



# CITY OF ESCALON



## FY 2013 – 2014 BUDGET

Adopted June 17, 2013

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City of Escalon



FY 2013-14  
Budget

As Adopted  
By City Council  
June 17, 2013

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# **BUDGET MESSAGE**



# CITY OF ESCALON

## Fiscal Year 2013-14 Budget Message

To: Mayor and City Council

From: Tammy Alcantor, Finance Director

Date: June 11, 2013

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City Staff is presenting the City Budget for Fiscal Year 2013-2014 (FY 13-14). Staff presented a proposed budget on May 28, 2013 and as per direction from the Council staff made changes to the proposed budget that consisted of:

- Addition to the Capital Improvement Program for installation of a security gate at the Public Works Corporation Yard.

The City Council has set, and staff has implemented, a clear and consistent policy of fiscal conservativeness.

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

1. Deliver a balanced City Budget.
2. Maintain the current level of service to the community.
3. Incorporate the FY 13-14 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 13-14**, which can be found in **Section 2** of the budget binder, into this year's City Budget. The first 2 goals are being carried over from FY 12-13 and are anticipated to be completed in FY 13-14. The third goal is to actively address all operating budgets to ensure that they are sustainable.

### Our Goal

Present an overview of the City Budget for FY 13-14 in a straightforward, thorough and understandable manner while providing the opportunity for questions, dialogue and input. In this year's budget staff has incorporated a "Budget at a Glance" document that is intended to be a summary of the complete budget. There were also other updates to the formatting of worksheets and the addition of summary sheets and charts.

## The City Budget

### What is the City Budget?

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

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

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

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

### How does our City Budget process work?

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

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

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

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

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

### **General Fund Revenue Projections**

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

The City's two largest sources of revenue are property tax and sales tax, which is comprised of 69.5 % of our General Fund revenue in FY 13-14. Therefore, correctly and conservatively projecting these two revenue sources is critical.

Property tax projections (43.19% of the General Fund revenue in FY 13-14) are made by considering the actual revenue collected in the most recent year and analyzing historical data and economic trends. In FY 12-13, the City has experienced an approximate projected decrease of 2.5% in all property tax revenue collected. This budget conservatively projects 1% increase from FY 12-13 adopted mid-year budget for all property tax revenue.

Sales tax projections (26.3% of the General Fund revenue in FY 13-14) 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 12-13, the City is experiencing an approximate projected 1.2% increase in local sales tax. Based on the review and analysis, this budget projects a 1% increase from FY 12-13 adopted mid-year budget for sales tax revenue.

The following list shows other initial changes (increases or decreases) to the FY 13-14 General Fund revenue in this budget.

- A decrease of \$7,000 from Recreation revenues due to the elimination of the City running the snack bar as of January 1, 2013 and allowing the Parks Foundation to handle the Fireworks Booth.

### **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 13-14 General Fund expenditures in this budget.

- An increase of \$26,722 in Public Employee Retirement System (PERS) costs.
- Increase for the upcoming staffing changes.
- 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 13-14 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 13-14

1. An approximate decrease of \$200,000 in employee salary and benefits cost from Fiscal Year 2012-2013. This primarily represents:
  - a. A decrease of \$87,000 within the Police Department results from the Promoting Sergeant to Acting Police Chief and current back fill of vacant Sergeant with a Reserve officer.
  - b. A decrease of \$53,000 with the reorganization of positions within the Recreation Department which included the elimination of the Recreation Director and the addition of part-time Recreation Coordinators.
  - c. A decrease of \$90,000 with the elimination of the City Clerk/HR Administrator position.
  - d. Increase of \$26,722 in PERS cost due to employer percentage increase.
2. An increase of \$70,000 in department operational budgets. This primarily represents:
  - a. decrease of \$8,000 for Non- Election year cost
  - b. Increase of \$30,000 in Liability, Workers Compensation cost.
  - c. Increase of \$5,000 for increase fuel cost
  - d. Increase of \$10,000 in Police Department for dispatch contract increase, reserve recruitments and additional training.
  - e. Increase of \$25,000 Contract Planner for anticipated residential and commercial projects (offset by revenue from developer)
  - f. Increase of \$19,000 in Building for additional Building Inspector hours due to anticipated residential and commercial projects.

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

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

- Replacement of 3 computers within City Hall
- Replacement of 3 computers within Police Department
- Replacement of Computer Server at City Hall

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

The replacement of computers is based on a recommendation from our IT Consultant. Most of staff’s computers were purchased at the same time so in order to prevent having to replace computers all at one time we will start replacing them over the next 3 years.

➤ **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 \$1,294,399 as of July 1, 2013.

Following are the impacts to the General Fund Reserve for FY 13-14.

1. A decrease of \$341,555 for debt service on the Civic Center buildings and Police Department improvements.
2. A decrease of \$116,223 for debt service on the Community Center renovation.
3. A decrease of \$12,000 for the correction of roofs on Civic Center buildings
4. An increase of \$13,174 for the projected General Fund surplus for FY 13-14
5. A decrease of \$18,000 to the equipment reserve.

Therefore, this Budget projects the General Fund Reserve balance will be \$ 819,794 at the end of FY 13-14. With the following Reserve Fund balances:

Operating Budget Reserve	\$ 604,794
Equipment Reserve	215,000
Debt Service Reserve	0

With the FY 13-14 Budget the Operating Budget Reserve will fall below the 33% set forth in the Adopted Fiscal Policies in addition there will be no 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 13-14.

- ❖ **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 3 City Hall Computers (equipment reserve)
- ✓ Replacement of 3 Police Computers (equipment reserve)
- ✓ Replacement of the City Hall Server (equipment reserve)

The City's "**Capital Outlay Expenditures**" for FY 13-14 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 13-14, identifying the project cost, along with any applicable engineering and general government charge, projects anticipated for the following two years (FY 14-15 and FY 15-16, respectively) and for projects anticipated for "future years" (those beyond three years). The CIP spreadsheets also detail how the scheduled projects for FY 13-14 are to be funded.

The CIP budget for FY 13-14 totals \$1,065,100. Following are the most significant CIP projects planned for FY 13-14.

- \$450,000 – Reconstruction of Yosemite Avenue from Sierra Drive to Mitchell Avenue.
- \$380,000 – Engineering Design Phase 1 New Main/Lift Station: Surveying, right-of-way constraints study, and preliminary design is currently underway.
- \$85,000 – Citywide Tree Well/Sidewalk various repairs will be made around town.
- \$67,500 – Rubber Bark Grant Program complete Sanchez, Brentwood & Dinosaur parks
- \$25,000 – Streetlight head retrofit within the Bellaterra Landscape District
- \$15,000 – Security Cameras Hogan Park
- \$ 8,500 – Security Gate Installation Public Works Corporation Yard

The full FY 13-14 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, 2014.

- ☛ Water \$1,514,076
- ☛ Sewer \$ 897,873
- ☛ Storm Water \$286,623

Water, Sewer and Storm funds are projected to spend more on operating costs than the City is currently collecting in user fees. It is necessary for staff and council to review these funds and make necessary adjustments to expenditures and/or user fees so that services and assets are not compromised. Staff has included funding of a Sewer rate study to be complete in FY 13-14.

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 13-14 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 and department heads 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 Manager, John Abrew and City Council for their continued commitment, clear direction, and invaluable support.

# **BUDGET AT A GLANCE**

# CITY OF ESCALON



## BUDGET AT A GLANCE

### INTRODUCTION TO THE ANNUAL BUDGET FISCAL YEAR 2013/14

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 annual budget for fiscal year 2013/14 is \$7,456,755



### 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 2013/14 Annual Budget, which allocates the resources necessary to achieve our shared vision. Fiscal Year 2013/14 Goals are:

- ◆ Address the debt service of the Civic Center/Community Center
- ◆ 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 PO-TEM



DANNY FOX



JEFF LAUGERO



ROBERT SWIFT



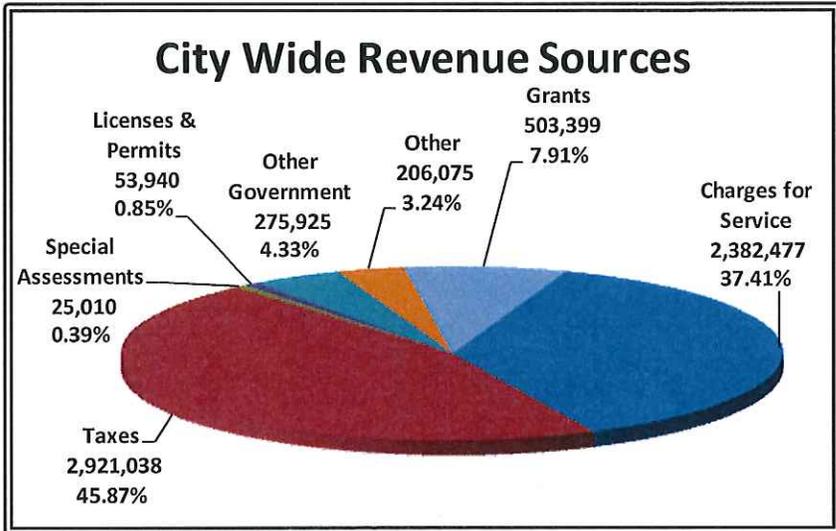
# \$ THE BIG PICTURE—ALL FUNDS

For the fiscal year 2013/14, the City is projecting \$6,367,864 in Revenues with a total of \$7,456,755 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;

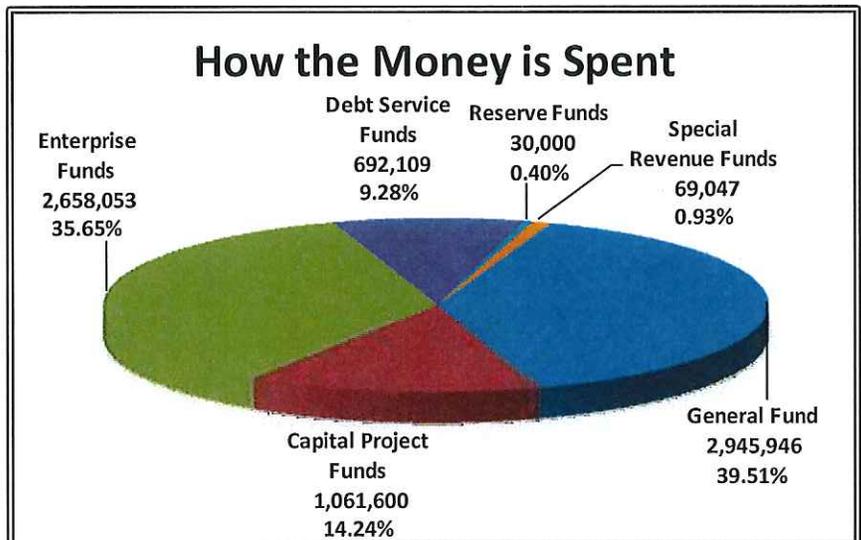
- \* The General Fund is used to account for money that is not legally required to be accounted for in another (or specific) fund. The City operates one General Fund.
- \* Enterprise Funds are used to account for self-supporting activities that provide services on a user-charge basis. The City operates 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 13-14
Taxes including Sales Tax, Prop Tax, Gas Tax	\$2,921,038
Charges for Services	\$2,382,477
Grant Monies	\$ 503,399
Revenue from other Governments sources	\$ 275,925
Other Revenues	\$ 206,075
Licenses & Permits	\$ 53,940
Special Assessments	\$ 25,010
	<u>\$6,367,864</u>

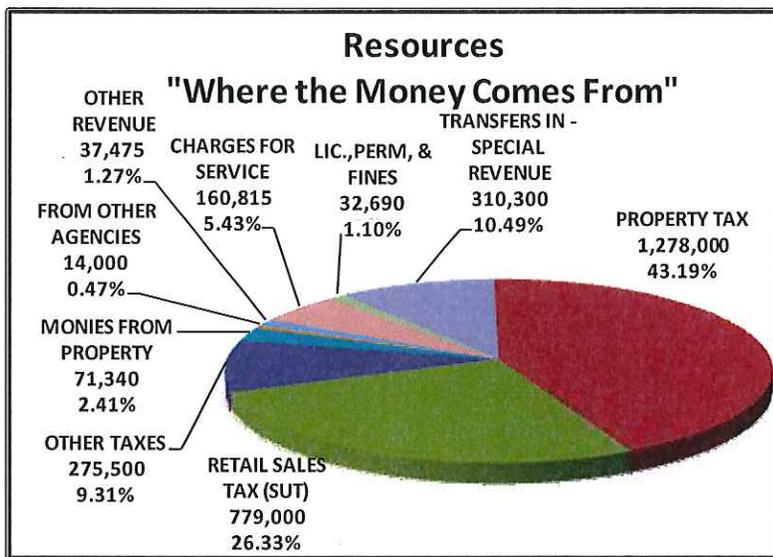
City Wide Expenditure Categories	FY 13-14
General Fund	\$2,945,946
Enterprise Funds	\$2,658,053
Capital Projects	\$1,061,600
Debt Service Funds	\$ 692,109
Special Revenue Funds	\$ 69,046
Reserve Funds	\$ 30,000
	<u>\$ 7,456,755</u>



# FY 2013-14 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 2013/14, the City is projecting General Fund Revenues of \$2,959,120 with a total of \$3,433,725 in Expenditures resulting in a deficit of \$474,605. The deficit which includes, reduction of Equipment Reserve of \$18,000, reduction of the General Fund Reserve for Capital Improvements of \$12,000 and the Debt Service for the Civic Center and Community Center of \$457,779 and an increase by the surplus of \$13,174 in the operating budget.

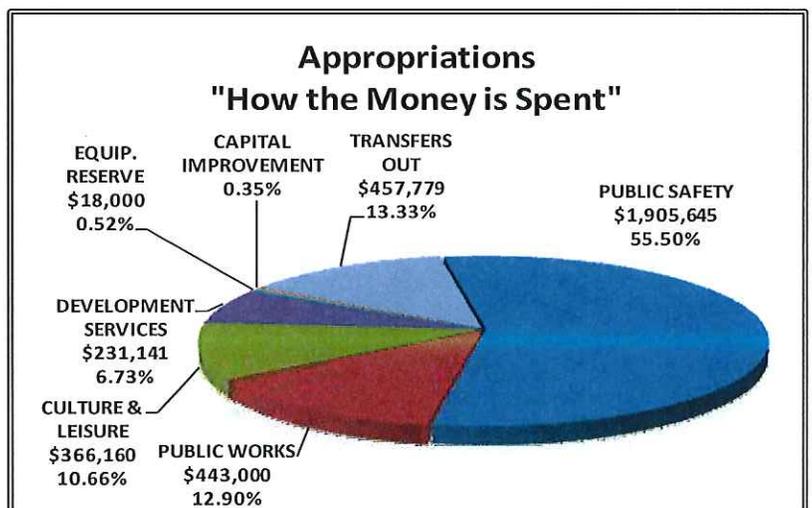


General Fund Resources	FY 13-14
Property Tax	\$ 1,278,000
Retail Sales Tax	\$ 779,000
Other Taxes	\$ 275,500
Transfers In (Special Revenues)	\$ 310,300
Charges for Service	\$ 160,815
Monies from Property	\$ 71,340
Other Revenue	\$ 37,475
License, Permits & Fines	\$ 32,690
From other Agencies	\$ 14,000
<b>Total General Fund</b>	<b>\$2,959,120</b>

**PROPERTY TAX AND SALES TAX  
MAKE UP 69.5% OF THE GF REVENUES**

Appropriations	FY 13-14
Public Safety	\$ 1,905,645
Transfers Out	\$ 457,779
Public Works	\$ 443,000
Culture & Leisure	\$ 366,160
Community Development	\$ 231,141
Capital Improvements	\$ 12,000
Equipment Reserve	\$ 18,000
<b>Total Appropriations</b>	<b>\$3,433,725</b>

**PUBLIC SAFETY IS 55.5% OF THE  
GENERAL FUND BUDGET**



**GENERAL FUND SUMMARY**  
**FISCAL YEAR 2013-2014**

Estimated Beginning Reserve Balance July 1, 2013		\$1,294,399
Proposed Operating Revenues *	\$2,959,120	
Proposed Operating Expenditures **	<u>- 2,945,946</u>	
Operating Surplus/(Deficit)		13,174
Proposed One Time Reserve Expenditures		- 30,000
Proposed Reserve Expenditures Debt Service		<u>- 457,779</u>
Estimated Ending Reserve Balance June 30, 2014		<u>\$ 819,794</u>

**Allocation of General Reserve Funds**

Operating Budget Reserve (20.5%)	\$ 604,794
Equipment Reserve	215,000
Debt Service Reserve	<u>0</u>
	<u>\$ 819,794</u>

\* 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 70% of the General Fund revenue in FY 13-14 projections for property tax and sales tax include an approximate increase of 1% increase from the FY 12-13 Mid-Year Projections. A slight increase in building revenue due to anticipated residential and commercial projects.

**Expenditures**— As is Escalon's practice, the expenditure projections in this budget are conservative. In FY 13-14 the City anticipated the increase in the Public Employee Retirement System (PERS) to be an estimated \$26,722. Due to past reduction in staff the City is experiencing a drop in the employee salary and benefit cost of approximately \$200,000. Operating Budgets have increased by approximately \$85,000 which includes increasing for liability and workers compensation insurance along with increases for contract building inspector and planner.

**Capital Outlay**— Included in the FY 13-14 budget is the appropriation for the replacement of 6 computers at City Hall and the Police department along with a server replacement for City Hall. These items are to be purchased with Equipment reserve funds.

## ENTERPRISE FUND SUMMARY

Enterprise Funds are used to account for self-supporting activities that provide services on a user-charge basis. The City Operates four enterprise funds: Water, Sewer, Storm Water and Public Transit. Below you will find the fund summary of each enterprise as projected for Fiscal Year 2013-2014.

<b>WATER FUNDS</b>						
Fund	Est. Beginning Fund Balance	Revenues	Expenditures	Net Surplus (Deficit)	Est. Ending Reserve Balance	
Operating	\$ 711	\$ 584,100	\$ 787,747	\$ (203,647)	\$ (202,936)	
Capital Projects	\$ 363,882	17,440	-	17,440	\$ 381,322	
Depreciation Reserve	\$ 525,550	158,600	-	158,600	\$ 684,150	
Debt Service	\$ 637,961	186,550	172,971	13,580	\$ 651,541	
<b>TOTAL WATER</b>	<b>\$ 1,528,104</b>	<b>\$ 946,690</b>	<b>\$ 960,718</b>	<b>\$ (14,028)</b>	<b>\$ 1,514,076</b>	
<b>SEWER FUNDS</b>						
<b>INDUSTRIAL</b>						
Fund	Est. Beginning Fund Balance	Revenues	Expenditures	Net Surplus (Deficit)	Est. Ending Reserve Balance	
Operating	\$ (554,715)	\$ 720,250	\$ 864,346	\$ (144,096)	\$ (698,811)	
Capital Projects	\$ 32,163	-	-	-	\$ 32,163	
Depreciation Reserve	\$ -	-	-	-	\$ -	
Debt Service	\$ (3,376)	58,344	61,360	(3,016)	\$ (6,392)	
<b>INDUSTRIAL FUNDS</b>	<b>\$ (525,928)</b>	<b>\$ 778,594</b>	<b>\$ 925,706</b>	<b>\$ (147,112)</b>	<b>\$ (673,040)</b>	
<b>MUNICIPAL</b>						
Operating	\$ 249	\$ 344,700	\$ 526,742	\$ (182,042)	\$ (181,793)	
Capital Projects	\$ 1,930,370	10,716	375,000	(364,284)	\$ 1,566,086	
Depreciation Reserve	\$ 144,271	42,350	-	42,350	\$ 186,621	
<b>MUNICIPAL FUNDS</b>	<b>\$ 2,074,890</b>	<b>\$ 397,766</b>	<b>\$ 901,742</b>	<b>\$ (503,976)</b>	<b>\$ 1,570,914</b>	
<b>TOTAL SEWER</b>	<b>\$ 1,548,962</b>	<b>\$ 1,176,360</b>	<b>\$ 1,827,449</b>	<b>\$ (651,089)</b>	<b>\$ 897,873</b>	
<b>STORM FUNDS</b>						
Fund	Est. Beginning Fund Balance	Revenues	Expenditures	Net Surplus (Deficit)	Est. Ending Reserve Balance	
Operating	\$ 51,810	\$ 177,040	\$ 199,454	\$ (22,414)	\$ 29,396	
Capital Projects	\$ 171,059	450	-	450	\$ 171,509	
Depreciation Reserve	\$ 110,718	-	25,000	(25,000)	\$ 85,718	
<b>TOTAL STORM WATER</b>	<b>\$ 333,587</b>	<b>\$ 177,490</b>	<b>\$ 224,454</b>	<b>\$ (46,964)</b>	<b>\$ 286,623</b>	
<b>PUBLIC TRANSIT FUND</b>						
Fund	Est. Beginning Fund Balance	Revenues	Expenditures	Net Surplus (Deficit)	Est. Ending Reserve Balance	
Operating	\$ 20,330	\$ 279,924	\$ 279,763	\$ 161	\$ 20,491	
<b>TOTAL PUBLIC TRANSIT</b>	<b>\$ 20,330</b>	<b>\$ 279,924</b>	<b>\$ 279,763</b>	<b>\$ 161</b>	<b>\$ 20,491</b>	

In the Water, Sewer and Storm Funds the operating expenditures exceed revenues therefore, in the Fiscal Year 2013-2014 budget appropriations have been included to do a rate study for the Sewer and Storm funds.

# FY 2013-14 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 \$1,073,600 consisting of the following projects:

Facility Improvements to Civic Center	\$ 12,000
Lighted Monument Police Bldg	\$ 7,600
Security Gate- Public Works Corp. Yard	\$ 8,500
Street Overlay (Yosemite Ave)	\$450,000
Sidewalk/Tree well Rehab	\$ 85,000
Streetlight head retrofit	\$ 25,000
Safety modifications park equipment Dinosaur Park	\$ 3,000
Rubber Bark Grant Program Sanchez, Brentwood, & Dinosaur	\$ 67,500
Security Cameras Hogan Park	\$ 15,000
Sewer Master Plan Engineering Design Phase 1—Lift Station Pipeline	\$375,000
Storm Drain inlet improvements	\$ 25,000

## City of Escalon

*Escalon is located in California's Central Valley, it is an attractive city of 7,208 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.*

John Abrew

City Manager

Milt Medeiros

Acting Police Chief

Tammy Alcantor

Finance Director

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



# **DEFINITION OF TERMS**

# Exhibit A

## Definitions of Terms

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

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

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

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

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

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

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

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

City expenditures from the General Fund include:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# **FISCAL POLICIES**

## **Exhibit B**

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

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

#### **Operational Efficiencies**

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

#### **Voter Approved Revenues**

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

#### **Reserves**

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

#### **Infrastructure**

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

#### **Employee Development**

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

**Economic Development**

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

**New Services**

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

**Construction of New Facilities**

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

**Fiscal Management**

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

# **Council - Manager Goals**



# CITY OF ESCALON

## CITY COUNCIL – CITY MANAGER FY 13-14 GOALS

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- Actively address the debt service of the Civic Center/Community Center.
- Finalize Phase I 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.

# **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**

City Manager/City Clerk/City Engineer/Public Works Director..... John Abrew  
Finance Director/Treasurer/Human Resources..... Tammy Alcantor  
Acting Police Chief..... Milt Medeiros

**CONSULTANTS**

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

**STATISTICS AND INFORMATION**

Incorporated March 12, 1957 - General Law City  
2013 Population Estimate by State of California 7,208

The area of Escalon is 2.5 square miles

# POSITION ALLOCATION FISCAL YEAR 2013-14

## FUNCTION ACTIVITY

## ALLOCATION

### General Government/Management & Support

City Manager//City Clerk .....	1
Project Consultant (Part Time).....	0.40
Finance Director .....	1
Account Clerk II (Deputy City Clerk) .....	2
Account Clerk (Part Time).....	0.80
Office Specialist II/Recreation Coordinator .....	1
Community Center Host (2 Part Time) .....	0.25
Recreation Coordinator .....	0.22
Recreation Assistant (Part Time).....	0.15
Recreational Seasonal Employees-FTE (Full Time Equivalents) .....	0.73

### Public Safety

Police Chief (Senior Sergeant current Acting Chief).....	1
Sergeants .....	1
Police Officer .....	6
(4.5 currently funded thru General Fund/, .5 funded thru SLESF/ 1 funded by COPS Grant thru FY 13-14 with 1 additional year obligation from General Fund)	
Police Services Manager .....	1
Animal Services Assistant –PT (4 Part Time Positions).....	1.45

### Development and Services

City Engineer.....	0
City Planner .....	0.13
Transit Coordinator .....	0.10
Planning Tech II Part Time) .....	0.42
Maintenance Services Supervisor .....	1
Chief Wastewater Treatment Plant Operator.....	1
Chief Water System Operator.....	1
Engineering Technician I .....	0
Engineering Technician II .....	0
Engineering Technician III .....	1
Engineering Intern.....	0.12
Maintenance Worker I .....	2
Maintenance Worker II .....	2
Maintenance Worker III .....	0

Full Time Employees .....	22
Part-time Employees - FTE (Full Time Equivalents) .....	4.77

**TOTAL .....** **26.77**

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### Contract Employees

City Attorney - Part Time .....	1
Building Inspector- Part Time .....	1

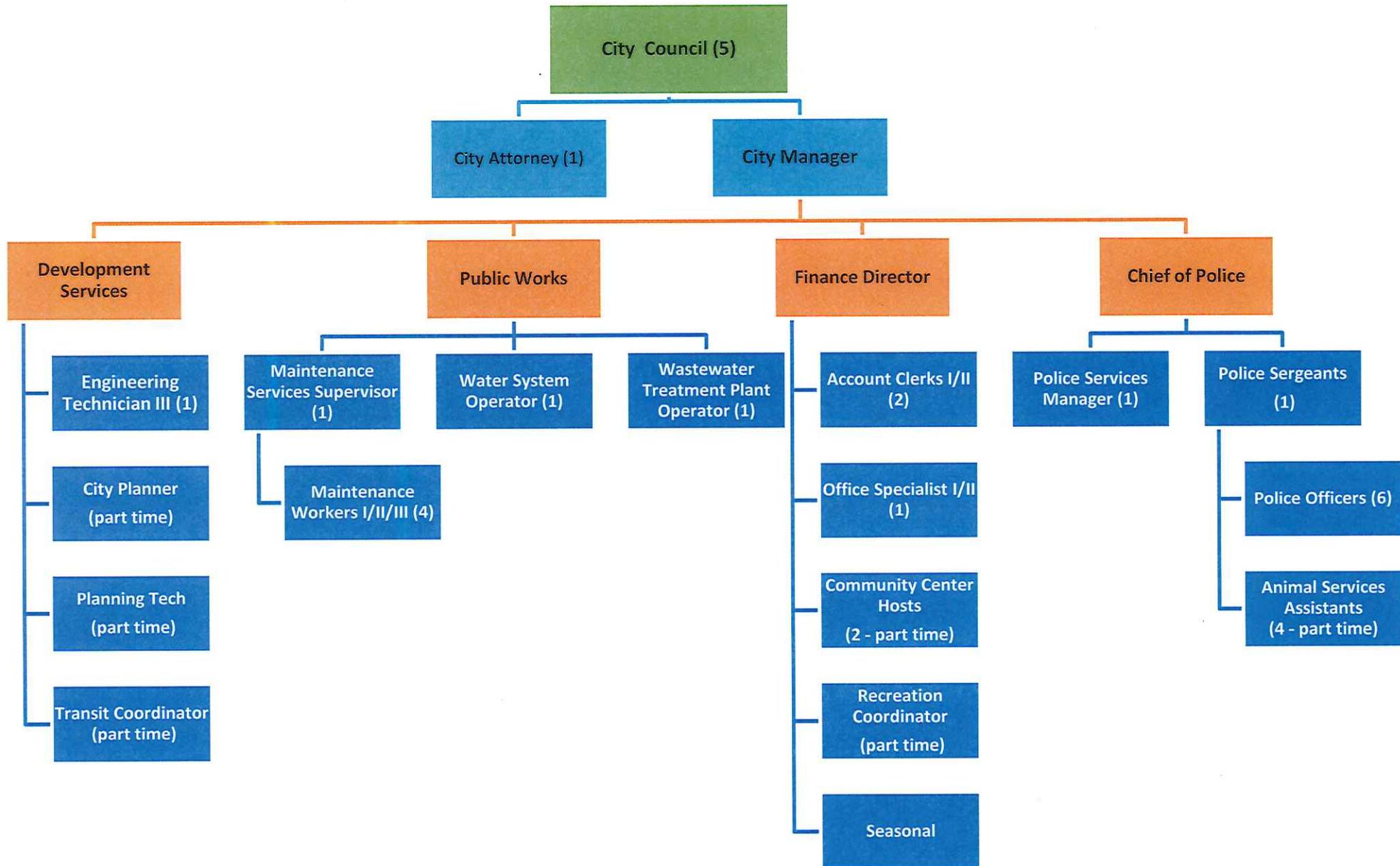
**TOTAL .....** **2**

### City Council/Commissions/Volunteers

City Council/Commission Members .....	13
Volunteers - Reserves/Seniors/Explorers .....	20
Volunteers – Animal Shelter .....	37

**TOTAL .....** **70**

# CITY OF ESCALON ORGANIZATIONAL CHART Fiscal Year 2013/14



# **GENERAL FUND SUMMARY SHEET**

**CITY OF ESCALON  
GENERAL FUND SUMMARY SHEET  
FISCAL YEAR 2013-2014**

**GENERAL FUND OPERATING**

**OPERATING REVENUES (Including Transfers In) \$2,959,120**

**OPERATING EXPENDITURES 2,945,946**

<b>SURPLUS/(DEFICIT)</b>	<b>13,174</b>
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**ESTIMATED BEGINNING RESERVE BALANCE JULY 1, 2013 \$1,294,399**

**RESERVE EXPENDITURES OR DECREASES**

**2013/2014 Debt Service City Civic Center -341,556**  
**2013/2014 Debt Service Community Center -116,223**

**EQUIPMENT RESERVE: EXPENDITURES OR INCREASES**

**(6) Computer replacements - Equipment Reserve -9,000**  
**Server Replacement - Equipment Reserve -9,000**  
**Police & City Hall Facility Repairs - Reserve -12,000**

**EXCESS (DEFICIENCY) OF OPERATING REVENUE OVER EXPENDITURES 13,174**

**ESTIMATED RESERVE BALANCE JUNE 30, 2014 819,794**

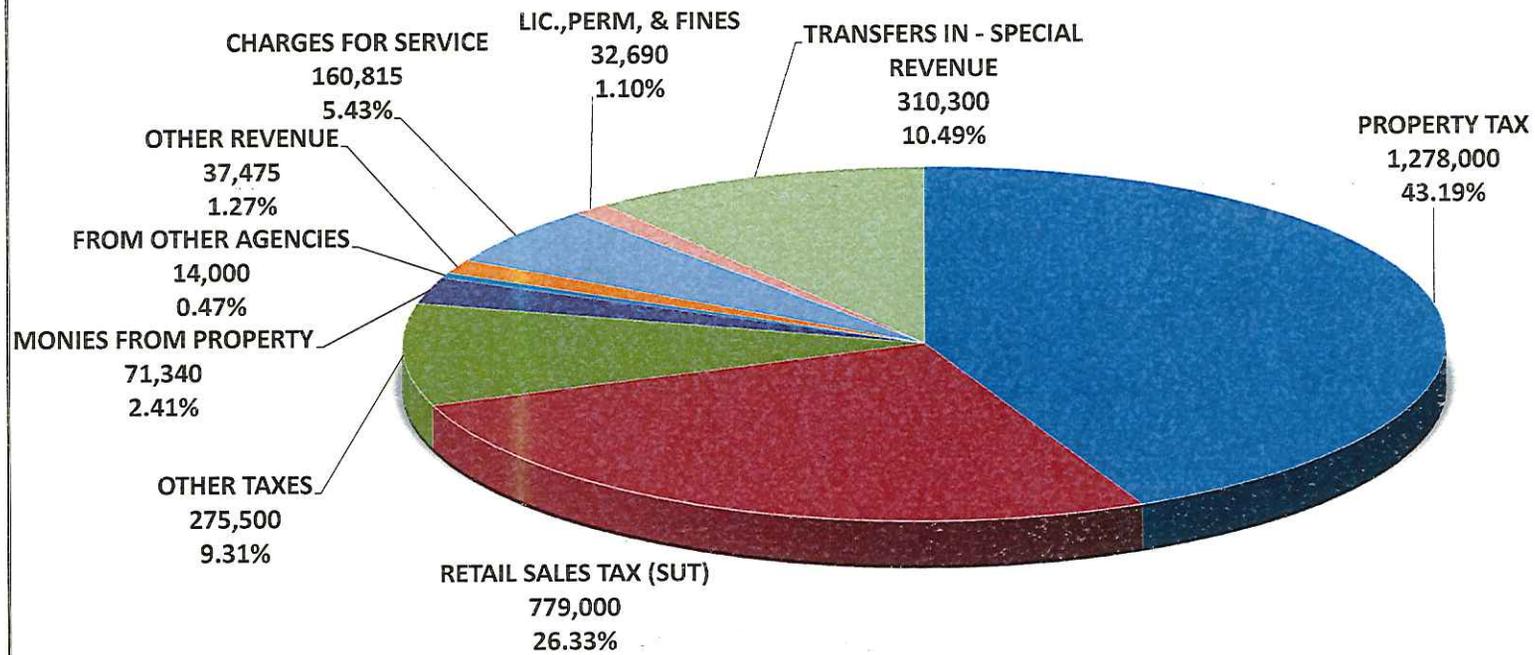
**RESERVE FUNDS ALLOCATION**

**ESTIMATED RESERVE BALANCE JUNE 30,2014 \$819,794**

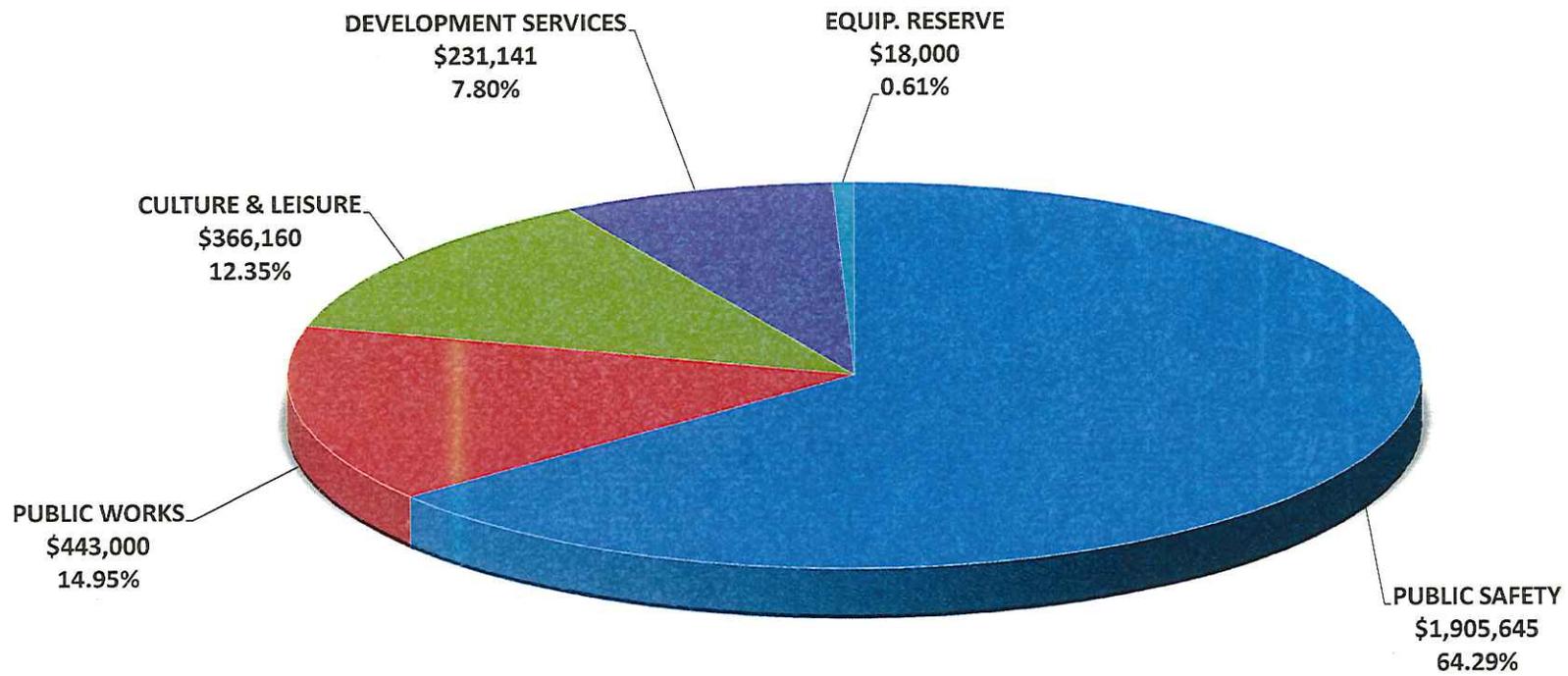
**Operating Budget Reserve (20.5%) 604,794**  
**Equipment Reserve 215,000**  
**Debt Service Reserve 0**

# **CHARTS & GRAPHS**

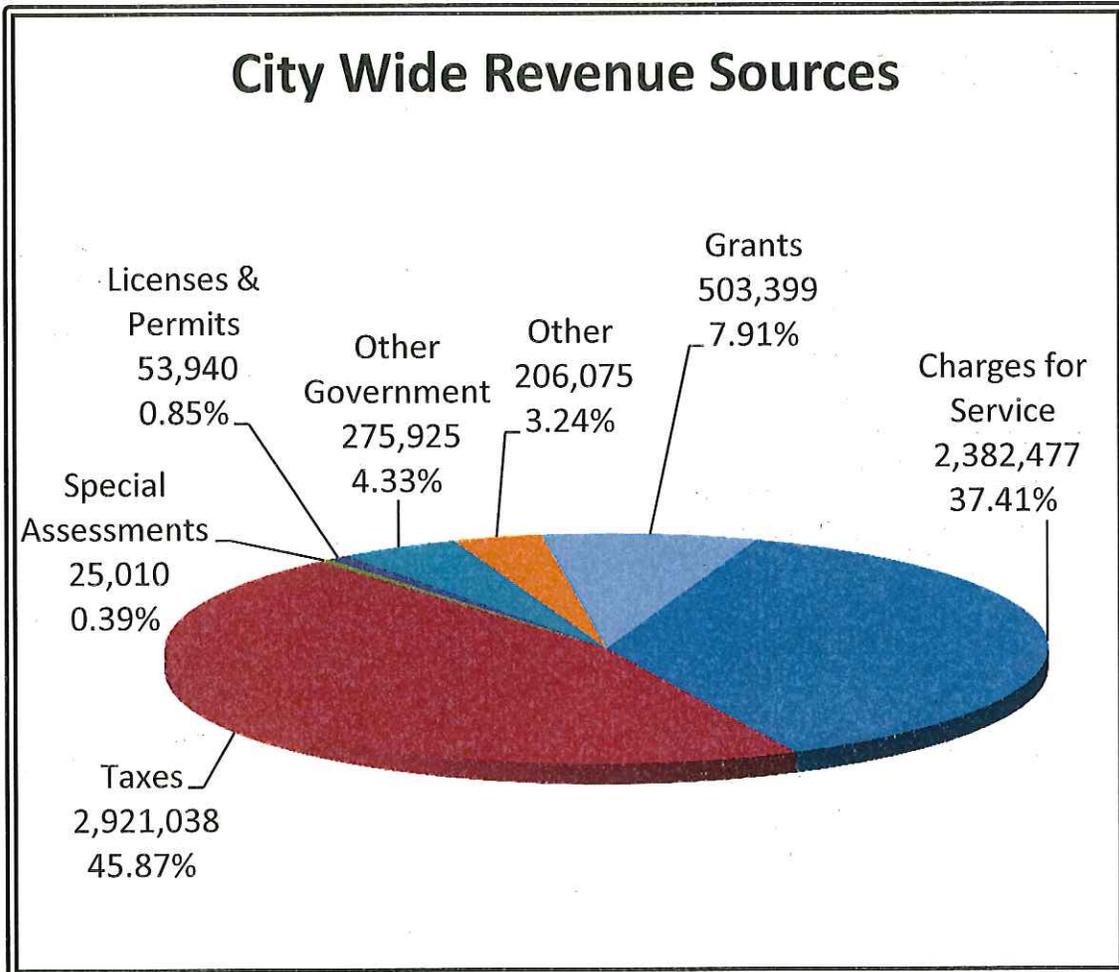
# GENERAL FUND OPERATING REVENUE FISCAL YEAR 2013-2014



**GENERAL FUND  
OPERATING EXPENDITURES  
FISCAL YEAR 2013 - 2014**

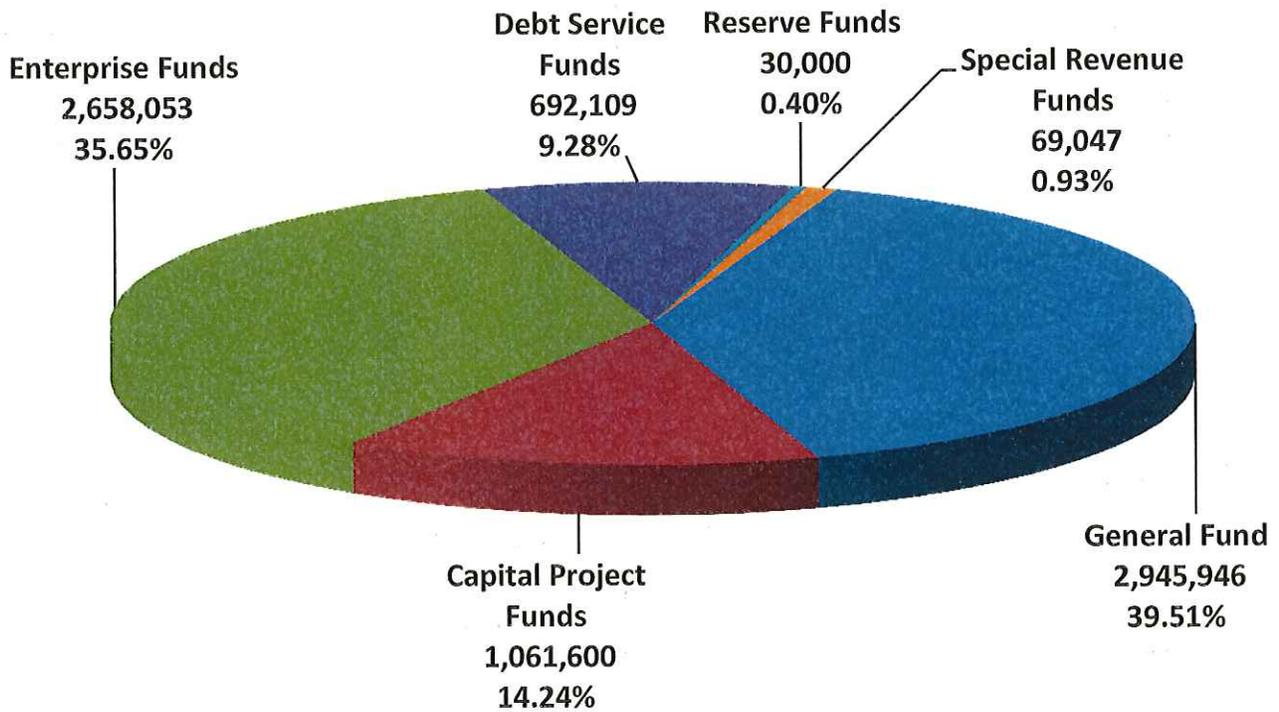


# ALL REVENUE SOURCES FISCAL YEAR 2013-2014



# City Wide Expenditures Fiscal Year 2013-2014

## How the Money is Spent



# **Capital Outlay Summaries**

CITY OF ESCALON

CAPITAL OUTLAY SUMMARIES  
FOR  
FY 2013/14 BUDGET

Police					
		Equipment Reserve	Developer Impact Fees	SLESF	TOTAL
3 Replacement Computers		\$ 4,500			\$ 4,500
GPS System for Police vehicles (8)		\$ -			\$ -
3 New Mobile Units				\$ -	\$ -
Replace RIMS Server				\$ -	\$ -
<b>Total</b>		<b>\$ 4,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,500</b>

Management & Support					
		Equipment Reserve			TOTAL
Server		\$ 9,000			\$ 9,000
3 Replacement Computers		\$ 4,500			\$ 4,500
<b>Total</b>		<b>\$ 13,500</b>	<b>\$ -</b>		<b>\$ 13,500</b>

PUBLIC WORKS								
	STREETS	STORM	SW -MUNI	SW - IND	PARKS	WATER	CORP YD	TOTAL
Rigid Chain Cutter			\$ 4,300					\$ 4,300
								\$ -
								\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,300</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,300</b>

TRANSIT								
FUNDING	FTA 5310	PTMISEA	TSSDRA	FTA 5316	PROP 1B	ARRA 5311		TOTAL
SPX Genfare Fareboxes			\$ 80,000					\$ 80,000
NexBus Signage		\$ 25,018						\$ 25,018
Passenger Amenities		\$ 25,000						\$ 25,000
<b>Total</b>	<b>\$ -</b>	<b>\$ 50,018</b>	<b>\$ 80,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ 130,018</b>

# **SUMMARIES**

**CITY OF ESCALON  
FUND ANALYSIS  
FISCAL YEAR 2013- 2014**

FUND	ESTIMATED BEGINNING BALANCE July 1, 2013	ESTIMATED REVENUE FY 13/14	TRANSFERS	AVAILABLE FOR BUDGET	ESTIMATED OPER.BDGT. FY 13/14	ESTIMATED CAPITAL BDGT. FY 13/14	ESTIMATED BALANCE/ RESERVES June 30, 2014
<b>GENERAL</b>	\$1,294,399	\$2,648,820	-\$147,479	\$3,795,740	\$2,963,946	\$12,000	\$819,794
<b>DEVELOPMENT IMPACT FEE ACCOUNTS</b>							
AFFORDABLE HOUSING	\$813,004	\$2,000	\$0	\$815,004		\$0	\$815,004
PLANNING	\$2,792	\$385	\$0	\$3,177			\$3,177
LIBRARY	-\$174,139	\$225	\$0	-\$173,914			-\$173,914
PARKS	\$40,094	\$91,258	\$0	\$131,352	\$0	\$82,500	\$48,852
RECREATION DIF	\$10,423	\$5,972	\$0	\$16,395			\$16,395
PUBLIC WORKS	\$314,825	\$3,953	\$0	\$318,778	\$0	\$8,500	\$310,278
TRANSPORTATION MITIGATION	\$766,118	\$26,969	\$0	\$793,087		\$0	\$793,087
POLICE	-\$87,775	\$4,894	\$0	-\$82,881	\$0	\$7,600	-\$90,481
CITY HALL	-\$1,288,844	\$1,920	\$0	-\$1,286,924		\$0	-\$1,286,924
<b>SPECIAL REVENUE</b>							
RECREATION	\$38,245	\$545	\$0	\$38,790	\$0		\$38,790
SPECIAL DISTRICTS	\$110,918	\$25,422	\$0	\$136,340	\$69,047	\$28,000	\$39,293
CDBG-HUD	\$0	\$85,000	\$0	\$85,000		\$85,000	\$0
AUTO THEFT	\$14,445	\$0	\$0	\$14,445			\$14,445
POLICE GRANTS	\$68,957	\$196,375	-\$148,300	\$117,032	\$0		\$117,032
SPECIAL GRANTS	\$0	\$0	\$0	\$0			\$0
TRANSPORTATION	\$956,343	\$154,300	\$0	\$1,110,643		\$0	\$1,110,643
RTIF	\$23,705	\$475	\$0	\$24,180			\$24,180
TRAFFIC CONGESTION	\$59,336	\$170	\$0	\$59,506		\$0	\$59,506
TRAFFIC SAFETY	\$2,289	\$21,000	-\$22,000	\$1,289			\$1,289
MEASURE K	\$766,106	\$300,800	\$0	\$1,066,906		\$450,000	\$616,906
GAS TAX 2103	\$76,010	\$102,344	-\$70,000	\$108,354			\$108,354
GAS TAX 2106	\$553	\$27,566	\$0	\$28,119		\$0	\$28,119
GAS TAX 2107	\$47,623	\$50,219	\$0	\$97,842			\$97,842
GAS TAX 2107.5	\$48,226	\$2,125	\$0	\$50,351		\$0	\$50,351
GAS TAX 2105	\$397,758	\$34,663	-\$70,000	\$362,421			\$362,421
TRANSIT - SECURITY	\$0	\$0	\$0	\$0			\$0
<b>CAPITAL IMPROVEMENTS</b>							
	\$0	\$0	\$0	\$0		\$0	\$0
	\$0	\$0	\$0	\$0			\$0
<b>WATER</b>							
OPERATING	\$711	\$584,100	\$0	\$584,811	\$787,747	\$0	-\$202,936
CAPITAL PROJECTS	\$363,882	\$17,440	\$0	\$381,322	\$0	\$0	\$381,322
DEPRECIATION RESERVE	\$525,550	\$158,600	\$0	\$684,150	\$0	\$0	\$684,150
DEBT SERVICE	\$637,961	\$186,550		\$824,511	\$172,971	\$0	\$651,541
<b>WATER - TOTAL</b>	<b>\$1,528,104</b>	<b>\$946,690</b>	<b>\$0</b>	<b>\$2,474,794</b>	<b>\$960,718</b>	<b>\$0</b>	<b>\$1,514,076</b>
<b>SEWER</b>							
<b>INDUSTRIAL</b>							
OPERATING	-\$554,715	\$720,250	\$0	\$165,535	\$864,346	\$0	-\$698,811
CAPITAL	\$32,163	\$0	\$0	\$32,163	\$0	\$0	\$32,163
DEPRECIATION RESERVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DEBT SERVICE	-\$3,376	\$58,344	\$0	\$54,968	\$61,360	\$0	-\$6,392
<b>MUNICIPAL</b>							
OPERATING	\$249	\$344,700	\$0	\$344,949	\$526,742	\$0	-\$181,793
CAPITAL	\$1,930,370	\$10,716	\$0	\$1,941,086	\$0	\$375,000	\$1,566,086
DEPRECIATION RESERVE	\$144,271	\$42,350	\$0	\$186,621	\$0	\$0	\$186,621
<b>SEWER - TOTAL</b>	<b>\$1,548,962</b>	<b>\$1,176,360</b>	<b>\$0</b>	<b>\$2,725,322</b>	<b>\$1,452,449</b>	<b>\$375,000</b>	<b>\$897,873</b>
<b>STORM WATER</b>							
OPERATING	\$51,810	\$177,040	\$0	\$228,850	\$199,454		\$29,396
CAPITAL	\$171,059	\$450	\$0	\$171,509		\$0	\$171,509
DEPRECIATION RESERVE	\$110,718	\$0	\$0	\$110,718	\$0	\$25,000	\$85,718
<b>STORM WATER - TOTAL</b>	<b>\$333,587</b>	<b>\$177,490</b>	<b>\$0</b>	<b>\$511,077</b>	<b>\$199,454</b>	<b>\$25,000</b>	<b>\$286,623</b>
<b>ENTERPRISE</b>							
TRANSIT	\$20,330	\$279,924	\$0	\$300,254	\$279,763	\$0	\$20,491
<b>DEBT SERVICE</b>							
CIVIC CENTER	\$0	\$0	\$341,556	\$341,556	\$341,556	\$0	\$0
COMMUNITY CENTER	\$0	\$0	\$116,223	\$116,223	\$116,223	\$0	\$0
LIBRARY - C.O.P.'S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL ALL FUNDS</b>	<b>\$7,732,394</b>	<b>\$6,367,864</b>	<b>\$0</b>	<b>\$14,100,258</b>	<b>\$6,383,155</b>	<b>\$1,073,600</b>	<b>\$6,643,503</b>

**CITY OF ESCALON**  
**SUMMARY OF MUNICIPAL EXPENDITURES**  
**BY FUNCTION & ACTIVITY**  
**FISCAL YEAR 2013- 2014**

FUNCTION	ACTIVITY	EMPLOYEE SERVICES	SUPPLIES & SERVICES	CAPITAL OUTLAY	BUDGET	SERVICE CREDIT	GENERAL GOV'T & COST CENTER	TOTAL PUBLIC SERVICE COST
<b>GENERAL GOVERNMENT</b>								
	Legislative	40,382	151,400	-	191,782		(191,782)	-
	Management & Support	449,943	159,370	13,500	622,813		(609,313)	13,500
<b>PUBLIC SAFETY</b>								
	Police	1,121,199	280,000	4,500	1,405,699		418,363	1,824,062
	Animal Control	41,754	25,650	-	67,404		18,679	86,083
	Street Lighting	-	77,200	-	77,200		7,290	84,490
	Weed Abatement	-	-	-	-		-	-
	LLD	-	63,809	-	63,809		5,238	69,047
<b>TRANSPORTATION</b>								
	Streets	60,473	63,900	-	124,373		48,848	173,221
	Storm Water	65,301	79,017	-	144,318		55,136	199,454
	Street Trees & Landscaping	-	28,825	-	28,825		1,441	30,266
	Public Transit	5,920	137,825	130,018	273,763		6,000	279,763
<b>COMMUNITY DEVELOPMENT</b>								
	Planning	24,801	41,250	-	66,051		15,751	81,803
	Building							
	Regulations	9,409	41,850	-	51,259		12,224	63,483
	Engineering	97,915	8,955	-	106,870	(46,500)	25,485	85,855
		132,125	92,055	-	224,180	(46,500)	53,461	231,141
<b>HEALTH</b>								
	Sewer - Municipal	139,247	246,920	4,300	390,467		136,275	526,742
	Sewer - Industrial	129,607	535,100	-	664,707		199,640	864,346
	WWTP Bond	-	61,360	-	61,360		-	61,360
<b>CULTURE &amp; LEISURE</b>								
	Parks	38,081	77,335	-	115,416		39,607	155,023
	Recreation	79,838	113,940	-	193,778		46,211	239,989
	Library	4,438	35,870	-	40,308		9,612	49,920
	Community Center	25,928	35,640	-	61,568		14,682	76,251
<b>PUBLIC UTILITIES</b>								
	Water	267,680	299,800	-	567,480		220,267	787,747
	Water Loan (SDWBL 76)		87,972	-	87,972		-	87,972
	Water Loan (SWDBL 84)		84,999	-	84,999		-	84,999
<b>DEBT SERVICE</b>								
	Civic Center		341,556	-	341,556		-	341,556
	Community Center		116,223	-	116,223		-	116,223
	Library		-	-	-		-	-
<b>COST CENTER</b>								
	Insurance		206,042	-	206,042		(206,042)	-
	1854 Main Street		3,061	-	3,061		(3,061)	-
	Corporation Yard	102,943	84,100	-	187,043		(187,043)	-
	1855 Coley Ave.		3,220	-	3,220		(3,220)	-
	PD -Civic Center		73,070	-	73,070		(73,070)	-
	CH -Civic Center		47,220	-	47,220		(47,220)	-
<b>TOTAL OPERATING BUDGET</b>		2,704,860	3,612,478	152,318	6,469,655	(46,500)	(40,000)	6,383,155
<b>TOTAL CAPITAL IMPROVEMENTS</b>					987,100	46,500	40,000	1,073,600
<b>TOTAL BUDGET</b>		<b>\$ 2,704,860</b>	<b>\$ 3,612,478</b>	<b>\$ 152,318</b>	<b>\$ 7,456,755</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,456,755</b>

**CITY OF ESCALON  
SUMMARY OF MUNICIPAL EXPENDITURES  
BY FUND CATEGORIES  
FISCAL YEAR 2013- 2014**

FUNCTION	ACTIVITY	GENERAL	OPERATING REVENUE- GENERAL	OPERATING REVENUE- ENTERPRISE	SPECIAL REVENUE	CAPITAL IMPROVEMENT REVENUE	DEBT SERVICE REVENUE	TOTAL
<b>GENERAL GOVERNMENT</b>								
	Legislative Management & Support	13,500						13,500
<b>PUBLIC SAFETY</b>								
	Police	1,599,222	54,540		170,300			1,824,062
	Animal Control	61,883	24,200					86,083
	Street Lighting	84,490						84,490
	Weed Abatement	0	0					0
	LLD				69,047			69,047
<b>TRANSPORTATION</b>								
	Streets	33,221			140,000			173,221
	Storm Water			199,454				199,454
	Street Trees & Landscaping	30,266						30,266
	Public Transit			279,763				279,763
<b>COMMUNITY DEVELOPMENT</b>								
	Planning	46,803	35,000					81,803
	Building Regulations	35,983	27,500					63,483
	Engineering	84,505	1,350					85,855
<b>HEALTH</b>								
	Sewer - Municipal			526,742				526,742
	Sewer - Industrial			864,346				864,346
	WWTP Bond						61,360	61,360
<b>CULTURE &amp; LEISURE</b>								
	Parks	155,023			0			155,023
	Recreation	239,989						239,989
	Library	49,920						49,920
	Community Center	56,251	20,000					76,251
<b>PUBLIC UTILITIES</b>								
	Water			787,747				787,747
	Water Loan (SDWBL 76)						87,972	87,972
	Water Loan (SDWBL 84)						84,999	84,999
<b>DEBT SERVICE</b>								
	Civic Center	341,556						341,556
	Community Center	116,223						116,223
	Library						0	0
<b>COST CENTER</b>								
	Insurance							0
	City Hall							0
	Corporation Yard							0
<b>TOTAL OPERATING BUDGET</b>		2,948,835	162,590	2,658,053	379,347	0	234,331	6,383,155
<b>TOTAL CAPITAL IMPROVEMENTS</b>		12,000		400,000	661,600	0	0	1,073,600
<b>TOTAL BUDGET</b>		<b>\$2,960,835</b>	<b>\$162,590</b>	<b>\$3,058,053</b>	<b>\$1,040,947</b>	<b>\$0</b>	<b>\$234,331</b>	<b>\$7,456,755</b>

# REVENUES

## **2013-2014 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 11/12	FY 12/13	FY 12/13	FY 12/13	FY 13/14
		Actual	Adopted	Mid-Year Review	PROJECTED	Adopted
<b>100 GENERAL</b>						
<b>3000 GENERAL REVENUE</b>						
<b>TAXES</b>						
1000	PROPERTY CURRENT SECURED	790,077	805,000	770,000	770,500	780,000
1001	PROPERTY TAX IN-LIEU OF VLF	468,035	470,000	450,000	448,000	448,000
1010	PROPERTY CURRENT UNSECURED	48,975	52,000	51,000	50,000	48,000
1035	SB813	-40	1,500	1,500	3,600	1,500
1036	INTEREST	396	1,400	1,400	400	500
1100	RETAIL SALES	544,705	548,000	565,000	555,000	560,000
1109	PROPERTY TAX IN-LIEU OF SUT	195,675	193,000	195,000	195,000	195,000
1110	TRANSIT LODGING	2,381	800	1,900	2,800	2,000
1120	FRANCHISE-ELECTRIC	97,758	98,000	98,000	104,000	100,000
1121	FRANCHISE-GAS	32,753	32,000	32,000	27,000	26,000
1122	FRANCHISE-GARBAGE-RESID.	35,420	36,000	37,500	37,500	37,500
1123	FRANCHISE-CABLE TV	21,902	27,500	27,500	26,000	27,500
1124	FRANCHISE-GARBAGE-COMM.	18,916	20,000	20,000	14,000	14,000
1125	FRANCHISE-GARBAGE-GREENWASTE	12,603	12,000	13,000	12,500	12,500
1126	FRANCHISE - VIDEO SERVICE	3,730	2,500	5,500	7,000	7,000
1130	BUSINESS LICENSE	32,456	31,000	31,000	33,000	33,000
1140	REAL PROPERTY TRANSFER	14,967	15,000	17,000	17,000	16,000
1161	LOW INCOME HOUSING IN-LIEU LICENSE & PERMITS	0	0	0	0	0
2050	FIREWORKS PERMITS	1,515	250	250	450	750
<b>USE OF MONEY &amp; PROPERTY</b>						
4000	INVESTMT.EARNINGS-INTEREST	6,748	8,000	4,500	3,500	3,500
4003	LOAN INTEREST	14,599	14,075	14,075	14,075	13,840
4004	LOAN INTEREST (WWTP LOAN)	0	0	0	0	0
4012	RENTS-CELL ONE TOWER	8,322	9,000	9,000	8,300	8,300
<b>FROM OTHER AGENCIES</b>						
5003	STATE MANDATED COST REIMBURSEMENT	0	0	0	0	0
5010	VEHICLE LICENSE FEES	3,555	0	0	3,700	0
5030	STATE HOMEOWNERS EXEMPTIONS	11,079	11,000	11,000	10,000	10,000
5042	STATE GRANT	55,175	0	0	0	0
5071	OFF HIGHWAY MOTOR VEHICLE	0	0	0	0	0
<b>CURRENT SERVICE CHARGES</b>						
6020	SALE OF MAPS & OTHER PUBL.	3,232	5,000	2,500	500	450
6025	CURRENT YEAR REIMBURSEMENT	5,835	10,000	10,000	7,050	5,000
6030	OTHER FILING FEES	0	0	0	0	0
6031	BUSINESS LICENSE APPL. FEE	2,830	2,500	2,500	2,500	2,500
6170	LATE CHARGES	14,079	13,000	16,000	15,000	15,500
6171	COLLECTION HANDLING FEE	1,596	2,000	2,000	1,600	2,000
6180	COBRA FEES	0	0	0	0	0
6181	ADMINISTRATIVE HANDLING FEE	2,817	2,750	2,750	2,200	2,200
6182	DIF ADMINISTRATIVE HANDLING FEE	1	3,375	0	3,717	2,025
<b>OTHER REVENUE</b>						
7000	SALE OF PROPERTY	0	0	0	0	0
7002	MISC. REVENUE	1,424	1,000	4,000	38,500	3,500
7004	UTILITY WRITE OFFS	-1,065	-3,000	-2,000	-500	-2,000
7005	RESTITUTION CITY PROPERTY DAMAGE	105	500	1,500	1,300	1,000
7006	YARD SALE	590	600	600	600	600
7010	CONVIENCE FEE - ONLINE CREDIT CARDS	1,418	1,300	1,300	2,000	1,800
7030	CONTRIBUTIONS	0	0	0	0	0
7040	INSURANCE REFUNDS	64,366	15,000	14,000	14,000	0
7041	LOSS/DAMAGES	20,865	10,000	10,000	100	0
7043	RETURN CHECK CHARGE	1,185	1,500	1,500	1,500	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
	<b>SUB-TOTAL</b>	<b>2,540,979</b>	<b>2,453,550</b>	<b>2,422,775</b>	<b>2,433,392</b>	<b>2,380,665</b>

## **2013-2014 REVENUES**

## **GENERAL REVENUE**

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

### **POLICE**

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

### **ANIMAL CONTROL**

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

### **WEED ABATEMENT**

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

### **STREETS**

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

**CITY OF ESCALON  
REVENUE BUDGET**

	FY 11/12 Actual	FY 12/13 Adopted	FY 12/13 Mid-Year Review	FY 12/13 PROJECTED	FY 13/14 Adopted
<b>100 GENERAL</b>					
<b>3200 POLICE DEPARTMENT</b>					
1100	1/2 CENT SALES TAX	26,536	24,000	24,000	24,000
2010	BICYCLE LICENSE	40	0	0	40
3010	FINES - OTHER	918	600	600	600
5002	BOOKING & PROCESSING FEES	0	0	0	0
5024	GRANTS-COUNTY	0	0	0	0
5026	GRANTS-FAST COPS	0	0	0	0
5031	GRANTS-FEDERAL	6,255	0	0	0
5039	ABANDON VEHICLE PROGRAM	0	0	0	0
5072	P.O.S.T. REIMBURSEMENT	780	1,750	1,750	4,000
5082	GRANTS STATE	158	0	0	0
6025	CURR. REIMBURSED EXPENSES	526	0	0	400
6040	SPECIAL POLICE CHARGE	12,812	14,000	14,000	14,000
6041	VEHICLE RELEASE FEE	6,937	7,000	6,000	6,000
6045	CSC-SECURITY	5,580	6,000	6,000	5,000
7000	SALE OF PROPERTY	0	0	0	0
7002	MISC REVENUES	36	2,000	2,000	500
7020	CONTRIBUTIONS	53,650	0	0	0
7036	ASSET SEIZURE	0	0	0	0
7037	CONTRIBUTIONS TO CADETS	0	0	0	0
	<b>SUB-TOTAL</b>	<b>114,227</b>	<b>55,350</b>	<b>54,350</b>	<b>54,540</b>
<b>100 GENERAL</b>					
<b>3210 ANIMAL CONTROL</b>					
2000	DOG LICENSE	3,040	2,900	2,900	3,200
6060	ANIMAL SHELTER CHARGE	14,341	14,000	14,000	16,000
7002	MISC. REVENUE	6,332	5,000	5,000	5,000
	<b>SUB-TOTAL</b>	<b>23,713</b>	<b>21,900</b>	<b>21,900</b>	<b>24,200</b>
<b>100 GENERAL</b>					
6090	WEED & LOT CONTROL	0	0	0	0
	<b>SUB-TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>100 GENERAL</b>					
<b>3300 STREETS</b>					
6121	STREET CLEANING	1,965	1,965	1,965	1,965
7041	LOSS OR DAMAGE REIMBURSEMENT	0	0	0	0
	<b>SUB-TOTAL</b>	<b>1,965</b>	<b>1,965</b>	<b>1,965</b>	<b>1,965</b>

## **2013-2014 REVENUES**

## **GENERAL REVENUE**

### **PLANNING**

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

### **BUILDING**

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

### **ENGINEERING**

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

### **RECREATION**

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

### **COMMUNITY CENTER**

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

**CITY OF ESCALON  
REVENUE BUDGET**

		FY 11/12	FY 12/13	FY 12/13	FY 12/13	FY 13/14
		Actual	Adopted	Mid-Year Review	PROJECTED	Adopted
<b>100 GENERAL</b>						
<b>3400 PLANNING</b>						
6000	PLANNING FEES	9,028	3,500	13,000	20,000	35,000
	SUB-TOTAL	9,028	3,500	13,000	20,000	35,000
<b>100 GENERAL</b>						
<b>3420 BUILDING</b>						
2020	CONSTRUCTION PERMITS	17,943	26,875	18,000	28,000	27,500
6035	PERMIT ALLOCATION FEE	3,418	500	500	0	0
	SUB-TOTAL	21,361	27,375	18,500	28,000	27,500
<b>100 GENERAL</b>						
<b>3421 ENGINEERING</b>						
6050	PLAN CHECK	0	1,250	0	1,250	750
2030	ENCROACHMENT FEES	602	400	600	800	600
6070	ENGINEERING FEES	0	0	0	0	0
	SUB-TOTAL	602	1,650	600	2,050	1,350
<b>100 GENERAL</b>						
<b>3605 RECREATION</b>						
4012	CELL TOWER RENTS	21,600	20,000	20,000	20,000	20,000
8420	BALL LIGHT REIMBURSEMENT	2,096	2,000	1,400	1,500	1,500
8440	FIELD RENTAL	3,780	4,000	4,200	4,200	4,200
8***	RECREATION FEES	93,077	76,500	81,600	78,900	77,900
8699	FUND RAISERS/CONTRIBUTIONS	6,966	1,850	4,700	4,700	0
	SUB-TOTAL	127,520	104,350	111,900	109,300	103,600
<b>100 GENERAL</b>						
<b>3620 COMMUNITY CENTER</b>						
6110	RENTAL FEES	23,717	23,000	21,000	18,000	20,000
	SUB-TOTAL	23,717	23,000	21,000	18,000	20,000
<b>FUND TOTAL</b>		<b>2,863,111</b>	<b>2,692,640</b>	<b>2,665,990</b>	<b>2,690,842</b>	<b>2,648,820</b>

## **2013-2014 REVENUES**

## **SPECIAL REVENUE**

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

### **RECREATION**

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

### **DEVELOPMENT IMPACT FUNDS**

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

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

#### **PLANNING**

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

#### **LIBRARY**

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

#### **PARKS**

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

#### **RECREATION**

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

**CITY OF ESCALON  
REVENUE BUDGET**

		FY 11/12	FY 12/13	FY 12/13	FY 12/13	FY 13/14
		Actual	Adopted	Mid-Year Review	PROJECTED	Adopted
<b>122 RECREATION</b>						
<b>3605 SINKING FUND</b>						
4000	INVESTMENT EARNINGS	45	45	45	45	45
8004	BALL LIGHTS-SINKING FUND	504	1,300	1,300	450	500
<b>FUND TOTAL</b>		<b>548</b>	<b>1,345</b>	<b>1,345</b>	<b>495</b>	<b>545</b>
<b>DEVELOPMENT IMPACT FUNDS</b>						
<b>201 IN-LIEU OF LOW INCOME HOUSING</b>						
<b>4400</b>						
1153	DEVELOPMENT IMPACT FEES	0	0	0	0	0
4000	INVESTMENT EARNINGS (INTEREST)	2,844	2,000	2,000	2,000	2,000
<b>FUND TOTAL</b>		<b>2,844</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
<b>202 PLANNING</b>						
<b>3400</b>						
1163	DEVELOPMENT IMPACT FEES	0	625	0	640	375
4000	INVESTMENT EARNINGS (INTEREST)	8	10	10	10	10
<b>FUND TOTAL</b>		<b>8</b>	<b>635</b>	<b>10</b>	<b>650</b>	<b>385</b>
<b>203 LIBRARY</b>						
<b>4610 DEVELOPMENT IMPACT FEES</b>						
1155	DEVELOPER FEES	0	0	0	1,289	225
4000	INVESTMENT EARNINGS (INTEREST)	0	0	0	0	0
5080	LIBRARY - GRANTS					
<b>FUND TOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>1,289</b>	<b>225</b>
<b>204 PARKS</b>						
<b>4600 CAPITAL IMPROVEMENT PARKS</b>						
1150	TAXES - PARK DEVELOPMENT	0	36,805	0	41,162	22,083
4016	RENTAL INCOME	1,637	2,800	2,800	1,500	1,500
4000	INVESTMENT EARNINGS (INTEREST)	209	200	200	175	175
5082	MISC STATE GRANT-Cal RECYCLE			150,000	51,000	67,500
<b>FUND TOTAL</b>		<b>1,846</b>	<b>39,805</b>	<b>153,000</b>	<b>93,837</b>	<b>91,258</b>
<b>205</b>						
<b>3605 RECREATION</b>						
1160	DEV. IMPACT FEE	0	17,775	0	10,313	5,967
4000	INVESTMENT EARNINGS	0	5	5	5	5
<b>FUND TOTAL</b>		<b>0</b>	<b>17,780</b>	<b>5</b>	<b>10,318</b>	<b>5,972</b>

## **2013-2014 REVENUES**

## **SPECIAL REVENUE**

### **PUBLIC WORKS**

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

### **TRANSPORTATION MITIGATION**

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

### **POLICE DEPARTMENT**

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

### **CITY HALL**

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

### **LIGHTING & LANDSCAPING**

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

### **CDBG**

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

### **AUTO THEFT**

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

### **POLICE GRANTS**

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

**CITY OF ESCALON  
REVENUE BUDGET**

		FY 11/12	FY 12/13	FY 12/13	FY 12/13	FY 13/14
		Actual	Adopted	Mid-Year Review	PROJECTED	Adopted
<b>206 PUBLIC WORKS</b>						
<b>4030 COST CENTER</b>						
1154	DEVELOPMENT IMPACT FEES	0	5,755	0	6,680	3,453
4000	INVESTMENT EARNINGS (INTEREST)	1,091	250	250	750	500
<b>FUND TOTAL</b>		<b>1,091</b>	<b>6,005</b>	<b>250</b>	<b>7,430</b>	<b>3,953</b>
<b>207 TRANSPORTATION MITIGATION</b>						
<b>4300 TRANSPORTATION MITIGATION</b>						
1157	TRANSPORTATION MITIGATION FEES	0	42,115	0	47,174	25,269
4000	INVESTMENT EARNINGS (INTEREST)	3,795	4,500	4,500	2,000	1,700
<b>FUND TOTAL</b>		<b>3,795</b>	<b>46,615</b>	<b>4,500</b>	<b>49,174</b>	<b>26,969</b>
<b>208 POLICE DEPARTMENT</b>						
<b>4200 PUBLIC SAFETY</b>						
1153	DEVELOPMENT IMPACT FEES	0	8,115	0	8,939	4,869
4000	INVESTMENT EARNINGS (INTEREST)	80	25	25	25	25
<b>FUND TOTAL</b>		<b>80</b>	<b>8,140</b>	<b>25</b>	<b>8,964</b>	<b>4,894</b>
<b>209 CITY HALL</b>						
<b>4020 COST CENTER</b>						
1154	DEVELOPMENT IMPACT FEES	0	3,175	0	5,341	1,905
4000	INVESTMENT EARNINGS (INTEREST)	1,153	15	15	15	15
<b>FUND TOTAL</b>		<b>1,153</b>	<b>3,190</b>	<b>15</b>	<b>5,356</b>	<b>1,920</b>
<b>SPECIAL DISTRICTS FUNDS</b>						
<b>22* LIGHTING &amp; LANDSCAPE DISTRICTS</b>						
<b>3850 LIGHTING &amp; LANDSCAPE</b>						
1159	LLD REVENUE	31,867	30,967	30,967	30,485	25,010
4000	INVESTMENT EARNINGS	752	650	650	300	412
<b>FUND TOTAL</b>		<b>32,619</b>	<b>31,617</b>	<b>31,617</b>	<b>30,785</b>	<b>25,422</b>
<b>COMMUNITY DEVELOPMENT</b>						
<b>242 CDBG MONIES</b>						
<b>4040 SPECIAL GRANTS</b>						
5077	CDBG-HUD	0	65,000	65,000	0	85,000
1105	GRANTS	0	0	0	0	0
<b>FUND TOTAL</b>		<b>0</b>	<b>65,000</b>	<b>65,000</b>	<b>0</b>	<b>85,000</b>
<b>POLICE SPECIAL FUNDS</b>						
<b>251 AUTO THEFT</b>						
<b>3200 PUBLIC SAFETY</b>						
5011	AUTO THEFT	0	0	0	0	0
<b>FUND TOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>252 POLICE GRANTS</b>						
<b>3200 POLICE DEPARTMENT</b>						
5028	GRANTS - AB3229 - SLESF	100,000	100,000	100,000	100,000	100,000
	STATE 911 FUNDS	0	0	0	0	0
	RAN BOARD MONIES	0	0	0	0	0
4000	INVESTMENT EARNINGS ( INTEREST)	115	75	75	75	75
<b>FUND TOTAL</b>		<b>100,115</b>	<b>100,075</b>	<b>100,075</b>	<b>100,075</b>	<b>100,075</b>
<b>255 POLICE GRANTS</b>						
<b>3200 PUBLIC SAFETY</b>						
5200	FEDERAL GRANTS	64,873	89,725	92,046	92,046	96,300
<b>FUND TOTAL</b>		<b>64,873</b>	<b>89,725</b>	<b>92,046</b>	<b>92,046</b>	<b>96,300</b>

## **2013-2014 REVENUES**

## **SPECIAL REVENUE**

### **TRANSPORTATION**

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

### **REGIONAL TRANSPORTATION IMPACT FEES**

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

### **AB 2928 - TRAFFIC CONGESTION**

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

### **TRAFFIC SAFETY**

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

### **MEASURE K**

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

### **GAS TAX 2103**

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

### **GAS TAX 2106**

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

**CITY OF ESCALON  
REVENUE BUDGET**

		FY 11/12	FY 12/13	FY 12/13	FY 12/13	FY 13/14
		Actual	Adopted	Mid-Year Review	PROJECTED	Adopted
<b>TRANSPORTATION FUNDS</b>						
270 TRANSPORTATION						
4300 CAPITAL IMPROVEMENT STREETS						
1101	TDA/LTF SALES TAX	143,167	119,000	119,000	134,000	148,300
1103	TDA/LTF PED & BIKE	3,882	4,494	4,494	4,494	4,500
1111	M-K FIRST STREET	0	0	0	0	0
4000	INVESTMENT EARNINGS (INTEREST)	2,593	1,500	1,500	1,500	1,500
<b>FUND TOTAL</b>		<b>149,642</b>	<b>124,994</b>	<b>124,994</b>	<b>139,994</b>	<b>154,300</b>
271 REGIONAL TRANSPORTATION IMPACT FEES						
4300 CAPITAL IMPROVEMENT STREETS						
1157	RTIF FEES	34	1,000	1,000	200	400
4000	INVESTMENT EARNINGS (INTEREST)	82	90	90	90	75
<b>FUND TOTAL</b>		<b>115</b>	<b>1,090</b>	<b>1,090</b>	<b>290</b>	<b>475</b>
<b>TRAFFIC</b>						
281 TRAFFIC CONGESTION						
4300 CAPITAL IMPROVEMENT STREETS						
5037	TRAFFIC CONGESTION RELIEF	0	0	0	0	0
5040	PROPOSITION 1B	0	0	0	0	0
4000	INVESTMENT EARNINGS (INTEREST)	207	200	200	175	170
<b>FUND TOTAL</b>		<b>207</b>	<b>200</b>	<b>200</b>	<b>175</b>	<b>170</b>
282 TRAFFIC SAFETY						
3200 POLICE						
3000	VEHICLE CODE FINES	23,993	21,000	21,000	21,000	21,000
<b>FUND TOTAL</b>		<b>23,993</b>	<b>21,000</b>	<b>21,000</b>	<b>21,000</b>	<b>21,000</b>
<b>MEASURE K</b>						
290 MEASURE K						
4300 CAPITAL IMPROVEMENT STREETS						
1102	MEASURE K	300,000	300,000	300,000	300,000	300,000
1104	REIMBURSEMENT-MC HENRY PROJECT	250,252	1,850,000	1,890,000	1,890,000	0
1112	REIMBURSEMENT BRENNAN/HWY 120	17,312	0	0	0	0
4000	INVESTMENT EARNINGS (INTEREST)	1,357	800	800	800	800
<b>FUND TOTAL</b>		<b>568,921</b>	<b>2,150,800</b>	<b>2,190,800</b>	<b>2,190,800</b>	<b>300,800</b>
<b>GAS TAX</b>						
322 GAS TAX 2103						
4300 CAPITAL IMPROVEMENT STREETS						
4000	INVESTMENT EARNINGS (INTEREST)	345	400	400	400	350
5019	GAS TAX 2103	95,725	84,000	84,000	84,000	101,994
<b>FUND TOTAL</b>		<b>96,069</b>	<b>84,400</b>	<b>84,400</b>	<b>84,400</b>	<b>102,344</b>
323 GAS TAX 2106						
4300 CAPITAL IMPROVEMENT STREETS						
6080	CURB, GUTTER, SIDEWALKS	0	0	0	0	0
4000	INVESTMENT EARNINGS (INTEREST)	745	450	450	450	450
5020	GAS TAX 2106	26,797	27,500	27,500	27,500	27,116
<b>FUND TOTAL</b>		<b>27,542</b>	<b>27,950</b>	<b>27,950</b>	<b>27,950</b>	<b>27,566</b>

## **2013-2014 REVENUES**

## **SPECIAL REVENUE**

### **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 11/12	FY 12/13	FY 12/13	FY 12/13	FY 13/14
		Actual	Adopted	Mid-Year Review	PROJECTED	Adopted
<b>324 GAS TAX 2107</b>						
<b>3300 STREETS</b>						
4000	INVESTMENT EARNINGS (INTEREST)	77	50	50	50	100
5021	GAS TAX 2107	48,778	49,500	49,500	49,500	50,119
<b>FUND TOTAL</b>		<b>48,856</b>	<b>49,550</b>	<b>49,550</b>	<b>49,550</b>	<b>50,219</b>
<b>325 GAS TAX 2107.5</b>						
<b>3300 STREETS</b>						
4000	INVESTMENT EARNINGS (INTEREST)	165	125	125	125	125
5022	GAS TAX 2107.5	2,000	2,000	2,000	2,000	2,000
<b>FUND TOTAL</b>		<b>2,165</b>	<b>2,125</b>	<b>2,125</b>	<b>2,125</b>	<b>2,125</b>
<b>328 GAS TAX 2105</b>						
<b>4300 CAPITAL IMPROVEMENT STREETS</b>						
4000	INVESTMENT EARNINGS (INTEREST)	1,023	1,200	1,200	1,200	1,000
5023	GAS TAX 2105	33,032	37,500	37,500	37,500	33,663
<b>FUND TOTAL</b>		<b>34,055</b>	<b>38,700</b>	<b>38,700</b>	<b>38,700</b>	<b>34,663</b>
<b>DEBT SERVICE FUNDS</b>						
<b>504 CIVIC/COMM CENTER DEBT SERVICE</b>						
<b>4060 CIVIC/COMM CENTER DEBT SERVICE</b>						
4000	INVESTMENT EARNINGS (INTEREST)	0	0	0	0	0
8053	LOAN PROCEEDS	0	0	0	0	0
<b>FUND TOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## **2013-2014 REVENUES**

## **ENTERPRISE REVENUE**

### **WATER**

#### **OPERATING INCOME**

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

#### **CAPITAL IMPROVEMENT**

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

#### **DEPRECIATION RESERVE**

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

#### **DEBT SERVICE**

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

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

##### **WATER DEBT SERVICE – 84**

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

**CITY OF ESCALON  
REVENUE BUDGET**

		FY 11/12	FY 12/13	FY 12/13	FY 12/13	FY 13/14
		Actual	Adopted	Mid-Year Review	PROJECTED	Adopted
<b>WATER ENTERPRISE FUNDS</b>						
600 WATER						
3700 WATER (OPERATING)						
4000	INVESTMENT EARNINGS (INTEREST)	5	0	0	0	0
4016	RENTAL INCOME	600	600	600	600	600
6183	DBCP SETTLEMENT	32,500	30,000	30,000	32,000	30,000
9000	SALE OF WATER OUTSIDE OF CITY	104,699	105,000	105,000	105,000	105,000
9***	SALE OF WATER	433,350	420,000	430,000	440,000	435,000
9002	WATER RECONNECTION FEE	11,895	13,000	13,000	11,500	11,500
9004	METER & SERVICE INSTALLATION	1,227	1,000	2,000	2,500	2,000
<b>FUND TOTAL</b>		<b>584,276</b>	<b>569,600</b>	<b>580,600</b>	<b>591,600</b>	<b>584,100</b>
605 WATER						
4700 CAPITAL IMPROVEMENT						
4000	INVESTMENT EARNINGS (INTEREST)	1,117	800	800	800	800
4003	LOAN INTEREST	264	167	167	167	113
7000	SALE OF PROPERTY	0	0	0	0	0
7010	CONNECTION FEES	13,454	27,545	8,200	42,997	16,527
7013	FIRE CONNECTION FEES	0	0	0	0	0
<b>FUND TOTAL</b>		<b>14,835</b>	<b>28,512</b>	<b>9,167</b>	<b>43,964</b>	<b>17,440</b>
610 WATER						
4700 DEPRECIATION RESERVE						
4000	INVESTMENT EARNINGS (INTEREST)	1,621	1,600	1,600	1,600	1,600
8000	READY TO SERVE CHARGE	158,425	157,000	157,000	157,000	157,000
<b>FUND TOTAL</b>		<b>160,046</b>	<b>158,600</b>	<b>158,600</b>	<b>158,600</b>	<b>158,600</b>
615 WATER -76						
3720 WATER DEBT SERVICE						
4000	INVESTMENT EARNINGS (INTEREST)	753	750	750	600	550
7002	MISCELLANEOUS REVENUE	27,805	0	0	0	0
8000	READY TO SERVE CHARGE	79,212	79,000	79,000	79,000	79,000
<b>FUND TOTAL</b>		<b>107,770</b>	<b>79,750</b>	<b>79,750</b>	<b>79,600</b>	<b>79,550</b>
616 WATER -84						
3730 WATER DEBT SERVICE						
4000	INVESTMENT EARNINGS (INTEREST)	747	1,500	1,500	1,500	1,000
8000	READY TO SERVE CHARGE	106,765	106,000	106,000	106,000	106,000
<b>FUND TOTAL</b>		<b>107,512</b>	<b>107,500</b>	<b>107,500</b>	<b>107,500</b>	<b>107,000</b>

## **2013-2014 REVENUES**

## **ENTERPRISE REVENUE**

### **WASTE WATER**

#### **OPERATING INCOME**

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

#### **CAPITAL IMPROVEMENT REVENUE**

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

#### **DEPRECIATION REVENUE**

Revenue is raised for the purposes of replacing assets that decrease in value due to wear, tear, decay or decline in price. Current income is raised from investment earnings and 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 11/12	FY 12/13	FY 12/13	FY 12/13	FY 13/14
		Actual	Adopted	Mid-Year Review	PROJECTED	Adopted
<b>ENTERPRISE SEWER FUNDS</b>						
620 SEWER- INDUSTRIAL SEWER						
3510 OPERATING						
2040	INDUSTRIAL PERMIT	250	250	250	250	250
3030	PENALTY	0	0	0	0	0
4000	INVESTMENT EARNINGS (INTEREST)	0	0	0	0	0
6230	SERVICE CHARGE-Industrial	461,066	460,000	430,000	415,000	420,000
6231	SERVICE CHARGE-Electrical Service-Indust.	218,044	225,000	220,000	205,000	220,000
6234	SERVICE CHARGE-Liquid Oxygen	53,366	80,000	80,000	80,000	80,000
<b>FUND TOTAL</b>		<b>732,726</b>	<b>765,250</b>	<b>730,250</b>	<b>700,250</b>	<b>720,250</b>
627 SEWER- INDUSTRIAL SEWER						
4510 WASTEWATER DEBT SERVICE						
4000	INVESTMENT EARNINGS (INTEREST)	0	0	0	0	0
8001	READY TO SERVE CHARGE	58,344	58,344	58,344	58,344	58,344
<b>FUND TOTAL</b>		<b>58,344</b>	<b>58,344</b>	<b>58,344</b>	<b>58,344</b>	<b>58,344</b>
630 SEWER-MUNICIPAL SEWER						
4000	INVESTMENT EARNINGS (INTEREST)	0	0	0	0	0
6200	SERVICE CHARGE-Municipal	348,824	335,000	345,000	345,000	345,000
7000	SALE OF PROPERTY	0	0	0	0	0
7002	MISC. REVENUE	158	0	1,000	1,000	0
7,004	UTILITLY W/O	0	0	0	-125	-300
<b>FUND TOTAL</b>		<b>348,982</b>	<b>335,000</b>	<b>346,000</b>	<b>345,875</b>	<b>344,700</b>
633 SEWER-MUNICIPAL SEWER						
4500 CAPITAL IMPROVEMENT						
4000	INVESTMENT EARNINGS (INTEREST)	6,782	6,000	6,000	6,000	6,000
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	0	7,860	0	16,386	4,716
<b>FUND TOTAL</b>		<b>6,782</b>	<b>13,860</b>	<b>6,000</b>	<b>22,386</b>	<b>10,716</b>
635 SEWER-MUNICIPAL SEWER						
4500 DEPRECIATION RESERVE						
4000	INVESTMENT EARNINGS (INTEREST)	1,050	1,000	1,000	850	850
8001	READY TO SERVE CHARGE	41,975	41,500	40,500	41,500	41,500
<b>FUND TOTAL</b>		<b>43,025</b>	<b>42,500</b>	<b>41,500</b>	<b>42,350</b>	<b>42,350</b>

## **2013-2014 REVENUES**

## **ENTERPRISE REVENUE**

### **STORM WATER**

#### **OPERATING INCOME**

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

#### **CAPITAL IMPROVEMENT REVENUE**

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

### **TRANSIT**

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

**CITY OF ESCALON  
REVENUE BUDGET**

		FY 11/12	FY 12/13	FY 12/13	FY 12/13	FY 13/14
		Actual	Adopted	Mid-Year Review	PROJECTED	Adopted
<b>ENTERPRISE STORM FUNDS</b>						
640 STORM WATER ENTERPRISE						
3302 OPERATING						
4000	INVESTMENT EARNINGS	90	15	15	15	40
6400	STORM WATER UTILITY FEE	177,458	173,000	173,000	177,000	177,000
<b>FUND TOTAL</b>		<b>177,548</b>	<b>173,015</b>	<b>173,015</b>	<b>177,015</b>	<b>177,040</b>
643 STORM DRAINAGE						
4301 CAPITAL IMPROVEMENT						
1152	STORM DRAINAGE FEES	0	0	1,500	0	0
4000	INVESTMENT EARNINGS (INTEREST)	598	450	450	450	450
<b>FUND TOTAL</b>		<b>598</b>	<b>450</b>	<b>1,950</b>	<b>450</b>	<b>450</b>
<b>ENTERPRISE TRANSIT FUND</b>						
660 TRANSIT						
3320 TRANSIT						
5082	Misc Grants	189,535	105,544	105,544	55,544	154,599
7002	Misc Revenue/Advertising	1,001	1,000	1,000	200	1,000
9100	Passenger Fares/County Reimbursement	5,304	8,000	8,000	5,600	5,600
9110	TDA/LTF SALES TAX	30,796	35,850	35,850	70,004	66,860
9120	State Transit Assistance(STA)	4,898	5,102	5,102	5,000	5,000
9130	FEDERAL FTA	29,934	30,000	30,000	46,885	46,865
<b>FUND TOTAL</b>		<b>261,467</b>	<b>185,496</b>	<b>185,496</b>	<b>183,233</b>	<b>279,924</b>
<b>GRAND TOTAL ALL FUNDS</b>		<b>6,627,559</b>	<b>8,123,258</b>	<b>8,134,859</b>	<b>8,159,412</b>	<b>6,367,864</b>

# **EXPENDITURES**

  
**CITY OF ESCALON**  
**OPERATING EXPENDITURES SUMMARY BY DEPARTMENT**  
 Annual Budget Fiscal Year 2013-2014

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	-	206,042	-	(206,042)	-	-	-	-	-
CITY HALL	-	3,061	-	(3,061)	-	-	-	-	-
CORP YARD	102,943	84,100	-	(187,043)	-	-	-	-	-
DEV SERVICE BLDG	-	3,220	-	(3,220)	-	-	-	-	-
CIVIC CENTER - PD	-	73,070	-	(73,070)	-	-	-	-	-
CIVIC CENTER - CH	-	47,220	-	(47,220)	-	-	-	-	-
LEGISLATIVE	40,382	151,400	-	31,725	223,507	(223,507)	-	-	(0)
MGMT & SUPPORT	449,943	159,370	13,500	55,674	678,487	(624,987)	(40,000)	(13,500)	(0)
POLICE	1,121,199	280,000	4,500	130,170	1,535,869	288,193	(148,300.00)	(4,500)	1,671,262
ANIMAL CONTROL	41,754	25,650	-	5,044	72,448	13,634	-	-	86,082
STREET LIGHTING	-	77,200	-	3,267	80,467	4,023	-	-	84,490
WEED ABATMENT	-	-	-	-	-	-	-	-	-
STREETS	60,473	63,900	-	21,412	145,785	27,436	-	-	173,220
ST. TREES/LANDSCAPE	-	28,825	-	-	28,825	1,441	-	-	30,266
PLANNING	24,801	41,250	-	2,795	68,846	12,956	-	-	81,803
BUILDING	9,409	41,850	-	2,169	53,428	10,055	-	-	63,483
ENGINEERING	97,915	8,955	-	4,522	111,392	20,963	(46,500.00)	-	85,855
PARKS	38,081	77,335	-	15,054	130,470	24,553	-	-	155,024
RECREATION	79,838	113,940	-	8,200	201,978	38,011	-	-	239,989
LIBRARY	4,438	35,870	-	1,706	42,014	7,907	-	-	49,921
COMMUNITY CENTER	25,928	35,640	-	2,605	64,173	12,077	-	-	76,251
Debit Service Community Center	-	116,223	-	-	116,223	-	-	(116,223)	-
Debit Service Civic Center	-	341,556	-	-	341,556	-	-	(341,556)	-
<b>Total General Fund Cost</b>	<b>2,097,105</b>	<b>2,015,677</b>	<b>18,000</b>	<b>(235,313)</b>	<b>3,895,469</b>	<b>(387,244)</b>	<b>(234,800)</b>	<b>(475,779)</b>	<b>2,797,645</b>
SPECIAL DISTRICTS	-	63,809	-	-	63,809	5,238	-	-	69,047
<b>Total Special District Cost</b>	<b>-</b>	<b>63,809</b>	<b>-</b>	<b>-</b>	<b>63,809</b>	<b>5,238</b>	<b>-</b>	<b>-</b>	<b>69,047</b>
WATER	267,680	299,800	-	95,499	662,979	124,768	-	-	787,747
Debt Service - WATER LOAN -76	-	87,972	-	-	87,972	-	-	-	87,972
Debt Service - WATER LOAN -84	-	84,999	-	-	84,999	-	-	-	84,999
<b>Total Water Fund Cost</b>	<b>267,680</b>	<b>472,771</b>	<b>-</b>	<b>95,499</b>	<b>835,950</b>	<b>124,768</b>	<b>-</b>	<b>-</b>	<b>960,718</b>
SEWER - INDUSTRIAL	129,607	535,100	-	62,740	727,447	136,900	-	-	864,347
SEWER - MUNICIPAL	139,247	246,920	4,300	53,528	443,995	82,747	-	-	526,743
Debt Service - SEWER IND BOND	-	61,360	-	-	61,360	-	-	-	61,360
<b>Total Sewer Fund Cost</b>	<b>268,854</b>	<b>843,380</b>	<b>4,300</b>	<b>116,268</b>	<b>1,232,802</b>	<b>219,648</b>	<b>-</b>	<b>-</b>	<b>1,452,450</b>
STORM WATER	65,301	79,017	-	23,546	167,863	31,591	-	-	199,454
<b>Total Storm Fund Cost</b>	<b>65,301</b>	<b>79,017</b>	<b>-</b>	<b>23,546</b>	<b>167,863</b>	<b>31,591</b>	<b>-</b>	<b>-</b>	<b>199,454</b>
TRANSIT	5,920	137,825	130,018	-	273,763	6,000	-	-	279,763
<b>Total Transit Cost</b>	<b>5,920</b>	<b>137,825</b>	<b>130,018</b>	<b>-</b>	<b>273,763</b>	<b>6,000</b>	<b>-</b>	<b>-</b>	<b>279,763</b>
<b>Total City Wide Cost</b>	<b>2,704,860</b>	<b>3,612,478</b>	<b>152,318</b>	<b>(0)</b>	<b>6,469,655</b>	<b>-</b>	<b>(234,800)</b>	<b>(475,779)</b>	<b>5,759,077</b>

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**CITY OF ESCALON  
EXPENDITURES**

	Actual FY 11/12	Adopted FY 12/13	Mid-Year Revised FY 12/13	Projected FY 12/13	Adopted FY 13/14
<b>SUMMARY</b>					
<b>ALL DEPARTMENTS</b>					
<b>EXPENDITURES</b>					
Employee Services	2,961,537	2,954,123	2,873,200	2,839,835	2,704,860
Supplies & Other Services	3,190,250	3,492,718	3,603,278	3,613,656	3,612,478
Capital Outlay	288,481	75,018	75,018	75,018	152,318
SUB-TOTAL	6,440,268	6,521,859	6,551,496	6,528,509	6,469,655
SERVICE CREDIT	-43,500	-66,700	-108,200	-98,000	-46,500
General Government Charge	754,323	764,376	779,835	794,539	848,494
Cost Center Charge	312,558	453,531	444,554	444,350	432,256
<b>TOTAL EXPENDITURES</b>	<b>\$7,463,649</b>	<b>\$7,673,066</b>	<b>\$7,667,685</b>	<b>\$7,669,398</b>	<b>\$7,703,906</b>

TOTAL EXPENDITURES IS AN OVER STATED

**FUND SOURCE**

GENERAL	3,009,825	2,861,572	2,809,809	2,788,544	2,693,646
RECREATION	0	0	0	0	0
SPECIAL REVENUE FUND-AUTO THEFT	0	0	0	0	0
GRANTS	116,773	168,725	171,046	171,046	148,300
TRAFFIC SAFETY	22,000	22,000	22,000	22,000	22,000
DEVELOPER IMPACT FEES - Police	0	0	0	0	0
DEVELOPER IMPACT FEES - City Hall	0	0	0	0	0
DEVELOPER IMPACT FEES -Public Works	35,196	0	0	0	0
DEVELOPER IMPACT FEES -Parks	0	0	0	0	0
GAS TAX	70,000	100,000	100,000	100,000	140,000
TRANSIT FUND	252,553	191,795	198,333	198,333	279,763
SEWER - MUNICIPAL	470,825	470,082	454,906	456,828	526,742
SEWER - INDUSTRIAL	756,912	822,015	829,174	832,687	864,346
SEWER - INDUSTRIAL DEBT SERVICE	63,481	62,425	62,425	62,425	61,360
WATER	608,400	743,498	778,618	781,907	787,747
WATER DEPRECIATION RESERVES	0	0	0	0	0
DEBT SERVICE - WATER	255,711	260,943	260,942	260,942	172,971
STORM WATER	146,322	191,703	195,645	196,470	199,454
PARK FUND	0	0	0	0	0
SPECIAL DISTRICTS	116,144	66,920	66,920	80,348	69,047
LIBRARY DEBT SERVICE	0	0	0	0	0
CIVIC CENTER DEBT SERVICE	339,556	341,555	341,555	341,555	341,556
COMMUNITY CENTER DEBT SERVICE	116,223	116,223	116,223	116,223	116,223
<b>TOTAL FUND SOURCE</b>	<b>\$6,379,921</b>	<b>\$6,419,456</b>	<b>\$6,407,596</b>	<b>\$6,409,309</b>	<b>\$6,423,155</b>
G.G.CAPITAL IMPROVEMENT	12,619	35,700	35,700	21,200	40,000
ENGINEERING CREDIT	43,500	66,700	108,200	98,000	46,500
	6,436,040	6,521,856	6,551,496	6,528,509	6,509,655
<b>TOTAL GENERAL FUND</b>	<b>3,101,825</b>	<b>2,983,572</b>	<b>2,931,809</b>	<b>2,910,544</b>	<b>3,003,946</b>
					0
					0

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

**ACTIVITY:**  
**Insurance**

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

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

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

**OBJECTIVES:**

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



**CITY OF ESCALON  
EXPENDITURES**

<b>COST CENTER</b>	<b>Actual</b>	<b>Adopted</b>	<b>Mid-Year</b>	<b>Projected</b>	<b>Adopted</b>
<b>INSURANCE</b>	<b>FY 11/12</b>	<b>FY 12/13</b>	<b>Revised</b>	<b>FY 12/13</b>	<b>FY 13/14</b>
<b>100-6010</b>			<b>FY 12/13</b>		
<b>EXPENDITURES</b>					
Employee Services					
Supplies & Other Services	140,590	174,288	182,288	182,288	206,042
Capital Outlay					
<b>SUB-TOTAL</b>	<b>140,590</b>	<b>174,288</b>	<b>182,288</b>	<b>182,288</b>	<b>206,042</b>
<b>General Government Charge</b>					
<b>Cost Center Charge</b>					
<b>TOTAL EXPENDITURES</b>	<b>\$140,590</b>	<b>\$174,288</b>	<b>\$182,288</b>	<b>\$182,288</b>	<b>\$206,042</b>

**FUND SOURCE**

<b>**COST CENTER</b>	<b>140,590</b>	<b>174,288</b>	<b>182,288</b>	<b>182,288</b>	<b>206,042</b>
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<b>TOTAL FUND SOURCE</b>	<b>\$140,590</b>	<b>\$174,288</b>	<b>\$182,288</b>	<b>\$182,288</b>	<b>\$206,042</b>
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\*\*General Government is allocated back to direct city functions.

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

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

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The **Facility** is currently vacant.

The charge for this facility is allocated to General Government.

**OBJECTIVES:** Maintain appearance.

**CAPITAL OUTLAY:** None.

**CHANGES OVER PREVIOUS YEAR:**

The City has taken the necessary steps to surplus the property.



**CITY OF ESCALON  
EXPENDITURES**

<b>COST CENTER</b>	<b>Actual</b>	<b>Adopted</b>	<b>Mid-Year</b>	<b>Projected</b>	<b>Adopted</b>
<b>Facility - 1854 Main Street</b>	<b>FY 11/12</b>	<b>FY 12/13</b>	<b>Revised</b>	<b>FY 12/13</b>	<b>FY 13/14</b>
<b>100-6020</b>			<b>FY 12/13</b>		
<b>EXPENDITURES</b>					
Employee Services	4,033	0	0	0	0
Supplies & Other Services	19,353	3,450	3,450	3,450	3,061
Capital Outlay	0	0	0	0	0
<b>SUB-TOTAL</b>	<b>23,385</b>	<b>3,450</b>	<b>3,450</b>	<b>3,450</b>	<b>3,061</b>
<b>General Government Charge</b>					
<b>Cost Center Charge</b>					
<b>TOTAL EXPENDITURES</b>	<b>23,385</b>	<b>3,450</b>	<b>3,450</b>	<b>3,450</b>	<b>3,061</b>

**FUND SOURCE**

<b>**COST CENTER</b>	<b>23,385</b>	<b>3,450</b>	<b>3,450</b>	<b>3,450</b>	<b>3,061</b>
<b>TOTAL FUND SOURCE</b>	<b>\$23,385</b>	<b>\$3,450</b>	<b>\$3,450</b>	<b>\$3,450</b>	<b>\$3,061</b>

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

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

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

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

**OBJECTIVES:**

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

**CAPITAL OUTLAY:** None

**CHANGES OVER PREVIOUS YEAR:** None.



**CITY OF ESCALON  
EXPENDITURES**

<b>COST CENTER</b>	<b>Actual</b>	<b>Adopted</b>	<b>Mid-Year</b>	<b>Projected</b>	<b>Adopted</b>
<b>CORPORATION YARD</b>	<b>FY 11/12</b>	<b>FY 12/13</b>	<b>Revised</b>	<b>FY 12/13</b>	<b>FY 13/14</b>
<b>100-6030</b>			<b>FY 12/13</b>		
<b>EXPENDITURES</b>					
Employee Services	34,973	135,611	118,948	118,948	102,943
Supplies & Other Services	54,601	68,600	74,082	74,082	84,100
Capital Outlay	35,195	0	0	0	0
<b>SUB-TOTAL</b>	<b>124,769</b>	<b>204,211</b>	<b>193,030</b>	<b>193,030</b>	<b>187,043</b>
<b>General Government Charge</b>					
<b>Cost Center Charge</b>					
<b>TOTAL EXPENDITURES</b>	<b>\$124,769</b>	<b>\$204,211</b>	<b>\$193,030</b>	<b>\$193,030</b>	<b>\$187,043</b>

**FUND SOURCE**

<b>**COST CENTER</b>	<b>89,573</b>	<b>204,211</b>	<b>193,030</b>	<b>193,030</b>	<b>187,043</b>
Public Works Developer Impact Fees	35,196	0	0	0	0
<b>TOTAL FUND SOURCE</b>	<b>124,769</b>	<b>204,211</b>	<b>193,030</b>	<b>193,030</b>	<b>187,043</b>

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

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

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

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The **Facility** is currently vacant.

The charge for this facility is allocated to General Government.

**OBJECTIVES:** Maintain appearance.

**CAPITAL OUTLAY:** None

**CHANGES OVER PREVIOUS YEAR:**

The City has taken the necessary steps to surplus the property.



**CITY OF ESCALON  
EXPENDITURES**

<b>COST CENTER</b>	<b>Actual FY 11/12</b>	<b>Adopted FY 12/13</b>	<b>Mid-Year Revised FY 12/13</b>	<b>Projected FY 12/13</b>	<b>Adopted FY 13/14</b>
<b>Facility - 1855 Coley Ave. 100-6050</b>					
<b>EXPENDITURES</b>					
Employee Services	4,033	0	0	0	0
Supplies & Other Services	15,483	3,220	3,220	3,220	3,220
Capital Outlay	0	0	0	0	0
<b>SUB-TOTAL</b>	<b>19,515</b>	<b>3,220</b>	<b>3,220</b>	<b>3,220</b>	<b>3,220</b>
<b>General Government Charge Cost Center Charge</b>					
<b>TOTAL EXPENDITURES</b>	<b>\$19,515</b>	<b>\$3,220</b>	<b>\$3,220</b>	<b>\$3,220</b>	<b>\$3,220</b>

**FUND SOURCE**

<b>**COST CENTER</b>	<b>19,515</b>	<b>3,220</b>	<b>3,220</b>	<b>3,220</b>	<b>3,220</b>
<b>TOTAL FUND SOURCE</b>	<b>\$19,515</b>	<b>\$3,220</b>	<b>\$3,220</b>	<b>\$3,220</b>	<b>\$3,220</b>

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

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

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

The **Civic Center- Police Building** activity provides for the maintenance and operation of the current police department, recreation 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.

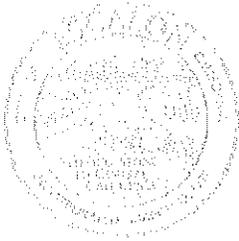
The charge for this activity is allocated to the support and operating activities based on the square footage used.

**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:** The addition of an “Emergency” phone has been added in the front of the building for 24 hour access. As of May 1, 2013 the lobby will be closed and all request for the Police Department will be processed through City Hall.



**CITY OF ESCALON  
EXPENDITURES**

<b>COST CENTER</b>	<b>Actual</b>	<b>Adopted</b>	<b>Mid-Year</b>	<b>Projected</b>	<b>Adopted</b>
<b>CIVIC CENTER- POLICE BUILDING</b>	<b>FY 11/12</b>	<b>FY 12/13</b>	<b>Revised</b>	<b>FY 12/13</b>	<b>FY 13/14</b>
<b>100-6060</b>			<b>FY 12/13</b>		
<b>EXPENDITURES</b>					
Employee Services	4,033	4,449	2,214	2,214	0
Supplies & Other Services	78,259	73,150	73,150	73,150	73,070
Capital Outlay	0	0	0	0	0
<b>SUB-TOTAL</b>	<b>82,291</b>	<b>77,599</b>	<b>75,364</b>	<b>75,364</b>	<b>73,070</b>
<b>General Government Charge</b>					
<b>Cost Center Charge</b>					
<b>TOTAL EXPENDITURES</b>	<b>\$82,291</b>	<b>\$77,599</b>	<b>\$75,364</b>	<b>\$75,364</b>	<b>\$73,070</b>

**FUND SOURCE**

<b>**COST CENTER</b>	<b>82,291</b>	<b>77,599</b>	<b>75,364</b>	<b>75,364</b>	<b>73,070</b>
<b>TOTAL FUND SOURCE</b>	<b>\$82,291</b>	<b>\$77,599</b>	<b>\$75,364</b>	<b>\$75,364</b>	<b>\$73,070</b>

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

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

**ACTIVITY:**  
**Civic Center –City Hall**

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

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

**OBJECTIVES:**

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

**CAPITAL OUTLAY:** None

**CHANGES OVER PREVIOUS YEAR:** Recreation has moved into the building and it will serve as the central location for all the communities needs.



**CITY OF ESCALON  
EXPENDITURES**

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

	Actual FY 11/12	Adopted FY 12/13	Mid-Year Revised FY 12/13	Projected FY 12/13	Adopted FY 13/14
<b>EXPENDITURES</b>					
Employee Services	0	8,898	4,427	4,427	0
Supplies & Other Services	14,184	70,010	68,510	68,510	47,220
Capital Outlay	0	0	0	0	0
<b>SUB-TOTAL</b>	<b>14,184</b>	<b>78,908</b>	<b>72,937</b>	<b>72,937</b>	<b>47,220</b>
General Government Charge					
Cost Center Charge					
<b>TOTAL EXPENDITURES</b>	<b>\$14,184</b>	<b>\$78,908</b>	<b>\$72,937</b>	<b>\$72,937</b>	<b>\$47,220</b>

**FUND SOURCE**

<b>**COST CENTER</b>	<b>14,184</b>	<b>78,908</b>	<b>72,937</b>	<b>72,937</b>	<b>47,220</b>
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<b>TOTAL FUND SOURCE</b>	<b>\$14,184</b>	<b>\$78,908</b>	<b>\$72,937</b>	<b>\$72,937</b>	<b>\$47,220</b>
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**\*\*Cost Center is allocated back to direct city functions.**

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

**ACTIVITY:**  
**Legislative**

**CITY COUNCIL**

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

**OBJECTIVES:**

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

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

**LEGAL COUNSEL**

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

**OBJECTIVES:**

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

**INDEPENDENT AUDITOR**

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

**OBJECTIVES:**

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

**CITY CLERK**

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

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

**ACTIVITY:**  
**Legislative**

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**OBJECTIVES:**

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

**CAPITAL OUTLAY:** None.

**CHANGES OVER PREVIOUS YEAR:**

The City Clerk/HR Administrator position was eliminated in fiscal year 2012-2013. Therefore, John Abrew has taken the role of City Clerk and made Diana Trejo the Deputy City Clerk to assist in the duties of the Clerk.

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

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

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

**CITY MANAGER**

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

**FINANCE DEPARTMENT**

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

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

**OBJECTIVES:**

The Finance Department is responsible for:

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

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

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

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

**CAPITAL OUTLAY:** Replacement of 3 desktop computers.

**CHANGES OVER PREVIOUS YEAR:**

With the elimination of the City Clerk/HR Administrator position the Finance Department has absorbed the duties of HR and Diana Trejo has become the Deputy City Clerk to assist with the Clerk duties.

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**CITY OF ESCALON  
EXPENDITURES**

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

	Actual FY 11/12	Adopted FY 12/13	Mid-Year Revised FY 12/13	Projected FY 12/13	Adopted FY 13/14
<b>EXPENDITURES</b>					
Employee Services	295,463	252,629	322,608	322,608	449,943
Supplies & Other Services	133,773	152,010	150,885	150,885	159,370
Capital Outlay	19,980	12,000	4,500	4,500	13,500
<b>SUB-TOTAL</b>	<b>449,216</b>	<b>416,639</b>	<b>477,993</b>	<b>477,993</b>	<b>622,813</b>
General Government Charge					
Cost Center Charge	37,413	45,579	47,005	47,137	55,674
<b>TOTAL EXPENDITURES</b>	<b>\$486,629</b>	<b>\$462,218</b>	<b>\$524,998</b>	<b>\$525,130</b>	<b>\$678,487</b>

**FUND SOURCE**

<b>**GENERAL GOVERNMENT</b>	<b>466,649</b>	<b>450,218</b>	<b>520,498</b>	<b>520,630</b>	<b>664,987</b>
Equipment Reserve	19,980	12,000	4,500	4,500	13,500
Developer Impact Fees	0	0	0	0	0

<b>TOTAL FUND SOURCE</b>	<b>\$486,629</b>	<b>\$462,218</b>	<b>\$524,998</b>	<b>\$525,130</b>	<b>\$678,487</b>
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\*\*General Government is allocated back to direct city functions.

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

**ACTIVITY:**  
**Police**

The overall goal of the Escalon **Police Department** is the enforcement of local, state and federal laws, providing around-the-clock protection of lives and property of the public, and the preservation of the quality of life. In addition to the regular duties of traffic and law enforcement, the Escalon Police Department strives to assess the needs of the City and working in partnership with residents, successfully addressing those concerns.

The Escalon Police Department's operational philosophy is that of Community Oriented Policing. The solutions that worked yesterday may no longer apply tomorrow. Therefore, the Department will continually redefine community oriented policing processes. The methods employed to solve problems should evolve to reflect the changing nature of our communities. We are constantly formulating partnerships with the community. The Department relies upon opinions and information from personnel at all levels of the Department. We continue to extend that effort to include the community in our decision making processes.

Accomplishing these goals requires the department and individuals to become more effective and efficient. We enjoy a quality of life in Escalon that other communities only dream of and will never achieve. We continue to help coordinate the efforts of citizens and other city departments to find the best possible solutions to problems.

The Police Department continues to seek out non-traditional sources of funding. Examples would be grants, fees for services, and a restructuring of the services provided at minimal costs.

Training will continue to be an important part of the organizational goals. The Department will continue to support career development. A well-trained patrol will instill a high level of confidence in the community along with addressing the issues of vicarious liability. The Department will continue its aggressive approach in Traffic Enforcement, crime suppression and other related duties.

**OBJECTIVES:**

In order to provide law enforcement and crime prevention work on a 24-hour basis, seven days a week, one officer must always be on duty. Current work schedules are based upon a 5 day 8 hour shifts. This work schedule allows needed flexibility to meet community expectations of service.

Prevention and suppression of crime remains a major goal for the Department. The Department is constantly working to expand and enhance the philosophy of Community Oriented Policing for the City. Community partnerships and support will continue to be areas of emphasis for the members of our Department.

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

**ACTIVITY:**  
**Police**

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**CAPITAL OUTLAY: No anticipated changes**

**CHANGES OVER PREVIOUS YEAR:**

**Personnel:**

**Reserve Officers:** In order to continue to utilize Police Reserves as commissioned officers, all were enrolled in POST approved training for recertification. This reoccurring and required training will again be satisfied by the end of 2013. The Reserve Department has undergone a restructuring process and will embrace a platoon system. One senior Reserve Officer was appointed to the Rank of Reserve Commander, and two others underwent a competitive testing process and were appointed as Reserve Supervisors. These three individuals will assist the Reserve Coordinator in training and staffing duties.

**Regular Officers:** Since June of 2011 Officer Johnson has been on disability for a gunshot wound, thus the additional COPS Grant allowed status quo in our staffing. Officer Johnson is no longer with the department and the department's staffing has remained status quo. Sergeant Brookshire resigned from the police department to accept employment with the Walnut Creek Police Department. Officer Hardgraves has been appointed to Acting Sergeant effective April 1, 2013. He will take on many of the duties once fulfilled by Brookshire. Reserve Officer Steele will work a four day work schedule to supplement the regular work force. Reserve Officer Tualla has agreed to become the department's training officer, a position he once held while working full time with the Tuolumne County Sheriff's Department. Sergeant Medeiros continues in his function as the Acting Chief of Police, a position which he has held since August 1, 2012. The department has no plans to begin recruiting a traditional full-time Chief of Police.

**Explorers:** This young adult program is progressing well and has three participants. Two have (aged out) left within this year and replacements will be recruited. The annual competition between agencies will again take place in July and we are training to again take many of the events.

**Volunteers in Police Service (VIPS):** Efforts are underway to recruit and train several new volunteers to replace resignations. Currently we are processing four new applicants to fill these much needed positions.

**Operations:**

We are continuing to move forward on having fully operational Mobile Data Terminals within our marked police units. This will allow officers to make inquiries and write many

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

**ACTIVITY:**  
**Police**

of the routine reports directly from the field, giving more visibility and coverage within the community.

The Department has completed the change over from UHF to VHF and the narrow banding of our police radio system. The FCC has mandated this direction and this transition will assure compliance as well as interoperability with all of the other police agencies within the County.

The Department in meeting community outreach needs has implemented the Downtown foot patrol program in effort to promote one on one contact with business owners, citizens and visitors to the area. These contacts have allowed time for identifying problems, to conduct police needs assessments and developing meaningful dialog with the community. The program is also utilized in other business areas throughout the city.

The Department implemented an Identity Theft crime prevention program focusing on the Senior Citizens in the community. This program was presented in conjunction with the Senior Lunch program, and cover current trends in both Identity theft and Fraudulent Scam Protection.

The Department Held its first Open House at the new police facility. This allowed the department the opportunity to unveil some of its latest equipment and to explain their uses. This forum was utilized to show case our Reserve Officer Corp, Cadets, Volunteers and Animal Control Division.

The Department has taken a leading role in the planning and implementation of Active Shooter training with the Escalon School District. This three phase plan will provide guidelines and best practices in meeting this form of Domestic Terrorism. Similar planning and direction has been provided to at least one of the community's main business partner, Escalon Premier Brands.

Crimes against property have decreased while the more serious crimes against persons although low, have shown a slight increase. We believe that this is a trend that is peculiar to Escalon as other agencies are experiencing increases in all categories of crimes. Identity theft continues to be much more common within our community.

With the move of Recreation to City Hall the Police Department lobby will be closed and any Police related request will be initiated through City Hall.

**Equipment:**

As part of the radio frequency migration, 12 new hand held UHF radios have been purchased and are in service. The newly acquired frequency from the FCC is in place, and there have been no significant problems in the transition.



**CITY OF ESCALON  
EXPENDITURES**

	Actual FY 11/12	Adopted FY 12/13	Mid-Year Revised FY 12/13	Projected FY 12/13	Adopted FY 13/14
<b>PUBLIC SAFETY</b>					
<b>POLICE</b>					
<b>100-6200</b>					
<b>EXPENDITURES</b>					
Employee Services	1,277,097	1,208,104	1,245,419	1,218,445	1,121,199
Supplies & Other Services	247,140	269,380	269,380	269,380	280,000
Capital Outlay	18,694	33,000	40,500	40,500	4,500
<b>SUB-TOTAL</b>	<b>1,542,931</b>	<b>1,510,484</b>	<b>1,555,299</b>	<b>1,528,325</b>	<b>1,405,699</b>
General Government Charge	283,816	263,012	275,330	278,167	288,193
Cost Center Charge	117,479	118,857	120,530	119,941	130,170
<b>TOTAL EXPENDITURES</b>	<b>\$1,944,226</b>	<b>\$1,892,353</b>	<b>\$1,951,159</b>	<b>\$1,926,433</b>	<b>\$1,824,062</b>

**FUND SOURCE**

GENERAL FUND	1,805,454	1,691,128	1,740,113	1,715,387	1,649,262
DEVELOPER IMPACT FEES	0	0	0	0	0
Equipment Reserve	0	10,500	18,000	18,000	4,500
SPECIAL REVENUE FUND-AUTO THEFT	0	0	0	0	0
GRANTS	116,773	168,725	171,046	171,046	148,300
TRAFFIC SAFETY (Vehicle code)	22,000	22,000	22,000	22,000	22,000
<b>TOTAL FUND SOURCE</b>	<b>\$1,944,226</b>	<b>\$1,892,353</b>	<b>\$1,951,159</b>	<b>\$1,926,433</b>	<b>\$1,824,062</b>

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

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

The overall goal of the Escalon **Animal Control** Division is to license, control and shelter dogs and other animals. This will be accomplished with the ethical, fair and humane treatment of all animals. It will be accomplished by embracing the values of pride, professionalism and integrity. This will provide the citizens with a quieter and healthier environment by reducing the number of animals that run at large, and assurance that the dogs have been vaccinated for rabies. The Department seeks community input to identify needs and to keep abreast of changing animal population trends. Calls are answered with courtesy and understanding. The Animal Control Officers are expected to promote a positive attitude toward animals and instill community confidence in the Department.

**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 11/12	Adopted FY 12/13	Mid-Year Revised FY 12/13	Projected FY 12/13	Adopted FY 13/14
<b>PUBLIC SAFETY ANIMAL CONTROL 100-6210</b>					
<b>EXPENDITURES</b>					
Employee Services	27,166	42,291	42,224	37,904	41,754
Supplies & Other Services	18,556	20,700	20,700	20,700	25,650
Capital Outlay	0	0	0	0	0
<b>SUB-TOTAL</b>	<b>45,722</b>	<b>62,991</b>	<b>62,924</b>	<b>58,604</b>	<b>67,404</b>
General Government Charge	8,878	11,389	11,623	11,172	13,634
Cost Center Charge	5,215	6,135	6,114	5,969	5,044
<b>TOTAL EXPENDITURES</b>	<b>\$59,815</b>	<b>\$80,515</b>	<b>\$80,661</b>	<b>\$75,746</b>	<b>\$86,083</b>

**FUND SOURCE**

<b>GENERAL</b>	<b>59,815</b>	<b>80,515</b>	<b>80,661</b>	<b>75,746</b>	<b>86,083</b>
<b>TOTAL FUND SOURCE</b>	<b>\$59,815</b>	<b>\$80,515</b>	<b>\$80,661</b>	<b>\$75,746</b>	<b>\$86,083</b>

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

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

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

**LEVEL OF SERVICE:**

Street lighting is provided by contract with Pacific Gas and Electric Company, Modesto Irrigation District, and Caltrans. The current estimated inventory of lights supported by the General Fund is 450 lights.

**CHANGES OVER PREVIOUS YEAR:** None.



**CITY OF ESCALON  
EXPENDITURES**

**PUBLIC SAFETY  
STREET LIGHTING  
100-6220**

	Actual FY 11/12	Adopted FY 12/13	Mid-Year Revised FY 12/13	Projected FY 12/13	Adopted FY 13/14
<b>EXPENDITURES</b>					
Employee Services	0	0	0	0	0
Supplies & Other Services	68,883	77,200	77,200	77,200	77,200
Capital Outlay	0	0	0	0	0
<b>SUB-TOTAL</b>	<b>68,883</b>	<b>77,200</b>	<b>77,200</b>	<b>77,200</b>	<b>77,200</b>
General Government Charge	3,495	3,998	4,004	4,005	4,023
Cost Center Charge	992	2,764	2,878	2,900	3,267
<b>TOTAL EXPENDITURES</b>	<b>\$73,370</b>	<b>\$83,962</b>	<b>\$84,082</b>	<b>\$84,105</b>	<b>\$84,490</b>

**FUND SOURCE**

GENERAL	73,370	83,962	84,082	84,105	84,490
<b>TOTAL FUND SOURCE</b>	<b>\$73,370</b>	<b>\$83,962</b>	<b>\$84,082</b>	<b>\$84,105</b>	<b>\$84,490</b>

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

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

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

**OBJECTIVES:**

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

**CHANGES OVER PREVIOUS YEAR:** None



**CITY OF ESCALON  
EXPENDITURES**

**PUBLIC SAFETY  
WEED ABATEMENT  
100-6230**

	Actual FY 11/12	Adopted FY 12/13	Mid-Year Revised FY 12/13	Projected FY 12/13	Adopted FY 13/14
<b>EXPENDITURES</b>					
Employee Services	0	0	0	0	0
Supplies & Other Services	0	0	12,715	12,715	0
Capital Outlay	0	0	0	0	0
<b>SUB-TOTAL</b>	<b>0</b>	<b>0</b>	<b>12,715</b>	<b>12,715</b>	<b>0</b>
General Government Charge	0	0	0	0	0
Cost Center Charge	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$12,715</b>	<b>\$12,715</b>	<b>\$0</b>

**FUND SOURCE**

GENERAL	0	0	12,715	12,715	0
<b>TOTAL FUND SOURCE</b>	<b>0</b>	<b>0</b>	<b>12,715</b>	<b>12,715</b>	<b>0</b>

**FUNCTION:**  
**Transportation**

**ACTIVITY:**  
**Streets**

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

**OBJECTIVES:**

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

**CAPITAL OUTLAY:** None.

**CHANGES OVER PREVIOUS YEAR:** The City is in the process of entering into a Street Sweeping contract with an outside vendor.



**CITY OF ESCALON  
EXPENDITURES**

**TRANSPORTATION  
STREETS  
100-6300**

	Actual FY 11/12	Adopted FY 12/13	Mid-Year Revised FY 12/13	Projected FY 12/13	Adopted FY 13/14
<b>EXPENDITURES</b>					
Employee Services	65,715	59,488	57,921	57,921	60,473
Supplies & Other Services	44,067	39,800	42,800	42,800	63,900
Capital Outlay	0	0	0	0	0
<b>SUB-TOTAL</b>	<b>109,782</b>	<b>99,288</b>	<b>100,721</b>	<b>100,721</b>	<b>124,373</b>
<b>SERVICE CREDIT</b>					
General Government Charge	20,389	19,760	20,383	20,951	27,436
Cost Center Charge	11,093	20,647	20,346	20,374	21,412
<b>TOTAL EXPENDITURES</b>	<b>\$141,264</b>	<b>\$139,695</b>	<b>\$141,451</b>	<b>\$142,047</b>	<b>\$173,221</b>

**FUND SOURCE**

<b>GENERAL</b>	<b>71,264</b>	<b>39,695</b>	<b>41,451</b>	<b>42,047</b>	<b>33,221</b>
<b>GAS TAX</b>	<b>70,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>140,000</b>

<b>TOTAL FUND SOURCE</b>	<b>\$141,264</b>	<b>\$139,695</b>	<b>\$141,451</b>	<b>\$142,047</b>	<b>\$173,221</b>
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**FUNCTION:**  
**Transportation**

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

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

**OBJECTIVES:**

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

**CAPITAL OUTLAY:** None.

**CHANGES OVER PREVIOUS YEAR:** Three trees were removed from McHenry Avenue due to an evasive root system.



**CITY OF ESCALON  
EXPENDITURES**

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

	Actual FY 11/12	Adopted FY 12/13	Mid-Year Revised FY 12/13	Projected FY 12/13	Adopted FY 13/14
<b>EXPENDITURES</b>					
Employee Services	0	0	0	0	0
Supplies & Other Services	22,437	39,450	39,450	39,450	28,825
Capital Outlay	0	0	0	0	0
<b>SUB-TOTAL</b>	<b>22,437</b>	<b>39,450</b>	<b>39,450</b>	<b>39,450</b>	<b>28,825</b>
General Government Charge	1,123	1,973	1,973	1,973	1,441
Cost Center Charge	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$23,560</b>	<b>\$41,423</b>	<b>\$41,423</b>	<b>\$41,423</b>	<b>\$30,266</b>

**FUND SOURCE**

<b>GENERAL</b>	<b>23,560</b>	<b>41,423</b>	<b>41,423</b>	<b>41,423</b>	<b>30,266</b>
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<b>TOTAL FUND SOURCE</b>	<b>\$23,560</b>	<b>\$41,423</b>	<b>\$41,423</b>	<b>\$41,423</b>	<b>\$30,266</b>
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**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 Engineer/Public Works Director 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 City Engineer. The City Engineer 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 part-time City Planner and the part-time Planning Technician perform the majority of daily functions for this activity. 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:** None.

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**CITY OF ESCALON  
EXPENDITURES**

	Actual FY 11/12	Adopted FY 12/13	Mid-Year Revised FY 12/13	Projected FY 12/13	Adopted FY 13/14
<b>DEVELOPMENT SERVICES DEPARTMENT</b>					
<b>01-64**</b>					
<b>EXPENDITURES</b>					
Employee Services	249,050	262,193	191,096	191,096	132,125
Supplies & Other Services	47,501	42,020	55,070	55,070	92,055
Capital Outlay	0	0	0	0	0
<b>SUB-TOTAL</b>	<b>296,550</b>	<b>304,213</b>	<b>246,166</b>	<b>246,166</b>	<b>224,180</b>
<b>SERVICE CREDIT</b>	<b>(43,500)</b>	<b>(66,700)</b>	<b>(108,200)</b>	<b>(98,000)</b>	<b>(46,500)</b>
General Government Charge	56,514	56,077	46,920	48,228	43,974
Cost Center Charge	30,950	36,142	32,517	32,586	9,486
<b>TOTAL EXPENDITURES</b>	<b>\$340,514</b>	<b>\$329,732</b>	<b>\$217,403</b>	<b>\$228,980</b>	<b>\$231,141</b>

**FUND SOURCE**

<b>GENERAL</b>	<b>340,514</b>	<b>329,732</b>	<b>217,403</b>	<b>228,980</b>	<b>231,141</b>
Developer Impact Fees	0	0	0	0	0
<b>TOTAL FUND SOURCE</b>	<b>\$340,514</b>	<b>\$329,732</b>	<b>\$217,403</b>	<b>\$228,980</b>	<b>\$231,141</b>

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**CITY OF ESCALON  
EXPENDITURES**

**DEVELOPMENT SERVICES DEPARTMENT  
PLANNING  
100-6400**

	Actual FY 11/12	Adopted FY 12/13	Mid-Year Revised FY 12/13	Projected FY 12/13	Adopted FY 13/14
<b>EXPENDITURES</b>					
Employee Services	25,698	44,173	32,969	32,969	24,801
Supplies & Other Services	17,674	12,820	17,970	17,970	41,250
Capital Outlay	0	0	0	0	0
<b>SUB-TOTAL</b>	<b>43,372</b>	<b>56,993</b>	<b>50,939</b>	<b>50,939</b>	<b>66,051</b>
<b>SERVICE CREDIT</b>					
General Government Charge	8,731	10,766	9,878	10,154	12,956
Cost Center Charge	8,099	8,353	7,734	7,748	2,795
<b>TOTAL EXPENDITURES</b>	<b>\$60,202</b>	<b>\$76,112</b>	<b>\$68,551</b>	<b>\$68,841</b>	<b>\$81,803</b>

**FUND SOURCE**

<b>GENERAL</b>	<b>60,202</b>	<b>76,112</b>	<b>68,551</b>	<b>68,841</b>	<b>81,803</b>
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<b>TOTAL FUND SOURCE</b>	<b>\$60,202</b>	<b>\$76,112</b>	<b>\$68,551</b>	<b>\$68,841</b>	<b>\$81,803</b>
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**CITY OF ESCALON  
EXPENDITURES**

**DEVELOPMENT SERVICES DEPARTMENT  
BUILDING REGULATIONS  
100-6420**

	Actual FY 11/12	Adopted FY 12/13	Mid-Year Revised FY 12/13	Projected FY 12/13	Adopted FY 13/14
<b>EXPENDITURES</b>					
Employee Services	18,970	23,286	13,902	13,902	9,409
Supplies & Other Services	25,485	21,100	25,050	25,050	41,850
Capital Outlay	0	0	0	0	0
<b>SUB-TOTAL</b>	<b>44,455</b>	<b>44,386</b>	<b>38,952</b>	<b>38,952</b>	<b>51,259</b>
General Government Charge	9,300	8,355	7,539	7,750	10,055
Cost Center Charge	8,900	6,324	5,828	5,839	2,169
<b>TOTAL EXPENDITURES</b>	<b>\$62,655</b>	<b>\$59,065</b>	<b>\$52,320</b>	<b>\$52,541</b>	<b>\$63,483</b>

**FUND SOURCE**

<b>GENERAL</b>	<b>62,655</b>	<b>59,065</b>	<b>52,320</b>	<b>52,541</b>	<b>63,483</b>
<b>TOTAL FUND SOURCE</b>	<b>\$62,655</b>	<b>\$59,065</b>	<b>\$52,320</b>	<b>\$52,541</b>	<b>\$63,483</b>

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**CITY OF ESCALON  
EXPENDITURES**

**DEVELOPMENT SERVICES DEPARTMENT  
ENGINEERING  
01-6421**

	Actual FY 11/12	Adopted FY 12/13	Mid-Year Revised FY 12/13	Projected FY 12/13	Adopted FY 13/14
<b>EXPENDITURES</b>					
Employee Services	204,382	194,734	144,225	144,225	97,915
Supplies & Other Services	4,342	8,100	12,050	12,050	8,955
Capital Outlay	0	0	0	0	0
<b>SUB-TOTAL</b>	<b>208,724</b>	<b>202,834</b>	<b>156,275</b>	<b>156,275</b>	<b>106,870</b>
<b>SERVICE CREDIT</b>	<b>(43,500)</b>	<b>(66,700)</b>	<b>(108,200)</b>	<b>(98,000)</b>	<b>(46,500)</b>
General Government Charge	38,483	36,955	29,502	30,325	20,963
Cost Center Charge	13,951	21,465	18,955	18,998	4,522
<b>TOTAL EXPENDITURES</b>	<b>\$217,658</b>	<b>\$194,555</b>	<b>\$96,532</b>	<b>\$107,599</b>	<b>\$85,855</b>

**FUND SOURCE**

<b>GENERAL</b>	<b>217,658</b>	<b>194,555</b>	<b>96,532</b>	<b>107,599</b>	<b>85,855</b>
Developer Impact Fees					

<b>TOTAL FUND SOURCE</b>	<b>217,658</b>	<b>194,555</b>	<b>96,532</b>	<b>107,599</b>	<b>85,855</b>
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**FUNCTION:**  
**Culture & Leisure**

**ACTIVITY:**  
**Parks**

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

**OBJECTIVES:**

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

**CAPITAL OUTLAY:** None.

**CHANGES OVER PREVIOUS YEAR:** The City received grant funding to install rubberized bark into our playgrounds. The playgrounds must be ADA compliant so some improvements were needed at some of the parks. Bark has been installed at the Reed Manor and Latta parks.



**CITY OF ESCALON  
EXPENDITURES**

**CULTURE & LEISURE  
PARKS  
100-6600**

	Actual FY 11/12	Adopted FY 12/13	Mid-Year Revised FY 12/13	Projected FY 12/13	Adopted FY 13/14
<b>EXPENDITURES</b>					
Employee Services	45,797	42,829	39,386	39,386	38,081
Supplies & Other Services	77,457	72,135	72,135	72,135	77,335
Capital Outlay	0	0	0	0	0
<b>SUB-TOTAL</b>	<b>123,253</b>	<b>114,964</b>	<b>111,521</b>	<b>111,521</b>	<b>115,416</b>
<b>SERVICE CREDIT</b>					
General Government Charge	22,871	21,647	21,376	21,971	24,553
Cost Center Charge	8,959	16,422	15,440	15,471	15,054
<b>TOTAL EXPENDITURES</b>	<b>\$155,083</b>	<b>\$153,033</b>	<b>\$148,336</b>	<b>\$148,963</b>	<b>\$155,023</b>

**FUND SOURCE**

<b>GENERAL</b>	<b>155,083</b>	<b>153,033</b>	<b>148,336</b>	<b>148,963</b>	<b>155,023</b>
Parks - Developer Impact Fees	0	0	0	0	0

<b>TOTAL FUND SOURCE</b>	<b>\$155,083</b>	<b>\$153,033</b>	<b>\$148,336</b>	<b>\$148,963</b>	<b>\$155,023</b>
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**FUNCTION:**  
**Culture & Leisure**

**ACTIVITY:**  
**Recreation**

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

**OBJECTIVES:**

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

**CAPITAL OUTLAY:** None.

**CHANGES OVER PREVIOUS YEAR:**

With the elimination of the City Clerk/HR Administrator the Recreation Department is being supervised by the City Manager. In order to maximize staffing support the Recreation Department has been moved into City Hall.



**CITY OF ESCALON  
EXPENDITURES**

	Actual FY 11/12	Adopted FY 12/13	Mid-Year Revised FY 12/13	Projected FY 12/13	Adopted FY 13/14
<b>CULTURE &amp; LEISURE</b>					
<b>RECREATION</b>					
<b>100-6605</b>					
<b>EXPENDITURES</b>					
Employee Services	137,071	132,922	129,664	127,592	79,838
Supplies & Other Services	111,105	111,475	112,475	111,925	113,940
Capital Outlay	0	0	0	0	0
<b>SUB-TOTAL</b>	<b>248,176</b>	<b>244,397</b>	<b>242,139</b>	<b>239,517</b>	<b>193,778</b>
General Government Charge	44,306	42,603	43,175	43,909	38,011
Cost Center Charge	13,671	14,182	14,302	14,272	8,200
<b>TOTAL EXPENDITURES</b>	<b>\$306,153</b>	<b>\$301,182</b>	<b>\$299,617</b>	<b>\$297,697</b>	<b>\$239,989</b>

**FUND SOURCE**

GENERAL	306,153	301,182	299,617	297,697	239,989
GENERAL FUND RESERVES	0	0	0	0	0
SPECIAL REVENUE (Ball Light Sinking Fund)	0	0	0	0	0
<b>TOTAL FUND SOURCE</b>	<b>\$306,153</b>	<b>\$301,182</b>	<b>\$299,617</b>	<b>\$297,697</b>	<b>\$239,989</b>

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

**ACTIVITY:**  
**Library**

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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**

**CULTURE & LEISURE  
LIBRARY  
100-6610**

	Actual FY 11/12	Adopted FY 12/13	Mid-Year Revised FY 12/13	Projected FY 12/13	Adopted FY 13/14
<b>EXPENDITURES</b>					
Employee Services	15,432	5,557	3,712	3,712	4,438
Supplies & Other Services	33,408	32,670	34,770	34,770	35,870
Capital Outlay	0	0	0	0	0
<b>SUB-TOTAL</b>	<b>48,841</b>	<b>38,227</b>	<b>38,482</b>	<b>38,482</b>	<b>40,308</b>
General Government Charge	9,747	6,524	6,721	6,908	7,907
Cost Center Charge	1,060	1,369	1,435	1,445	1,706
<b>TOTAL EXPENDITURES</b>	<b>\$59,648</b>	<b>\$46,120</b>	<b>\$46,637</b>	<b>\$46,835</b>	<b>\$49,920</b>

**FUND SOURCE**

<b>GENERAL</b>	<b>59,648</b>	<b>46,120</b>	<b>46,637</b>	<b>46,835</b>	<b>49,920</b>
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<b>TOTAL FUND SOURCE</b>	<b>\$59,648</b>	<b>\$46,120</b>	<b>\$46,637</b>	<b>\$46,835</b>	<b>\$49,920</b>
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**FUNCTION:**  
**Culture & Leisure**

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

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

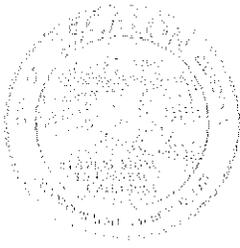
**OBJECTIVES:**

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

The Community Service Center is rented for the senior lunch program two days per week, throughout the year. The Senior Lunch Service, the Escalon Senior Dance Group, and the Recreation Department also regularly utilize it. Rentals are also available for various one-time events.

**CAPITAL OUTLAY:** None.

**CHANGES OVER PREVIOUS YEAR:** None.



**CITY OF ESCALON  
EXPENDITURES**

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

	Actual FY 11/12	Adopted FY 12/13	Mid-Year Revised FY 12/13	Projected FY 12/13	Adopted FY 13/14
<b>EXPENDITURES</b>					
Employee Services	47,084	24,933	25,299	25,299	25,928
Supplies & Other Services	31,925	34,980	36,480	33,980	35,640
Capital Outlay	0	0	0	0	0
<b>SUB-TOTAL</b>	<b>79,009</b>	<b>59,913</b>	<b>61,779</b>	<b>59,279</b>	<b>61,568</b>
General Government Charge	13,911	10,225	10,789	10,641	12,077
Cost Center Charge	2,064	2,145	2,303	2,226	2,605
<b>TOTAL EXPENDITURES</b>	<b>\$94,984</b>	<b>\$72,282</b>	<b>\$74,871</b>	<b>\$72,146</b>	<b>\$76,251</b>

**FUND SOURCE**

GENERAL	94,984	72,282	74,871	72,146	76,251
<b>TOTAL FUND SOURCE</b>	<b>\$94,984</b>	<b>\$72,282</b>	<b>\$74,871</b>	<b>\$72,146</b>	<b>\$76,251</b>

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

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

---

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

**OBJECTIVES:**

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

**CHANGES OVER PREVIOUS YEAR:** None.



**CITY OF ESCALON  
EXPENDITURES**

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

	Actual FY 11/12	Adopted FY 12/13	Mid-Year Revised FY 12/13	Projected FY 12/13	Adopted FY 13/14
<b>EXPENDITURES</b>					
Employee Services					
Supplies & Other Services	69,579	60,810	60,810	74,238	63,809
Capital Outlay	40,390				
<b>SUB-TOTAL</b>	<b>109,969</b>	<b>60,810</b>	<b>60,810</b>	<b>74,238</b>	<b>63,809</b>
General Government Charge	6,175	6,110	6,110	6,110	5,238
Cost Center Charge	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$116,144</b>	<b>\$66,920</b>	<b>\$66,920</b>	<b>\$80,348</b>	<b>\$69,047</b>

**FUND SOURCE**

LLD	116,144	66,920	66,920	80,348	69,047
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<b>TOTAL FUND SOURCE</b>	<b>\$116,144</b>	<b>\$66,920</b>	<b>\$66,920</b>	<b>\$80,348</b>	<b>\$69,047</b>
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**FUNCTION:**  
**Public Utilities**

**ACTIVITY:**  
**Water**

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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 2,238 residential and 161 commercial customers. The City consumes approximately, on average, 300 gallons per day per resident. Approximately 294 fire hydrants are available for fire service. 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**

**PUBLIC UTILITIES  
WATER  
600-6700**

	Actual FY 11/12	Adopted FY 12/13	Mid-Year Revised FY 12/13	Projected FY 12/13	Adopted FY 13/14
<b>EXPENDITURES</b>					
Employee Services	249,124	245,158	237,786	237,786	267,680
Supplies & Other Services	226,979	303,100	339,016	339,016	299,800
Capital Outlay	0	0	0	0	0
<b>SUB-TOTAL</b>	<b>476,103</b>	<b>548,258</b>	<b>576,802</b>	<b>576,802</b>	<b>567,480</b>
General Government Charge	89,371	105,170	112,200	115,328	124,768
Cost Center Charge	42,926	90,070	89,616	89,777	95,499
<b>TOTAL EXPENDITURES</b>	<b>\$608,400</b>	<b>\$743,498</b>	<b>\$778,618</b>	<b>\$781,907</b>	<b>\$787,747</b>

**DEPRECIATION**

**FUND SOURCE**

WATER FUND	608,400	743,498	778,618	781,907	787,747
WATER FUND					
WATER DEPRECIATION FUND	0	0	0	0	0

<b>TOTAL FUND SOURCE</b>	<b>\$608,400</b>	<b>\$743,498</b>	<b>\$778,618</b>	<b>\$781,907</b>	<b>\$787,747</b>
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**FUNCTION:**  
**Debt Service**

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

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The **Water Loan** activity provides for payment to the State Department of Water Resources for the \$1,300,000 Safe Drinking Water Bond Law of 1984 loan and the repayment of the combined financing for Revenue Bond Issue in the amount of \$539,000, Surface Water Treatment Plant (SWTP) Loan \$1,435,000.

**OBJECTIVES**

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

**CHANGES OVER PREVIOUS YEAR:** Final payment for the Revenue Bond Issue loan and SWTP loan will be made in August 2013.

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**CITY OF ESCALON  
EXPENDITURES**

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

	<b>Actual FY 11/12</b>	<b>Adopted FY 12/13</b>	<b>Mid-Year Revised FY 12/13</b>	<b>Projected FY 12/13</b>	<b>Adopted FY 13/14</b>
<b>EXPENDITURES</b>					
Employee Services					
Supplies & Other Services	170,340	175,944	175,944	175,944	87,972
Capital Outlay					
SUB-TOTAL	170,340	175,944	175,944	175,944	87,972
General Government Charge					
Cost Center Charge					
<b>TOTAL EXPENDITURES</b>	<b>\$170,340</b>	<b>\$175,944</b>	<b>\$175,944</b>	<b>\$175,944</b>	<b>\$87,972</b>

**FUND SOURCE**

WATER DEPRECIATION FUND	0	0	0	0	0
WATER DEBT SERVICE FUND	170,340	175,944	175,944	175,944	87,972
<b>TOTAL FUND SOURCE</b>	<b>\$170,340</b>	<b>\$175,944</b>	<b>\$175,944</b>	<b>\$175,944</b>	<b>\$87,972</b>

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**CITY OF ESCALON  
EXPENDITURES**

	Actual FY 11/12	Adopted FY 12/13	Mid-Year Revised FY 12/13	Projected FY 12/13	Adopted FY 13/14
<b>DEBT SERVICE</b>					
<b>WATER LOAN - SDWBL 84</b>					
<b>616-6730</b>					
<b>EXPENDITURES</b>					
Employee Services					
Supplies & Other Services	85,371	84,999	84,999	84,999	84,999
Capital Outlay					
<b>SUB-TOTAL</b>	<b>85,371</b>	<b>84,999</b>	<b>84,999</b>	<b>84,999</b>	<b>84,999</b>
General Government Charge					
Cost Center Charge					
<b>TOTAL EXPENDITURES</b>	<b>\$85,371</b>	<b>\$84,999</b>	<b>\$84,999</b>	<b>\$84,999</b>	<b>\$84,999</b>

**FUND SOURCE**

<b>WATER</b>					
<b>WATER DEBT SERVICE FUND</b>	<b>85,371</b>	<b>84,999</b>	<b>84,999</b>	<b>84,999</b>	<b>84,999</b>
<b>TOTAL FUND SOURCE</b>	<b>\$85,371</b>	<b>\$84,999</b>	<b>\$84,999</b>	<b>\$84,999</b>	<b>\$84,999</b>

**FUNCTION:  
Health**

**ACTIVITY:  
Wastewater  
Collection &  
Treatment System**

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

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

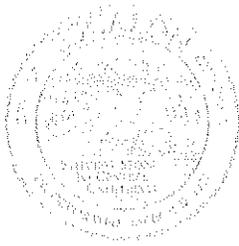
**OBJECTIVES:**

This program provides continuous collection and treatment of approximately .65 million gallons of **Municipal** wastewater daily from 2,397 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:** Purchase a Rigid Chain Cutter for excavation of roots from the sewer lines.

**CHANGES OVER PREVIOUS YEAR:** None



**CITY OF ESCALON  
EXPENDITURES**

	Actual FY 11/12	Adopted FY 12/13	Mid-Year Revised FY 12/13	Projected FY 12/13	Adopted FY 13/14
<b>HEALTH SEWER 620/630-65**</b>					
<b>EXPENDITURES</b>					
Employee Services	270,627	280,932	264,084	264,084	268,854
Supplies & Other Services	682,128	712,120	722,530	722,530	782,020
Capital Outlay	41,351	0	0	0	4,300
<b>SUB-TOTAL</b>	<b>994,105</b>	<b>993,052</b>	<b>986,614</b>	<b>986,614</b>	<b>1,055,174</b>
General Government Charge	167,024	182,772	185,038	190,198	219,648
Cost Center Charge	66,608	116,273	112,427	112,703	116,267
<b>TOTAL EXPENDITURES</b>	<b>\$1,227,737</b>	<b>\$1,292,097</b>	<b>\$1,284,080</b>	<b>\$1,289,515</b>	<b>\$1,391,089</b>

**FUND SOURCE**

<b>SEWER</b>	<b>1,227,737</b>	<b>1,292,097</b>	<b>1,284,080</b>	<b>1,289,515</b>	<b>1,391,089</b>
<b>TOTAL FUND SOURCE</b>	<b>\$1,227,737</b>	<b>\$1,292,097</b>	<b>\$1,284,080</b>	<b>\$1,289,515</b>	<b>\$1,391,089</b>

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**CITY OF ESCALON  
EXPENDITURES**

**HEALTH  
SEWER - INDUSTRIAL  
620-6510**

	Actual FY 11/12	Adopted FY 12/13	Mid-Year Revised FY 12/13	Projected FY 12/13	Adopted FY 13/14
<b>EXPENDITURES</b>					
Employee Services	148,235	139,342	133,965	133,965	129,607
Supplies & Other Services	461,562	503,350	513,223	513,223	535,100
Capital Outlay	3,125	0	0	0	0
<b>SUB-TOTAL</b>	<b>612,923</b>	<b>642,692</b>	<b>647,188</b>	<b>647,188</b>	<b>664,707</b>
General Government Charge	102,620	116,277	119,486	122,818	136,900
Cost Center Charge	41,369	63,047	62,501	62,682	62,740
<b>TOTAL EXPENDITURES</b>	<b>\$756,912</b>	<b>\$822,015</b>	<b>\$829,174</b>	<b>\$832,687</b>	<b>\$864,346</b>

Depreciation

**FUND SOURCE**

<b>SEWER - INDUSTRIAL</b>	<b>756,912</b>	<b>822,015</b>	<b>829,174</b>	<b>832,687</b>	<b>864,346</b>
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<b>TOTAL FUND SOURCE</b>	<b>\$756,912</b>	<b>\$822,015</b>	<b>\$829,174</b>	<b>\$832,687</b>	<b>\$864,346</b>
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**CITY OF ESCALON  
EXPENDITURES**

	Actual FY 11/12	Adopted FY 12/13	Mid-Year Revised FY 12/13	Projected FY 12/13	Adopted FY 13/14
<b>HEALTH</b>					
<b>SEWER - MUNICIPAL</b>					
<b>630-6500</b>					
<b>EXPENDITURES</b>					
Employee Services	122,391	141,591	130,120	130,120	139,247
Supplies & Other Services	220,565	208,770	209,307	209,307	246,920
Capital Outlay	38,226	0	0	0	4,300
<b>SUB-TOTAL</b>	<b>381,182</b>	<b>350,361</b>	<b>339,427</b>	<b>339,427</b>	<b>390,467</b>
General Government Charge	64,404	66,495	65,553	67,380	82,747
Cost Center Charge	25,239	53,227	49,926	50,021	53,528
<b>TOTAL EXPENDITURES</b>	<b>\$470,825</b>	<b>\$470,082</b>	<b>\$454,906</b>	<b>\$456,828</b>	<b>\$526,742</b>
<b>Depreciation</b>					
<b>FUND SOURCE</b>					
SEWER	470,825	470,082	454,906	456,828	526,742
<b>TOTAL FUND SOURCE</b>	<b>\$470,825</b>	<b>\$470,082</b>	<b>\$454,906</b>	<b>\$456,828</b>	<b>\$526,742</b>

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

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

---

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

**OBJECTIVES:**

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

**CHANGES OVER PREVIOUS YEAR:** None.



**CITY OF ESCALON  
EXPENDITURES**

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

	Actual FY 11/12	Adopted FY 12/13	Mid-Year Revised FY 12/13	Projected FY 12/13	Adopted FY 13/14
<b>EXPENDITURES</b>					
Employee Services					
Supplies & Other Services	63,481	62,425	62,425	62,425	61,360
Capital Outlay					
<b>SUB-TOTAL</b>	<b>63,481</b>	<b>62,425</b>	<b>62,425</b>	<b>62,425</b>	<b>61,360</b>
General Government Charge					
Cost Center Charge					
<b>TOTAL EXPENDITURES</b>	<b>\$63,481</b>	<b>\$62,425</b>	<b>\$62,425</b>	<b>\$62,425</b>	<b>\$61,360</b>

**FUND SOURCE**

<b>SEWER DEBT SERVICE FUND</b>	<b>63,481</b>	<b>62,425</b>	<b>62,425</b>	<b>62,425</b>	<b>61,360</b>
<b>TOTAL FUND SOURCE</b>	<b>\$63,481</b>	<b>\$62,425</b>	<b>\$62,425</b>	<b>\$62,425</b>	<b>\$61,360</b>

**FUNCTION:**  
**Transportation**

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

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

**OBJECTIVES:**

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

**CAPITAL OUTLAY:** None.

**CHANGES OVER PREVIOUS YEAR:** None



**CITY OF ESCALON  
EXPENDITURES**

**TRANSPORTATION  
STORM DRAINS  
640-6302**

	Actual FY 11/12	Adopted FY 12/13	Mid-Year Revised FY 12/13	Projected FY 12/13	Adopted FY 13/14
<b>EXPENDITURES</b>					
Employee Services	69,036	82,320	74,699	74,699	65,301
Supplies & Other Services	45,043	53,742	66,107	66,107	79,017
Capital Outlay	0	0	0	0	0
<b>SUB-TOTAL</b>	<b>114,078</b>	<b>136,062</b>	<b>140,806</b>	<b>140,806</b>	<b>144,318</b>
<b>SERVICE CREDIT</b>					
General Government Charge	20,703	27,117	28,193	28,978	31,591
Cost Center Charge	11,541	28,524	26,647	26,686	23,546
<b>TOTAL EXPENDITURES</b>	<b>\$146,322</b>	<b>\$191,703</b>	<b>\$195,645</b>	<b>\$196,470</b>	<b>\$199,454</b>

Depreciation

**FUND SOURCE**

GENERAL	0	0	0	0	0
STORM WATER FEES	146,322	191,703	195,645	196,470	199,454
<b>TOTAL FUND SOURCE</b>	<b>\$146,322</b>	<b>\$191,703</b>	<b>\$195,645</b>	<b>\$196,470</b>	<b>\$199,454</b>

**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. 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 7,206 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:** Purchase of passenger amenities and NextBus equipment with grant funds from San Joaquin Council of Governments through the Public Transportation Modernization, Improvement, and Service Enhancement Account program. Project consist of installing next bus signage at major bus stops, purchase of bus stop signs, purchase of benches for bus stops and operations costs associated with next bus equipment. NextBus is a technology that lets passengers know when the next bus arrives via internet, phone using GPS. In addition, using funds from the Transit System Safety, Security & Disaster Response Account, the purchase of SPX Genfare electronic farebox equipment is planned with associated accessories.

**CHANGES OVER PREVIOUS YEAR:** Due to the expansion of Route using funding from Caltrans and Measure K, the operating budget had increased 66% as a demonstrational service that will be exempt from Transportation Development Act (TDA) requirements for two full fiscal years. This operating budget will be less \$6,400 this fiscal year; however the capital budget will increase by \$100,000 with the receipt of TSSSDRA funds. As staff continues to monitor the level of services provided, coupled with a new operating contract with RTD, it is anticipated that the City will meet its performance objectives in FY 13-14.



**CITY OF ESCALON  
EXPENDITURES**

**TRANSPORTATION  
PUBLIC TRANSIT  
660-6320**

	Actual FY 11/12	Adopted FY 12/13	Mid-Year Revised FY 12/13	Projected FY 12/13	Adopted FY 13/14
<b>EXPENDITURES</b>					
Employee Services	8,880	8,880	5,920	5,920	5,920
Supplies & Other Services	104,801	146,897	156,395	156,395	137,825
Capital Outlay	132,871	30,018	30,018	30,018	130,018
<b>SUB-TOTAL</b>	<b>246,553</b>	<b>185,795</b>	<b>192,333</b>	<b>192,333</b>	<b>273,763</b>
General Government Charge	6,000	6,000	6,000	6,000	6,000
Cost Center Charge	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$252,553</b>	<b>\$191,795</b>	<b>\$198,333</b>	<b>\$198,333</b>	<b>\$279,763</b>

**FUND SOURCE**

<b>TRANSIT FUND</b>	<b>252,553</b>	<b>191,795</b>	<b>198,333</b>	<b>198,333</b>	<b>279,763</b>
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<b>TOTAL FUND SOURCE</b>	<b>\$276,638</b>	<b>\$191,795</b>	<b>\$198,333</b>	<b>\$198,333</b>	<b>\$279,763</b>
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**FUNCTION:**  
**Debt Service**

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

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

**OBJECTIVES:**

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

**CHANGES OVER PREVIOUS YEAR:** None.



**CITY OF ESCALON  
EXPENDITURES**

	Actual FY 11/12	Adopted FY 12/13	Mid-Year Revised FY 12/13	Projected FY 12/13	Adopted FY 13/14
<b>DEBT SERVICE CIVIC CENTER 504-8060</b>					
<b>EXPENDITURES</b>					
Employee Services					
Supplies & Other Services	339,556	341,555	341,555	341,555	341,556
Capital Outlay					
<b>SUB-TOTAL</b>	<b>339,556</b>	<b>341,555</b>	<b>341,555</b>	<b>341,555</b>	<b>341,556</b>
General Government Charge					
Cost Center Charge					
<b>TOTAL EXPENDITURES</b>	<b>\$339,556</b>	<b>\$341,555</b>	<b>\$341,555</b>	<b>\$341,555</b>	<b>\$341,556</b>

**FUND SOURCE**

CIVIC CENTER - Gen. Fund transfer	339,556	341,555	341,555	341,555	341,556
DEVELOPER IMPACT FEES (City Hall)	0	0	0	0	0
DEVELOPER IMPACT FEES (Police)	0	0	0	0	0
<b>TOTAL FUND SOURCE</b>	<b>\$339,556</b>	<b>\$341,555</b>	<b>\$341,555</b>	<b>\$341,555</b>	<b>\$341,556</b>

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

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

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

**OBJECTIVES:**

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

**CHANGES OVER PREVIOUS YEAR:** None.



**CITY OF ESCALON  
EXPENDITURES**

**DEBT SERVICE  
COMMUNITY CENTER  
504-8620**

	<b>Actual</b>	<b>Adopted</b>	<b>Mid-Year Revised</b>	<b>Projected</b>	<b>Adopted</b>
	<b>FY 11/12</b>	<b>FY 12/13</b>	<b>FY 12/13</b>	<b>FY 12/13</b>	<b>FY 13/14</b>
<b>EXPENDITURES</b>					
Employee Services					
Supplies & Other Services	116,223	116,223	116,223	116,223	116,223
Capital Outlay					
<b>SUB-TOTAL</b>	<b>116,223</b>	<b>116,223</b>	<b>116,223</b>	<b>116,223</b>	<b>116,223</b>
General Government Charge					
Cost Center Charge					
<b>TOTAL EXPENDITURES</b>	<b>\$116,223</b>	<b>\$116,223</b>	<b>\$116,223</b>	<b>\$116,223</b>	<b>\$116,223</b>

**FUND SOURCE**

COMMUNITY CENTER - Gen. Fund	116,223	116,223	116,223	116,223	116,223
<b>TOTAL FUND SOURCE</b>	<b>\$116,223</b>	<b>\$116,223</b>	<b>\$116,223</b>	<b>\$116,223</b>	<b>\$116,223</b>

**CAPITAL  
IMPROVEMENT  
PROGRAM**

**2013-2014  
THROUGH  
2014-2016**

## PROJECTS IN PROGRESS

The following projects were budgeted for FY 12-13 and will still be in progress at the start of the new fiscal year.

### STREETS:

- **YOSEMITE AVENUE:** Reconstruction of Yosemite Avenue from Stanislaus Street to 100-ft east of Sierra Drive. Proposed scope includes street rehabilitation, curb, gutter, and sidewalk improvements, and drainage improvements. Project to be funded with Gas Tax funds.

### PARKS:

- **RUBBER BARK GRANT PROGRAM:** Continuation of installation of rubber bark and park equipment upgrades in city parks.

### SEWER:

- A **PRELIMINARY CONSTRAINTS STUDY** is being finalized. The study aims to further define the scope and probable cost of the Phase I & II Sewer System Improvements. A public workshop is proposed for FY2013-2014.
- **ENGINEERING DESIGN PHASE 1 NEW MAIN/LIFT STATION** has begun. Surveying, right-of-way constraints study, and preliminary design is currently underway.

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## CAPITAL IMPROVEMENT SUMMARY

	FY 2013/2014				FY 2014/15	FY 2015/2016	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	\$28,100	\$28,100	\$0	\$0	\$0	\$0	\$1,050,000
STREETS	\$560,000	\$500,000	\$35,000	\$25,000	\$515,000	\$65,000	\$11,179,592
STORM	\$25,000	\$25,000	\$0	\$0	\$57,500	\$7,500	\$242,500
PARKS	\$85,500	\$84,000	\$1,500	\$0	\$0	\$0	\$86,000
SEWER	\$375,000	\$350,000	\$10,000	\$15,000	\$1,140,000	\$936,000	\$24,052,000
WATER	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$16,261,000</u>
<b>TOTAL</b>	<b>\$1,073,600</b>	<b>\$987,100</b>	<b>\$46,500</b>	<b>\$40,000</b>	<b>\$1,712,500</b>	<b>\$1,008,500</b>	<b>\$52,871,092</b>

### FUND SOURCE USED FOR THE ABOVE PROJECTS

General Fund	\$12,000				\$0	\$0	\$0
Developer Impact Fees - Police	\$7,600				\$0	\$0	\$0
Developer Impact Fees - City Hall	\$0				\$0	\$0	\$0
Developer Impact Fees - Public Works	\$8,500				\$0	\$0	\$0
Developer Impact Fees - Parks	\$15,000				\$0	\$0	\$0
Developer Impact Fees - Recreation	\$0				\$0	\$0	\$0
In-Lieu of Low Income Housing	\$0						
Special Districts	\$28,000				\$0	\$0	\$0
HUD-CDBG	\$85,000				\$0	\$0	\$0
Grant Funding	\$67,500				\$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	\$450,000				\$0	\$0	\$0
Police Funding SLESF/911/RAN	\$0				\$0	\$0	\$0
Flexible Congestion Relief	\$0				\$0	\$0	\$0
Storm Water Depreciation	\$25,000				\$0	\$0	\$0
Storm Drainage Connection	\$0				\$0	\$0	\$0
Storm Water Fund	\$0				\$57,500	\$7,500	\$242,500
Sewer Connection	\$0				\$0	\$0	\$0
Sewer Industrial	\$0				\$0	\$0	\$0
Sewer Depreciation	\$0				\$0	\$0	\$0
Sewer Municipal Fund	\$375,000				\$0	\$0	\$0
Water Connection	\$0				\$0	\$0	\$0
Water Depreciation	\$0				\$0	\$0	\$0
Water Litigation	\$0				\$0	\$0	\$0
Water Fund	\$0				\$0	\$0	\$0
Debt Financing Proceeds	\$0				\$0	\$0	\$0
Funding To be Pursued	<u>\$0</u>				<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>TOTAL</b>	<b>\$1,073,600</b>				<b>\$57,500</b>	<b>\$7,500</b>	<b>\$242,500</b>

## URBAN CORE IMPROVEMENTS

### *FY 13-14*

There are currently not any Urban Core Improvements projects planned for this fiscal year.

### *FY 14-15 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 2013/2014			FY 2014/15	FY 2015/2016	Future Planning	
	Total Project Cost	Project Cost	Engineering Credit	Gen. Govt Charge	Project Cost	Project Cost	Project Cost
<u>GATEWAY IMPROVEMENTS</u>							
<u>FIRST STREET</u>							
<b>TOTAL - URBAN CORE IMPROVEMENTS</b>	<b>\$0</b>				<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**FUND SOURCE**

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

## COMMUNITY BUILDINGS AND FACILITIES

*FY 13-14*

### CITY HALL/POLICE BUILDINGS

Funds have been allocated to correct defects on the roof of both buildings.

Funds have been allocated to install a lighted monument sign for the Police Building.

### CORPORATION YARD

Funds have been allocated to install of security gate at the Public Works Corporation Yard.

### *FY 14-15 and Future Planning*

### CORPORATION YARD

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

### LIBRARY

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

## COMMUNITY BUILDINGS AND FACILITIES

	FY 2013/2014			FY 2014/15	FY 2015/2016	Future Planning	
	Total Project Cost	Project Cost	Engineering Credit	Gen. Govt Charge	Project Cost	Project Cost	Project Cost
<b>CORPORATION YARD</b>							
Security Gate Installation	\$8,500	\$8,500					
Property Acquisition/New Building						\$1,000,000	
<b>CITY HALL &amp; POLICE FACILITIES</b>							
Plaster Roof Surface Sealing/Parapet							
Caps - Police & City Hall Facilities	\$12,000	\$12,000					
Lighted Monument Sign	\$7,600	\$7,600					
<b>POLICE FACILITIES</b>							
<b>Library Facility</b>							
Roof Rehabilitation						\$50,000	
<b>TOTAL - COMMUNITY BUILDINGS</b>	<b>\$28,100</b>				\$0	\$0	\$1,050,000

### FUND SOURCE

Proceeds from Loan	\$0						
General Fund	\$12,000						
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	\$0						
Developer Impact Funds - Public Works	\$8,500						
Developer Impact Funds - Police	\$7,600						
Funding To be Pursued	\$0				\$0	\$0	
<b>TOTAL FUND SOURCE</b>	<b>\$28,100</b>				<b>\$0</b>	<b>\$0</b>	<b>\$1,050,000</b>

## **STREETS**

*FY 13-14*

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

- **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.

### **GENERAL IMPROVEMENTS:**

- **CITYWIDE TREE WELL/SIDEWALK REPAIRS:** Various repairs will be made to sidewalks around town that have been damaged by street trees. Project will be funded by CDBG Funds.
- **BELLATERRA LED STREET LIGHT PROJECT:** Evaluation of various alternative street light options and installation of 44 LED streetlights in Bellaterra LLD. Project will be funded by Bellaterra LLD.

## STREETS

### *FY 14-15 and Future Planning*

#### RAILROAD CROSSINGS

Funds will be earmarked for the City's share of costs in designing and building a grade separation at the BNSF tracks. Measure K Renewal Funding is also being allocated for this project.

#### STREET RECONSTRUCTION, OVERLAYS AND CHIP SEALS

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

**FIRST STREET**, west of McHenry Avenue, is scheduled to receive an overlay in future years.

#### GENERAL IMPROVEMENTS

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

In future years a **NEW ROADWAY IN THE CITY'S INDUSTRIAL ZONE** will be constructed parallel to McHenry Avenue between Jones Avenue and Ullrey Avenue to provide access to businesses.

Future construction will also include the installation of the "**MODIFIED LOOP**" project, a major collector route consisting of the joining of Miller Avenue, Campbell Avenue, Ullrey Avenue, and Brennan Road.

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:

**SR 120 / BRENNAN AVE. TRAFFIC SIGNAL** - Funds have been budgeted for the design and construction of a signal at the intersection of SR 120 and Brennan Avenue.

**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.

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## STREETS

	FY 2013/2014				FY 2014/15	FY 2015/2016	Future Planning
	Total Project Cost	Project Cost	Engineering Credit	Gen. Govt Charge	Project Cost	Project Cost	Project Cost
<b>RECONSTRUCTS, OVERLAYS &amp; CHIP SEALS</b>							
Yosemite Ave Street Overlay	\$450,000	\$400,000	\$25,000	\$25,000	\$450,000		
1st Street Reconstruction	\$0						\$650,000
<b>GENERAL IMPROVEMENTS</b>							
Sidewalk/Treewell Rehab Main Street/SR120	\$85,000	\$80,000	\$5,000	\$0			
Sidewalk/Treewell Rehab- Escalon High School Frontage					\$65,000	\$65,000	\$65,000
LED Streetlight head retrofit - Belleterra LLD	\$25,000	\$20,000	\$5,000				
McHenry Ave, South(Jones to Narcissus) The "Modified Loop" Brennan/Ullrey Industrial Roadway Escalon Truck Route (Campbell Ext.)							\$1,400,000 \$1,000,000 \$1,000,000 \$5,034,592
<b>TRAFFIC SIGNALS</b>							
HWY 120/Brennan traffic signal construc	\$0						\$1,000,000
Hwy 120/Brennan Design	\$0						\$30,000
Ullrey Ave/McHenry Intersection Imp.							\$500,000
Ullrey Ave/McHenry traffic signal							\$500,000
<b>TOTAL - STREETS</b>	<b>\$560,000</b>				<b>\$515,000</b>	<b>\$65,000</b>	<b>\$11,179,592</b>
<b>FUND SOURCE</b>							
Special District Funding	\$25,000						
M-K Competitive (Design & Construction)	\$0						
M-K Renewal (Future)	\$0						
TDA/LTF Ped & Bike	\$0						
CDBG	\$85,000						
General Fund	\$0						
M-K Non-Competitive Bike	\$0						
M-K Congestion Relief (co-op agree,)	\$0						
Local Transportation Fund	\$0						
Traffic Mitigation Fee	\$0						
Gas Tax	\$0						
Measure K (road & street)	\$450,000						
Funding To be Pursued	\$0				\$515,000	\$65,000	\$11,179,592
<b>TOTAL FUND SOURCE</b>	<b>\$560,000</b>				<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## **PARKS**

***FY 13-14***

### **NEIGHBORHOOD PARKS**

**RUBBER BARK GRANT PROGRAM:** Continuation of installation of rubber bark and park equipment upgrades in city parks.

**SECURITY CAMERAS AT HOGAN PARK:** Five cameras, DVR, and Wireless connection will be installed at community center for the purposes of security in and around Hogan Park.

**DINOSAUR PARK:** Safety modifications will be provided at Dinosaur Park on Libby Drive.

### ***FY 14-15 and Future Planning***

### **NEIGHBORHOOD PARKS**

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 2013/2014				FY 2014/15	FY 2015/2016	Future Planning
	Total Project Cost	Project Cost	Engineering Credit	Gen. Govt Charge	Project Cost	Project Cost	Project Cost
<b>NEIGHBORHOOD PARK IMPROVEMENTS</b>							
Dinosaur Park - Safety modifications	\$3,000	\$1,500	\$1,500				
Rubber Bark Grant Program Sanchez, Brentwood, and Dinosaur Parks	\$67,500	\$67,500	\$0	\$0			
Security Cameras Hogan Park 5 Cameras, DVR, Wireless connection	\$15,000	\$15,000					
Hogan Park - demo and construct							\$80,000
Update Main Street Park Master Plan							\$6,000
<b>TOTAL - PARKS</b>	<b>\$85,500</b>				<b>\$0</b>	<b>\$0</b>	<b>\$86,000</b>

### FUND SOURCE

General Fund						
Special District Funding	\$3,000					
Park Fund	\$15,000					
Grant Funding	\$67,500					
Funding To be Pursued	\$0				\$0	\$0
<b>TOTAL FUND SOURCE</b>	<b>\$85,500</b>				<b>\$0</b>	<b>\$0</b>

## **WATER**

***FY 13-14***

There currently is not any water system improvement projects planned for this fiscal year.

### ***FY 14-15 and Future Planning***

#### **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

#### **LINE REPLACEMENT**

- Various water mains will be 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 2013/2014			FY 2014/15	FY 2015/2016	Future Planning	
	Total Project Cost	Project Cost	Engineering Credit	Gen. Govt Charge	Project Cost	Project Cost	Project Cost
<b>WELLS</b>							
Municipal Well No. 11- Construction							\$1,500,000
Piping for Municipal Well No. 11							\$1,500,000
<b>LINE REPLACEMENT</b>							
Various Mains	\$0						\$500,000
<b>SURFACE WATER TREATMENT PLANT</b>							
<b>Master Plan Improvements</b>							
Through 2015 Horizon							
Proposed Improvements							\$4,570,000
Phase I contribution SSJID project							\$700,000
2015 through 2020 Planning Area							
Proposed Improvements							\$1,654,000
Phase II contribution SSJID project							\$5,837,000
<b>TOTAL - WATER</b>	\$0				\$0	\$0	\$16,261,000

### FUND SOURCE

Water Connection Fee Fund	\$0			
Water Depreciation Fund	\$0			
Financing to be determined	\$0			
Water Debt Service	\$0			
Funding To be Pursued	\$0		\$0	\$0 \$16,261,000
<b>TOTAL FUND SOURCE</b>	\$0		\$0	\$0 \$16,261,000

## SEWER

*FY 13-14*

### MASTER PLAN IMPROVEMENTS

- A **PRELIMINARY CONSTRAINTS STUDY** is being finalized. The study aims to further define the scope and probable cost of the Phase I & II Sewer System Improvements. A public workshop is proposed for FY2013-2014. Project is funded by the Sewer Municipal Fund.
- **ENGINEERING DESIGN PHASE 1 NEW MAIN/LIFT STATION** has begun. Surveying, right-of-way constraints study, and preliminary design is currently underway. Project is funded by the Sewer Municipal Fund.

### *FY 14-15 and Future Planning*

### SEWER PIPELINES, PUMPS, AND EQUIPMENT

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
- Pump Stations
- Collection System
- Treatment System

## SEWER

	FY 2013/2014				FY 2014/15	FY 2015/2016	Future Planning
	Total Project Cost	Project Cost	Engineering Credit	Gen. Govt Charge	Project Cost	Project Cost	Project Cost
<b>SEWER PIPELINES, PUMPS AND EQUIPMENT</b>							
City Wide Rehabilitation	\$0						\$375,000
<b>WWTP GROUNDS/PONDS</b>							
Land Acquisition							\$400,000
<b>Master Plan Improvements - Municipal</b>							
Sewer System Improvements							
Engineering Design for Phase I- Lift Statin/Pipeline Phase I	\$375,000	\$350,000	\$10,000	\$15,000	\$960,000	\$756,000	\$5,960,000
Influent Pump Station & Head Works							
Phase I							\$1,260,000
Phase II							\$70,000
Phase III							\$245,000
Disposal Improvement Cost							
Phase I							\$3,365,000
Phase II							\$2,775,000
Phase III							\$1,565,000
Treatment Improvement Costs							
Phase I Piping & Flow Distribution Improvements					\$180,000	\$180,000	\$180,000
Phase I							\$3,957,000
Phase II							\$3,310,000
							\$590,000
<b>TOTAL - SEWER</b>	<b>\$375,000</b>				<b>\$1,140,000</b>	<b>\$936,000</b>	<b>\$24,052,000</b>

**FUND SOURCE**

Sewer Connection Fee						
Sewer Industrial	\$0					
Sewer Depreciation						
Sewer Municipal Fund	\$375,000					
Financing to be determined					\$1,140,000	\$936,000
<b>TOTAL FUND SOURCE</b>	<b>\$375,000</b>				<b>\$1,140,000</b>	<b>\$936,000</b>
					<b>\$24,052,000</b>	<b>\$24,052,000</b>

## STORM DRAIN

*FY 13-14*

### LIFT STATIONS/DRAIN INLETS

- Rehabilitation of drain inlets and curbs/gutters at various locations. Project is funded by the storm water depreciation fund.

*FY 14-15 and Future Planning*

### STORM DRAIN COLLECTION SYSTEM IMPROVEMENTS

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

### LIFT STATIONS/DRAIN INLETS

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

## STORM DRAIN

	FY 2013/2014				FY 2014/15	FY 2015/2016	Future Planning
	Total Project Cost	Project Cost	Engineering Credit	Gen. Govt Charge	Project Cost	Project Cost	Project Cost
<b>STORM DRAIN COLLECTION SYSTEM IMPROVEMENTS</b>							
Vine Ave Storm Drain Pipe Improvements							\$235,000
<b>LIFT STATIONS</b>							
D.I. & Misc. Curb/Gutter Rehabilitation	\$25,000	\$25,000	\$0	\$0	\$7,500	\$7,500	\$7,500
Telemetry Upgrades (SSJID stations)					\$50,000		
<b>TOTAL - STORMS</b>	<b>\$25,000</b>				<b>\$57,500</b>	<b>\$7,500</b>	<b>\$242,500</b>

**FUND SOURCE**

Storm Water Capital	\$0			
Storm Water Depreciation	\$25,000			
Storm Water Fund	\$0			
<b>TOTAL FUND SOURCE</b>	<b>\$25,000</b>		<b>\$57,500</b>	<b>\$7,500</b>
			<b>\$242,500</b>	