cost Center Charge					
TOTAL EXPENDITURES	$62,453	$61,360	$61,360	$61,360	$60,260

FUND SOURCE					
SEWER DEBT SERVICE FUND	62,453	61,360	61,360	61,360	60,260
TOTAL FUND SOURCE	$62,453	$61,360	$61,360	$61,360	$60,260

FUNCTION: **ACTIVITY:**
Transportation **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

CITY OF ESCALON
EXPENDITURES

	Actual FY 12/13	Adopted FY 13/14	Mid-Year Revised FY 13/14	Projected FY 13/14	Adopted FY 14/15
TRANSPORTATION					
STORM DRAINS					
640-6302					
EXPENDITURES					
Employee Services	68,385	65,301	65,721	65,721	65,648
Supplies & Other Services	54,941	79,017	81,917	81,917	87,517
Capital Outlay	0	0	0	0	0
SUB-TOTAL	123,326	144,318	147,638	147,638	153,165
SERVICE CREDIT	-619				
General Government Charge	25,171	31,591	25,979	26,061	26,183
Cost Center Charge	23,599	23,546	24,451	24,528	21,686
TOTAL EXPENDITURES	$171,477	$199,454	$198,068	$198,227	$201,035
Depreciation					
FUND SOURCE					
GENERAL	0	0	0	0	0
STORM WATER FEES	171,477	199,454	198,068	198,227	201,035
TOTAL FUND SOURCE	$171,477	$199,454	$198,068	$198,227	$201,035

FUNCTION: TRANSPORTATION

ACTIVITY: PUBLIC TRANSIT

eTrans is the City's transit system and is provided under contract with San Joaquin Regional Transit District (RTD). The contract continues through June 30, 2014 as an interagency type of an agreement and is in process of being extended. 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 through the City's Development Services Department. 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 7,323 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 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 7:00 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 a minivan using grant funds from San Joaquin Council of Governments (SJCOG) through the Public Transportation Modernization, Improvement, and Service Enhancement Account program is 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 a minivan to replace the 2009 vehicle and test smaller vehicles on eTrans service.

CHANGES OVER PREVIOUS YEAR: Due to declining ridership, City staff will be evaluating how to deliver transit services in the future. Such changes are proposed to take effect in August or September. This may result in a reduction of transit service hours, service area, days and a change in service delivery to improve system productivity. It is estimated that the operations budget will increase by $599.00. The capital budget will decline by $5,018. 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 help generate new sales of advertising revenue on eTrans buses.

CITY OF ESCALON
EXPENDITURES

TRANSPORTATION
PUBLIC TRANSIT
660-6320

	Actual FY 12/13	Adopted FY 13/14	Mid-Year Revised FY 13/14	Projected FY 13/14	Adopted FY 14/15
EXPENDITURES					
Employee Services	5,693	5,920	5,920	5,920	5,920
Supplies & Other Services	143,225	137,825	137,825	137,825	138,755
Capital Outlay	0	130,018	130,018	130,018	125,000
SUB-TOTAL	148,918	273,763	273,763	273,763	269,675
General Government Charge	6,000	6,000	6,000	6,000	6,000
Cost Center Charge	0	0	0	0	0
TOTAL EXPENDITURES	$154,918	$279,763	$279,763	$279,763	$275,675

FUND SOURCE					
TRANSIT FUND	154,918	279,763	279,763	279,763	275,675
TOTAL FUND SOURCE	$276,638	$279,763	$279,763	$279,763	$275,675

FUNCTION: **ACTIVITY:**

Debt Service **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: Refinancing of the current loan was completed in September 2013 reducing the debt service obligation 70%.

CITY OF ESCALON
EXPENDITURES

	Actual FY 12/13	Adopted FY 13/14	Mid-Year Revised FY 13/14	Projected FY 13/14	Adopted FY 14/15
DEBT SERVICE					
CIVIC CENTER					
504-8060					
EXPENDITURES					
Employee Services					
Supplies & Other Services	339,556	341,556	1,385,096	1,385,096	96,258
Capital Outlay					
SUB-TOTAL	339,556	341,556	1,385,096	1,385,096	96,258
General Government Charge					
Cost Center Charge					
TOTAL EXPENDITURES	$339,556	$341,556	$1,385,096	$1,385,096	$96,258

FUND SOURCE					
CIVIC CENTER - Gen. Fund transfer	339,556	341,556	218,435	218,435	96,258
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	1,166,661	1,166,661	0
TOTAL FUND SOURCE	$339,556	$341,556	$1,385,096	$1,385,096	$96,258

FUNCTION: **ACTIVITY:**
Debt Service **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: Refinancing of the current loan was completed in September 2013 reducing the debt service obligation 70%.

CITY OF ESCALON
EXPENDITURES

	Actual FY 12/13	Adopted FY 13/14	Mid-Year Revised FY 13/14	Projected FY 13/14	Adopted FY 14/15
DEBT SERVICE					
COMMUNITY CENTER					
504-8620					
EXPENDITURES					
Employee Services					
Supplies & Other Services	116,223	116,223	436,369	436,369	31,946
Capital Outlay					
SUB-TOTAL	116,223	116,223	436,369	436,369	31,946
General Government Charge					
Cost Center Charge					
TOTAL EXPENDITURES	$116,223	$116,223	$436,369	$436,369	$31,946
FUND SOURCE					
COMMUNITY CENTER - Gen. Fund	116,223	116,223	53,030	53,030	31,946
Loan from In Lieu, PW DIF, Transportaion	0	0	383,339	383,339	0
TOTAL FUND SOURCE	$116,223	$116,223	$436,369	$436,369	$31,946

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CITY OF ESCALON
EXPENDITURES

	Actual FY 12/13	Adopted FY 13/14	Mid-Year Revised FY 13/14	Projected FY 13/14	Adopted FY 14/15
SUMMARY					
ALL DEPARTMENTS					
EXPENDITURES					
Employee Services	2,667,482	2,704,859	2,647,864	2,626,079	2,986,601
Supplies & Other Services	3,316,817	3,612,478	5,161,794	5,128,794	3,220,466
Capital Outlay	45,372	152,318	152,318	150,718	220,575
SUB-TOTAL	6,029,671	6,469,656	7,961,976	7,905,591	6,427,642
SERVICE CREDIT	-203,719	-46,500	-57,500	-49,500	-71,750
General Government Charge	710,481	848,494	723,414	718,132	741,977
Cost Center Charge	373,739	432,256	463,511	463,506	432,472
TOTAL EXPENDITURES	$6,910,172	$7,703,906	$9,091,400	$9,037,728	$7,530,341

TOTAL EXPENDITURES IS AN OVER STATED

FUND SOURCE					
GENERAL	2,512,872	2,693,646	2,732,498	2,712,559	3,012,909
RECREATION	0	0	0	0	0
SPECIAL REVENUE FUND-AUTO THEFT	0	0	0	0	0
GRANTS	116,773	148,300	149,000	149,000	189,000
TRAFFIC SAFETY	22,000	22,000	22,000	22,000	20,000
AFFORDABLE HOUSING	0	0	800,000	800,000	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	300,000	300,000	0
DEVELOPER IMPACT FEES -Parks	0	0	0	0	0
TRANSPORTATION	0	0	450,000	450,000	0
GAS TAX	100,000	140,000	140,000	140,000	184,000
TRANSIT FUND	154,918	279,763	279,763	279,763	275,675
SEWER - MUNICIPAL	434,688	526,742	586,282	586,458	479,057
SEWER - INDUSTRIAL	717,842	864,346	852,099	822,658	840,146
SEWER - INDUSTRIAL DEBT SERVICE	62,453	61,360	61,360	61,360	60,260
WATER	710,440	787,747	819,924	820,583	817,014
WATER DEPRECIATION RESERVES	0	0	0	0	0
DEBT SERVICE - WATER	260,858	172,971	172,971	172,971	85,099
STORM WATER	171,477	199,454	198,068	198,227	201,035
PARK FUND	0	0	0	0	0
SPECIAL DISTRICTS	83,856	69,047	69,047	69,047	63,494
LIBRARY DEBT SERVICE	0	0	0	0	0
CIVIC CENTER DEBT SERVICE	339,556	341,556	218,435	218,435	96,258
COMMUNITY CENTER DEBT SERVICE	116,223	116,223	53,030	53,030	31,946
TOTAL FUND SOURCE	$5,803,957	$6,423,156	$7,904,476	$7,856,091	$6,355,892
G.G.CAPITAL IMPROVEMENT	12,619	40,000	32,000	30,000	34,740
ENGINEERING CREDIT	196,343	46,500	57,500	49,500	71,750
	6,012,919	6,509,656	7,993,976	7,935,591	6,462,382
TOTAI GENERAL FUND	2,634,872	3,003,946	3,043,498	3,023,559	3,405,909
		0	0	0	0
		0	0	0	0

CAPITAL IMPROVEMENT PROGRAM

2013-2014 THROUGH 2014-2016

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PROJECTS IN PROGRESS

The following projects were budgeted for FY 13-14, and will still be in progress at the start of the new fiscal year.

BUILDINGS:

CITY HALL/POLICE CAMPUS:

- Funds have been allocated to better weatherproof the architectural roof parapets of both buildings.
- Funds have been allocated to better seal the roof on the Police Department Headquarters.

STREETS:

- **YOSEMITE AVENUE:** Reconstruction of Yosemite Avenue from 100-ft east of Sierra Drive to Mitchell Avenue. Proposed scope includes street rehabilitation, curb, gutter, and sidewalk improvements, and drainage improvements. Project to be funded with Measure K funds.
- **ESCALON AVENUE SIDEWALK REPAIR:** Sidewalks on the East side of Escalon Avenue fronting Escalon High School, from the Yosemite Avenue intersection to the Heritage House property line, will be removed and rebuilt, correcting damage caused by street tree growth and bringing all improvements in compliance with ADA specifications.

CAPITAL IMPROVEMENT SUMMARY

		FY 2014/2015			FY 2015/2016	FY 2016/2017	Future Planning
	Total Project Cost	Project Cost	Engineering Credit	Gen. Govt Charge	Project Cost	Project Cost	Project Cost
URBAN CORE DEVELOPMENT	$0	$0	$0	$0	$0	$0	$0
COMMUNITY BUILDINGS & FACILITIES	$33,500	$32,000	$1,500	$0	$0	$0	$1,050,000
STREETS	$730,000	$670,000	$35,000	$25,000	$650,000	$450,000	$8,434,592
STORM	$28,500	$25,000	$2,500	$1,000	$65,000	$7,500	$242,500
PARKS	$128,700	$124,000	$3,500	$1,200	$0	$0	$6,000
SEWER	$1,771,500	$1,750,000	$16,500	$5,000	$2,212,500	$305,000	$25,542,000
WATER	$701,790	$686,500	$12,750	$2,540	$600,500	$528,000	$18,709,000
TOTAL	$3,393,990	$3,287,500	$71,750	$34,740	$3,528,000	$1,290,500	$53,984,092

FUND SOURCE USED FOR THE ABOVE PROJECTS							
General Fund	$8,000				$0	$0	$0
Developer Impact Fees - Police	$0				$0	$0	$0
Developer Impact Fees - City Hall	$12,000				$0	$0	$0
Developer Impact Fees - Public Works	$13,500				$0	$0	$0
Developer Impact Fees - Parks	$128,700				$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	$0				$0	$0	$0
Grant Funding	$0				$0	$0	$0
Traffic Mitigation Fee	$0				$0	$0	$0
Local Transportation Fund	$0				$0	$0	$0
Gas Tax	$0				$0	$0	$0
Measure K	$730,000				$0	$0	$0
Police Funding SLESF/911/RAN	$0				$0	$0	$0
Flexible Congestion Relief	$0				$0	$0	$0
Storm Water Depreciation	$28,500				$0	$0	$0
Storm Drainage Connection	$0				$0	$0	$0
Storm Water Fund	$0				$65,000	$7,500	$242,500
Sewer Connection	$1,700,000				$0	$0	$0
Sewer Industrial	$0				$0	$0	$0
Sewer Depreciation	$71,500				$0	$0	$0
Sewer Municipal Fund	$0				$0	$0	$0
Water Connection	$633,000				$0	$0	$0
Water Depreciation	$68,790				$0	$0	$0
Water Fund	$0				$0	$0	$0
Debt Financing Proceeds	$0				$0	$0	$0
Funding To be Pursued	$0				$0	$0	$0
TOTAL	$3,393,990				$65,000	$7,500	$242,500

URBAN CORE IMPROVEMENTS

FY 14-15

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

FY 15-16 and Future Planning

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

URBAN CORE IMPROVEMENTS

		FY 2014/2015			FY 2015/2016	FY 2016/2017	Future Planning
	Total Project Cost	Project Cost	Engineering Credit	Gen. Govt Charge	Project Cost	Project Cost	Project Cost
GATEWAY IMPROVEMENTS							
FIRST STREET							
TOTAL - URBAN CORE IMPROVEMENTS	**$0**				**$0**	**$0**	**$0**

FUND SOURCE							
TDA	$0						
General Fund	$0						
Gas Tax	$0						
Local Transportation Fund	$0						
Smart Growth Grant	$0						
Funding To be Pursued	$0				$0	$0	$0
TOTAL FUND SOURCE	**$0**				**$0**	**$0**	**$0**

COMMUNITY BUILDINGS AND FACILITIES

FY 14-15

CITY HALL/POLICE BUILDINGS

Funds have been allocated to equip the City Hall/Police Headquarters buildings and campus with additional security cameras.

CORPORATION YARD

Funds have been allocated to retrofit the diesel-powered emergency electrical generator from the former Main Street/Coley Avenue City campus to the Corp Yard.

FY 15-16 and Future Planning

CORPORATION YARD

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

LIBRARY

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

COMMUNITY BUILDINGS AND FACILITIES

		FY 2014/2015			FY 2015/2016	FY 2016/2017	Future Planning
	Total Project Cost	Project Cost	Engineering Credit	Gen. Govt Charge	Project Cost	Project Cost	Project Cost
CORPORATION YARD							
Retrofit Diesel-powered Generator	$13,500	$12,000	$1,500				
Property Acquisition/New Building							$1,000,000
CITY HALL & POLICE FACILITIES							
Plaster Roof Surface Sealing/Parapet Caps - Police & City Hall Facilities	$8,000	$8,000					
Security Cameras Police & City Hall	$12,000	$12,000					
POLICE FACILITIES							
Library Facility							
Roof Rehabilitation							$50,000
TOTAL - COMMUNITY BUILDINGS	**$33,500**				$0	$0	$1,050,000

FUND SOURCE	
Proceeds from Loan	$0
General Fund	$8,000
HUD-CDBG	$0
SLESF	$0
State 911 Fund	$0
RAN Board monies	$0
In-Lieu of Low Income Housing	$0
Developer Impact Funds - City Hall	$12,000
Developer Impact Funds - Public Works	$13,500
Developer Impact Funds - Police	$0
Funding To be Pursued	$0
TOTAL FUND SOURCE	**$33,500**

STREETS

FY 14-15

STREET RECONSTRUCTION, OVERLAYS AND CHIP SEALS

FIRST STREET RECONSTRUCTION, PHASE 1: Underground Storm Drain and Sewer improvements will be installed, the roadway reconstructed with new overlay and thermoplastic striping, and curb, gutter and sidewalk modifications to ADA standards made between McHenry Avenue and Oklahoma Avenue.

FY 15-16 and Future Planning

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.

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

GENERAL IMPROVEMENTS

MILLER ROAD will have the sidewalks, tree wells, tree well irrigation system, and pedestrian path on its South side rehabilitated.

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

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

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

TRAFFIC SIGNALS:

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

STREETS

		FY 2014/2015			FY 2015/2016	FY 2016/2017	Future Planning
	Total Project Cost	Project Cost	Engineering Credit	Gen. Govt Charge	Project Cost	Project Cost	Project Cost
RECONSTRUCTS, OVERLAYS & CHIP SEALS							
1st Street Reconstruction Phase 1	$730,000	$670,000	$35,000	$25,000			
1st Street Reconstruction Phase 2					$450,000		
Escalon Avenue (SR 120 to North City Limits)						$450,000	
GENERAL IMPROVEMENTS							
Miller Road sidewalks, tree wells					$200,000		
McHenry Ave, South(Jones to Narcissus)							$1,400,000
Industrial Roadway							$1,000,000
Escalon Truck Route (Campbell Ext.)							$5,034,592
McHenry Ave/Weisis Way Realignment							
TRAFFIC SIGNALS							
Ullrey Ave/McHenry Intersection Imp.							$500,000
Ullrey Ave/McHenry traffic signal							$500,000
TOTAL - STREETS	$730,000				$650,000	$450,000	$8,434,592
FUND SOURCE							
Special District Funding	$0						
M-K Competitive (Design & Construction	$0						
M-K Renewal (Future)	$0						
TDA/LTF Ped & Bike	$0						
CDBG	$0						
General Fund	$0						
M-K Non-Competitive Bike	$0						
Local Transportation Fund	$0						
Traffic Mitigation Fee	$0						
STP	$0						
Flexible Congestion Relief	$0						
Traffic Congestion	$0						
Gas Tax	$0						
Measure K (road & street)	$730,000						
Funding To be Pursued	$0				$650,000	$450,000	$8,434,592
TOTAL FUND SOURCE	$730,000				$0	$0	$0

PARKS

FY 14-15

NEIGHBORHOOD PARKS

HOGAN PARK will have its existing playground equipment removed and replaced with new, ADA-compliant play structures and amenities, including ADA-compliant sidewalk ramps, security lighting, and additional security cameras.

SANCHEZ PARK will receive the first of its new fitness "Parcourse" equipment pieces.

FY 15-16 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.

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.

In the near future, the City will assist Escalon Unified School District with ADA improvements to the swimming pool.

PARKS

		FY 2014/2015			FY 2015/2016	FY 2016/2017	Future Planning
	Total Project Cost	Project Cost	Engineering Credit	Gen. Govt Charge	Project Cost	Project Cost	Project Cost
NEIGHBORHOOD PARK IMPROVEMENTS							
Hogan Park Apparatus replacement	$121,700	$118,000	$2,500	$1,200			
Sanchez Park - "Parcourse" equipment	$7,000	$6,000	$1,000	$0			
Update Main Street Park Master Plan							$6,000
TOTAL - PARKS	$128,700				$0	$0	$6,000

FUND SOURCE							
General Fund							
Special District Funding	$0						
Park DIF Fund	$128,700						
Grant Funding	$0						
Funding To be Pursued	$0				$0	$0	$6,000
TOTAL FUND SOURCE	$128,700				$0	$0	$0

WATER

FY 14-15

An **ADDITIONAL WATER STORAGE TANK** at Well #1 will be built to augment the City's existing water storage tank and increase system-wide safety margins.

MUNICIPAL WELL #7 will be abandoned and capped in accordance with County Health standards and requirements.

A **WATER METER REPLACEMENT PROGRAM** will begin, replacing the first batch of the 150 oldest water meters still in use on the water system.

FY 15-16 and Future Planning

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

SCADA RADIOS will be replaced with newer units (shared with Sewer and Storm system) in FY 15-16.

New **MUNICIPAL WELL NO. 11:**

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

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

MASTER PLAN IMPROVEMENTS

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

WATER

		FY 2014/2015			FY 2015/2016	FY 2016/2017	Future Planning
	Total Project Cost	Project Cost	Engineering Credit	Gen. Govt Charge	Project Cost	Project Cost	Project Cost
WELLS							
Water Storage Tank- Well No. 1	$633,000	$622,500	$8,500	$2,000			
Municipal Well No. 7 - Abandoned	$10,750	$10,000	$750				
Well No. 3 Pump removal & replacement					$35,000		
Municipal Well No. 11- Construction							$1,500,000
LINE REPLACEMENT							
Piping for Municipal Well No. 11							$1,500,000
Steel Water Main Replacement					$100,000	$100,000	$300,000
AC(Transite) Water Main Replacement					$370,000	$370,000	$2,590,000
GENERAL IMPROVMENTS							
Water Meter Replacement Program	$58,040	$54,000	$3,500	$540	$58,000	$58,000	$58,000
Upgrade Scada System Radios (shared cost with Sewer & Storm)					$37,500		
SURFACE WATER TREATMENT PLANT							
Master Plan Improvements							
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
TOTAL - WATER	$701,790				$600,500	$528,000	$18,709,000

FUND SOURCE				
Water Connection Fee Fund	$633,000			
Water Depreciation Fund	$68,790			
Financing to be determined	$0			
Water Debt Service	$0			
Funding To be Pursued	$0	$600,500	$528,000	$18,709,000
TOTAL FUND SOURCE	$701,790	$600,500	$528,000	$18,709,000

SEWER
FY 14-15

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

SQUARE ACCESS LID REPLACEMENT on older sewer manholes in the alleyways near the High School, to modern, round iron frames and lids, for ease of maintenance and longevity.

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.

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

FY 15-16 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.

SCADA RADIOS will be replaced with newer units (shared with Water and Storm system) in FY 15-16.

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

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

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

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

		FY 2014/2015			FY 2015/2016	FY 2016/2017	Future Planning
	Total Project Cost	Project Cost	Engineering Credit	Gen. Govt Charge	Project Cost	Project Cost	Project Cost
SEWER PIPELINES, PUMPS AND EQUIPMENT							
Daniels Lift Station Pump Replacement	$27,500	$25,000	$2,500				
Square Access Lid Replacement	$27,500	$25,000	$2,500				
St. Clair Street Manholes	$16,500	$15,000	$1,500				
New McHenry Lift Station and Sewer Trunkline Rehabilitation	$1,700,000	$1,685,000	$10,000	$5,000	$1,800,000		
Upgrade Scada System Radios (shared cost with Water & Storm)					$30,000		
Walnut Lift Station Pump Replacement					$27,500		
Vine Lift Station Pump Replacement							$27,500
La Mesa Lift Station Pump							$27,500
Upstream McHenry Sewer Truckline Rehab							$1,700,000
WWTP GROUNDS/PONDS							
Headworks Grinder/Baler Assembly					$50,000		
Lift Station Pump #1 Remove & Replace							$25,000
Lift Station Pump #2 Remove & Replace							$25,000
Annual Aerator Replacement (3-5)					$125,000	$125,000	$250,000
Land Acquisition							$800,000
Master Plan Improvements - Municipal							
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
TOTAL - SEWER	$1,771,500				$2,212,500	$305,000	$25,542,000

FUND SOURCE				
Sewer Connection Fee	$1,700,000			
Sewer Industrial	$0			
Sewer Depreciation	$71,500			
Sewer Municipal Fund	$0			
Financing to be determined	$0	$2,212,500	$305,000	$25,542,000
TOTAL FUND SOURCE	$1,771,500	$2,212,500	$305,000	$25,542,000

STORM DRAIN

FY 14-15

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

FY 15-16 and Future Planning

STORM DRAIN COLLECTION SYSTEM IMPROVEMENTS

- **SCADA RADIOS** will be replaced with newer units (shared with Water and Sewer system) in FY 15-16.
- **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

		FY 2014/2015			FY 2015/2016	FY 2016/2017	Future Planning
	Total Project Cost	Project Cost	Engineering Credit	Gen. Govt Charge	Project Cost	Project Cost	Project Cost
STORM DRAIN COLLECTION SYSTEM IMPROVEMENTS							
Vine Ave Storm Drain Pipe Improvements							$235,000
LIFT STATIONS							
Walnut Avenue Storm Drain Pump Replacement	$28,500	$25,000	$2,500	$1,000	$7,500	$7,500	$7,500
Upgrade Scada System Radios (shared cost with Water & Sewer)					$7,500		
Telemetry Upgrades (SSJID stations)					$50,000		
TOTAL - STORMS	$28,500				$65,000	$7,500	$242,500
FUND SOURCE							
Storm Water Capital	$0						
Storm Water Depreciation	$28,500						
Storm Water Fund	$0				$65,000	$7,500	$242,500
TOTAL FUND SOURCE	$28,500				$65,000	$7,500	$242,500

SECTION 9

EXPENDITURES

EXPENDITURES

CITY OF ESCALON
OPERATING EXPENDITURES SUMMARY BY DEPARTMENT
Fiscal Year 2014-2015

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	-	214,800	-	(214,800)	-				-
CITY HALL	-	2,761	-	(2,761)	-				-
CORP YARD	105,681	66,950	-	(172,631)	-	-			-
DEV SERVICE BLDG	-	2,920	-	(2,920)	-				-
CIVIC CENTER -PD	-	74,000	-	(74,000)	-				-
CIVIC CENTER - CH	-	42,150	-	(42,150)	-				-
LEGISLATIVE	37,811	165,050	-	29,468	232,329	(232,329)			(0)
MGMT & SUPPORT	339,617	157,450	10,800	47,322	555,189	(509,649)	(34,740)	(10,800)	0
POLICE	1,449,499	282,150	52,775	143,426	1,927,850	280,785	(209,000.00)	(10,775)	1,988,860
ANIMAL CONTROL	38,452	27,630	-	4,954	71,036	10,637			81,673
STREET LIGHTING	-	77,600	-	3,211	80,811	4,041			84,852
WEED ABATMENT	-	-	-	-	-	-			-
STREETS	60,408	77,950	32,000	19,849	190,207	23,691	(184,000)		29,898
ST. TREES/LANDSCAPE	-	29,650	-	-	29,650	1,483			31,133
PLANNING	33,205	31,700	-	2,685	67,590	10,121			77,712
BUILDING	20,565	47,900	-	2,833	71,298	10,676			81,974
ENGINEERING	104,078	14,400	-	4,902	123,380	18,476	(71,750)		70,106
PARKS	40,683	74,735	-	14,287	129,705	19,423			149,128
RECREATION	82,095	114,855	-	8,149	205,099	30,713			235,811
LIBRARY	4,623	37,555	-	1,745	43,923	6,577			50,500
COMMUNITY CENTER	26,722	35,875	-	2,590	65,187	9,762			74,949
Debit Service Community Center	-	31,946	-	-	31,946	-		(31,946)	-
Debit Service Civic Center	-	96,258	-	-	96,258	-		(96,258)	-
Total General Fund Cost	2,343,438	1,706,285	95,575	(223,841)	3,921,457	(315,594)	(499,490)	(149,779)	2,956,594
SPECIAL DISTRICTS	-	58,310	-	-	58,310	5,184			63,494
Total Special District Cost	-	58,310	-	-	58,310	5,184	-	-	63,494
WATER	278,452	341,400	-	90,751	710,603	106,410			817,013
Debt Service - WATER LOAN -76	-	-	-	-	-	-			-
Debt Service - WATER LOAN -84	-	85,099	-	-	85,099	-			85,099
Total Water Fund Cost	278,452	426,499	-	90,751	795,702	106,410	-	-	902,112
				-	-				
SEWER - INDUSTRIAL	138,414	532,200	-	60,109	730,723	109,423			840,146
SEWER - MUNICIPAL	154,729	210,640	-	51,294	416,663	62,394			479,057
Debt Service - SEWER IND BOND	-	60,260	-	-	60,260	-			60,260
Total Sewer Fund Cost	293,143	803,100	-	111,403	1,207,646	171,816	-	-	1,379,462
				-					
STORM WATER	65,648	87,517	-	21,686	174,851	26,183			201,035
Total Storm Fund Cost	65,648	87,517	-	21,686	174,851	26,183	-	-	201,035
TRANSIT	5,920	138,755	125,000	-	269,675	6,000			275,675
Total Transit Cost	5,920	138,755	125,000	-	269,675	6,000	-	-	275,675
Total City Wide Cost	**2,986,601**	**3,220,466**	**220,575**	**(1)**	**6,427,641**	**-**	**(499,490)**	**(149,779)**	**5,778,372**

05/28/2014

FUNCTION: **ACTIVITY:**
Cost Center **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 FY 12/13	Adopted FY 13/14	Mid-Year Revised FY 13/14	Projected FY 13/14	Adopted FY 14/15
COST CENTER INSURANCE 100-6010					
EXPENDITURES					
Employee Services					
Supplies & Other Services	174,669	206,042	233,042	233,042	214,800
Capital Outlay					
SUB-TOTAL	174,669	206,042	233,042	233,042	214,800
General Government Charge					
Cost Center Charge					
TOTAL EXPENDITURES	$174,669	$206,042	$233,042	$233,042	$214,800
FUND SOURCE					
**COST CENTER	174,669	206,042	233,042	233,042	214,800
TOTAL FUND SOURCE	$174,669	$206,042	$233,042	$233,042	$214,800

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

FUNCTION: **ACTIVITY:**

Cost Center **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 on the market to sale.

CITY OF ESCALON
EXPENDITURES

	Actual FY 12/13	Adopted FY 13/14	Mid-Year Revised FY 13/14	Projected FY 13/14	Adopted FY 14/15
COST CENTER					
Facility - 1854 Main Street					
100-6020					
EXPENDITURES					
Employee Services	0	0	0	0	0
Supplies & Other Services	1,091	3,061	3,061	3,061	2,761
Capital Outlay	0	0	0	0	0
SUB-TOTAL	1,091	3,061	3,061	3,061	2,761
General Government Charge					
Cost Center Charge					
TOTAL EXPENDITURES	1,091	3,061	3,061	3,061	2,761

FUND SOURCE					
**COST CENTER	1,091	3,061	3,061	3,061	2,761
TOTAL FUND SOURCE	$1,091	$3,061	$3,061	$3,061	$2,761

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

FUNCTION: **ACTIVITY:**
Cost Center **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: None

CHANGES OVER PREVIOUS YEAR: None.

CITY OF ESCALON
EXPENDITURES

	Actual FY 12/13	Adopted FY 13/14	Mid-Year Revised FY 13/14	Projected FY 13/14	Adopted FY 14/15
COST CENTER					
CORPORATION YARD					
100-6030					
EXPENDITURES					
Employee Services	108,266	102,943	103,543	103,543	105,681
Supplies & Other Services	50,423	84,100	84,100	84,100	66,950
Capital Outlay	0	0	0	0	0
SUB-TOTAL	158,689	187,043	187,643	187,643	172,631
SERVICE CREDIT	-6,138				
General Government Charge					
Cost Center Charge					
TOTAL EXPENDITURES	$152,551	$187,043	$187,643	$187,643	$172,631

FUND SOURCE					
**COST CENTER	152,551	187,043	187,643	187,643	172,631
Public Works Developer Impact Fees	0	0	0	0	0
TOTAL FUND SOURCE	152,551	187,043	187,643	187,643	172,631

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

FUNCTION: **ACTIVITY:**

Cost Center **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 on the market for sale.

CITY OF ESCALON
EXPENDITURES

	Actual FY 12/13	Adopted FY 13/14	Mid-Year Revised FY 13/14	Projected FY 13/14	Adopted FY 14/15
COST CENTER					
Facility - 1855 Coley Ave.					
100-6050					
EXPENDITURES					
Employee Services	0	0	0	0	0
Supplies & Other Services	3,395	3,220	3,220	3,220	2,920
Capital Outlay	0	0	0	0	0
SUB-TOTAL	3,395	3,220	3,220	3,220	2,920
General Government Charge					
Cost Center Charge					
TOTAL EXPENDITURES	$3,395	$3,220	$3,220	$3,220	$2,920
FUND SOURCE					
**COST CENTER	3,395	3,220	3,220	3,220	2,920
TOTAL FUND SOURCE	$3,395	$3,220	$3,220	$3,220	$2,920

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

FUNCTION: **ACTIVITY:**

Cost Center **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 12/13	Adopted FY 13/14	Mid-Year Revised FY 13/14	Projected FY 13/14	Adopted FY 14/15
COST CENTER					
CIVIC CENTER- POLICE BUILDING					
100-6060					
EXPENDITURES					
Employee Services	2,172	0	0	0	0
Supplies & Other Services	61,268	73,070	74,270	74,270	74,000
Capital Outlay	0	0	0	0	0
SUB-TOTAL	63,440	73,070	74,270	74,270	74,000
General Government Charge					
Cost Center Charge					
TOTAL EXPENDITURES	$63,440	$73,070	$74,270	$74,270	$74,000
FUND SOURCE					
**COST CENTER	63,440	73,070	74,270	74,270	74,000
TOTAL FUND SOURCE	$63,440	$73,070	$74,270	$74,270	$74,000

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

FUNCTION: **ACTIVITY:**

Cost Center **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

CITY OF ESCALON
EXPENDITURES

	Actual FY 12/13	Adopted FY 13/14	Mid-Year Revised FY 13/14	Projected FY 13/14	Adopted FY 14/15
COST CENTER					
CIVIC CENTER- CITY HALL					
100-6065					
EXPENDITURES					
Employee Services	4,268	0	0	0	0
Supplies & Other Services	33,118	47,220	47,220	47,220	42,150
Capital Outlay	0	0	0	0	0
SUB-TOTAL	37,386	47,220	47,220	47,220	42,150
General Government Charge					
Cost Center Charge					
TOTAL EXPENDITURES	$37,386	$47,220	$47,220	$47,220	$42,150

FUND SOURCE					
**COST CENTER	37,386	47,220	47,220	47,220	42,150
TOTAL FUND SOURCE	$37,386	$47,220	$47,220	$47,220	$42,150

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

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FUNCTION: **ACTIVITY:**
General Government **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: **ACTIVITY:**
General Government **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:
Due to resignation of City Clerk in July 2013 the Finance Director has taken the role of City Clerk. 2014 is an Election Year with 3 Council Members positions to expire.

CITY OF ESCALON
EXPENDITURES

	Actual FY 12/13	Adopted FY 13/14	Mid-Year Revised FY 13/14	Projected FY 13/14	Adopted FY 14/15
GENERAL GOVERNMENT					
LEGISLATIVE					
100-6100					
EXPENDITURES					
Employee Services	102,996	40,382	40,432	40,432	37,811
Supplies & Other Services	145,581	151,400	153,900	153,900	165,050
Capital Outlay	0	0	0	0	0
SUB-TOTAL	248,577	191,782	194,332	194,332	202,861
General Government Charge					
Cost Center Charge	25,261	31,725	32,724	32,826	29,468
TOTAL EXPENDITURES	$273,838	$223,507	$227,056	$227,158	$232,329

FUND SOURCE					
**GENERAL GOVERNMENT	273,838	223,507	227,056	227,158	232,329
TOTAL FUND SOURCE	$273,838	$223,507	$227,056	$227,158	$232,329

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

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FUNCTION: **ACTIVITY:**
General Government **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: **ACTIVITY:**
General Government **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 4 desktop computers.

CHANGES OVER PREVIOUS YEAR:

With the resignation of the City Manager in July 2013 the Finance Director has assumed the responsibilities as the Interim City Manager.

CITY OF ESCALON
EXPENDITURES

	Actual FY 12/13	Adopted FY 13/14	Mid-Year Revised FY 13/14	Projected FY 13/14	Adopted FY 14/15
GENERAL GOVERNMENT MANAGEMENT & SUPPORT 100-6110					
EXPENDITURES					
Employee Services	294,809	449,943	316,766	309,480	339,617
Supplies & Other Services	130,297	159,370	159,370	159,370	157,450
Capital Outlay	4,133	13,500	13,500	12,900	10,800
SUB-TOTAL	429,239	622,813	489,636	481,750	507,867
General Government Charge					
Cost Center Charge	34,802	55,674	52,221	52,125	47,322
TOTAL EXPENDITURES	$464,041	$678,487	$541,858	$533,874	$555,189
FUND SOURCE					
**GENERAL GOVERNMENT	459,908	664,987	528,358	520,974	544,389
Equipment Reserve	4,133	13,500	13,500	12,900	10,800
Developer Impact Fees	0	0	0	0	0
TOTAL FUND SOURCE	$464,041	$678,487	$541,858	$533,874	$555,189

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

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FUNCTION: **ACTIVITY:**
Public Safety **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. Current work schedules are based upon a five day work week with each work day being an eight hour tour of duty. Other schedules will be examined for greater 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: New Police Patrol Vehicle

CHANGES OVER PREVIOUS YEAR:

Personnel:

Regular and Reserve Officers: Staffing levels continue to be a concern. At present, the department has just one frontline supervisor and seven uniformed officers, which impacts our ability to outreach to the community and try innovative ways to address crime and disorder. In 2013, the police department handled 11,773 total incidents (calls for service and officer self-initiated activity). 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. Included in the budget is the addition of a Community Service Officer. A Police Officer has also been added based on the successful award of COPS grant.

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

Volunteers in Police Service (VIPS): Currently there are no volunteers, but the department should examine ways to resurrect the program and to increase participation.

Operations:

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

Technology: The Department has recently launched its Facebook page along with joining Nixle, which is a communication system that connects residents with the police department in an effort to better serve and protect them.

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

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

Police Administration: For the last three months of FY 13/14, the police department used the services of a retired police chief to serve in the role as Interim Police Chief while the CITY recruited and selected a new full-time Police Chief. It is anticipated that shortly after the start of the new fiscal year, the CITY will select a new police chief.

CITY OF ESCALON
EXPENDITURES

	Actual FY 12/13	Adopted FY 13/14	Mid-Year Revised FY 13/14	Projected FY 13/14	Adopted FY 14/15
PUBLIC SAFETY					
POLICE					
100-6200					
EXPENDITURES					
Employee Services	1,185,049	1,121,199	1,176,506	1,162,008	1,449,499
Supplies & Other Services	240,099	280,000	283,500	275,500	282,150
Capital Outlay	31,834	4,500	4,500	3,800	52,775
SUB-TOTAL	1,456,982	1,405,699	1,464,506	1,441,308	1,784,424
General Government Charge	259,520	288,193	241,619	238,821	280,785
Cost Center Charge	112,939	130,170	140,515	140,211	143,426
TOTAL EXPENDITURES	$1,829,441	$1,824,062	$1,846,640	$1,820,340	$2,208,635

FUND SOURCE					
GENERAL FUND	1,690,668	1,649,262	1,671,140	1,645,540	1,988,860
DEVELOPER IMPACT FEES	0	0	0	0	0
Equipment Reserve	0	4,500	4,500	3,800	10,775
SPECIAL REVENUE FUND-AUTO THEFT	0	0	0	0	0
GRANTS	116,773	148,300	149,000	149,000	189,000
TRAFFIC SAFETY (Vehicle code)	22,000	22,000	22,000	22,000	20,000
TOTAL FUND SOURCE	$1,829,441	$1,824,062	$1,846,640	$1,820,340	$2,208,635

FUNCTION: **ACTIVITY:**
Public Safety **Animal Control**

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

OBJECTIVES:

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

CAPITAL OUTLAY: None.

CHANGES OVER PREVIOUS YEAR:

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

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

CITY OF ESCALON
EXPENDITURES

	Actual FY 12/13	Adopted FY 13/14	Mid-Year Revised FY 13/14	Projected FY 13/14	Adopted FY 14/15
PUBLIC SAFETY					
ANIMAL CONTROL					
100-6210					
EXPENDITURES					
Employee Services	32,018	41,754	41,754	41,754	38,452
Supplies & Other Services	17,772	25,650	25,650	25,650	27,630
Capital Outlay	0	0	0	0	0
SUB-TOTAL	49,790	67,404	67,404	67,404	66,082
General Government Charge	9,522	13,634	10,989	11,024	10,637
Cost Center Charge	5,206	5,044	5,389	5,425	4,954
TOTAL EXPENDITURES	$64,518	$86,083	$83,782	$83,853	$81,673
FUND SOURCE					
GENERAL	64,518	86,083	83,782	83,853	81,673
TOTAL FUND SOURCE	$64,518	$86,083	$83,782	$83,853	$81,673

FUNCTION: **ACTIVITY:**
Public Safety **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 450 lights.

CHANGES OVER PREVIOUS YEAR: None.

CITY OF ESCALON
EXPENDITURES

	Actual FY 12/13	Adopted FY 13/14	Mid-Year Revised FY 13/14	Projected FY 13/14	Adopted FY 14/15
PUBLIC SAFETY					
STREET LIGHTING					
100-6220					
EXPENDITURES					
Employee Services	0	0	0	0	0
Supplies & Other Services	70,261	77,200	77,200	77,200	77,600
Capital Outlay	0	0	0	0	0
SUB-TOTAL	70,261	77,200	77,200	77,200	77,600
General Government Charge	4,038	4,023	4,041	4,043	4,041
Cost Center Charge	1,635	3,267	3,621	3,661	3,211
TOTAL EXPENDITURES	$75,934	$84,490	$84,862	$84,904	$84,851
FUND SOURCE					
GENERAL	75,934	84,490	84,862	84,904	84,851
TOTAL FUND SOURCE	$75,934	$84,490	$84,862	$84,904	$84,851

FUNCTION: **ACTIVITY:**
Public Safety **Weed Abatement**

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

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

CHANGES OVER PREVIOUS YEAR: None

CITY OF ESCALON
EXPENDITURES

	Actual FY 12/13	Adopted FY 13/14	Mid-Year Revised FY 13/14	Projected FY 13/14	Adopted FY 14/15
PUBLIC SAFETY					
WEED ABATEMENT					
100-6230					
EXPENDITURES					
Employee Services	0	0	0	0	0
Supplies & Other Services	12,710	0	0	0	0
Capital Outlay	0	0	0	0	0
SUB-TOTAL	12,710	0	0	0	0
General Government Charge	0	0	0	0	0
Cost Center Charge	0	0	0	0	0
TOTAL EXPENDITURES	$12,710	$0	$0	$0	$0
FUND SOURCE					
GENERAL	12,710	0	0	0	0
TOTAL FUND SOURCE	12,710	0	0	0	0

FUNCTION: **ACTIVITY:**
Transportation **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: Flatbed Truck

CHANGES OVER PREVIOUS YEAR: None.

CITY OF ESCALON
EXPENDITURES

	Actual FY 12/13	Adopted FY 13/14	Mid-Year Revised FY 13/14	Projected FY 13/14	Adopted FY 14/15
TRANSPORTATION					
STREETS					
100-6300					
EXPENDITURES					
Employee Services	55,443	60,473	60,828	60,828	60,408
Supplies & Other Services	39,590	63,900	66,400	66,400	77,950
Capital Outlay	0	0	0	0	32,000
SUB-TOTAL	95,033	124,373	127,228	127,228	170,358
SERVICE CREDIT	-619				
General Government Charge	18,755	27,436	22,556	22,627	23,691
Cost Center Charge	15,410	21,412	22,189	22,256	19,849
TOTAL EXPENDITURES	$128,579	$173,221	$171,973	$172,111	$213,897
FUND SOURCE					
GENERAL	28,579	33,221	31,973	32,111	29,897
GAS TAX	100,000	140,000	140,000	140,000	184,000
TOTAL FUND SOURCE	$128,579	$173,221	$171,973	$172,111	$213,897

FUNCTION: **ACTIVITY:**
Transportation **Street Trees & Landscaping**

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

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

CAPITAL OUTLAY: None.

CHANGES OVER PREVIOUS YEAR: None

CITY OF ESCALON
EXPENDITURES

	Actual FY 12/13	Adopted FY 13/14	Mid-Year Revised FY 13/14	Projected FY 13/14	Adopted FY 14/15
TRANSPORTATION					
STREET TREES & LANDSCAPING					
100-6310					
EXPENDITURES					
Employee Services	0	0	0	0	0
Supplies & Other Services	31,434	28,825	28,825	28,825	29,650
Capital Outlay	0	0	0	0	0
SUB-TOTAL	31,434	28,825	28,825	28,825	29,650
General Government Charge	1,673	1,441	1,441	1,441	1,483
Cost Center Charge	0	0	0	0	0
TOTAL EXPENDITURES	$33,107	$30,266	$30,266	$30,266	$31,133
FUND SOURCE					
GENERAL	33,107	30,266	30,266	30,266	31,133
TOTAL FUND SOURCE	$33,107	$30,266	$30,266	$30,266	$31,133

FUNCTION: Development Services

ACTIVITY: Engineering, Planning, Building Regulation

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

OBJECTIVES:
The Development Services Department functions as a one-stop permitting location for the Planning, Building Regulation, 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 City Manager currently oversees the various activities and personnel within the Department.

The portion of the **Building Regulation** activity relating to structural plan review of complex commercial or industrial projects may 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 Engineering Technician on staff or by a professional consulting firm that provides Engineer services as needed. The Engineering department is responsible for infrastructure improvements and related records, standards, enterprise fee schedules and other related activities pertaining to public property. Engineering staff includes one (1) Engineering Technician.

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

CAPITAL OUTLAY: None.

CHANGES OVER PREVIOUS YEAR: The full-time City Engineer resigned in July 2013 and the position has not been filled.

CITY OF ESCALON
EXPENDITURES

	Actual FY 12/13	Adopted FY 13/14	Mid-Year Revised FY 13/14	Projected FY 13/14	Adopted FY 14/15
DEVELOPMENT SERVICES DEPARTMENT					
PLANNING					
100-6400					
EXPENDITURES					
Employee Services	28,091	24,801	41,378	41,378	33,205
Supplies & Other Services	14,880	41,250	41,750	41,750	31,700
Capital Outlay	0	0	0	0	0
SUB-TOTAL	42,971	66,051	83,128	83,128	64,905
SERVICE CREDIT					
General Government Charge	8,274	12,956	13,138	13,180	10,121
Cost Center Charge	4,610	2,795	3,899	3,942	2,685
TOTAL EXPENDITURES	$55,855	$81,803	$100,164	$100,250	$77,712

FUND SOURCE					
GENERAL	55,855	81,803	100,164	100,250	77,712
TOTAL FUND SOURCE	$55,855	$81,803	$100,164	$100,250	$77,712

CITY OF ESCALON
EXPENDITURES

	Actual FY 12/13	Adopted FY 13/14	Mid-Year Revised FY 13/14	Projected FY 13/14	Adopted FY 14/15
DEVELOPMENT SERVICES DEPARTMENT					
BUILDING REGULATIONS					
100-6420					
EXPENDITURES					
Employee Services	7,628	9,409	9,409	9,409	20,565
Supplies & Other Services	30,108	41,850	57,980	57,980	47,900
Capital Outlay	0	0	0	0	0
SUB-TOTAL	37,736	51,259	67,389	67,389	68,465
General Government Charge	6,903	10,055	10,650	10,684	10,676
Cost Center Charge	3,212	2,169	3,160	3,196	2,833
TOTAL EXPENDITURES	$47,851	$63,483	$81,200	$81,269	$81,974
FUND SOURCE					
GENERAL	47,851	63,483	81,200	81,269	81,974
TOTAL FUND SOURCE	$47,851	$63,483	$81,200	$81,269	$81,974

CITY OF ESCALON
EXPENDITURES

	Actual FY 12/13	Adopted FY 13/14	Mid-Year Revised FY 13/14	Projected FY 13/14	Adopted FY 14/15
DEVELOPMENT SERVICES DEPARTMENT					
ENGINEERING					
01-6421					
EXPENDITURES					
Employee Services	145,046	97,915	98,290	98,290	104,078
Supplies & Other Services	6,963	8,955	19,355	19,355	14,400
Capital Outlay	0	0	0	0	0
SUB-TOTAL	152,009	106,870	117,645	117,645	118,478
SERVICE CREDIT	(196,343)	(46,500)	(57,500)	(49,500)	(71,750)
General Government Charge	27,286	20,963	18,593	18,653	18,476
Cost Center Charge	12,923	4,522	5,517	5,579	4,902
TOTAL EXPENDITURES	-$4,125	$85,855	$84,255	$92,376	$70,106
FUND SOURCE					
GENERAL	-4,125	85,855	84,255	92,376	70,106
Developer Impact Fees					
TOTAL FUND SOURCE	-4,125	85,855	84,255	92,376	70,106

FUNCTION: **ACTIVITY:**
Culture & Leisure **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 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: Due to deteriorating equipment and vandalism the apparatus and swings at Community Center Park will be replaced.

CITY OF ESCALON
EXPENDITURES

	Actual FY 12/13	Adopted FY 13/14	Mid-Year Revised FY 13/14	Projected FY 13/14	Adopted FY 14/15
CULTURE & LEISURE					
PARKS					
100-6600					
EXPENDITURES					
Employee Services	34,194	38,081	38,276	38,276	40,683
Supplies & Other Services	64,919	77,335	77,335	77,335	74,735
Capital Outlay	0	0	0	0	0
SUB-TOTAL	99,113	115,416	115,611	115,611	115,418
SERVICE CREDIT					
General Government Charge	18,088	24,553	19,813	19,875	19,423
Cost Center Charge	12,392	15,054	15,630	15,690	14,287
TOTAL EXPENDITURES	$129,593	$155,023	$151,054	$151,177	$149,128
FUND SOURCE					
GENERAL	129,593	155,023	151,054	151,177	149,128
Parks - Developer Impact Fees	0	0	0	0	0
TOTAL FUND SOURCE	$129,593	$155,023	$151,054	$151,177	$149,128

FUNCTION: **ACTIVITY:**
Culture & Leisure **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.

CITY OF ESCALON
EXPENDITURES

	Actual FY 12/13	Adopted FY 13/14	Mid-Year Revised FY 13/14	Projected FY 13/14	Adopted FY 14/15
CULTURE & LEISURE					
RECREATION					
100-6605					
EXPENDITURES					
Employee Services	101,944	79,838	79,888	79,888	82,095
Supplies & Other Services	109,218	113,940	118,140	118,140	114,855
Capital Outlay	0	0	0	0	0
SUB-TOTAL	211,162	193,778	198,028	198,028	196,950
General Government Charge	38,383	38,011	31,297	31,397	30,713
Cost Center Charge	13,821	8,200	9,287	9,391	8,149
TOTAL EXPENDITURES	$263,366	$239,989	$238,613	$238,817	$235,811

FUND SOURCE					
GENERAL	263,366	239,989	238,613	238,817	235,811
GENERAL FUND RESERVES	0	0	0	0	0
SPECIAL REVENUE					
(Ball Light Sinking Fund)	0	0	0	0	0
TOTAL FUND SOURCE	$263,366	$239,989	$238,613	$238,817	$235,811

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

CITY OF ESCALON
EXPENDITURES

	Actual FY 12/13	Adopted FY 13/14	Mid-Year Revised FY 13/14	Projected FY 13/14	Adopted FY 14/15
CULTURE & LEISURE					
LIBRARY					
100-6610					
EXPENDITURES					
Employee Services	3,511	4,438	4,438	4,438	4,623
Supplies & Other Services	32,719	35,870	35,870	35,870	37,555
Capital Outlay	0	0	0	0	0
SUB-TOTAL	36,230	40,308	40,308	40,308	42,178
General Government Charge	5,932	7,907	6,370	6,391	6,577
Cost Center Charge	1,036	1,706	1,890	1,911	1,745
TOTAL EXPENDITURES	$43,198	$49,920	$48,569	$48,610	$50,500
FUND SOURCE					
GENERAL	43,198	49,920	48,569	48,610	50,500
TOTAL FUND SOURCE	$43,198	$49,920	$48,569	$48,610	$50,500

FUNCTION: **ACTIVITY:**

Culture & Leisure **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: None.

CITY OF ESCALON
EXPENDITURES

	Actual FY 12/13	Adopted FY 13/14	Mid-Year Revised FY 13/14	Projected FY 13/14	Adopted FY 14/15
CULTURE & LEISURE					
COMMUNITY SERVICE CENTER					
100-6620					
EXPENDITURES					
Employee Services	20,799	25,928	25,948	25,948	26,722
Supplies & Other Services	34,918	35,640	37,640	37,640	35,875
Capital Outlay	0	0	0	0	0
SUB-TOTAL	55,717	61,568	63,588	63,588	62,597
General Government Charge	9,861	12,077	10,050	10,082	9,762
Cost Center Charge	1,907	2,605	2,982	3,015	2,590
TOTAL EXPENDITURES	$67,485	$76,251	$76,620	$76,686	$74,949
FUND SOURCE					
GENERAL	67,485	76,251	76,620	76,686	74,949
TOTAL FUND SOURCE	$67,485	$76,251	$76,620	$76,686	$74,949

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.

CITY OF ESCALON
EXPENDITURES

	Actual FY 12/13	Adopted FY 13/14	Mid-Year Revised FY 13/14	Projected FY 13/14	Adopted FY 14/15
SPECIAL DISTRICTS EXPENDITURES 22*-6850					
EXPENDITURES					
Employee Services					
Supplies & Other Services	68,343	63,809	63,809	63,809	58,310
Capital Outlay	9,405				
SUB-TOTAL	77,748	63,809	63,809	63,809	58,310
General Government Charge	6,108	5,238	5,238	5,238	5,184
Cost Center Charge	0	0	0	0	0
TOTAL EXPENDITURES	$83,856	$69,047	$69,047	$69,047	$63,494
FUND SOURCE					
LLD	83,856	69,047	69,047	69,047	63,494
TOTAL FUND SOURCE	$83,856	$69,047	$69,047	$69,047	$63,494

FUNCTION: **ACTIVITY:**
Public Utilities **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 supply and distribution system is maintained to meet current quantity and quality demands and future community needs.

OBJECTIVES:
The service goal of this activity is to deliver water to 2,255 residential and 168 commercial and irrigation customers. The City consumes approximately, on average, 230 gallons per day per resident. Approximately 294 fire hydrants are available for fire protection. Personnel are available on call at all times to handle water service emergencies. Chlorine is used for disinfection and a Granulated Activated Carbon (GAC) filtration system is in use at Well #1. Water quality is consistently monitored to ensure safe, high quality drinking water per state regulatory requirements.

CAPITAL OUTLAY: None.

CHANGES OVER PREVIOUS YEAR: None.

CITY OF ESCALON
EXPENDITURES

	Actual FY 12/13	Adopted FY 13/14	Mid-Year Revised FY 13/14	Projected FY 13/14	Adopted FY 14/15
PUBLIC UTILITIES					
WATER					
600-6700					
EXPENDITURES					
Employee Services	222,570	267,680	269,272	269,272	278,452
Supplies & Other Services	317,250	299,800	342,600	342,600	341,400
Capital Outlay	0	0	0	0	0
SUB-TOTAL	539,820	567,480	611,872	611,872	619,852
General Government Charge	99,612	124,768	107,543	107,882	106,410
Cost Center Charge	71,008	95,499	100,509	100,829	90,751
TOTAL EXPENDITURES	$710,440	$787,747	$819,924	$820,583	$817,014
DEPRECIATION					
FUND SOURCE					
WATER FUND	710,440	787,747	819,924	820,583	817,014
WATER FUND					
WATER DEPRECIATION FUND	0	0	0	0	0
TOTAL FUND SOURCE	$710,440	$787,747	$819,924	$820,583	$817,014

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

CITY OF ESCALON
EXPENDITURES

	Actual FY 12/13	Adopted FY 13/14	Mid-Year Revised FY 13/14	Projected FY 13/14	Adopted FY 14/15
DEBT SERVICE					
WATER LOAN - REVENUE BONDS					
615-6720					
EXPENDITURES					
Employee Services					
Supplies & Other Services	175,943	87,972	87,972	87,972	0
Capital Outlay					
SUB-TOTAL	175,943	87,972	87,972	87,972	0
General Government Charge					
Cost Center Charge					
TOTAL EXPENDITURES	$175,943	$87,972	$87,972	$87,972	$0

FUND SOURCE					
WATER DEPRECIATION FUND	0	0	0	0	0
WATER DEBT SERVICE FUND	175,943	87,972	87,972	87,972	0
TOTAL FUND SOURCE	$175,943	$87,972	$87,972	$87,972	$0

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CITY OF ESCALON
EXPENDITURES

	Actual FY 12/13	Adopted FY 13/14	Mid-Year Revised FY 13/14	Projected FY 13/14	Adopted FY 14/15
DEBT SERVICE					
WATER LOAN - SDWBL 84					
616-6730					
EXPENDITURES					
Employee Services					
Supplies & Other Services	84,916	84,999	84,999	84,999	85,099
Capital Outlay					
SUB-TOTAL	84,916	84,999	84,999	84,999	85,099
General Government Charge					
Cost Center Charge					
TOTAL EXPENDITURES	$84,916	$84,999	$84,999	$84,999	$85,099
FUND SOURCE					
WATER					
WATER DEBT SERVICE FUND	84,916	84,999	84,999	84,999	85,099
TOTAL FUND SOURCE	$84,916	$84,999	$84,999	$84,999	$85,099

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: None

CHANGES OVER PREVIOUS YEAR: None

CITY OF ESCALON
EXPENDITURES

	Actual FY 12/13	Adopted FY 13/14	Mid-Year Revised FY 13/14	Projected FY 13/14	Adopted FY 14/15
HEALTH					
SEWER					
620/630-65**					
EXPENDITURES					
Employee Services	244,600	268,854	269,494	269,494	293,143
Supplies & Other Services	648,534	782,020	852,020	827,020	742,840
Capital Outlay	0	4,300	4,300	4,000	0
SUB-TOTAL	893,134	1,055,174	1,125,814	1,100,514	1,035,983
General Government Charge	165,355	219,648	188,097	184,731	171,816
Cost Center Charge	94,041	116,267	124,470	123,871	111,403
TOTAL EXPENDITURES	$1,152,530	$1,391,089	$1,438,381	$1,409,116	$1,319,203

FUND SOURCE					
SEWER	1,152,530	1,391,089	1,438,381	1,409,116	1,319,203
TOTAL FUND SOURCE	$1,152,530	$1,391,089	$1,438,381	$1,409,116	$1,319,203

CITY OF ESCALON
EXPENDITURES

	Actual FY 12/13	Adopted FY 13/14	Mid-Year Revised FY 13/14	Projected FY 13/14	Adopted FY 14/15
HEALTH					
SEWER - INDUSTRIAL					
620-6510					
EXPENDITURES					
Employee Services	124,307	129,607	129,963	129,963	138,414
Supplies & Other Services	438,902	535,100	544,100	519,100	532,200
Capital Outlay	0	0	0	0	0
SUB-TOTAL	563,209	664,707	674,063	649,063	670,614
General Government Charge	102,196	136,900	111,763	108,155	109,423
Cost Center Charge	52,437	62,740	66,273	65,440	60,109
TOTAL EXPENDITURES	$717,842	$864,346	$852,099	$822,658	$840,146
Depreciation					
FUND SOURCE					
SEWER - INDUSTRIAL	717,842	864,346	852,099	822,658	840,146
TOTAL FUND SOURCE	$717,842	$864,346	$852,099	$822,658	$840,146

CITY OF ESCALON
EXPENDITURES

	Actual FY 12/13	Adopted FY 13/14	Mid-Year Revised FY 13/14	Projected FY 13/14	Adopted FY 14/15
HEALTH					
SEWER - MUNICIPAL					
630-6500					
EXPENDITURES					
Employee Services	120,293	139,247	139,531	139,531	154,729
Supplies & Other Services	209,632	246,920	307,920	307,920	210,640
Capital Outlay	0	4,300	4,300	4,000	0
SUB-TOTAL	329,925	390,467	451,751	451,451	365,369
General Government Charge	63,159	82,747	76,334	76,576	62,394
Cost Center Charge	41,604	53,528	58,197	58,431	51,294
TOTAL EXPENDITURES	$434,688	$526,742	$586,282	$586,458	$479,057
Depreciation					
FUND SOURCE					
SEWER	434,688	526,742	586,282	586,458	479,057
TOTAL FUND SOURCE	$434,688	$526,742	$586,282	$586,458	$479,057

FUNCTION: **ACTIVITY:**

Debt Service **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.

CITY OF ESCALON
EXPENDITURES

	Actual FY 12/13	Adopted FY 13/14	Mid-Year Revised FY 13/14	Projected FY 13/14	Adopted FY 14/15
DEBT SERVICE					
SEWER INDUSTRIAL BOND					
627-8510					
EXPENDITURES					
Employee Services					
Supplies & Other Services	62,453	61,360	61,360	61,360	60,260
Capital Outlay					
SUB-TOTAL	62,453	61,360	61,360	61,360	60,260
General Government Charge					
Cost Center Charge					
TOTAL EXPENDITURES	$62,453	$61,360	$61,360	$61,360	$60,260

FUND SOURCE					
SEWER DEBT SERVICE FUND	62,453	61,360	61,360	61,360	60,260
TOTAL FUND SOURCE	$62,453	$61,360	$61,360	$61,360	$60,260

FUNCTION: **ACTIVITY:**
Transportation **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

CITY OF ESCALON
EXPENDITURES

	Actual FY 12/13	Adopted FY 13/14	Mid-Year Revised FY 13/14	Projected FY 13/14	Adopted FY 14/15
TRANSPORTATION					
STORM DRAINS					
640-6302					
EXPENDITURES					
Employee Services	68,385	65,301	65,721	65,721	65,648
Supplies & Other Services	54,941	79,017	81,917	81,917	87,517
Capital Outlay	0	0	0	0	0
SUB-TOTAL	123,326	144,318	147,638	147,638	153,165
SERVICE CREDIT	-619				
General Government Charge	25,171	31,591	25,979	26,061	26,183
Cost Center Charge	23,599	23,546	24,451	24,528	21,686
TOTAL EXPENDITURES	$171,477	$199,454	$198,068	$198,227	$201,035
Depreciation					
FUND SOURCE					
GENERAL	0	0	0	0	0
STORM WATER FEES	171,477	199,454	198,068	198,227	201,035
TOTAL FUND SOURCE	$171,477	$199,454	$198,068	$198,227	$201,035

FUNCTION: TRANSPORTATION

ACTIVITY: PUBLIC TRANSIT

eTrans is the City's transit system and is provided under contract with San Joaquin Regional Transit District (RTD). The contract continues through June 30, 2014 as an interagency type of an agreement and is in process of being extended. 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 through the City's Development Services Department. 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 7,323 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 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 7:00 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 a minivan using grant funds from San Joaquin Council of Governments (SJCOG) through the Public Transportation Modernization, Improvement, and Service Enhancement Account program is 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 a minivan to replace the 2009 vehicle and test smaller vehicles on eTrans service.

CHANGES OVER PREVIOUS YEAR: Due to declining ridership, City staff will be evaluating how to deliver transit services in the future. Such changes are proposed to take effect in August or September. This may result in a reduction of transit service hours, service area, days and a change in service delivery to improve system productivity. It is estimated that the operations budget will increase by $599.00. The capital budget will decline by $5,018. 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 help generate new sales of advertising revenue on eTrans buses.

CITY OF ESCALON
EXPENDITURES

	Actual FY 12/13	Adopted FY 13/14	Mid-Year Revised FY 13/14	Projected FY 13/14	Adopted FY 14/15
TRANSPORTATION					
PUBLIC TRANSIT					
660-6320					
EXPENDITURES					
Employee Services	5,693	5,920	5,920	5,920	5,920
Supplies & Other Services	143,225	137,825	137,825	137,825	138,755
Capital Outlay	0	130,018	130,018	130,018	125,000
SUB-TOTAL	148,918	273,763	273,763	273,763	269,675
General Government Charge	6,000	6,000	6,000	6,000	6,000
Cost Center Charge	0	0	0	0	0
TOTAL EXPENDITURES	$154,918	$279,763	$279,763	$279,763	$275,675
FUND SOURCE					
TRANSIT FUND	154,918	279,763	279,763	279,763	275,675
TOTAL FUND SOURCE	$276,638	$279,763	$279,763	$279,763	$275,675

FUNCTION: **ACTIVITY:**
Debt Service **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: Refinancing of the current loan was completed in September 2013 reducing the debt service obligation 70%.

CITY OF ESCALON
EXPENDITURES

	Actual FY 12/13	Adopted FY 13/14	Mid-Year Revised FY 13/14	Projected FY 13/14	Adopted FY 14/15
DEBT SERVICE					
CIVIC CENTER					
504-8060					
EXPENDITURES					
Employee Services					
Supplies & Other Services	339,556	341,556	1,385,096	1,385,096	96,258
Capital Outlay					
SUB-TOTAL	339,556	341,556	1,385,096	1,385,096	96,258
General Government Charge					
Cost Center Charge					
TOTAL EXPENDITURES	$339,556	$341,556	$1,385,096	$1,385,096	$96,258

FUND SOURCE					
CIVIC CENTER - Gen. Fund transfer	339,556	341,556	218,435	218,435	96,258
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	1,166,661	1,166,661	0
TOTAL FUND SOURCE	$339,556	$341,556	$1,385,096	$1,385,096	$96,258

FUNCTION: **ACTIVITY:**
Debt Service **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: Refinancing of the current loan was completed in September 2013 reducing the debt service obligation 70%.

CITY OF ESCALON
EXPENDITURES

	Actual FY 12/13	Adopted FY 13/14	Mid-Year Revised FY 13/14	Projected FY 13/14	Adopted FY 14/15
DEBT SERVICE					
COMMUNITY CENTER					
504-8620					
EXPENDITURES					
Employee Services					
Supplies & Other Services	116,223	116,223	436,369	436,369	31,946
Capital Outlay					
SUB-TOTAL	116,223	116,223	436,369	436,369	31,946
General Government Charge					
Cost Center Charge					
TOTAL EXPENDITURES	$116,223	$116,223	$436,369	$436,369	$31,946

FUND SOURCE					
COMMUNITY CENTER - Gen. Fund	116,223	116,223	53,030	53,030	31,946
Loan from In Lieu, PW DIF, Transportaion	0	0	383,339	383,339	0
TOTAL FUND SOURCE	$116,223	$116,223	$436,369	$436,369	$31,946

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CITY OF ESCALON
EXPENDITURES

	Actual FY 12/13	Adopted FY 13/14	Mid-Year Revised FY 13/14	Projected FY 13/14	Adopted FY 14/15
SUMMARY					
ALL DEPARTMENTS					
EXPENDITURES					
Employee Services	2,667,482	2,704,859	2,647,864	2,626,079	2,986,601
Supplies & Other Services	3,316,817	3,612,478	5,161,794	5,128,794	3,220,466
Capital Outlay	45,372	152,318	152,318	150,718	220,575
SUB-TOTAL	6,029,671	6,469,656	7,961,976	7,905,591	6,427,642
SERVICE CREDIT	-203,719	-46,500	-57,500	-49,500	-71,750
General Government Charge	710,481	848,494	723,414	718,132	741,977
Cost Center Charge	373,739	432,256	463,511	463,506	432,472
TOTAL EXPENDITURES	$6,910,172	$7,703,906	$9,091,400	$9,037,728	$7,530,341
TOTAL EXPENDITURES IS AN OVER STATED					
FUND SOURCE					
GENERAL	2,512,872	2,693,646	2,732,498	2,712,559	3,012,909
RECREATION	0	0	0	0	0
SPECIAL REVENUE FUND-AUTO THEFT	0	0	0	0	0
GRANTS	116,773	148,300	149,000	149,000	189,000
TRAFFIC SAFETY	22,000	22,000	22,000	22,000	20,000
AFFORDABLE HOUSING	0	0	800,000	800,000	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	300,000	300,000	0
DEVELOPER IMPACT FEES -Parks	0	0	0	0	0
TRANSPORTATION	0	0	450,000	450,000	0
GAS TAX	100,000	140,000	140,000	140,000	184,000
TRANSIT FUND	154,918	279,763	279,763	279,763	275,675
SEWER - MUNICIPAL	434,688	526,742	586,282	586,458	479,057
SEWER - INDUSTRIAL	717,842	864,346	852,099	822,658	840,146
SEWER - INDUSTRIAL DEBT SERVICE	62,453	61,360	61,360	61,360	60,260
WATER	710,440	787,747	819,924	820,583	817,014
WATER DEPRECIATION RESERVES	0	0	0	0	0
DEBT SERVICE - WATER	260,858	172,971	172,971	172,971	85,099
STORM WATER	171,477	199,454	198,068	198,227	201,035
PARK FUND	0	0	0	0	0
SPECIAL DISTRICTS	83,856	69,047	69,047	69,047	63,494
LIBRARY DEBT SERVICE	0	0	0	0	0
CIVIC CENTER DEBT SERVICE	339,556	341,556	218,435	218,435	96,258
COMMUNITY CENTER DEBT SERVICE	116,223	116,223	53,030	53,030	31,946
TOTAL FUND SOURCE	$5,803,957	$6,423,156	$7,904,476	$7,856,091	$6,355,892
G.G.CAPITAL IMPROVEMENT	12,619	40,000	32,000	30,000	34,740
ENGINEERING CREDIT	196,343	46,500	57,500	49,500	71,750
	6,012,919	6,509,656	7,993,976	7,935,591	6,462,382
TOTAI GENERAL FUND	2,634,872	3,003,946	3,043,498	3,023,559	3,405,909
		0	0	0	0
		0	0	0	0

SECTION 10

CAPITAL IMPROVEMENT PROGRAM

CAPITAL IMPROVEMENT PROGRAM

2013-2014 THROUGH 2014-2016

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PROJECTS IN PROGRESS

The following projects were budgeted for FY 13-14, and will still be in progress at the start of the new fiscal year.

BUILDINGS:

CITY HALL/POLICE CAMPUS:

- Funds have been allocated to better weatherproof the architectural roof parapets of both buildings.
- Funds have been allocated to better seal the roof on the Police Department Headquarters.

STREETS:

- **YOSEMITE AVENUE:** Reconstruction of Yosemite Avenue from 100-ft east of Sierra Drive to Mitchell Avenue. Proposed scope includes street rehabilitation, curb, gutter, and sidewalk improvements, and drainage improvements. Project to be funded with Measure K funds.
- **ESCALON AVENUE SIDEWALK REPAIR:** Sidewalks on the East side of Escalon Avenue fronting Escalon High School, from the Yosemite Avenue intersection to the Heritage House property line, will be removed and rebuilt, correcting damage caused by street tree growth and bringing all improvements in compliance with ADA specifications.

CAPITAL IMPROVEMENT SUMMARY

		FY 2014/2015			FY 2015/2016	FY 2016/2017	Future Planning
	Total Project Cost	Project Cost	Engineering Credit	Gen. Govt Charge	Project Cost	Project Cost	Project Cost
URBAN CORE DEVELOPMENT	$0	$0	$0	$0	$0	$0	$0
COMMUNITY BUILDINGS & FACILITIES	$33,500	$32,000	$1,500	$0	$0	$0	$1,050,000
STREETS	$730,000	$670,000	$35,000	$25,000	$650,000	$450,000	$8,434,592
STORM	$28,500	$25,000	$2,500	$1,000	$65,000	$7,500	$242,500
PARKS	$128,700	$124,000	$3,500	$1,200	$0	$0	$6,000
SEWER	$1,771,500	$1,750,000	$16,500	$5,000	$2,212,500	$305,000	$25,542,000
WATER	$701,790	$686,500	$12,750	$2,540	$600,500	$528,000	$18,709,000
TOTAL	$3,393,990	$3,287,500	$71,750	$34,740	$3,528,000	$1,290,500	$53,984,092

FUND SOURCE USED FOR THE ABOVE PROJECTS							
General Fund	$8,000				$0	$0	$0
Developer Impact Fees - Police	$0				$0	$0	$0
Developer Impact Fees - City Hall	$12,000				$0	$0	$0
Developer Impact Fees - Public Works	$13,500				$0	$0	$0
Developer Impact Fees - Parks	$128,700				$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	$0				$0	$0	$0
Grant Funding	$0				$0	$0	$0
Traffic Mitigation Fee	$0				$0	$0	$0
Local Transportation Fund	$0				$0	$0	$0
Gas Tax	$0				$0	$0	$0
Measure K	$730,000				$0	$0	$0
Police Funding SLESF/911/RAN	$0				$0	$0	$0
Flexible Congestion Relief	$0				$0	$0	$0
Storm Water Depreciation	$28,500				$0	$0	$0
Storm Drainage Connection	$0				$0	$0	$0
Storm Water Fund	$0				$65,000	$7,500	$242,500
Sewer Connection	$1,700,000				$0	$0	$0
Sewer Industrial	$0				$0	$0	$0
Sewer Depreciation	$71,500				$0	$0	$0
Sewer Municipal Fund	$0				$0	$0	$0
Water Connection	$633,000				$0	$0	$0
Water Depreciation	$68,790				$0	$0	$0
Water Fund	$0				$0	$0	$0
Debt Financing Proceeds	$0				$0	$0	$0
Funding To be Pursued	$0				$0	$0	$0
TOTAL	$3,393,990				$65,000	$7,500	$242,500

URBAN CORE IMPROVEMENTS

FY 14-15

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

FY 15-16 and Future Planning

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

URBAN CORE IMPROVEMENTS

		FY 2014/2015			FY 2015/2016	FY 2016/2017	Future Planning
	Total Project Cost	Project Cost	Engineering Credit	Gen. Govt Charge	Project Cost	Project Cost	Project Cost
GATEWAY IMPROVEMENTS							
FIRST STREET							
TOTAL - URBAN CORE IMPROVEMENTS	**$0**				**$0**	**$0**	**$0**

FUND SOURCE							
TDA	$0						
General Fund	$0						
Gas Tax	$0						
Local Transportation Fund	$0						
Smart Growth Grant	$0						
Funding To be Pursued	$0				$0	$0	$0
TOTAL FUND SOURCE	**$0**				**$0**	**$0**	**$0**

COMMUNITY BUILDINGS AND FACILITIES

FY 14-15

CITY HALL/POLICE BUILDINGS

Funds have been allocated to equip the City Hall/Police Headquarters buildings and campus with additional security cameras.

CORPORATION YARD

Funds have been allocated to retrofit the diesel-powered emergency electrical generator from the former Main Street/Coley Avenue City campus to the Corp Yard.

FY 15-16 and Future Planning

CORPORATION YARD

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

LIBRARY

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

COMMUNITY BUILDINGS AND FACILITIES

		FY 2014/2015			FY 2015/2016	FY 2016/2017	Future Planning
	Total Project Cost	Project Cost	Engineering Credit	Gen. Govt Charge	Project Cost	Project Cost	Project Cost
CORPORATION YARD							
Retrofit Diesel-powered Generator	$13,500	$12,000	$1,500				
Property Acquisition/New Building							$1,000,000
CITY HALL & POLICE FACILITIES							
Plaster Roof Surface Sealing/Parapet Caps - Police & City Hall Facilities	$8,000	$8,000					
Security Cameras Police & City Hall	$12,000	$12,000					
POLICE FACILITIES							
Library Facility							
Roof Rehabilitation							$50,000
TOTAL - COMMUNITY BUILDINGS	**$33,500**				$0	$0	$1,050,000

FUND SOURCE	
Proceeds from Loan	$0
General Fund	$8,000
HUD-CDBG	$0
SLESF	$0
State 911 Fund	$0
RAN Board monies	$0
In-Lieu of Low Income Housing	$0
Developer Impact Funds - City Hall	$12,000
Developer Impact Funds - Public Works	$13,500
Developer Impact Funds - Police	$0
Funding To be Pursued	$0
TOTAL FUND SOURCE	**$33,500**

Funding To be Pursued	$0	$0	$1,050,000
TOTAL FUND SOURCE	**$0**	**$0**	**$0**

STREETS

FY 14-15

STREET RECONSTRUCTION, OVERLAYS AND CHIP SEALS

FIRST STREET RECONSTRUCTION, PHASE 1: Underground Storm Drain and Sewer improvements will be installed, the roadway reconstructed with new overlay and thermoplastic striping, and curb, gutter and sidewalk modifications to ADA standards made between McHenry Avenue and Oklahoma Avenue.

FY 15-16 and Future Planning

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.

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

GENERAL IMPROVEMENTS

MILLER ROAD will have the sidewalks, tree wells, tree well irrigation system, and pedestrian path on its South side rehabilitated.

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

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

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

TRAFFIC SIGNALS:

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

STREETS

		FY 2014/2015			FY 2015/2016	FY 2016/2017	Future Planning
	Total Project Cost	Project Cost	Engineering Credit	Gen. Govt Charge	Project Cost	Project Cost	Project Cost
RECONSTRUCTS, OVERLAYS & CHIP SEALS							
1st Street Reconstruction Phase 1	$730,000	$670,000	$35,000	$25,000			
1st Street Reconstruction Phase 2					$450,000		
Escalon Avenue (SR 120 to North City Limits)						$450,000	
GENERAL IMPROVEMENTS							
Miller Road sidewalks, tree wells					$200,000		
McHenry Ave, South(Jones to Narcissus)							$1,400,000
Industrial Roadway							$1,000,000
Escalon Truck Route (Campbell Ext.)							$5,034,592
McHenry Ave/Weisis Way Realignment							
TRAFFIC SIGNALS							
Ullrey Ave/McHenry Intersection Imp.							$500,000
Ullrey Ave/McHenry traffic signal							$500,000
TOTAL - STREETS	$730,000				$650,000	$450,000	$8,434,592
FUND SOURCE							
Special District Funding	$0						
M-K Competitive (Design & Construction	$0						
M-K Renewal (Future)	$0						
TDA/LTF Ped & Bike	$0						
CDBG	$0						
General Fund	$0						
M-K Non-Competitive Bike	$0						
Local Transportation Fund	$0						
Traffic Mitigation Fee	$0						
STP	$0						
Flexible Congestion Relief	$0						
Traffic Congestion	$0						
Gas Tax	$0						
Measure K (road & street)	$730,000						
Funding To be Pursued	$0				$650,000	$450,000	$8,434,592
TOTAL FUND SOURCE	$730,000				$0	$0	$0

PARKS

FY 14-15

NEIGHBORHOOD PARKS

HOGAN PARK will have its existing playground equipment removed and replaced with new, ADA-compliant play structures and amenities, including ADA-compliant sidewalk ramps, security lighting, and additional security cameras.

SANCHEZ PARK will receive the first of its new fitness "Parcourse" equipment pieces.

FY 15-16 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.

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.

In the near future, the City will assist Escalon Unified School District with ADA improvements to the swimming pool.

PARKS

		FY 2014/2015			FY 2015/2016	FY 2016/2017	Future Planning
	Total Project Cost	Project Cost	Engineering Credit	Gen. Govt Charge	Project Cost	Project Cost	Project Cost
NEIGHBORHOOD PARK IMPROVEMENTS							
Hogan Park Apparatus replacement	$121,700	$118,000	$2,500	$1,200			
Sanchez Park - "Parcourse" equipment	$7,000	$6,000	$1,000	$0			
Update Main Street Park Master Plan							$6,000
TOTAL - PARKS	$128,700				$0	$0	$6,000

FUND SOURCE							
General Fund							
Special District Funding	$0						
Park DIF Fund	$128,700						
Grant Funding	$0						
Funding To be Pursued	$0				$0	$0	$6,000
TOTAL FUND SOURCE	$128,700				$0	$0	$0

WATER

FY 14-15

An **ADDITIONAL WATER STORAGE TANK** at Well #1 will be built to augment the City's existing water storage tank and increase system-wide safety margins.

MUNICIPAL WELL #7 will be abandoned and capped in accordance with County Health standards and requirements.

A **WATER METER REPLACEMENT PROGRAM** will begin, replacing the first batch of the 150 oldest water meters still in use on the water system.

FY 15-16 and Future Planning

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

SCADA RADIOS will be replaced with newer units (shared with Sewer and Storm system) in FY 15-16.

New **MUNICIPAL WELL NO. 11:**

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

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

MASTER PLAN IMPROVEMENTS

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

WATER

		FY 2014/2015			FY 2015/2016	FY 2016/2017	Future Planning
	Total Project Cost	Project Cost	Engineering Credit	Gen. Govt Charge	Project Cost	Project Cost	Project Cost
WELLS							
Water Storage Tank- Well No. 1	$633,000	$622,500	$8,500	$2,000			
Municipal Well No. 7 - Abandoned	$10,750	$10,000	$750				
Well No. 3 Pump removal & replacement					$35,000		
Municipal Well No. 11- Construction							$1,500,000
LINE REPLACEMENT							
Piping for Municipal Well No. 11							$1,500,000
Steel Water Main Replacement					$100,000	$100,000	$300,000
AC(Transite) Water Main Replacement					$370,000	$370,000	$2,590,000
GENERAL IMPROVMENTS							
Water Meter Replacement Program	$58,040	$54,000	$3,500	$540	$58,000	$58,000	$58,000
Upgrade Scada System Radios (shared cost with Sewer & Storm)					$37,500		
SURFACE WATER TREATMENT PLANT							
Master Plan Improvements							
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
TOTAL - WATER	$701,790				$600,500	$528,000	$18,709,000

FUND SOURCE				
Water Connection Fee Fund	$633,000			
Water Depreciation Fund	$68,790			
Financing to be determined	$0			
Water Debt Service	$0			
Funding To be Pursued	$0	$600,500	$528,000	$18,709,000
TOTAL FUND SOURCE	$701,790	$600,500	$528,000	$18,709,000

SEWER
FY 14-15

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

SQUARE ACCESS LID REPLACEMENT on older sewer manholes in the alleyways near the High School, to modern, round iron frames and lids, for ease of maintenance and longevity.

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.

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

FY 15-16 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.

SCADA RADIOS will be replaced with newer units (shared with Water and Storm system) in FY 15-16.

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

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

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

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

		FY 2014/2015			FY 2015/2016	FY 2016/2017	Future Planning
	Total Project Cost	Project Cost	Engineering Credit	Gen. Govt Charge	Project Cost	Project Cost	Project Cost
SEWER PIPELINES, PUMPS AND EQUIPMENT							
Daniels Lift Station Pump Replacement	$27,500	$25,000	$2,500				
Square Access Lid Replacement	$27,500	$25,000	$2,500				
St. Clair Street Manholes	$16,500	$15,000	$1,500				
New McHenry Lift Station and Sewer Trunkline Rehabilitation	$1,700,000	$1,685,000	$10,000	$5,000	$1,800,000		
Upgrade Scada System Radios (shared cost with Water & Storm)					$30,000		
Walnut Lift Station Pump Replacement					$27,500		
Vine Lift Station Pump Replacement							$27,500
La Mesa Lift Station Pump							$27,500
Upstream McHenry Sewer Truckline Rehab							$1,700,000
WWTP GROUNDS/PONDS							
Headworks Grinder/Baler Assembly					$50,000		
Lift Station Pump #1 Remove & Replace							$25,000
Lift Station Pump #2 Remove & Replace							$25,000
Annual Aerator Replacement (3-5)					$125,000	$125,000	$250,000
Land Acquisition							$800,000
Master Plan Improvements - Municipal							
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
TOTAL - SEWER	$1,771,500				$2,212,500	$305,000	$25,542,000

FUND SOURCE				
Sewer Connection Fee	$1,700,000			
Sewer Industrial	$0			
Sewer Depreciation	$71,500			
Sewer Municipal Fund	$0			
Financing to be determined	$0	$2,212,500	$305,000	$25,542,000
TOTAL FUND SOURCE	$1,771,500	$2,212,500	$305,000	$25,542,000

STORM DRAIN

FY 14-15

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

FY 15-16 and Future Planning

STORM DRAIN COLLECTION SYSTEM IMPROVEMENTS

- **SCADA RADIOS** will be replaced with newer units (shared with Water and Sewer system) in FY 15-16.
- **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

		FY 2014/2015			FY 2015/2016	FY 2016/2017	Future Planning
	Total Project Cost	Project Cost	Engineering Credit	Gen. Govt Charge	Project Cost	Project Cost	Project Cost
STORM DRAIN COLLECTION SYSTEM IMPROVEMENTS							
Vine Ave Storm Drain Pipe Improvements							$235,000
LIFT STATIONS							
Walnut Avenue Storm Drain Pump Replacement	$28,500	$25,000	$2,500	$1,000	$7,500	$7,500	$7,500
Upgrade Scada System Radios (shared cost with Water & Sewer)					$7,500		
Telemetry Upgrades (SSJID stations)					$50,000		
TOTAL - STORMS	$28,500				$65,000	$7,500	$242,500

FUND SOURCE				
Storm Water Capital	$0			
Storm Water Depreciation	$28,500			
Storm Water Fund	$0	$65,000	$7,500	$242,500
TOTAL FUND SOURCE	$28,500	$65,000	$7,500	$242,500