

CITY OF ORANGE COVE

2014-2015 BUDGET

FINANCE DEPARTMENT

633 SIXTH STREET, ORANGE COVE, CALIFORNIA 93646

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**CITY OF ORANGE COVE
2014-2015 BUDGET**

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BUDGET INFORMATION

*Mayor
Gabriel Jimenez*

*Mayor Pro Tem:
Victor P. Lopez*

*City Council Members:
Diana Guerra Silva
Bertha Del Bosque
Ralph Pardo*



*City Manager:
Samuel A. Escobar
(559) 626-4488 ext. 215*

*Finance Director:
Lan Bui
(559) 626-4488 ext. 216*

*City Clerk:
June V. Bracamontes
(559) 626-4488 ext. 214*

Incorporated January 20, 1948

Honorable Mayor and
Members of the Orange Cove City Council

SUBJECT: FISCAL YEAR 2014-2015 BUDGET

Submitted to the City Council is the annual budget for fiscal year 2014-15. I am pleased to present to you a budget that reflects the City's commitment to protecting the citizenry with public safety services, providing excellent community services, and undertaking important capital projects.

When I was hired as a City Manager on September 2011, the City's General Fund has been operating at a loss and has been spending the City's one-time insurance proceeds to help cover the deficit. The City is in dire need to generate revenues to cover general fund expenditures. Since fiscal year 2009-10, operating losses have ranged from \$1.3 to \$2.2 million per year. Management has looked at the potential for a voter approved sales tax increase for public safety. However, given that the City has relatively small sales tax generators such as large stores, the sales tax increase would have to be so large as to make it unfeasible. We are now looking for other sources of revenues such as parcel taxes and/or an increase in our utility tax rate.

Since I have been the City Manager, I have been holding the line on spending and putting out a concerted effort to all employees to work smarter. The General Fund's deficit has decreased over the years and with additional cost cutting, looking at potential source of revenues, and careful management of departmental budgets, I can expect that we will be able to eliminate the General Fund's deficit in the next couple of years.

After many years of deferring other critical facility and infrastructure projects, we can now focus our collective attention on improving streets, wastewater treatment facility maintenance, equipment, and parks. We have begun the renewal process in this budget by providing the following goals:

- o Rebuild and repave major streets
- o Develop a master plan for future maintenance and improvements

- o Improve water and sewer infrastructure
- o Increase water and sewer capacity
- o Continue to promote Economic Development with an emphasis on retail and industrial developments
- o Task an overall Economic Development Committee to create an economic master plan to strengthen the City of Orange Cove economy
- o Replacing equipment

I am particularly proud of what we have been able to accomplish over this past year. Employee morale has improved and the “work smarter” concept is being ingrained at every step. Administrative procedures are being reviewed and revised.

This budget represents the collective effort of a number of City employees, including department heads. Although voluminous, this new budget format is a major step for the City of Orange Cove, in that it attempts to provide expanded information and explanations for each and every line item. It represents literally hundreds of hours of work. Hopefully, it will serve as a working document for policy decision made by the Council. We are already working on ways to improve it for the next fiscal year.

Respectfully Submitted,

Samuel A. Escobar



Marty Rivera

Chief of Police

ORANGE COVE POLICE DEPARTMENT

550 Center Street Orange Cove California 93646

Ph: 559-626-5106 / Fax: 559-626-7565

Email: marty.rivera@oc-pd.com

June 18, 2014

City Manager Sam Escobar

City of Orange Cove

633 Sixth Street

Orange Cove, CA 93646

Mr. Escobar:

I was hired as the interim-police chief and began employment on May 19, 2013. Upon my arrival I discovered numerous challenges facing the department. Some of the challenges involved evidence that was being kept and should have been disposed of due to it no longer being needed. I also found reports that had never been turned in although case numbers had been issued to report crimes. Some reports had not been turned in since 2012. I also found that required crime reporting had not been entered in the DOJ Crime Reporting System. Several officers were out of compliance with California POST requirements.

Since my arrival, we have addressed all the challenges in regards to reports being turned in and crime reports being entered into the DOJ system. All police officers are now in compliance with CA POST requirements.

PRIDE

HONOR

PROFESSIONALISM

When I arrived employee morale was very low, I discovered that numerous officers had left the department just prior to my arrival. As I began to work with the officers I was constantly asked by the officers to remain as police chief. As time went by I found that the morale was getting better and that the officers needed someone to lead them forward. I found great satisfaction in being able to help the officers move forward and progress in their chosen professions. I decided that I would face all challenges that Orange Cove faces and continue to improve on the service provide by our department.

Currently you have a department that is balanced with seasoned officers that continue to improve as leaders and better our services and new officers that are showing great work ethic and continue to improve through training and proper leadership. Although we are a small force, our officers make up for it in the desire to do a good job. They care about the community and want to make it safer and help the citizens.

Since my arrival, we have started getting the residents more involved by starting to put together neighborhood watch programs. We have many residents that are more than willing to help make the city better by volunteering and getting involved.

The program that I believe will impact the city in a large manner is the Police Explorer Program that will start with the new school year in August. This will keep our young citizens involved in something that will grow and spread. It should impact their lives in a big way, helping them grow in responsibility and in good citizenship. Hopefully this will encourage some of them to become police officers when they reach the age to join a police force.

During the time I remain here, I hope to establish better working relationships between the department and its citizens. Although we may sometimes face challenges from our citizens, we will continue to work and establish the trust of our residents. I believe that the majority of our residents feel that things have improved since I began working here. I know for certain that the relationship between OCPD and surrounding agencies is better now than when I arrived.

The officers are an exceptional group of officers, they are a small force, but continue to do a great job. I have attempted to be at most of the events held in the city and have had officers there as well. The officers know that city faces financial challenges and that to pay them to work events would put a big strain on the city. We have built a very good team and at every event you have seen officers working. They have all done it as volunteers and in some cases by switching schedules. They have saved the city thousands of dollars and the citizens should be thankful for having such a good group of dedicated officers.

I would like to end my letter by stating that as a small department, we are improving the safety of the public, businesses and visitors alike. We will continue to find innovative ways of providing services to our residents and continue to increase the quality of life for Orange Cove.

Sincerely,

Marty Rivera

Chief of Police

Orange Cove Police Department

CITY OF ORANGE COVE
2014-15 BUDGET
CITY OFFICIALS

ELECTED OFFICIALS

City Council:

Gabriel Jimenez.....Mayor
Victor Lopez Mayor Pro-tem
Diana Guerra SilvaCouncil member
Bertha Del Bosque.....Council member
Ralph PardoCouncil member

APPOINTED OFFICIALS

Planning Commission:

Pastor Applegarth..... Chairman
Inez Castillo..... Commissioner
Benjamin Camarillo..... Commissioner
Coy Weldon Commissioner
Minerva Pineda Commissioner

MANAGEMENT STAFF

Samuel A. Escobar City Manager
Hilda Cantu Montoy City Attorney
Lan Bui Finance Director
Marty Rivera Chief of Police
Gary Horn City Engineer
Sylvester Perez..... Superintendent of Public Works

**CITY OF ORANGE COVE
2014-15 BUDGET
PLANNING COMMISSION**

PLANNING COMMISSION

The Planning Commission is responsible for maintaining the City's General Plan, land use and zoning requirements. The Commission reviews and makes recommendations regarding zoning matters, variances, development plans, conditional use permits, and environmental impact reports. Staff report is provided by the City Manager.

**CITY OF ORANGE COVE
2014-15 BUDGET
CITY OF ORANGE COVE STATISTICS**

Date of Incorporation	1948
Form of Government	Five-Member Council/City Manager
Elections	November of even numbered year
Commission	Planning
Area	1.91259 miles (4.951 km ²)
Population	9,078
Educational Facilities	Three elementary schools, one Junior High, one High school
Library Facilities	Fresno County Public Library
Recreation	Two parks, one senior center, one day care, one skate and BMX park
Electrical Utility	Pacific Gas and Electric Company
Gas Utility	Southern California Gas Company
Telephone Utility	AT&T
Water/Wastewater Utility	City of Orange Cove
Cable Utility	Charter Cable
Refuse Hauler	Peña's Disposal

RESOLUTION NO. 2014-33

**A RESOLUTION OF THE CITY COUNCIL OF THE
CITY OF ORANGE COVE ADOPTING A BUDGET
FOR THE CITY OF ORANGE COVE AND SUCCESSOR AGENCY TO REDEVELOPMENT
AGENCY FOR
FISCAL YEAR 2014-2015**

THE CITY COUNCIL OF THE CITY OF ORANGE COVE DOES RESOLVE AS FOLLOWS:

After having reviewed, revised and carefully considered the projected revenues and expenses of the City of Orange Cove, the attached City of Orange Cove budget for Fiscal Year 2014-2015 is hereby adopted as the annual budget for the City and its funds for said fiscal year.

The foregoing resolution was adopted at a regular meeting of the City Council of the City of Orange Cove the xxth day of June 2014 and passed at said meeting the following vote:

Gabriel Jimenez, Mayor

ATTEST:

I, June V. Bracamontes, City Clerk of the City of Orange Cove, do hereby certify that the foregoing resolution was duly adopted and passed by the City Council at a regular meeting of said Council, held at the Orange Cove Council Chambers on June xx, 2014, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

June Bracamontes, City Clerk
City of Orange Cove

ACKNOWLEDGEMENTS

Our goal continues to be to present a budget document that provides user-friendly information to the residents of the City of Orange Cove, City Council members, City staff, public agencies, and investor services. We are only successful if the reader has a better understanding of not only the actual budget but also of the process and decision-making that accompanied the creation of this budget. We will strive each year to enhance the budget presentation to better accomplish those goals.

The completion of the 2014-2015 Budget is the result of efforts on part of several individuals. I would like to express my appreciation to the staff of the Finance Department whose work was integral to this budget process – Phyllis Mendez, Veronica Landeros, and Clara Camarena. I would also like to thank Chief of Police Marty Rivera and Superintendent of Public Works Sylvester Perez for their hard work in putting together their goals, working on their budgets and participating in the Budget Workshops.

And finally, a special thanks to the City Manager Samuel Escobar and the City Council for their guidance and support throughout this budget process. The commitments from these individuals demonstrate how much they care about their City.

Respectfully submitted,

Lan Bui

Finance Director

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BUDGET OVERVIEW

CITY OF ORANGE COVE 2014-15 BUDGET BUDGET PROCESS

The City of Orange Cove views its budget as an on-going, dynamic activity involving City Council, City Staff, and residents of the City. While each year's budget process includes certain specific steps in the development of the current year's figures, the budget must also address both short and long-term goals as well as policy matters.

The actual budget process begins in February with final adoption in June of each year. Residents of the City of Orange Cove are actively involved in determining the policies and direction of the City and in setting long-term priorities to enhance its natural beauty and to ensure proactive infrastructure maintenance. This budget communicates to residents, the City Council and City staff the priorities, which are included in the budget process.

The following table illustrates the budget year budget process:

BUDGET PROCESS STEPS	FEB	MAR	APR	MAY	JUN
City Council Goal Setting	X				
Department Heads review budgets with Finance Director		X	X	X	
City Manager reviews budgets with Finance Director and Department Heads		x	X	X	
City Manager submits Proposed Budget to Council				X	
City Council Conducts Budget Workshops				X	X
City Council adopts Budget					X

CITY OF ORANGE COVE 2014-15 BUDGET FUND ACCOUNTING

The City's chart of accounts is organized on the basis of funds and each fund is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balances (net position), revenues and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The various funds are grouped into fund types and broad fund categories as follows:

GOVERNMENTAL FUNDS

General Fund – The General Fund is the general operating fund of the City. It is used for all financial resources except those required legally, or by sound financial management to be accounted for in another fund. Generally, the General Fund is used to account for those traditional governmental services of the City, such as police protection, planning, and general administrative services.

Special Revenue Funds – The Special Revenues Funds are used to account for the proceeds of specific revenue sources except those required to be accounted for in other special purposes.

Capital Project Funds – The Capital Project Funds are used to account for financial resources for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

Debt Service Funds – The Debt Service Fund is used to account for funds used for debts and obligations.

Assessment Funds – The Assessment Funds are used to account for the construction and maintenance of public improvements for the provision of services which are paid for, wholly or in part, from special assessments levied against benefitted property in a specified geographical area. A separate fund must be created for each special assessment district.

**CITY OF ORANGE COVE
2014-15 BUDGET
FUND ACCOUNTING**

PROPRIETARY FUNDS

Enterprise Funds – The Enterprise Funds are used to account for water and wastewater operations that are financed and operated in a manner similar to a private business enterprise, where the intent of the City Council is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

FIDUCIARY FUNDS

Agency Funds – The Agency Fund is used to account for assets held by the City as an agency for others. The Agency Fund is custodial in nature (assets equal liabilities) and does not involve measure of results of operations. The Agency Fund is accounted for in a modified accrual basis of accounting.

**CITY OF ORANGE COVE
2014-15 BUDGET
FUND LISTING**

Fund No.	Fund Name	Fund Type
051	General	General Fund
158	Domestic Violence Grant	General Fund
055	Water	Enterprise Fund
061	Sewer	Enterprise Fund
027	Measure C	Special Revenue Fund
028	Transportation Development Act	Special Revenue Fund
045	Wastewater Facility	Debt Service Fund
085	Successor Agency	Agency Fund
075	Child Development	Special Revenue Fund
052	Gas Tax 2106	Special Revenue Fund
053	Gas Tax 2107	Special Revenue Fund
054	Gas Tax 2107.5	Special Revenue Fund
056	Gas Tax 2105	Special Revenue Fund
103	Parks and Recreation Impact Fees	Special Revenue Fund
104	Fire Protection Impact Fees	Special Revenue Fund
105	Law Enforcement Impact Fees	Special Revenue Fund
106	Major Streets Impact Fees	Special Revenue Fund
108	Water Distribution Impact Fees	Special Revenue Fund
109	Sewer Treatment Impact Fees	Special Revenue Fund
110	Storm Drain Impact Fees	Special Revenue Fund
111	Traffic Control Impact Fees	Special Revenue Fund

**CITY OF ORANGE COVE
2014-15 BUDGET
FUND LISTING**

Fund No.	Fund Name	Fund Type
115	Sewer Collection Impact Fees	Special Revenue Fund
151	Water Acquisition Impact Fees	Special Revenue Fund
152	Water Treatment Impact Fees	Special Revenue Fund

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REVENUE SUMMARY

BY FUND & TYPE



CITY OF ORANGE COVE
2014-2015 BUDGET
REVENUE SUMMARY BY FUND AND TYPE

GENERAL FUND

GENERAL FUND		2011-12	2012-13	2013-14	2014-15
		ACTUAL	ACTUAL	ESTIMATED	ESTIMATED
001 PROPERTY TAXES					
3010	CURRENT YEAR-SECURED	\$ 32,324	\$ 106,489	\$ -	\$ 160,000
3020	CURRENT YEAR-UNSECURED	195	26,623	-	30,000
3070	MISCELLANEOUS PROPERTY TAXES	114,675	91,178	130,479	-
	Subtotal	147,194	224,291	130,479	190,000
002 PRIVILEGES & OTHER TAXES					
3110	SALES TAX	135,030	119,927	88,401	120,000
3111	ASSET FORFEITURE	220	239	-	-
3112	SECURITY SERVICES AGREEMENTS (KCUSD)	4,313	-	-	-
3113	PARKING CITATIONS	5,437	4,444	2,236	2,000
3114	POLICE REPORTS	1,696	2,210	1,471	1,500
3116	K-9 DONATIONS	4,650	-	-	31,500
3117	VEHICLE RELEASE FEES	14,015	10,335	5,355	5,000
3118	K-9 COST RECOVERY	3,000	1,050	-	3,750
3120	FRANCHISE TAX	71,817	60,453	39,564	50,000
3140	UTILITY USERS TAX	394,713	395,747	230,282	372,000
	Subtotal	634,891	594,404	367,309	585,750
003 LICENSE & PERMITS					
3210	BUSINESS LICENSE	23,668	17,738	17,069	17,000
3211	DISABILITY ACCESS & EDUCATION	-	45	189	150
3220	ANIMAL LICENSE	12	231	109	100
3230	BUILDING PERMITS	24,828	26,900	41,340	40,000
3235	PLAN CHECKS/REVIEWS	11,603	15,783	17,510	15,000
3260	SEISMIC SAFETY	73	229	551	550
3262	BUILDING STANDARDS	125	86	55	55
	Subtotal	60,309	61,012	76,823	72,855

**CITY OF ORANGE COVE
2014-2015 BUDGET
REVENUE SUMMARY BY FUND AND TYPE**

GENERAL FUND

GENERAL FUND		2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ESTIMATED	2014-15 ESTIMATED
004 FINES & PENALTIES					
3320	COURT FINES/DUI/PARKING	\$ 19,591	\$ 17,298	\$ 6,107	\$ 7,000
	Subtotal	19,591	17,298	6,107	7,000
005 INVESTMENT REVENUES					
3410	INTEREST INCOME	25,601	24,018	12,093	36,000
3420	BUILDING RENTS	36,843	35,002	21,970	30,000
3425	BUILDING LEASES (J. LOPEZ CENTER/Target 8)	71,232	36,016	28,512	36,000
	Subtotal	133,676	95,036	62,575	102,000
006 REVENUE OTHER AGENCIES					
3450	HOUSING AUTHORITY CONTRACT WITH POLICE DEPT.	-	-	-	9,600
3451	POST REIMBURSEMENT	9,111	4,483	5,370	5,500
3453	ABANDONED VEHICLE ABATEMENT (AVA PROGRAM)	-	-	-	5,000
3454	GRANT INCOME	-	100,460	44,978	95,000
3520	MOTOR VEHICLE IN LIEU	671,538	682,408	358,207	720,000
3525	TRIPLE FLIP	45,598	45,142	19,746	20,000
3575	COPS FAST	100,000	100,025	70,000	100,000
3610	FRESNO/MADERA AREA AGENCY ON AGING	4,572	4,191	3,429	3,400
	Subtotal	830,819	936,708	501,730	958,500

**CITY OF ORANGE COVE
2014-2015 BUDGET
REVENUE SUMMARY BY FUND AND TYPE**

GENERAL FUND

GENERAL FUND	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ESTIMATED	2014-15 ESTIMATED
007 CURRENT SERVICES				
3600 OTHER REVENUE	\$ 14	\$ 2,216	\$ 4	\$ -
3715 DISPOSAL BILLING AND COLLECTION	-	2,000	9,000	12,000
3810 ZONING & SUBDIVISION FEES	166	-	-	1,000
3830 MISC. FILING & CERTIFICATIONS	260	379	30	-
3845 KCUSD REIMBURSE FOR SRO	44,532	44,533	22,266	47,000
3846 DISCRETIONARY POLICE SRO	5,000	-	-	-
3847 LIVE SCAN FEES	615	1,417	1,332	1,300
3860 ANIMAL SHELTER	3,153	2,140	378	400
3865 INSURANCE REFUND	-	-	4,171	-
3870 MISC. REVENUE	3,496	860	16,236	16,500
3878 JULIA LOPEZ ADMINISTRATIVE SERVICES	73,118	34,173	22,587	30,000
3900 DONATIONS	4,300	6,900	6,478	6,500
3952 YOUTH ACTIVITIES	-	-	4,127	4,000
3991 FIREWORKS STAND EVENT COM	-	475	7,519	7,500
3940 TRANSFER FROM OTHER FUNDS	-	20,474	187	-
3994 SPECIAL COMMUNITY EVENTS	3,094	3,973	670	3,000
3996 SENIOR MEAL DONATIONS	19	4,533	3,797	4,500
3997 HOMEBOUND MEALS	115	165	-	-
Subtotal	137,882	124,238	98,782	133,700
Total General Fund Revenues	\$ 1,964,362	\$ 2,052,986	\$ 1,243,805	\$ 2,049,805

**CITY OF ORANGE COVE
2014-2015 BUDGET
REVENUE SUMMARY BY FUND AND TYPE**

WATER ENTERPRISE FUND

WATER SERVICES FUND 55	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ESTIMATED	2014-15 ESTIMATED
OPERATING REVENUES				
005 USE OF MONEY & PROPERTY				
3410 INTEREST INCOME	\$ 875	\$ -	\$ 35	\$ 30
3730 PENALTIES & INTEREST	41,585	(140)	34,726	35,000
Subtotal	42,460	(140)	34,761	35,030
007 CHARGES FOR CURRENT SERVICES				
3710 SERVICE CHARGES	1,163,496	-	954,049	1,140,000
TOTAL OPERATING REVENUES	1,205,956	(140)	988,810	1,175,030
NON-OPERATING REVENUES				
3600 OTHER REVENUE	75	-	177	-
3720 CONNECTION FEES	-	-	820	500
TOTAL NON-OPERATING REVENUES	75	-	997	500
WATER FUND TOTAL REVENUES	\$ 1,206,031	\$ (140)	\$ 989,807	\$ 1,175,530

**CITY OF ORANGE COVE
2014-2015 BUDGET
REVENUE SUMMARY BY FUND AND TYPE**

WASTEWATER ENTERPRISE FUND

WASTEWATER SERVICES FUND 61	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ESTIMATED	2014-15 ESTIMATED
OPERATING REVENUES				
005 USE OF MONEY & PROPERTY				
3410 INTEREST INCOME	\$ 900	\$ 800	\$ 1,946	\$ 2,000
007 CHARGES FOR CURRENT SERVICES				
3710 SERVICE CHARGES	718,181	75,000	583,738	696,000
TOTAL SERVICE CHARGES	718,181	750,000	583,738	696,000
TOTAL OPERATING REVENUES	719,081	750,800	585,684	698,000
NON-OPERATING REVENUES				
3600 OTHER REVENUES	36,000	-	67,997	-
3720 CONNECTION FEES	3,000	-	-	-
3936 TRANSFER IN	-	-	-	-
TOTAL NON-OPERATIVE REVENUES	39,000	-	67,997	-
SEWER FUND TOTAL REVENUES	\$ 758,081	\$ 755,800	\$ 653,681	\$ 698,000

**CITY OF ORANGE COVE
2014-2015 BUDGET
REVENUE SUMMARY BY FUND AND TYPE**

MEASURE C SPECIAL REVENUE FUND

STREETS		2011-12	2012-13	2013-14	2014-15
MEASURE "C" - 27		ACTUAL	ACTUAL	ESTIMATED	ESTIMATED
REVENUES					
3410	INTEREST INCOME	\$ 2,447	\$ 691	\$ 93	\$ 100
006 AID FROM OTHER GOV'T AGENCIES					
3590	MEASURE "C" APPORTIONMENT	-	-	-	-
3591	STREET MAINTENANCE	116,724	121,107	241,206	273,360
3592	ADA COMPLIANCE	3,939	4,086	3,959	-
3593	FLEX SPENDING	133,695	139,315	134,498	133,000
		<u>254,358</u>	<u>264,508</u>	<u>379,663</u>	<u>406,360</u>
	TOTAL REVENUES	<u>\$ 256,805</u>	<u>\$ 265,198</u>	<u>\$ 379,756</u>	<u>\$ 406,460</u>

TRANSPORTATION DEVELOPMENT ACT SPECIAL REVENUE FUND

TRANSPORTATION		2011-12	2012-13	2013-14	2014-15
DEVELOPMENT ACT - 28		ACTUAL	ACTUAL	ESTIMATED	ESTIMATED
REVENUES					
005 USE OF MONEY & PROPERTY					
3410	INTEREST INCOME	\$ 3,321	\$ (359)	\$ 290	\$ 300
006 AID FROM OTHER GOV'T AGENCIES					
3571	ART. III BICYCLE, PEDESTRIAN	4,865	5,393	5,573	6,000
3573	ART. VIII STREETS, ROAD	231,670	278,671	117,231	257,210
3870	MISC. REVENUE	-	466,601	267,912	-
		<u>236,535</u>	<u>750,665</u>	<u>390,716</u>	<u>263,210</u>
	TOTAL REVENUES	<u>\$ 239,856</u>	<u>\$ 750,306</u>	<u>\$ 391,006</u>	<u>\$ 263,510</u>

**CITY OF ORANGE COVE
2014-2015 BUDGET
REVENUE SUMMARY BY FUND AND TYPE**

GAS TAX 2106 SPECIAL REVENUE FUND

GAS TAX - 52 STREETS & ROADS 2106	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ESTIMATED	2014-15 ESTIMATED
005 USE OF MONEY & PROPERTY				
3410 INTEREST INCOME	\$ 640	\$ -	\$ 30	\$ 50
006 AID FROM OTHER GOV'T AGENCIES				
3541 STATE GASOLINE TAXES 2106	33,802	33,575	35,277	46,263
GAS TAX 2106 FUND TOTAL REVENUES	\$ 34,442	\$ 33,575	\$ 35,307	\$ 46,313

GAS TAX 2107 SPECIAL REVENUE FUND

GAS TAX - 53 STREETS & ROADS 2107	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ESTIMATED	2014-15 ESTIMATED
005 USE OF MONEY & PROPERTY				
3410 INTEREST INCOME	\$ -	\$ 41	\$ -	\$ -
006 AID FROM OTHER GOV'T AGENCIES				
3542 STATE GASOLINE TAXES 2107	72,158	78,337	59,588	65,468
GAS TAX 2107 FUND TOTAL REVENUES	\$ 72,158	\$ 73,362	\$ 59,588	\$ 65,468

**CITY OF ORANGE COVE
2014-2015 BUDGET
REVENUE SUMMARY BY FUND AND TYPE**

GAS TAX 2107.5 SPECIAL REVENUE FUND

GAS TAX - 54 STREETS & ROADS 2107.5	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ESTIMATED	2014-15 ESTIMATED
005 USE OF MONEY & PROPERTY				
3410 INTEREST INCOME	\$ 33	\$ 25	\$ 3	\$ -
006 AID FROM OTHER GOV'T AGENCIES				
3543 STATE GASOLINE TAXES 2107.5	3,000	3,000	-	-
GAS TAX 2107.5 - FUND 54 TOTAL	\$ 3,033	\$ 3,025	\$ 3	\$ -

GAS TAX 2105 SPECIAL REVENUE FUND

GAS TAX - 56 STREETS & ROADS 2105	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ESTIMATED	2014-15 ESTIMATED
005 USE OF MONEY & PROPERTY				
3410 INTEREST INCOME	\$ 240	\$ (52)	\$ -	\$ 5
006 AID FROM OTHER GOV'T AGENCIES				
3546 STATE GASOLINE TAXES 2103 (old Prop 42)	148,578	86,804	-	202,179
3545 STATE GASOLINE TAXES 2105	50,273	47,806	-	-
GAS TAX 2105 - FUND 56 TOTAL	\$ 199,091	\$ 134,558	\$ -	\$ 202,184

**CITY OF ORANGE COVE
2014-2015 BUDGET
REVENUE SUMMARY BY FUND AND TYPE**

WASTEWATER FACILITY DEBT SERVICE FUND

WASTEWATER FACILITY DEBT SERVICE - 45	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ESTIMATED	2014-15 ESTIMATED
OPERATING REVENUES				
3410 INTEREST INCOME	\$ 432	\$ 395	\$ 347	\$ 300
3745 ASSESSMENTS	152,542	139,596	138,741	138,000
TOTAL OPERATING REVENUES	\$ 152,974	\$ 139,991	\$ 139,088	\$ 138,300

CHILD DEVELOPMENT SPECIAL REVENUE FUND

CHILD DEVELOPMENT SERVICES FUND 75	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ESTIMATED	2014-15 ESTIMATED
006 AID FROM OTHER GOV'T AGENCIES				
3585 DEPARTMENT OF EDUCATION	\$ 1,079,877	\$ 960,823	\$ 820,543	\$ 992,167
TOTAL REVENUES	\$ 1,079,877	\$ 960,823	\$ 820,543	\$ 992,167

**CITY OF ORANGE COVE
2014-2015 BUDGET
REVENUE SUMMARY BY FUND AND TYPE**

IMPACT FEES SPECIAL REVENUE FUNDS

IMPACT FEES	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ESTIMATED	2014-15 ESTIMATED
007 REVENUES				
3725 IMPACT FEES - PARKS & RECREATION	\$ 3,100	\$ 2,480	\$ 620	\$ 600
3725 IMPACT FEES - FIRE PROTECTION	1,719	353	90	100
3725 IMPACT FEES - LAW ENFORCEMENT	3,634	625	161	160
3725 IMPACT FEES - MAJOR STREET	1,860	11,020	3,714	3,700
3725 IMPACT FEES - WATER DISTRIBUTION	3,200	2,934	67	70
3725 IMPACT FEES - SEWER TREATMENT	12,736	18,295	2,283	2,300
3725 IMPACT FEES - STORM DRAIN	6,985	14,616	331	300
3725 IMPACT FEES - TRAFFIC CONTROL	2,232	2,981	1,045	1,000
3725 IMPACT FEES - SEWER COLLECTION	1,580	1,536	389	350
3725 IMPACT FEES - WATER ACQUISITION	-	575	98	100
3725 IMPACT FEES - WATER TREATMENT	9,815	6,626	852	850
IMPACT FEES FROM SALE OF PROPERTY	-	-	-	-
TOTAL IMPACT FEES REVENUES	\$ 46,861	\$ 62,041	\$ 9,650	\$ 9,530

**CITY OF ORANGE COVE
2014-2015 BUDGET
REVENUE SUMMARY BY FUND AND TYPE**

SUCCESSOR AGENCY TRUST FUND

SUCCESSOR AGENCY - 85	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ESTIMATED	2014-15 ESTIMATED
OPERATING REVENUES				
3010 CURRENT YEAR-SECURED	\$ 2,561,764	\$ 747,861	\$ 180,343	\$ 180,000
3410 INTEREST INCOME	2,618	955	330	300
TOTAL OPERATING REVENUES	\$ 2,564,382	\$ 748,816	\$ 180,673	\$ 180,300

REVENUE DESCRIPTION



**CITY OF ORANGE COVE
2014-2015 BUDGET
CHART OF ACCOUNTS - REVENUE DESCRIPTIONS**

TAXES

Property taxes – current secured

Ad valorem property taxes levied, collected, and apportioned by the County to the City for all secured properties within the City limits.

Property taxes – current unsecured

Ad valorem property taxes levied, collected and apportioned by the County to the City for unsecured properties.

Miscellaneous taxes

Penalties and interest are assessed on delinquent tax payments and apportioned to the City by the County. These amounts are considered and budgeted as miscellaneous tax revenues.

Sales and Use Tax

Two cents of the State sales tax levy collected from merchants on retail sales and taxable services transacted within the City are remitted to the City by the State Board of Equalization.

Franchise fees

This account provides for amounts received for special privileges granted by the City permitting the continuing use of public properties such as poles and lines for public electrical utility uses, gas services, trash collections, and cable television franchise fees.

Utility Users Tax

A tax levied by the City on residents using utilities in the City of Orange Cove at the rate of 7% of the users bill from the service provider for electrical, gas, and telephone.

State Gasoline Tax – 2106

Section 2106(a) provides that each city shall receive a fixed monthly apportionment of \$400; Section 2106(c) provides for distribution on a per capita basis.

State Gasoline Tax – 2107

Gas Tax Section 2107 – A sum equal to .00725 cents per gallon is distributed monthly to the cities on a formula based on the SHC; with calculation predicated on a per capita apportionment – 8.98 x population.

**CITY OF ORANGE COVE
2014-2015 BUDGET
CHART OF ACCOUNTS - REVENUE DESCRIPTIONS**

TAXES (CONTINUED)

State Gasoline Tax – 2107.5

Gas Tax Section 2107.5 – This account represents a fixed amount of revenue received from the State based on population. With our increased census population, our revenue will also increase.

State Gasoline Tax – 2105

Gas Tax Section 2105 – Provides for the collection and distribution of special gas tax to fund improvements for regional transportation needs.

LICENSE AND PERMITS

Business License

This account provides for amounts received from the issuance of licenses to those doing business within the City. The City has different fees listed for various types of businesses, such as commercial, professional, and seasonal.

Building Permits

Revenues received for issuance of building permits.

Plan Checks and Reviews

Revenues received from plan checks and reviews done by Building Official and/or City Engineer.

FINES AND PENALTIES

Court/DUI/Parking

Fines and forfeitures imposed and collected for crimes other than parking offenses resulting from a filing in a court. The City also receives from County parking citations.

**CITY OF ORANGE COVE
2014-2015 BUDGET
CHART OF ACCOUNTS - REVENUE DESCRIPTIONS**

REVENUE FROM OTHER AGENCIES

Motor vehicle in lieu tax

Provides for motor vehicle in lieu fees received from the State collections for vehicles used upon public highways and streets. The payment to cities is distributed based on the proportion that the population of each city bears to the total population of all cities.

Peace Officers Standards & Training (POST)

The City is reimbursed by State's POST for police officers' expenses while attending POST required training courses.

COPS Fast Grant

A three-year federal grant provided for the purpose of hiring one additional police officer.

INVESTMENT REVENUES

Interest income

Interest earned on investments of City funds.

Rental of Property

Income received from rental of City equipment and buildings.

**CITY OF ORANGE COVE
2014-2015 BUDGET
CHART OF ACCOUNTS - REVENUE DESCRIPTIONS**

CHARGES FOR SERVICES

Accounting services

To account for charges for accounting services provided by the City.

KCUSD Reimbursement

To account for services provided for a School Resource Officer for Kings Canyon Unified School District.

UTILITY REVENUES

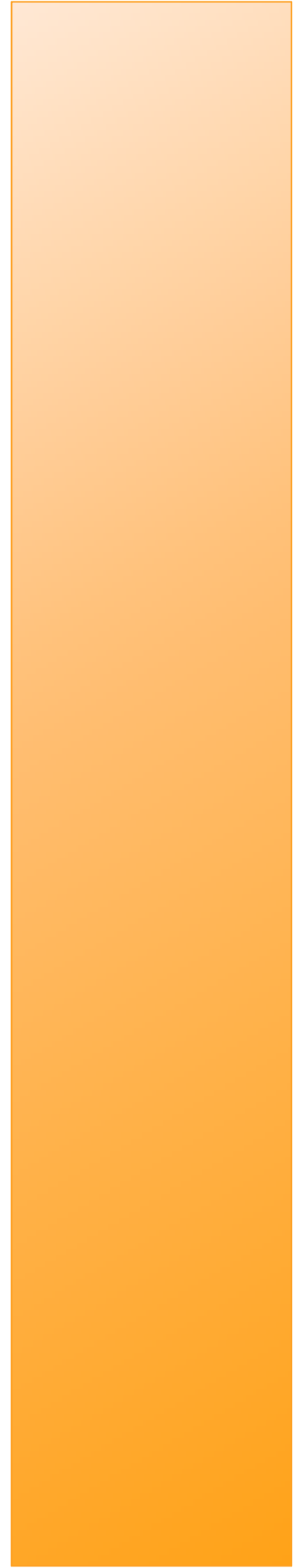
Service Charges

These fees are collected to recover the cost of providing utility service (water, sewer, and disposal) to the City's residents and businesses.

Penalties & Interest (Reconnection Fees)

Fees assessed to customers after utility service has been discontinued due to a delinquent balance. This fee must be paid in order to restore sewer service.

**EXPENDITURE/EXPENSE
SUMMARY
BY FUND & TYPE**



**CITY OF ORANGE COVE
2014-2015 BUDGET
EXPENDITURE/EXPENSE SUMMARY BY FUND AND TYPE**

FUND NO.	FUND NAME	SALARIES & BENEFITS	MAINTENANCE & SUPPLIES	CAPITAL OUTLAY	TOTAL	PAGE(S)
51	General	\$ 1,307,210	\$ 920,830	\$ 16,000	\$ 2,244,040	47
158	Domestic Violence	\$ 159,413	\$ 18,119	\$ -	\$ 177,532	155
55	Water	\$ 417,000	\$ 716,350	\$ 17,000	\$ 1,150,350	97
61	Sewer	\$ 343,500	\$ 303,000	\$ 17,000	\$ 663,500	105
27	Measure C	\$ 65,850	\$ 14,000	\$ 329,500	\$ 409,350	111
28	Transportation Development	\$ 20,810	\$ 15,000	\$ 526,500	\$ 562,310	118
85	Successor Agency	\$ 59,000	\$ 253,000	\$ -	\$ 312,000	167
45	Wastewater Facility	\$ -	\$ 124,500	\$ -	\$ 124,500	150
75	Child Development	\$ -	\$ 992,167	\$ -	\$ 992,167	161
52	Gas Tax 2106	\$ -	\$ 64,300	\$ 125,000	\$ 189,300	125
53	Gas Tax 2107	\$ 43,700	\$ 69,650	\$ -	\$ 113,350	131
54	Gax Tax 2107.5	\$ -	\$ -	\$ -	\$ -	138
56	Gas Tax 2105	\$ 82,500	\$ 9,000	\$ 90,000	\$ 181,500	143
		\$ 2,498,983	\$ 3,499,916	\$ 1,121,000	\$ 7,119,899	

**EXPENDITURE/EXPENSE
DESCRIPTIONS**



**CITY OF ORANGE COVE
2014-2015 BUDGET
CHART OF ACCOUNTS – EXPENDITURE/EXPENSE DESCRIPTIONS**

PERSONNEL SERVICES

4100 – Salaries and Wages

This account provides compensation for regular employees.

4105 – Holidays Worked

This account provides for pay during the holiday (Police).

4110 – Holiday Pay

Compensation for holiday pay.

4115 – Holiday in-lieu Police

Compensation for holiday pay (Police)

4150 – Temporary and Part-time

Payment for compensation to employees hired for a specified time and/or specified part-time purpose

4200 – Over-time

Provides compensation for overtime throughout the year

4250 – Stand-by Pay

Provides compensation for standby pay (Public Works)

4400 – CalPERS Retirement

Provides for employee benefits to employees retirement system

4500 – Health Insurance

Accounts for health insurance premiums paid

4600 – Workers' Compensation Insurance

Provide for City paid benefits for workers compensation insurance premium pursuant to State law

4700 – State Unemployment Insurance

Provides for City-paid employee benefits for State unemployment insurance as set by the State

**CITY OF ORANGE COVE
2014-2015 BUDGET
CHART OF ACCOUNTS – EXPENDITURE/EXPENSE DESCRIPTIONS**

PERSONNEL SERVICES (continued)

4800 – FICA

FICA paid to state

4900 – State Disability Insurance

State Disability Insurance

MAINTENANCE AND SUPPLIES

5050 – Operating Expenditures

Expenditures for materials and supplies used in the day to day operations of the City, such as cleaning supplies, sand, cement, sewage, water purification supplies, handbooks, irrigation supplies, first-aid, tape, and miscellaneous items

5150 – Clothing and Uniform

Expenditures for uniforms (Police and Public Works)

5200 – Publication

Provides funds for newspaper placements, magazine, recruitments, and publishing costs

5210 – General Administration

Account for admin cost for community grants

5250 - Communication

Expenditures for local and long-distance telephone services, cell phone services, air cards, data services, and fax machine

5300 – Utilities

Expenditures for electrical and power supply, gas and water services

5320 – Water Purchase

Expenditures for water purchase

**CITY OF ORANGE COVE
2014-2015 BUDGET
CHART OF ACCOUNTS – EXPENDITURE/EXPENSE DESCRIPTIONS**

MAINTENANCE AND SUPPLIES (continued)

5350 – Rent/Leases

Expenditures for rental of buildings and/or equipment

5400 – Building and Maintenance

Expenditures for repair of structural buildings, grounds and parking areas

5420 – Street Maintenance

Expenditures for contract maintenance, repairs of street signs, pipelines, fire alarms, signal apparatus, fire hydrants, street and alleys, street lights, traffic signals and controls, storm drain, meter valves and fittings.

5450 – Equipment Maintenance

Expenditures for replacement of equipment, small tools, traffic signals, traffic controls, meter valves and fittings.

5500 – Professional Services

Expenditures for management consultant fees, audits, engineering fees, architectural fees, and contractual services not otherwise classified

5510 – Election

Expenditures relating to general and special elections

5600 – Insurance and Bonding

Expenditures for all insurance not related to employees' coverage and for surety bonds

5620 – Principal

Payments on bond/loan principal

5625 – Interest

Payments on bond/loan interest

5648 – Transfer Out

Expenses of one fund or activity reimbursed by another fund

5650 – Dues and Subscription

Expenditures for memberships in professional organization including dues and fees, and for subscriptions to trade and professional journals

CITY OF ORANGE COVE
2014-2015 BUDGET
CHART OF ACCOUNTS – EXPENDITURE/EXPENSE DESCRIPTIONS

MAINTENANCE AND SUPPLIES (continued)

5700 – Travel and Conferences

Expenditure for attendance of out-of-town meetings or training programs, including lodging, transportation, automobile reimbursement, meals and taxis

5750 – Vehicle Repairs

Expenditures for maintenance and repair of automotive and heavy mobile equipment

5790 – Depreciation

Applicable depreciation charges calculated and recorded annually in the enterprise funds (Water and Wastewater)

5900 – Miscellaneous Expense

Other expenditures that cannot be categorized in the above accounts

5900 – Miscellaneous Expense

To record expenditures related to youth activities

5990 – Youth Activities

To record Events Committee expenditures

6000 – Christmas Event

To record Christmas event expenditures

6001 – Movie Night

To record Movie Night expenditures

6005 – Easter Event

To record Easter Event expenditures

6015 – 4th of July Event

To record 4th of July expenditures

**CITY OF ORANGE COVE
2014-2015 BUDGET
CHART OF ACCOUNTS – EXPENDITURE/EXPENSE DESCRIPTIONS**

MAINTENANCE AND SUPPLIES (continued)

6025 – Halloween Event

To record Halloween expenditures

6030 – Thanksgiving Event

To record Thanksgiving expenditures

CAPITAL OUTLAY

6500 – Capital Outlay

To record capitalizable purchases over \$5,000 to be depreciated

6700 – Street Project Local Match for State & Federal

To record street projects local match for state and federal grants

6701 – CMAQ Anchor and Jacobs

To record costs related to Anchor and Jacob Street using CMAQ funding

6702 – RSTP Center Street

To record Center Street reconstruction

6703 – CMAQ Sidewalks on 3rd Street

To record costs using CMAQ funding for sidewalks on 3rd Street

6704 – CMAQ Center Street Rail Connection

To record costs using CMAQ funding for Center Street Rail Connection

6705 – Martinez Estates & 12th Street Sidewalks

To record costs relating to the Martinez Estates and 12th Street sidewalks

6708 – CMAQ Sidewalk No. 1

To record costs relating to sidewalks using CMAQ funding

6709 – Safe Routes to School

To record costs relating to projects to ensure safe routes to schools

6710 – C, D and 11th Street

To record street improvements on C, D and 11th Streets

**CITY OF ORANGE COVE
2014-2015 BUDGET
CHART OF ACCOUNTS – EXPENDITURE/EXPENSE DESCRIPTIONS**

CAPITAL OUTLAY (continued)

6711 – RSIP Adams Avenues

To record costs relating to streets projects on Adam Street

6715 – Local Street Sealing – Martinez Estates

To record costs relating to sealing of streets at the Martinez Estates



CITY BUDGET

**CITY OF ORANGE COVE
2014-2015 BUDGET
GENERAL FUND**

GENERAL FUND ESTIMATED FUND ACTIVITY OVERVIEW

Projected Beginning Fund Balance	\$ 2,720,000
2014-15 Estimated Revenues	2,049,805
2014-15 Estimate Expenditures	<u>(2,244,040)</u>
Operating income/(loss)	(194,235)
Projected Ending Fund Balance	<u><u>\$ 2,525,765</u></u>

For details regarding General Fund estimated revenues, please see page 46.

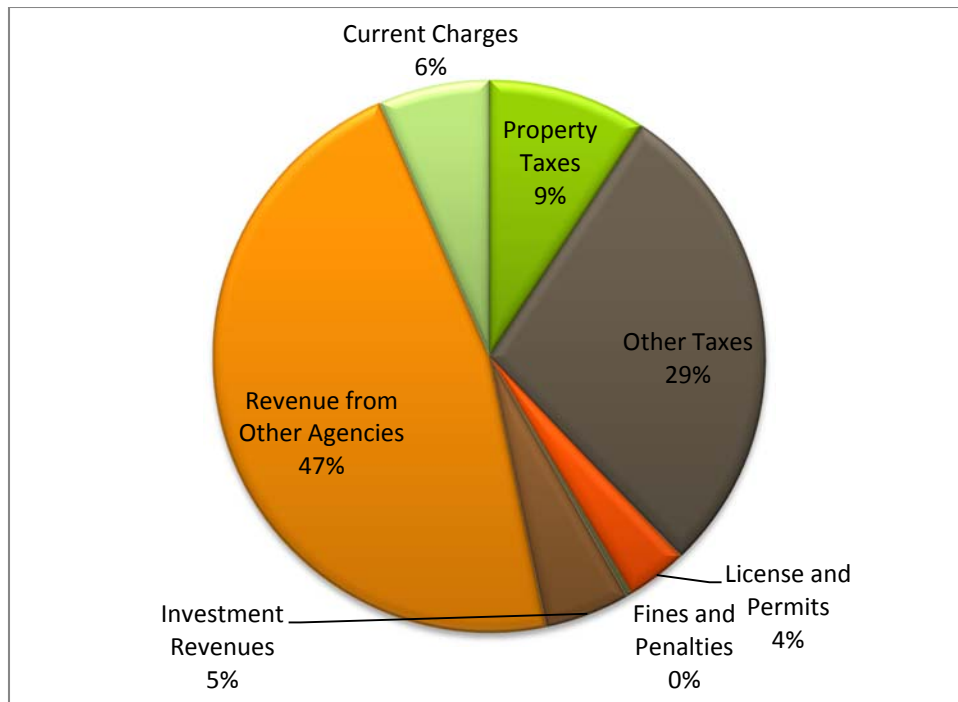
For details regarding General Fund estimated expenditures, please see page 47.

**CITY OF ORANGE COVE
2014-2015 BUDGET
GENERAL FUND**

GENERAL FUND SUMMARY OF REVENUES BY TYPE

The following schedules show the breakdown of the General Fund estimated revenues:

		Page(s)
Property Taxes	\$ 190,000	20
Other Taxes	585,750	20
License and Permits	72,855	20
Fines and Penalties	7,000	21
Investment Revenues	102,000	21
Revenue from Other Agencies	958,500	21
Current Charges	133,700	22
	<u>\$ 2,049,805</u>	



For details regarding General Fund revenues please see pages 20-22.

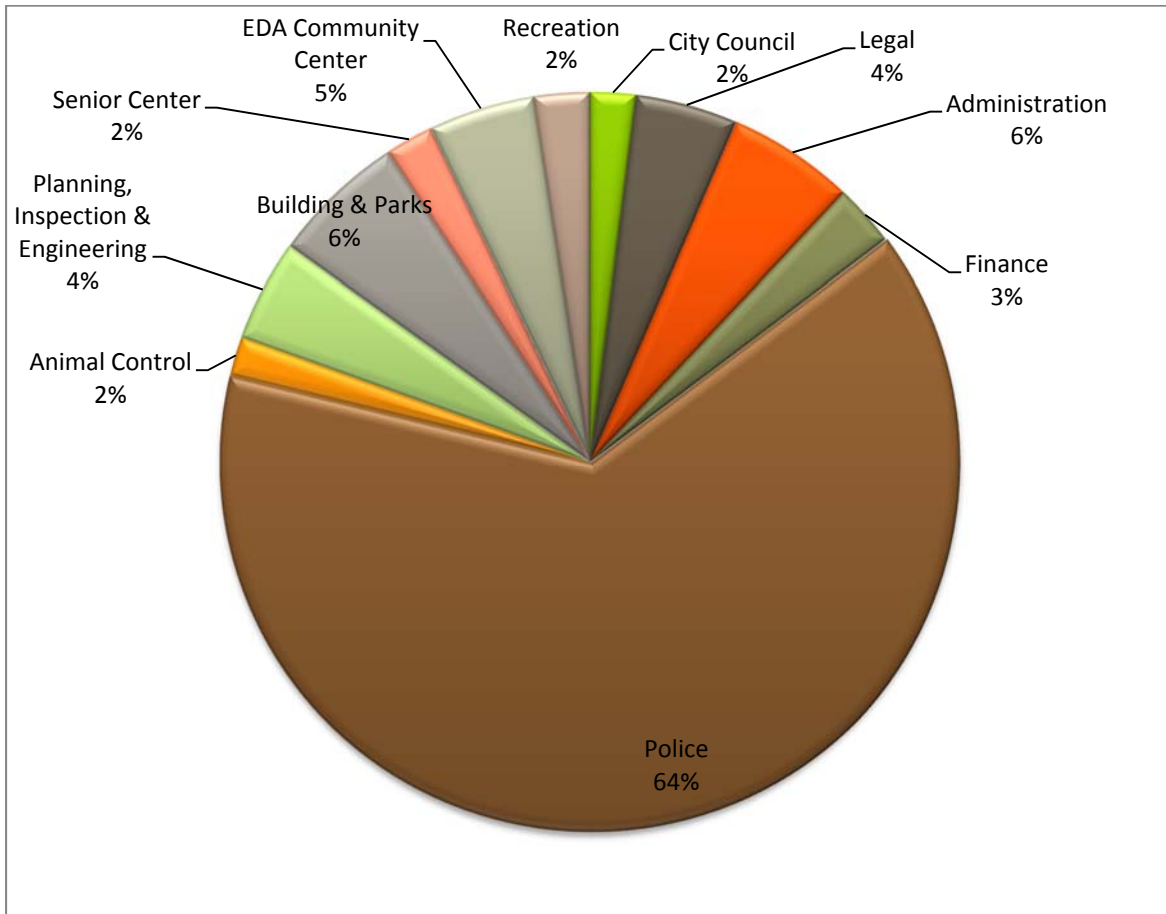
**CITY OF ORANGE COVE
2014-2015 BUDGET
GENERAL FUND**

GENERAL FUND SUMMARY OF EXPENDITURES BY DEPARTMENT/TYPE

	Total	Salaries & Benefits	Maintenance & Supplies	Capital Outlay	Page(s)
General Government:					
City Council	\$ 44,640	\$ 32,690	\$ 11,950	\$ -	50-52
Legal	100,000	-	100,000	-	53-55
Administration	124,965	30,915	94,050	-	56-59
Finance	60,710	34,810	19,900	6,000	60-62
Public Safety:					
Police	1,437,800	1,051,300	386,500	-	64-68
Animal Control	38,100	25,100	13,000	-	69-72
Planning, Inspection & Engineering	99,350	44,100	55,250	-	73-76
Building & Parks	132,250	33,750	98,500	-	77-80
Recreation:					
Senior Center	46,900	30,800	16,100	-	81-84
EDA Community Center	104,145	9,645	84,500	10,000	85-88
Recreation	55,180	14,100	41,080	-	89-92
Total expenditures	<u>\$ 2,244,040</u>	<u>\$ 1,307,210</u>	<u>\$ 920,830</u>	<u>\$ 16,000</u>	

CITY OF ORANGE COVE
2014-2015 BUDGET
GENERAL FUND

GENERAL FUND SUMMARY OF EXPENDITURES BY DEPARTMENT/TYPE



**CITY OF ORANGE COVE
2014-2015 BUDGET
GENERAL FUND**

GENERAL FUND SUMMARY OF FUNCTION/DEPARTMENTS

The City of Orange Cove has the following departments within the General Fund:

DESCRIPTION	DEPT. #
• City Council	102
• Legal	203
• Administration	211
• Finance	300
• Police	911
• Animal Control	772
• Building and Parks	432
• Planning, Inspection & Engineering	390
• Recreation	410
• EDA Center	550
• Senior Center	579

**CITY OF ORANGE COVE
2014-2015 BUDGET
GENERAL FUND**

City Council

Department Description

The City Council is the governing body of the City of Orange Cove and has the power to make and enforce all laws and regulations with respect to municipal affairs, subject to the limitations and restrictions of the State Constitution.

Goals

- o Maintain and enhance public safety
- o Encourage economic development opportunities for existing and new businesses
- o Enhance the visual appeal of downtown
- o Road improvements
- o Maintain a balanced budget and look for opportunities to maintain the general fund reserve
- o Ensure and maintain City's infrastructure

**CITY OF ORANGE COVE
2014-2015 BUDGET
GENERAL FUND**

City Council

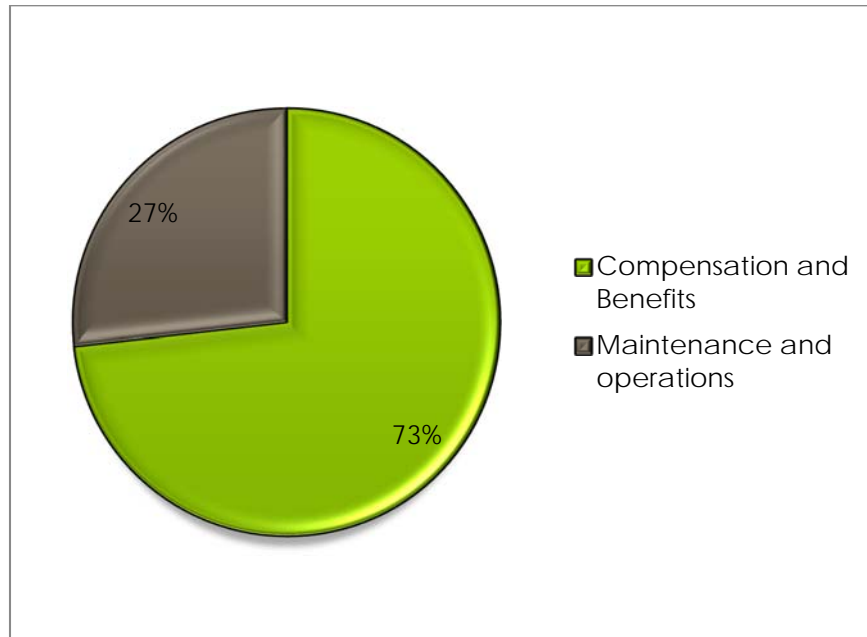
Below is the proposed expenditure budget for the City Council:

		2014-15 BUDGET
 COUNCIL MEMBER COMPENSATION		
4100	STIPEND	\$ 16,200
4500	HEALTH/DENTAL/VISION INSURANCE	15,000
4700	STATE UNEMPLOYMENT INS.	840
4800	FICA/MEDICARE	480
4900	SDI	<u>170</u>
TOTAL COMPENSATION & BENEFITS		32,690
 MAINTENANCE & OPERATIONS		
5050	OPERATING SUPPLIES	-
5250	COMMUNICATION/TELEPHONE	3,450
5500	PROFESSIONAL SERVICES	-
5650	MEMBERSHIP, DUES & SUBSCRIPTIONS	-
5700	TRAVEL, CONFERENCES & MILEAGE	<u>8,500</u>
TOTAL MAINTENANCE & OPERATIONS		11,950
 TOTAL EXPENDITURES		 <u>\$ 44,640</u>

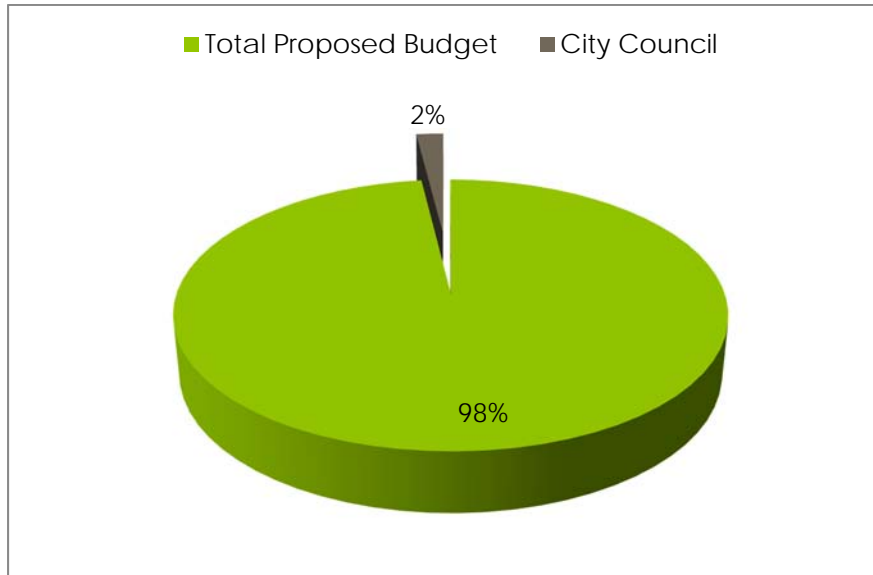
**CITY OF ORANGE COVE
2014-2015 BUDGET
GENERAL FUND**

City Council

The schedule below shows the percentage breakdown of the type of expenditures:



The City Council will take up 2% of the proposed expenditure budget of the General Fund.



**CITY OF ORANGE COVE
2014-2015 BUDGET
GENERAL FUND**

Legal

Department Description

The City Attorney provides the City and its representative agencies, departments and officers legal services to ensure that activities of the City are conducted in accordance with the requirements of the laws, that the City is properly represented in civil litigation and that violations of the City laws are prosecuted.

Goals

Assist the City Council and management with drafting legal document to protect the City interests and advance its goals

**CITY OF ORANGE COVE
2014-2015 BUDGET
GENERAL FUND**

Legal Budget

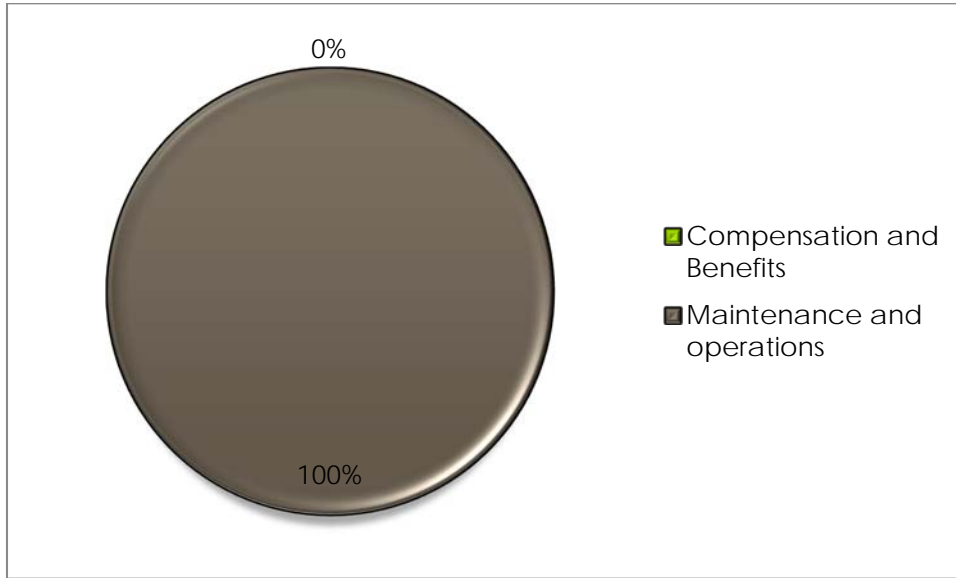
Below is the proposed expenditure budget for the Legal Department:

	2014-15 BUDGET
MAINTENANCE & OPERATIONS	
.5500 PROFESSIONAL SERVICES	<u>\$ 100,000</u>
TOTAL MAINTENANCE & OPERATIONS	<u>100,000</u>
TOTAL EXPENDITURES	<u>\$ 100,000</u>

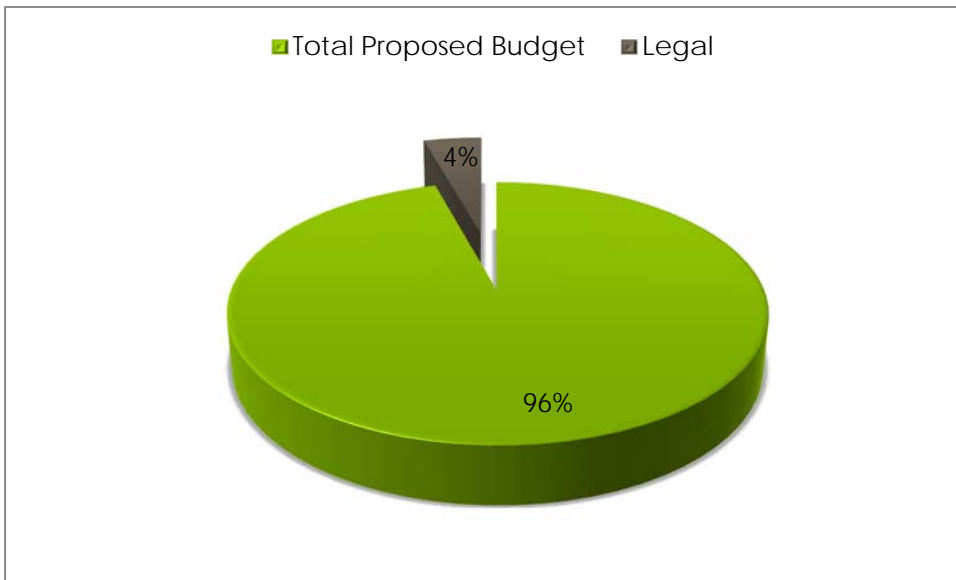
CITY OF ORANGE COVE
2014-2015 BUDGET
GENERAL FUND

Legal

The schedule below shows the percentage breakdown of the type of expenditures:



The Legal Department will take up 4.5% of the proposed expenditure budget of the General Fund.



**CITY OF ORANGE COVE
2014-2015 BUDGET
GENERAL FUND**

Administration

Department Description

The City Manager is appointed by the City Council to direct the delivery of municipal services and to implement City Council plans, programs, and policies. This involves administrative decision making and providing administrative direction for all City departments, programs, and project.

Goals

- o Provide police and other public services at present or improved levels that are consistent with City Council policy direction and available financial resources
- o Improve the City's economic position through the attraction of new business and industry that will generate new jobs, sale taxes, and shopping opportunities
- o Develop the foundation of a long range financial plan to provide for future infrastructure and capital improvements needs of the City
- o With the help of the Economic Development Committee, develop a long-range economic plan for the improvement of the local economy and job market

**CITY OF ORANGE COVE
2014-2015 BUDGET
GENERAL FUND**

Administration Budget

The following pages represent the proposed expenditure budget for the Administration Department:

		2014-15 BUDGET
EMPLOYEE SALARIES & WAGES		
4100	SALARIES & WAGES	\$ 17,330
4110	HOLIDAY PAY	-
4200	OVERTIME	<u>2,400</u>
	TOTAL SALARIES & WAGES	19,730
 EMPLOYEE BENEFITS		
4400	CALPERS RETIREMENT	1,400
4500	HEALTH/DENTAL/VISION INSURANCE	7,000
4600	WORKER'S COMP. INSURANCE	1,200
4700	STATE UNEMPLOYMENT INS.	150
4800	FICA/MEDICARE	1,260
4900	SDI	<u>175</u>
	TOTAL EMPLOYEE BENEFITS	11,185
	 TOTAL EMPLOYEE SALARY & BENEFITS	 <u>\$ 30,915</u>

**CITY OF ORANGE COVE
2014-2015 BUDGET
GENERAL FUND**

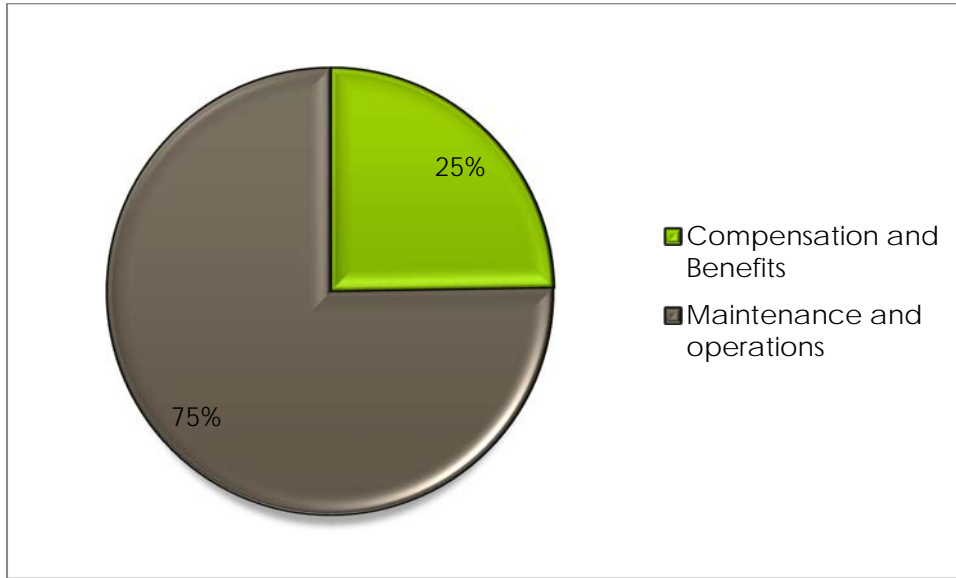
Administration Budget (continued)

			2014-15 BUDGET
MAINTENANCE & OPERATIONS			
5050	OPERATING SUPPLIES	\$	20,000
5200	ADVERTISING & PUBLICATIONS		2,000
5250	COMMUNICATION/TELEPHONE		3,000
5300	UTILITIES		-
5518	LEGAL SETTLEMENT ADMINISTRATION		-
5450	EQUIPMENT MAINTENANCE		-
5500	PROFESSIONAL & SPECIAL SERVICES		40,000
5510	ELECTIONS EXPENSE		15,000
5600	INSURANCE & BONDING		3,500
5650	MEMBERSHIP, DUES & SUBSCRIPTIONS		6,000
5700	TRAVEL, CONFERENCES & MILEAGE		1,900
5710	MEETING SUPPLIES		-
5750	VEHICLE REPAIRS & MAINTENANCE		50
5760	GAS		700
5900	MISCELLANEOUS EXPENSE		1,900
			94,050
TOTAL MAINTENANCE & OPERATIONS			
CAPITAL OUTLAY			
6500	CAPITAL EXPENDITURE		-
6570	CODIFICATION OF ORDINANCES/CODES		-
			-
TOTAL CAPITAL OUTLAY			
			-
	TOTAL EXPENDITURES	\$	124,965

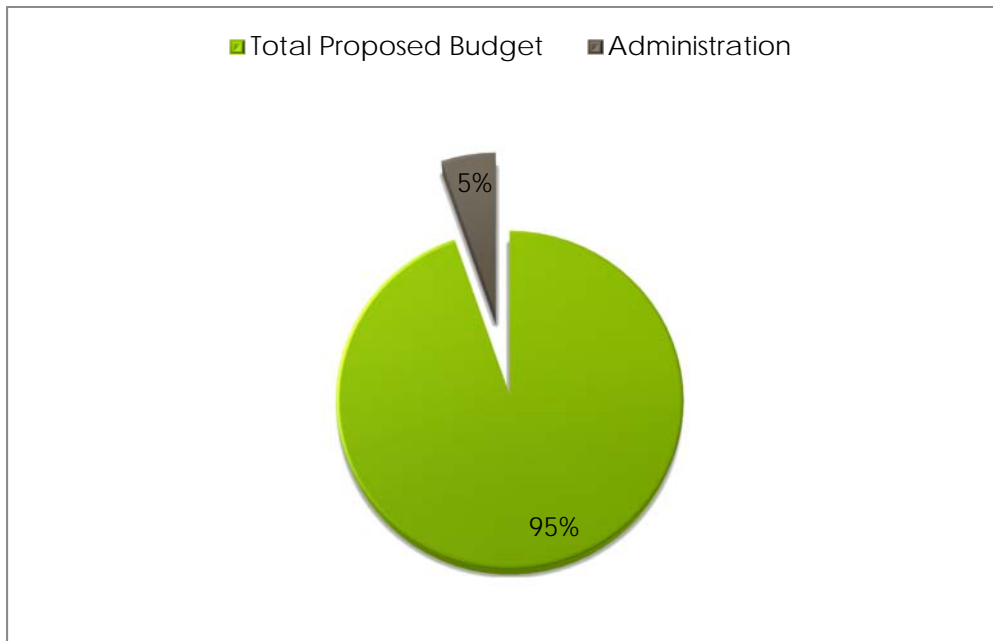
CITY OF ORANGE COVE
2014-2015 BUDGET
GENERAL FUND

Administration

The schedule below shows the percentage breakdown of the type of expenditures:



The Administration Department will take up 5.6% of the proposed expenditure budget of the General Fund.



CITY OF ORANGE COVE 2014-2015 BUDGET GENERAL FUND

Finance

Department Description

The City of Orange Cove Finance Department is responsible for managing the City's finances.

The Finance Department's objectives are to:

- o Demonstrate integrity, accountability, consistency, professionalism and a strong work ethic
- o Prepare timely and fairly stated financial reports that monitor current financial activities

Goals

- o Develop an accounting policies and procedures manual
- o Prepare year-end financial statements in-house
- o Update accounting software and computer equipment to maximize efficiency within our department

**CITY OF ORANGE COVE
2014-2015 BUDGET
GENERAL FUND**

Finance Budget

The following pages represent the proposed expenditure budget for the Finance Department:

		2014-15 BUDGET
EMPLOYEE SALARIES & WAGES		
4100	SALARIES & WAGES	\$ 24,000
4110	HOLIDAY PAY	750
4200	OVERTIME	<u>500</u>
	TOTAL SALARIES & WAGES	25,250
EMPLOYEE BENEFITS		
4400	CALPERS RETIREMENT	750
4500	HEALTH/DENTAL/VISION INSURANCE	3,500
4600	WORKER'S COMP. INSURANCE	3,000
4700	STATE UNEMPLOYMENT INS.	400
4800	FICA/MEDICARE	1,700
4900	SDI	<u>210</u>
	TOTAL EMPLOYEE BENEFITS	9,560
	TOTAL EMPLOYEE SALARY/BENEFITS	<u>\$ 34,810</u>

**CITY OF ORANGE COVE
2014-2015 BUDGET
GENERAL FUND**

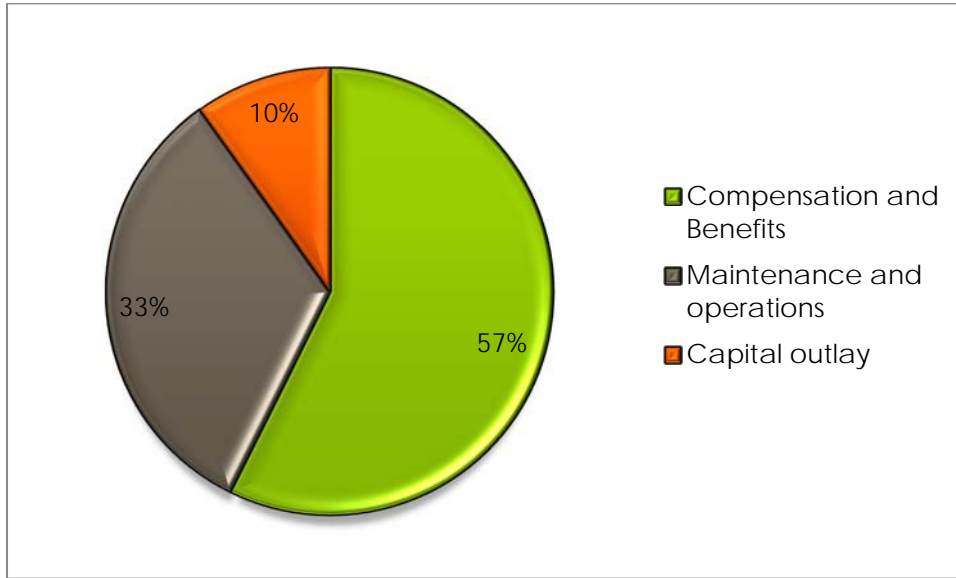
Finance Budget (continued)

		2014-15 BUDGET
MAINTENANCE & OPERATIONS		
5050	OPERATING SUPPLIES	\$ 10,000
5200	ADVERTISING & PUBLICATIONS	-
5250	COMMUNICATION	800
5300	UTILITIES	100
5450	EQUIPMENT MAINTENANCE	-
5500	PROFESSIONAL & SPECIAL SERVICES	7,000
5550	OTHER CONTRACTS	-
5600	INSURANCE & BONDING	1,400
5650	MEMBERSHIP, DUES & SUBSCRIPTIONS	200
5700	TRAVEL, CONFERENCES & MILEAGE	200
5900	MISCELLANEOUS EXPENSE	<u>200</u>
	TOTAL MAINTENANCE & OPERATIONS	19,900
CAPITAL OUTLAY		
6505	UPGRADE FRONT OFFICE	<u>6,000</u>
	TOTAL CAPITAL OUTLAY	6,000
	TOTAL EXPENDITURES	<u>\$ 60,710</u>

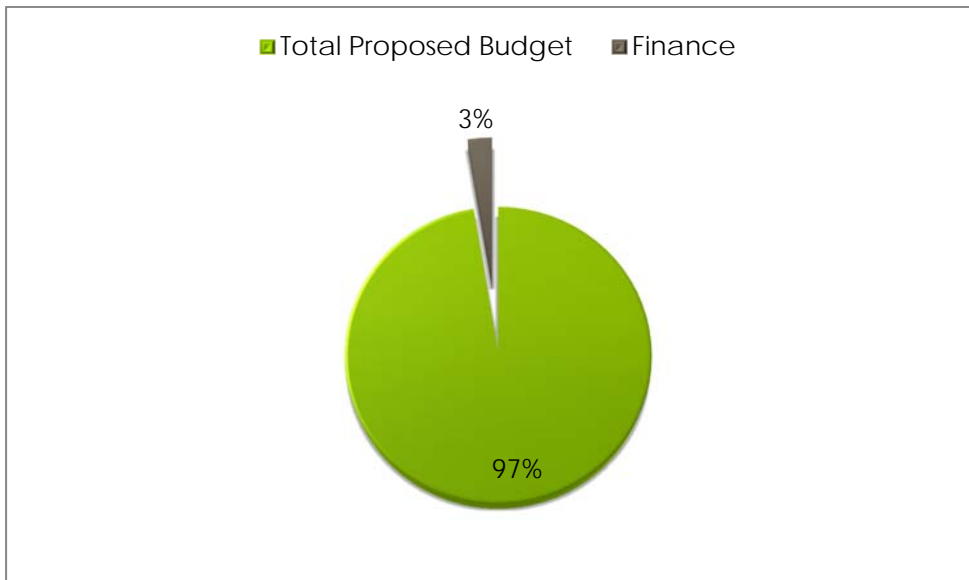
CITY OF ORANGE COVE 2014-2015 BUDGET GENERAL FUND

Finance

The schedule below shows the percentage breakdown of the type of expenditures:



The Finance Department will take up 3% of the proposed expenditure budget of the General Fund.



CITY OF ORANGE COVE 2014-2015 BUDGET GENERAL FUND

Police

Mission

Our mission is to make our city a place where all people can live, work, and play.

Vision

The Orange Cove Police Department will maintain the highest standards of professional ethics and integrity. We will build partnerships and coalitions with the business, and residential communities to identify and recommend solutions to problems with the goal of improving the quality of life in our neighborhoods. Our commitment is to provide professional service to our citizens, residents, and visitors.

Core Values

In our individual conduct and in our personal relationships, we value:

- o Integrity and ethical behavior at all times.
- o Respect for the rules of law and the dignity of all human beings.
- o Acceptance of full responsibility and accountability for our actions.
- o Empathy and compassion for others.
- o Direct communications that permit and encourage healthy disagreement.
- o Resolving differences in a mutually supportive and positive way.



CITY OF ORANGE COVE 2014-2015 BUDGET GENERAL FUND

Police

Core Values (Continued)

In our professional responsibilities, we value:

- o Individual and team effectiveness in solving crime and crime related problems.
- o Exceptional response to community needs.
- o Equal protection and service to all, regardless of economic status.
- o Continuous commitment to personal and professional growth.
- o Innovation, creativity, and reasoned risk-taking.
- o A methodical approach to problem solving.
- o Responsible and creative management of our resources.
- o Excellence and continuous improvement in all we do.



**CITY OF ORANGE COVE
2014-2015 BUDGET
GENERAL FUND**

Police Budget

The following pages represent the proposed expenditure budget for the Police Department:

		2014-15 BUDGET
EMPLOYEE SALARIES & WAGES		
4100	SALARIES & WAGES	\$ 588,500
4105	HOLIDAY WORKED	15,000
4110	HOLIDAY PAY	12,000
4115	RESERVES	8,000
4150	TEMPORARY AND PART-TIME	32,400
4200	OVERTIME	<u>40,000</u>
TOTAL SALARIES & WAGES		695,900
EMPLOYEE BENEFITS		
4400	CALPERS RETIREMENT	97,000
4500	HEALTH/DENTAL/VISION INSURANCE	120,000
4600	WORKER'S COMP. INSURANCE	80,400
4700	STATE UNEMPLOYMENT INS.	8,400
4800	FICA/MEDICARE	43,500
4900	SDI	<u>6,100</u>
TOTAL EMPLOYEE BENEFITS		355,400
 TOTAL EMPLOYEE SALARY/BENEFITS		 \$ 1,051,300

**CITY OF ORANGE COVE
2014-2015 BUDGET
GENERAL FUND**

Police Budget

**2014-15
BUDGET**

MAINTENANCE & OPERATIONS

5050	OPERATING SUPPLIES	\$	30,000
5150	CLOTHING & PERSONAL SUPPLIES		9,500
5250	COMMUNICATION/TELEPHONE		35,000
5300	UTILITIES		11,000
5400	BUILDING MAINTENANCE		1,000
5450	EQUIPMENT MAINTENANCE		1,000
5500	PROFESSIONAL SERVICES		180,000
5551	K-9 EXPENSES		6,000
5600	INSURANCE & BONDING		42,000
5700	TRAVEL, CONFERENCES & MILEAGE		4,000
5750	VEHICLE REPAIRS & MAINTENANCE		17,000
5760	GAS, OIL & LUBE		50,000
			50,000

TOTAL MAINTENANCE & OPERATIONS 386,500

CAPITAL OUTLAY

6500	CAPITAL EXPENDITURE		-
6585	COMPUTER SYSTEM		-
			-

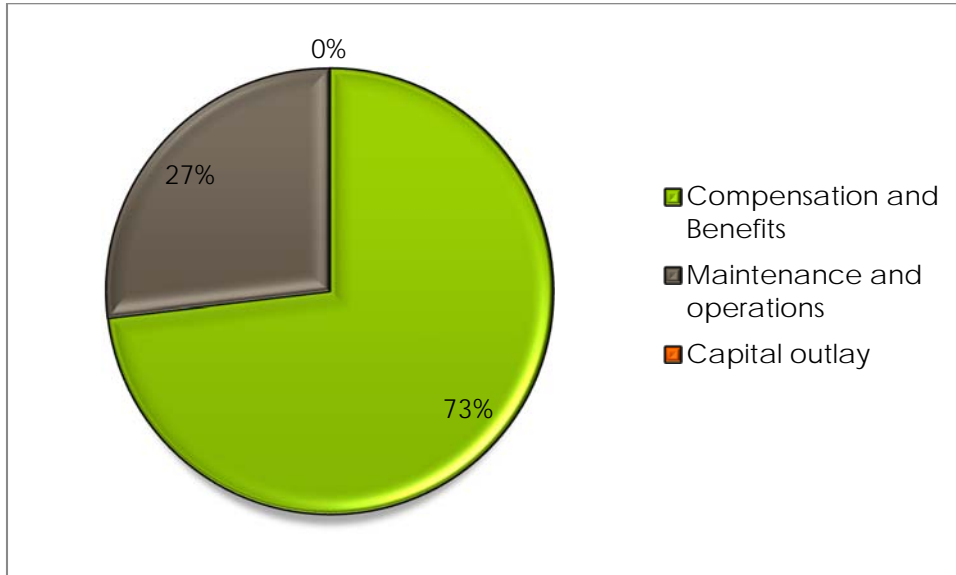
TOTAL CAPITAL OUTLAY -

TOTAL EXPENDITURES \$ 1,437,800

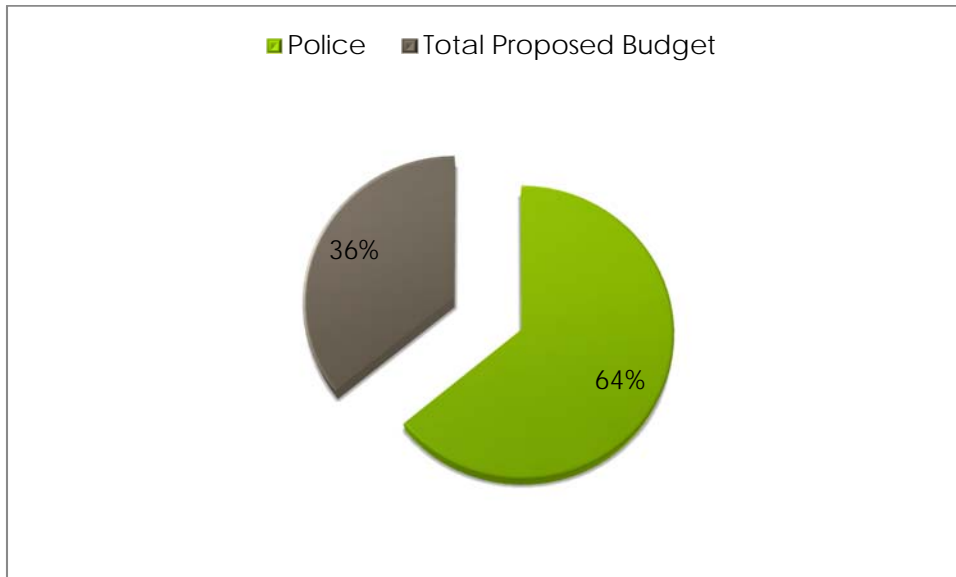
CITY OF ORANGE COVE
2014-2015 BUDGET
GENERAL FUND

Police

The schedule below shows the percentage breakdown of the type of expenditures:



The Police Department will take up 64% of the proposed expenditure budget of the General Fund.



**CITY OF ORANGE COVE
2014-2015 BUDGET
GENERAL FUND**

Animal Control

Department Description

The Animal Control Department's purpose is to promote health and safety in the Orange Cove community related to animal issues and services.

Goals

- Development of low cost spay/neuter programs
- Humane sheltering for lost, abandoned and neglected pets
- Return of lost pets to families
- Adoption services
- Improve the quality of care provided to animals in the shelter
- Develop organizational capacity
- Communicate effectively and timely within the shelter
- Decrease the shelters euthanasia rate and increase the positive release rate
- Improve the quality and quantity of shelter adoptions
- Develop a positive, visible presence in the community

**CITY OF ORANGE COVE
2014-2015 BUDGET
GENERAL FUND**

Animal Control Budget

The following pages represent the proposed expenditure budget for the Animal Control Department:

		2014-15 BUDGET
EMPLOYEE SALARIES & WAGES		
4100	SALARIES & WAGES	\$ 10,000
4150	TEMPORARY AND PART-TIME	2,080
4200	OVERTIME	-
		-
	TOTAL SALARIES & WAGES	12,080
EMPLOYEE BENEFITS		
4400	CALPERS RETIREMENT	900
4500	HEALTH/DENTAL/VISION INSURANCE	7,800
4600	WORKER'S COMP. INSURANCE	3,000
4700	STATE UNEMPLOYMENT INS.	220
4800	FICA/MEDICARE	970
4900	SDI	130
		130
	TOTAL EMPLOYEE BENEFITS	13,020
	TOTAL EMPLOYEE SALARY/BENEFITS	\$ 25,100

**CITY OF ORANGE COVE
2014-2015 BUDGET
GENERAL FUND**

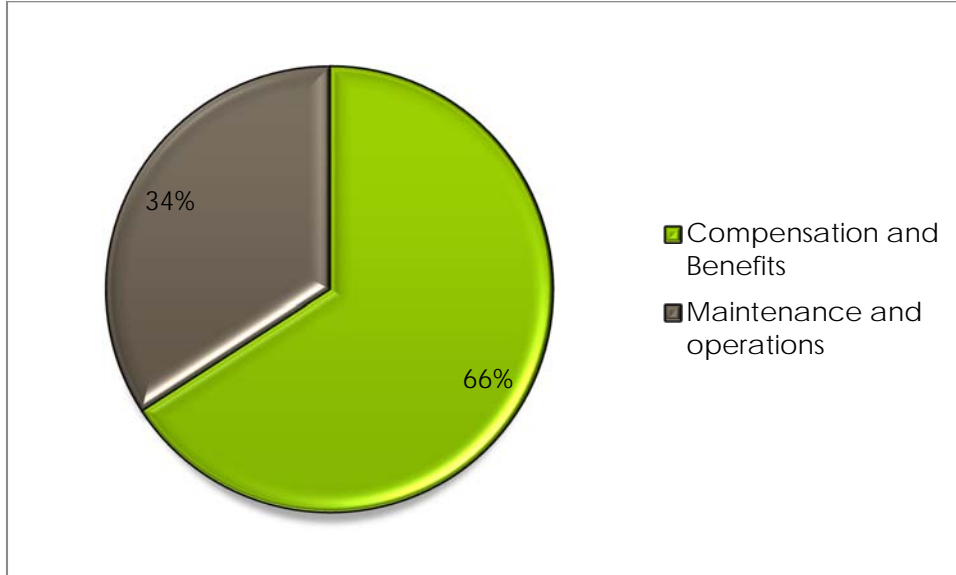
Animal Control

		2014-15 BUDGET
MAINTENANCE & OPERATIONS		
5050	OPERATING SUPPLIES	\$ 6,000
5150	CLOTHING & PERSONAL SUPPLIES	500
5200	PUBLICATIONS	-
5250	COMMUNICATION/TELEPHONE	100
5300	UTILITIES	
5400	BUILDING MAINTENANCE	-
5450	EQUIPMENT MAINTENANCE	-
5500	PROFESSIONAL SERVICES	3,000
5600	INSURANCE & BONDING	1,600
5700	TRAVEL, CONFERENCES & MILEAGE	1,000
5750	VEHICLE REPAIRS & MAINTENANCE	300
5760	GAS, OIL & LUBE	<u>500</u>
	TOTAL MAINTENANCE & OPERATIONS	13,000
CAPITAL OUTLAY		
6500	CAPITAL EXPENDITURE	<u>-</u>
	TOTAL CAPITAL OUTLAY	-
	 TOTAL EXPENDITURES	 <u><u>\$ 38,100</u></u>

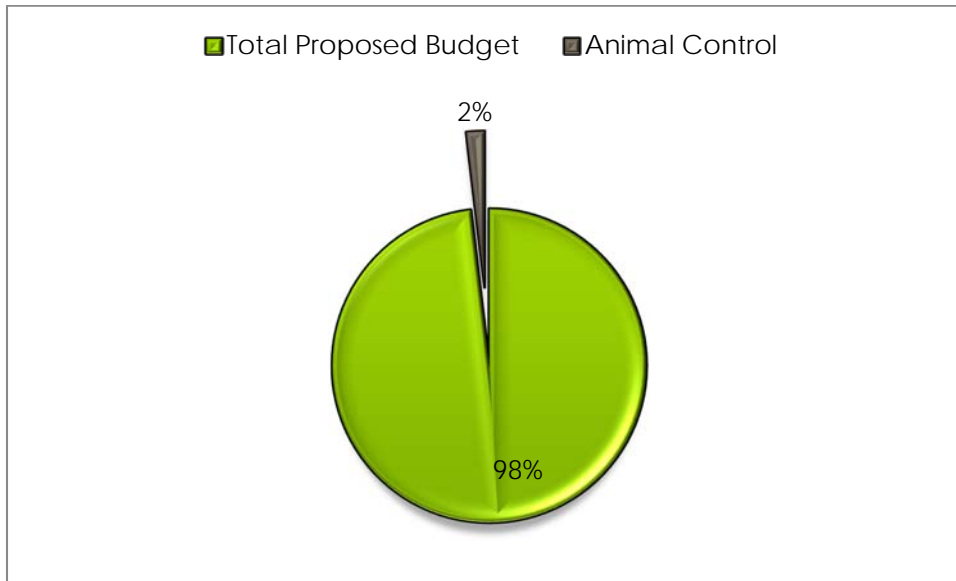
CITY OF ORANGE COVE
2014-2015 BUDGET
GENERAL FUND

Animal Control

The schedule below shows the percentage breakdown of the type of expenditures:



The Animal Department will take up 2% of the proposed expenditure budget of the General Fund.



**CITY OF ORANGE COVE
2014-2015 BUDGET
GENERAL FUND**

Building, Planning, Inspection & Engineering

Department Description

The Building, Planning, Inspection & Engineering Department is administered by the City Manager. The plan checking and inspection services are primarily conducted by the City Engineer and Building Official. The City Engineer administers the City's street capital improvements, traffic engineering programs, provides engineering support, and/or administration of other public works project.

The City Engineer also reviews development proposals by private developers to assure compliance with local codes and requirements.

Goals

- Continue to make the building inspection process more customer-oriented
- Develop small brochure which explains the building inspection process for distribution to customers
- Continue to train in-house staff in the area of planning and economic development
- Continue to work on efficient methods for code enforcement
- City Engineer shall continue to:
 - Provide technical support for operation of wastewater and water treatment plans, sewer collection, and water distribution system
 - Administer and design federal highway administration projects
 - Provide the City with a capital improvement program for street maintenance

**CITY OF ORANGE COVE
2014-2015 BUDGET
GENERAL FUND**

Building, Planning, Inspection & Engineering

The following pages represent the proposed expenditure budget for the Building, Planning, Inspection & Engineering Department:

		2014-15 BUDGET
EMPLOYEE SALARIES & WAGES		
4100	SALARIES & WAGES	\$ 30,000
4110	HOLIDAY PAY	1,100
4150	TEMPORARY & PART TIME	-
4200	OVERTIME	1,100
TOTAL SALARIES & WAGES		32,200
EMPLOYEE BENEFITS		
4400	CALPERS RETIREMENT	2,000
4500	HEALTH/DENTAL/VISION INSURANCE	3,500
4600	WORKER'S COMP. INSURANCE	3,700
4700	STATE UNEMPLOYMENT INS.	200
4800	FICA/MEDICARE	2,200
4900	SDI	300
TOTAL EMPLOYEE BENEFITS		11,900
TOTAL EMPLOYEE SALARY/BENEFITS		\$ 44,100

**CITY OF ORANGE COVE
2014-2015 BUDGET
GENERAL FUND**

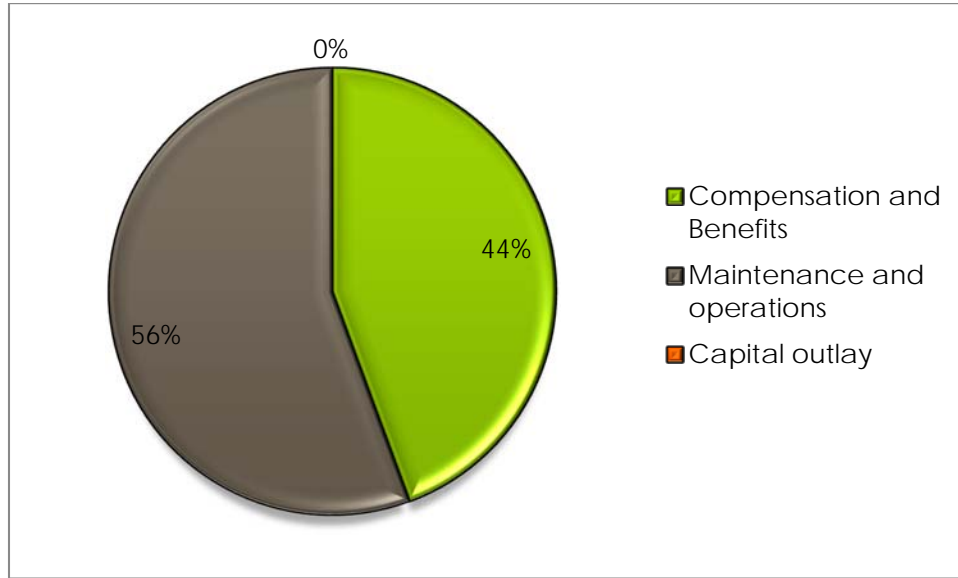
Building, Planning, Inspection & Engineering

		2014-15 BUDGET
MAINTENANCE & OPERATIONS		
5050	OPERATING SUPPLIES	\$ 5,500
5150	CLOTHING & PERSONAL SUPPLIES	-
5200	ADVERTISING & PUBLICATIONS	1,700
5250	COMMUNICATION/TELEPHONE	400
5450	EQUIPMENT MAINTENANCE	-
5450	EQUIPMENT MAINTENANCE	-
5500	PROFESSIONAL & SPECIAL SERVICES	45,000
5600	INSURANCE & BONDING	2,000
5650	MEMBERSHIP, DUES & SUBSCRIPTIONS	-
5700	TRAVEL, CONFERENCES & MILEAGE	-
5750	VEHICLE REPAIRS & MAINTENANCE	50
5760	GAS, OIL & LUBE	600
5856	VEHICLE LEASE PRINCIPAL	-
5857	VEHICLE LEASE INTEREST	-
		-
	TOTAL MAINTENANCE & OPERATIONS	55,250
CAPITAL OUTLAY		
6500	CAPITAL EXPENDITURE	-
		-
	TOTAL CAPITAL OUTLAY	-
	TOTAL EXPENDITURES	\$ 99,350

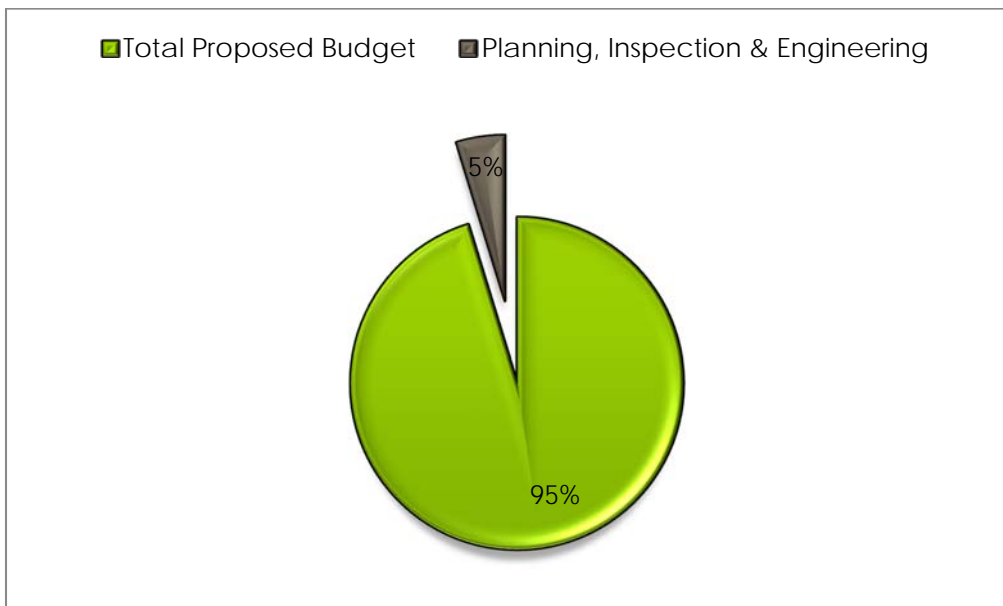
**CITY OF ORANGE COVE
2014-2015 BUDGET
GENERAL FUND**

Building, Planning, Inspection & Engineering

The schedule below shows the percentage breakdown of type of expenditures:



The Building, Planning, Inspection & Engineering Department will take up 5% of the proposed expenditure budget of the General Fund.



**CITY OF ORANGE COVE
2014-2015 BUDGET
GENERAL FUND**

Buildings & Parks

Department Description

The Buildings & Parks Department is responsible for:

- Positively improving the quality of life for community members by providing management and control of buildings, parks and playgrounds within the City.
- Maintaining the City's buildings in a clean, safe and cost-effective manner

Goals

- Maintain a cost-effective program for buildings and facility maintenance, including day to day custodial service
- Develop a preventive maintenance program for building repairs
- Provide changes and additions to existing parks to meet the changing needs of Orange Cove
- Securing grants for park additions:
 - Soccer fields
 - Baseball diamonds

**CITY OF ORANGE COVE
2014-2015 BUDGET
GENERAL FUND**

Buildings & Parks

The following pages represent the proposed expenditure budget for the Buildings and Parks Department:

		2014-15 BUDGET
EMPLOYEE SALARIES & WAGES		
4100	SALARIES & WAGES	\$ 11,500
4105	HOLIDAY WORKED	-
4110	HOLIDAY PAY	350
4150	TEMPORARY AND PART-TIME	-
4200	OVERTIME	10,000
4250	STANDBY	-
		-
TOTAL SALARIES & WAGES		21,850
EMPLOYEE BENEFITS		
4400	CALPERS RETIREMENT	2,000
4500	HEALTH/DENTAL/VISION INSURANCE	1,700
4600	WORKER'S COMP. INSURANCE	5,000
4700	STATE UNEMPLOYMENT INS.	350
4800	FICA/MEDICARE	2,500
4900	SDI	350
		350
TOTAL EMPLOYEE BENEFITS		11,900
TOTAL EMPLOYEE SALARY/BENEFITS		\$ 33,750

**CITY OF ORANGE COVE
2014-2015 BUDGET
GENERAL FUND**

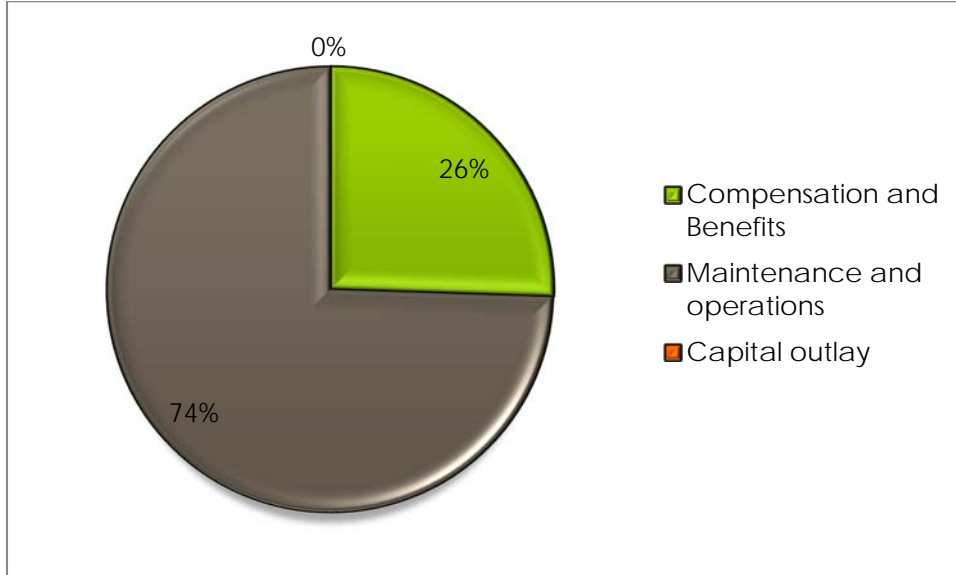
Buildings & Parks

		2014-15 BUDGET
MAINTENANCE & OPERATIONS		
5050	OPERATING SUPPLIES	\$ 40,000
5150	CLOTH/SUPPLIES	400
5250	COMMUNICATION/TELEPHONE	1,000
5300	UTILITIES	18,000
5400	BUILDING MAINTENANCE	6,000
5450	EQUIPMENT MAINTENANCE	2,000
5500	PROFESSIONAL SERVICES	13,000
5600	INSURANCE & BONDING	12,000
5650	DUE & SUBSCRIPTIONS	-
5700	TRAVEL, CONFERENCES & MILEAGE	100
5750	VEHICLE REPAIRS & MAINTENANCE	3,000
5760	GAS, OIL & LUBE	3,000
5856	VEHICLE LEASE PRINCIPAL	-
5857	VEHICLE LEASE INTEREST	-
5999	COMM. ACTIVITIES/ASSISTANCE	-
	TOTAL MAINTENANCE & OPERATIONS	98,500
CAPITAL OUTLAY		
6500	CAPITAL EXPENDITURE	-
	TOTAL CAPITAL OUTLAY	-
	TOTAL EXPENDITURES	\$ 132,250

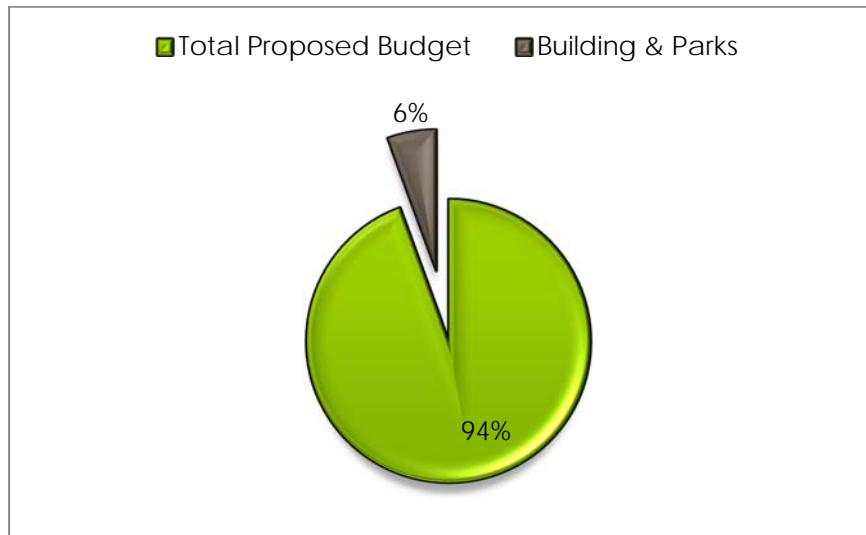
CITY OF ORANGE COVE
2014-2015 BUDGET
GENERAL FUND

Buildings and Parks

The schedule below shows the percentage breakdown of the type of expenditures:



The Building and Parks Department will take up 6% of the proposed expenditure budget of the General Fund.



**CITY OF ORANGE COVE
2014-2015 BUDGET
GENERAL FUND**

Senior Center

Department Description

The Senior Center promotes wellness and social activity for seniors through programs such as: crafts, games, dancing, dinner events, lunches, computer education, tax and benefits counseling.

Goals

- Develop recreational activities, which will provide opportunities for socialization, entertainment, and a sense of belonging.
- Facilitate independent living through supportive services and counseling.
- Provide opportunities for meaningful volunteer work and community service.
- Promote the physical and emotional well-being of the elderly.
- Provide and interpret facts about aging, and the lives of older people in the community

**CITY OF ORANGE COVE
2014-2015 BUDGET
GENERAL FUND**

Senior Center

The following pages represent the proposed expenditure budget for the Senior Center Department:

		2014-15 BUDGET
EMPLOYEE SALARIES & WAGES		
4110	HOLIDAY PAY	\$ 950
4150	PART-TIME	15,000
		15,950
EMPLOYEE BENEFITS		
4400	CALPERS RETIREMENT	1,350
4500	HEALTH/DENTAL/VISION INSURANCE	9,450
4600	WORKER'S COMP. INSURANCE	2,000
4700	STATE UNEMPLOYMENT INS.	450
4800	FICA/MEDICARE	1,400
4900	SDI	200
		14,850
	TOTAL EMPLOYEE SALARY/BENEFITS	\$ 30,800

**CITY OF ORANGE COVE
2014-2015 BUDGET
GENERAL FUND**

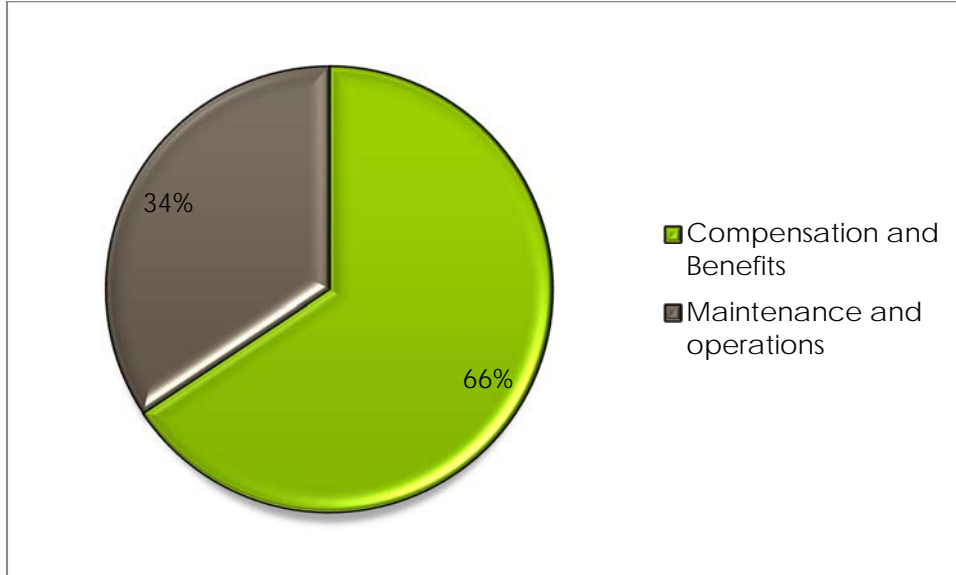
Senior Center Budget

		2014-15 BUDGET
MAINTENANCE & OPERATIONS		
5050	OPERATING SUPPLIES	\$ 5,000
5200	PUBLICATIONS AND DUES	-
5250	COMMUNICATION/TELEPHONE	575
5300	UTILITIES	4,000
5400	BUILDING MAINTENANCE	500
5450	EQUIPMENT MAINTENANCE	-
5500	PROFESSIONAL SERVICES	1,500
5600	INSURANCE & BONDING	4,500
5700	TRAVEL, CONFERENCES & MILEAGE	<u>25</u>
	TOTAL MAINTENANCE & OPERATIONS	16,100
	TOTAL EXPENDITURES	<u><u>\$ 46,900</u></u>

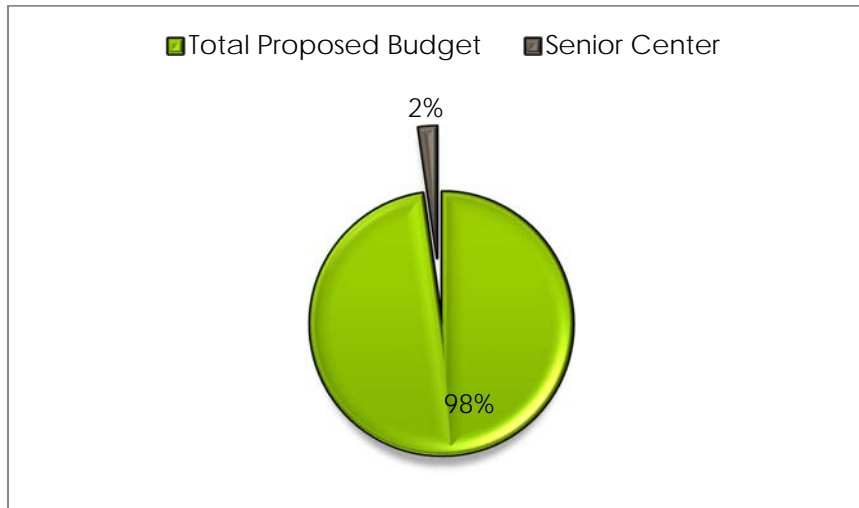
CITY OF ORANGE COVE
2014-2015 BUDGET
GENERAL FUND

Senior Center

The schedule below shows the percentage breakdown of the type of expenditures:



The Senior Center Department will take up 2% of the proposed expenditure budget of the General Fund.



**CITY OF ORANGE COVE
2014-2015 BUDGET
GENERAL FUND**

EDA Center

Department Description

The Community Center is used for recreational, social, educational, cultural services and activities.

Goals

- Enhance the Community Center by partnering with SERS (classes for residents) and Boys & Girls Club
- Continue to evaluate fees to insure that they meet the costs of providing services
- Install solar panels to save on energy costs
- Replace chairs and tables used at the special events held at the Center

**CITY OF ORANGE COVE
2014-2015 BUDGET
GENERAL FUND**

EDA Center Budget

The following pages represent the proposed expenditure budget for the EDA Center Department:

		2014-15 BUDGET
EMPLOYEE SALARIES & WAGES		
4100	SALARIES & WAGES	\$ 2,800
4110	HOLIDAY PAY	150
4150	TEMPORARY AND PART-TIME	2,000
4200	OVERTIME	<u>700</u>
	TOTAL SALARIES & WAGES	5,650
EMPLOYEE BENEFITS		
4400	CALPERS RETIREMENT	2,000
4500	HEALTH/DENTAL/VISION INSURANCE	1,000
4600	WORKER'S COMP. INSURANCE	300
4700	STATE UNEMPLOYMENT INS.	120
4800	FICA/MEDICARE	500
4900	SDI	<u>75</u>
	TOTAL EMPLOYEE BENEFITS	3,995
	TOTAL EMPLOYEE SALARY/BENEFITS	\$ 9,645

**CITY OF ORANGE COVE
2014-2015 BUDGET
GENERAL FUND**

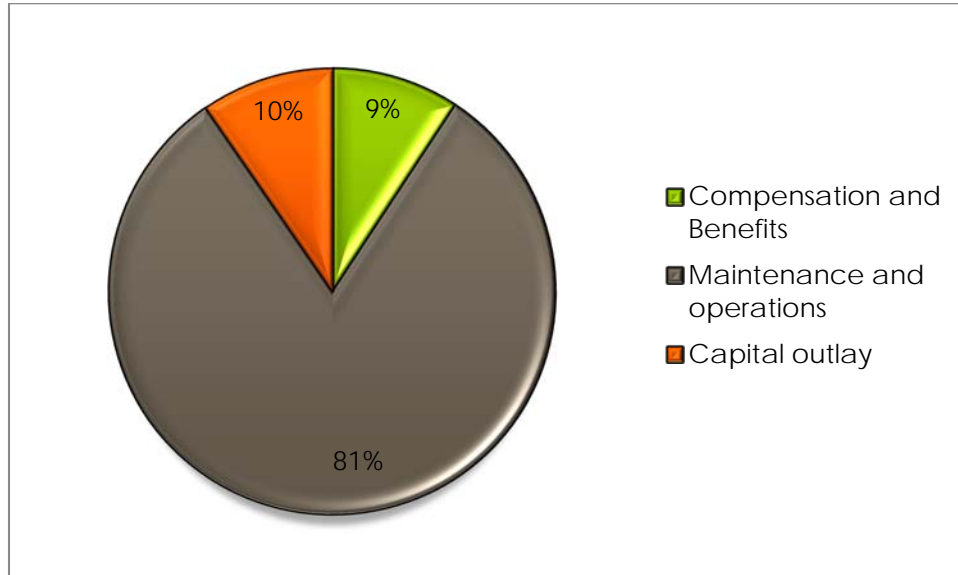
EDA Center

		2014-15 BUDGET
EMPLOYEE SALARIES & WAGES		
4100	SALARIES & WAGES	\$ 2,800
4110	HOLIDAY PAY	150
4150	TEMPORARY AND PART-TIME	2,000
4200	OVERTIME	<u>700</u>
	TOTAL SALARIES & WAGES	5,650
EMPLOYEE BENEFITS		
4400	CALPERS RETIREMENT	2,000
4500	HEALTH/DENTAL/VISION INSURANCE	1,000
4600	WORKER'S COMP. INSURANCE	300
4700	STATE UNEMPLOYMENT INS.	120
4800	FICA/MEDICARE	500
4900	SDI	<u>75</u>
	TOTAL EMPLOYEE BENEFITS	3,995
	TOTAL EMPLOYEE SALARY/BENEFITS	\$ 9,645

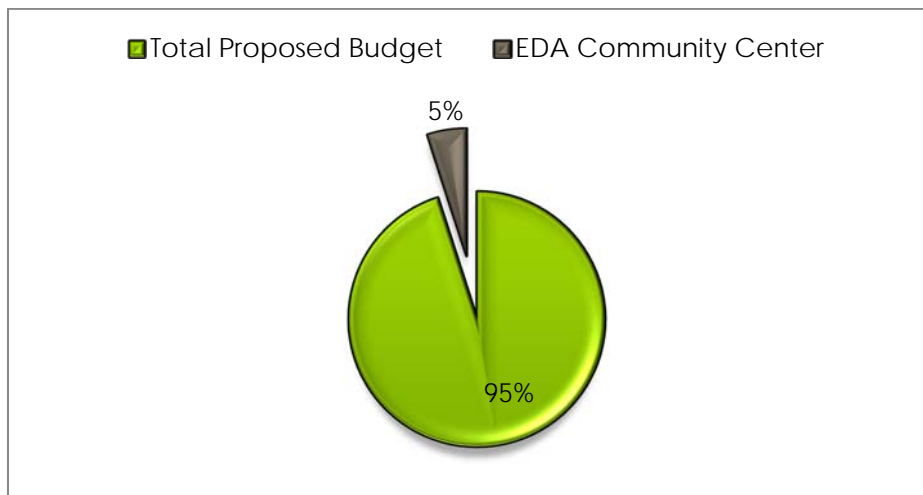
CITY OF ORANGE COVE
2014-2015 BUDGET
GENERAL FUND

EDA Center

The schedule below shows the percentage breakdown of the type of expenditures:



The EDA Center Department will take up 5% of the proposed expenditure budget of the General Fund. Capital outlay of \$10,000 is to replace event tables/chairs.



**CITY OF ORANGE COVE
2014-2015 BUDGET
GENERAL FUND**

Recreation

Department Description

It is the responsibility of the recreation department to positively improve the quality of life for community members by providing for management and control of recreation programs

Goals

- Maintain the current recreation programs as efficiently as possible within the scope of financial and staff constraints
- Increase community relations through extensive publicity of recreation programs and services
- Increase the number of volunteer persons assisting in recreation programs to offset the deficiencies in staffing and budget

**CITY OF ORANGE COVE
2014-2015 BUDGET
GENERAL FUND**

Recreation

The following pages represent the proposed expenditure budget for the Recreation Department:

	2014-15 BUDGET
EMPLOYEE SALARIES & WAGES	
4100 SALARIES & WAGES	\$ -
4150 TEMPORARY AND PART-TIME	9,500
4200 OVERTIME	1,000
TOTAL SALARIES & WAGES	10,500
EMPLOYEE BENEFITS	
4400 CALPERS RETIREMENT	50
4500 HEALTH/DENTAL/VISION INSURANCE	2,000
4600 WORKER'S COMP. INSURANCE	350
4700 STATE UNEMPLOYMENT INS.	300
4800 FICA/MEDICARE	800
4900 SDI	100
TOTAL EMPLOYEE BENEFITS	3,600
TOTAL EMPLOYEE SALARY/BENEFITS	\$ 14,100

**CITY OF ORANGE COVE
2014-2015 BUDGET
GENERAL FUND**

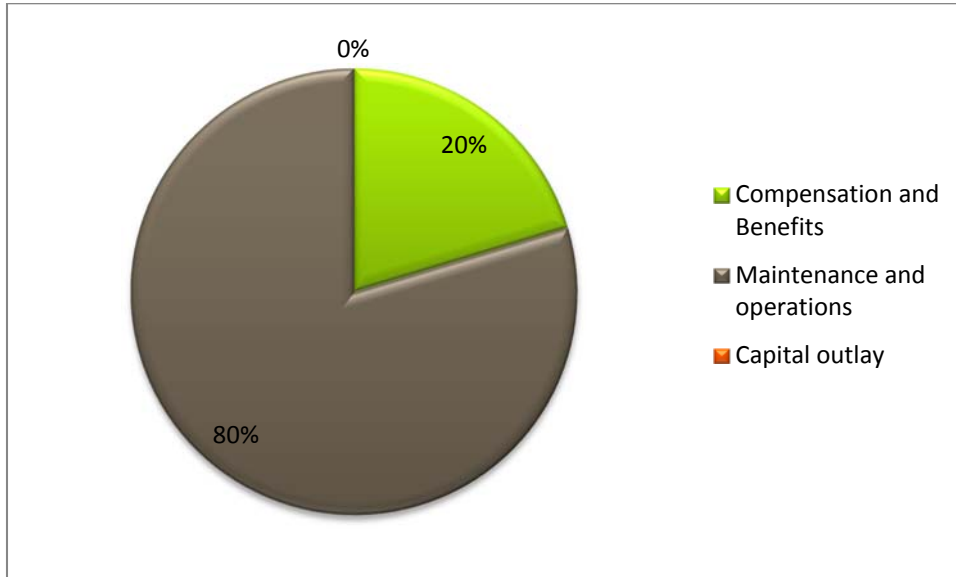
Recreation

	2014-15 BUDGET
MAINTENANCE & OPERATIONS:	
5050 OPERATING EXP.	\$ 2,000
5200 ADVERTISING & PUBLICATIONS	-
5250 COMMUNICATION/TELEPHONE	300
5300 UTILITIES	2,400
5400 BUILDING MAINTENANCE	-
5430 GRAFITTI SUPPLIES	-
5450 EQUIPMENT MAINTENANCE	-
5500 PROFESSIONAL & SPECIAL SERVICES	7,500
5550 OTHER CONTRACT	-
5600 INSURANCE & BONDING	260
5700 TRAVEL, CONFERENCES & MILEAGE	120
5990 YOUTH/ACTIVITIES	3,500
5999 COMM. ACTIVITIES/ASSISTANCE	<u>25,000</u>
TOTAL MAINTENANCE & OPERATIONS	41,080
6500 CAPITAL EXPENDITURE	-
TOTAL EXPENDITURES	<u>\$ 55,180</u>

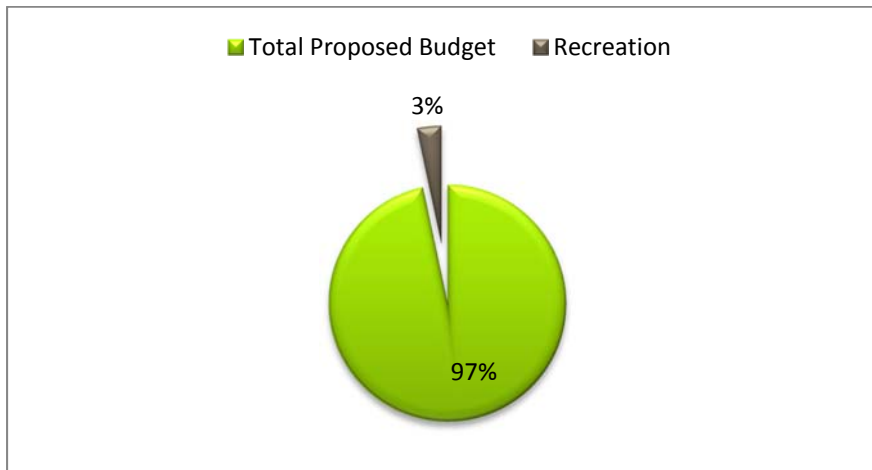
CITY OF ORANGE COVE
2014-2015 BUDGET
GENERAL FUND

Recreation

The schedule below shows the percentage breakdown of the type of expenditures:



The Recreation Department will take up 3% of the proposed expenditure budget of the General Fund.



CITY OF ORANGE COVE 2014-2015 BUDGET WATER ENTERPRISE FUND

Department Description

The water program provides strategic planning for meeting the City's water needs. The program entails engineering and related administrative functions involved in the operation and distribution of the City water system. This includes; the design and administration of capital improvement projects; water quality assurance and control; preparation, correlation and analysis of reports and statistical data; contract services; fire hydrant maintenance; and interagency coordination.

Goals

- Meet all requirements set forth by the City, State and Federal agencies
- Perform water main valve exercising program
- Maintain and repair of water services, main and hydrant leaks
- Perform backflow prevention program
- Maintain adequate pressure (50psi) in distribution system
- Monitor water quality
- Provide effective treatment and distribution of water for public health, safety and customer acceptability
- Provide adequate water in storage tank for fire protection
- Encourage and monitor water conservation
- Increase water plant treatment capacity
- Acquire additional storage and retrofit existing ponds with liners
- Partner with other agencies, seek collaborations
- Utilize paperless work order system for equipment repair (Facility Dude)

**CITY OF ORANGE COVE
2014-2015 BUDGET
WATER ENTERPRISE FUND**

Activities

- o Receiving and treating water
- o Rodent control
- o Calibrating and maintaining equipment
- o Sampling and analyzing untreated and treated water
- o Repairing meter leaks
- o Monitoring our water plan through the SCADA system and fine tuning our process
- o General clean up and ground keeping of the plant
- o Reading of water meters and doing monthly turn-offs and turn-ons
- o Responding to customer concerns regarding water
- o Record keeping, logging data, and calculations

**CITY OF ORANGE COVE
2014-2015 BUDGET
WATER ENTERPRISE FUND**

WATER ENTERPRISE FUND ESTIMATED FUND ACTIVITY OVERVIEW

Projected Beginning Net Position	\$ 5,765,000
2014-15 Estimated Revenues	1,175,030
2014-15 Estimated Expenses	<u>(1,150,350)</u>
Operating income/(loss)	24,680
Projected Ending Net Position	<u><u>\$ 5,789,680</u></u>

Please see page 96 for details regarding estimated revenues.

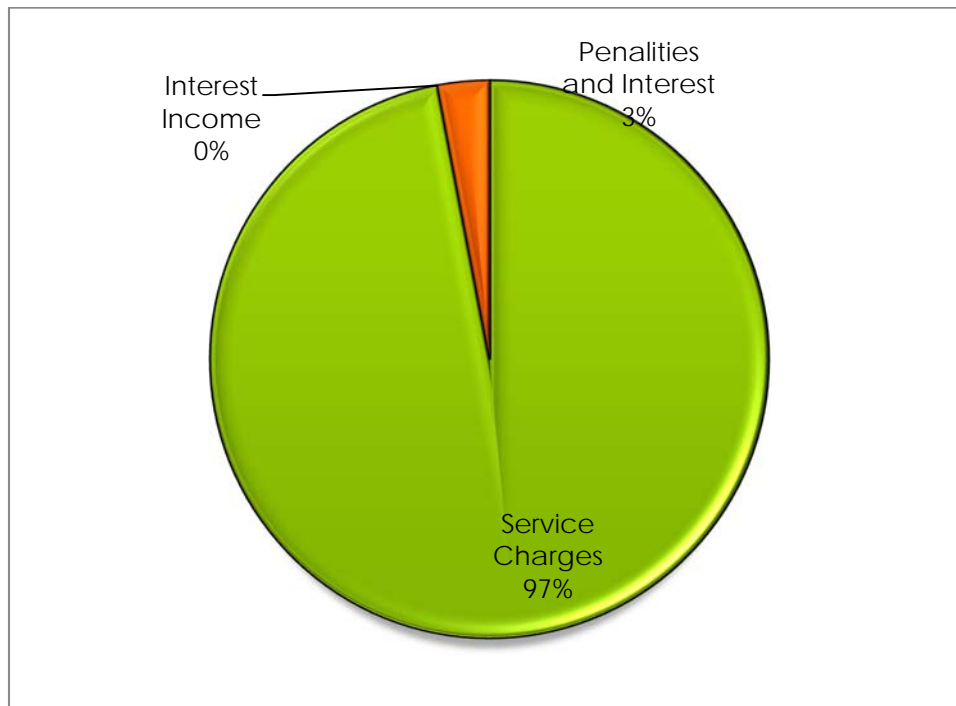
Please see page 97 for details regarding estimated expenses.

Net position consists mainly of utilities receivable and capital assets, net of depreciation, not cash

**CITY OF ORANGE COVE
2014-2015 BUDGET
WATER ENTERPRISE FUND**

WATER ENTERPRISE FUND SUMMARY OF REVENUES BY TYPE

Service Charges	\$ 1,140,000
Interest Income	30
Penalties and Interest	35,000
2014-15 Total Estimated Revenues	<u>\$ 1,175,030</u>



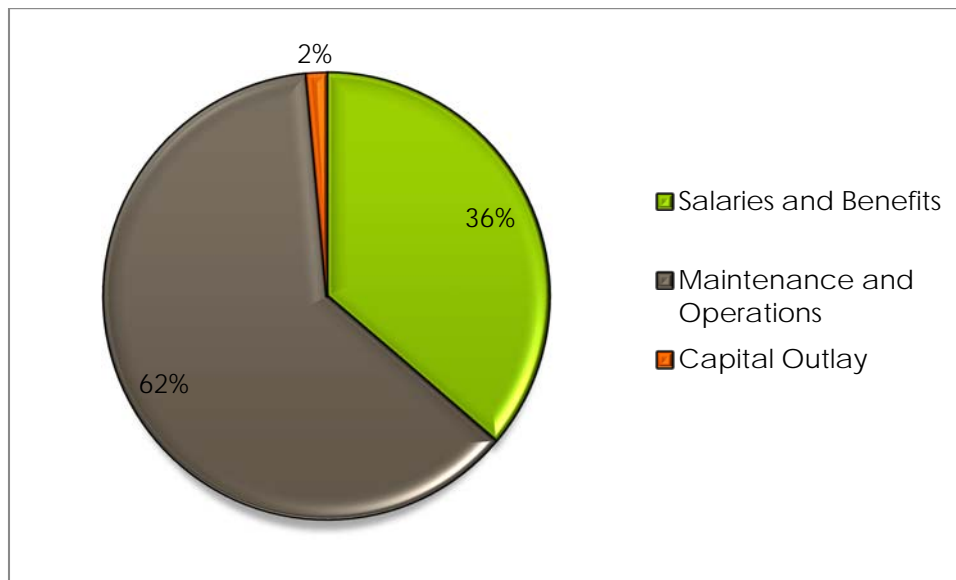
For details regarding Water Enterprise Fund revenues please see page 98.

**CITY OF ORANGE COVE
2014-2015 BUDGET
WATER ENTERPRISE FUND**

WATER FUND SUMMARY OF EXPENSES BY TYPE

The following schedules below shows the breakdown of the Water Enterprise Fund expenses:

Salaries and Benefits	\$ 417,000
Maintenance and Operations	716,350
Capital Outlay	17,000
2014-15 Total Estimated Expenses	<u>\$ 1,150,350</u>



Please see pages 99-100 regarding expense details.

**CITY OF ORANGE COVE
2014-2015 BUDGET
WATER ENTERPRISE FUND**

WATER ENTERPRISE FUND BUDGET

The following pages represent the proposed budget for the Water Enterprise Fund in detail:

		2014-15 BUDGET
OPERATING REVENUES		
005 USE OF MONEY & PROPERTY		
3410	INTEREST INCOME	\$ 30
3730	PENALTIES & INTEREST	<u>35,000</u>
TOTAL USE OF MONEY & PROPERTY		35,030
007 CHARGES FOR CURRENT SERVICES		
3710	SERVICE CHARGES	<u>1,140,000</u>
TOTAL OPERATING REVENUES		1,175,030
NON-OPERATING REVENUES		
3600	OTHER REVENUE	-
3605	COMMUNITY DEVELOPMENT BLOCK GRANT (CDE	-
3720	CONNECTION FEES	500
3725	IMPROVEMENT FEES	-
3747	CAPITAL FEES IN LIEU	<u>-</u>
TOTAL NON-OPERATING REVENUES		500
TOTAL WATER FUND REVENUES		<u>\$1,175,530</u>

**CITY OF ORANGE COVE
2014-2015 BUDGET
WATER ENTERPRISE FUND**

WATER ENTERPRISE FUND BUDGET

		2014-15 BUDGET
EMPLOYEE SALARIES & WAGES		
4100	SALARIES & WAGES	\$ 250,000
4105	HOLIDAY WORKED	1,500
4110	HOLIDAY PAY	7,500
4150	TEMPORARY & PART TIME	-
4200	OVERTIME	<u>35,000</u>
TOTAL SALARIES & WAGES		294,000
EMPLOYEE BENEFITS		
4400	CALPERS RETIREMENT	20,000
4500	HEALTH/DENTAL/VISION INSURANCE	60,000
4600	WORKER'S COMP. INSURANCE	18,000
4700	STATE UNEMPLOYMENT INS.	2,500
4800	FICA/MEDICARE	20,000
4900	SDI	<u>2,500</u>
TOTAL EMPLOYEE BENEFITS		123,000
TOTAL EMPLOYEE SALARY/BENEFITS		\$ 417,000

**CITY OF ORANGE COVE
2014-2015 BUDGET
WATER ENTERPRISE FUND**

WATER ENTERPRISE FUND BUDGET

		2014-15 BUDGET
MAINTENANCE & OPERATIONS		
5050	OPERATING SUPPLIES	\$ 100,000
5150	CLOTHING & PERSONAL SUPPLIES	2,000
5200	AD/PUBLICATIONS	150
5250	COMMUNICATION/TELEPHONE	2,700
5300	UTILITIES	100,000
5320	WATER PURCHASE	200,000
5400	BUILDING MAINTENANCE	1,500
5450	EQUIPMENT MAINTENANCE	25,000
5500	PROFESSIONAL SERVICES	75,000
5600	INSURANCE & BONDING	30,000
5620	BOND PRINCIPAL	59,000
5625	INTEREST EXPENSE	61,000
5630	BOND INTEREST	50,000
5641	TRANSFER TO GENERAL	-
5650	MEMBERSHIP, DUES & SUBSCRIPTIONS	2,000
5700	TRAVEL, CONFERENCES & MILEAGE	2,000
5750	VEHICLE REPAIRS & MAINTENANCE	1,000
5760	GAS, OIL & LUBE	3,000
5790	DEPRECIATION EXPENSE	-
5900	MISCELLANEOUS EXPENSE	2,000
5795	BAD DEBT EXPENSE	-
	TOTAL MAINTENANCE & OPERATIONS	716,350
 CAPITAL OUTLAY		
6500	WATER TREATMENT PLANT PUMPS & MOTORS	-
6505	UPGRADE FRONT OFFICE	17,000
	TOTAL CAPITAL OUTLAY	17,000
	TOTAL EXPENSES	<u>\$1,150,350</u>

**CITY OF ORANGE COVE
2014-2015 BUDGET
WASTEWATER ENTERPRISE FUND
FUND 61**

Department Description

The wastewater treatment program is responsible for the operation of the wastewater treatment plant and associated equipment and collection system infrastructure.

Goals

- Meet all requirements set forth by the City, State and Federal agencies
- Provide customers high-quality, cost effective sanitary sewer services
- Balance efficiency and excellence
- Meet or beat financial targets
- Maximize cost effectiveness in all programs and projects
- Recycle 100% of wastewater products (biosolids)
- Operate our own system to avoid overflows and meet environmental standards
- Partner with other agencies, seek collaborations
- Integrate energy conservation measures into plant operations
- Implement paperless work order system for equipment repairs
- Ensure the proper and efficient operation of the entire wastewater treatment facility at a level commensurate with a model operation

**CITY OF ORANGE COVE
2014-2015 BUDGET
WASTEWATER ENTERPRISE FUND
FUND 61**

Activities

- o Treat an average daily flow of 800,000 gallons
- o Operations and maintenance of secondary activated sludge facility
- o Wasted activated sludge is dewatered in sludge drying beds
- o Class B Biosolids are stored and removed then utilized and applied as a soil amendment
- o Maintenance of storage ponds : load cell
- o Spring/Summer irrigation done to have adequate storage capacity in Fall/Winter
- o Rodent control around perimeter berms of storage ponds
- o Calibrating and maintenance of equipment per manufacturer's recommendations
- o Disking and ripping of dewatered ponds and irrigation areas
- o Laboratory sampling and staff analysis of constituents on predetermined frequency
- o SCADA system utilized on site and remotely to monitor and fine tune the processes
- o Record keeping, logging data, and calculation to determine efficiency
- o Maintenance and operation of collections system, blockages, and flushing of sewer mains
- o Operation and maintenance of lift station at Jacobs/Adams
- o Housekeeping of facility, grounds and weed abatement
- o Preparing reports for local, state and federal agencies and staying in compliance

**CITY OF ORANGE COVE
2014-2015 BUDGET
WASTEWATER ENTERPRISE FUND
FUND 61**

WASTEWATER ENTERPRISE FUND ESTIMATED FUND ACTIVITY OVERVIEW

Projected Beginning Net Position	\$ 12,100,000
2014-15 Estimated Revenues	698,000
2014-15 Estimated Expenses	<u>(663,500)</u>
Estimated Operating income/(loss)	34,500
Projected Ending Net Position	<u>\$ 12,134,500</u>

Please see page 104 for details regarding estimated revenues.

Please see page 105 for details regarding estimated expenses.

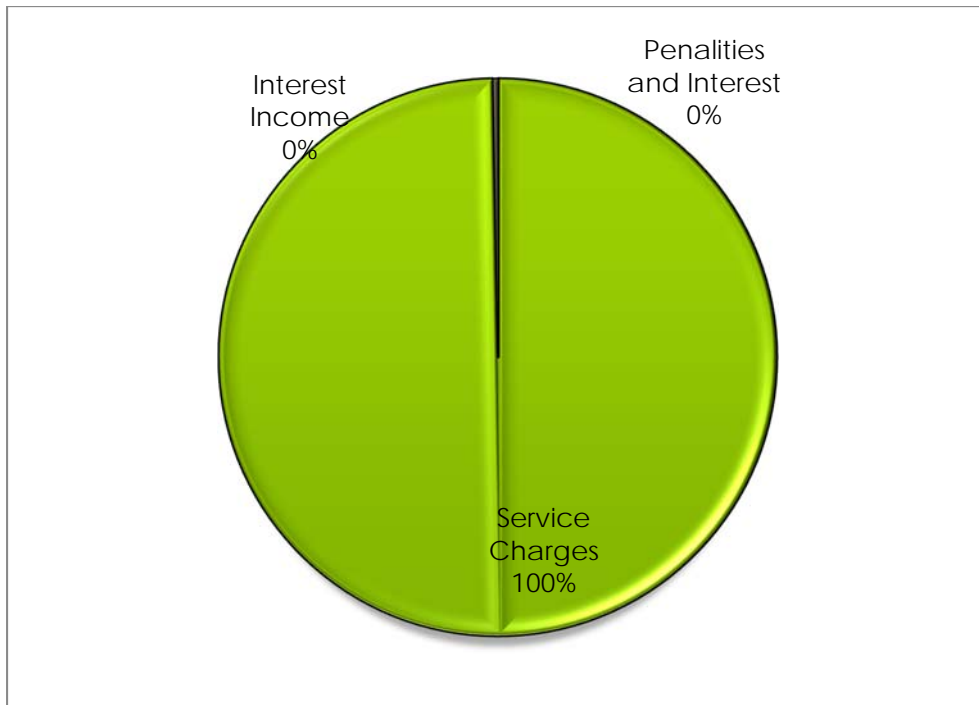
The Wastewater Enterprise Fund's net position comprise mostly of capital assets of \$11,050,000, utility receivables of \$120,000, and cash of \$964,500.

**CITY OF ORANGE COVE
2014-2015 BUDGET
WASTEWATER ENTERPRISE FUND
FUND 61**

WASTEWATER ENTERPRISE FUND SUMMARY OF REVENUES BY TYPE

The following schedules show the breakdown of the Wastewater Enterprise Fund estimated revenues:

Service Charges	\$ 696,000
Interest Income	2,000
Penalties and Interest	-
2014-15 Total Estimated Revenues	<u>\$ 698,000</u>



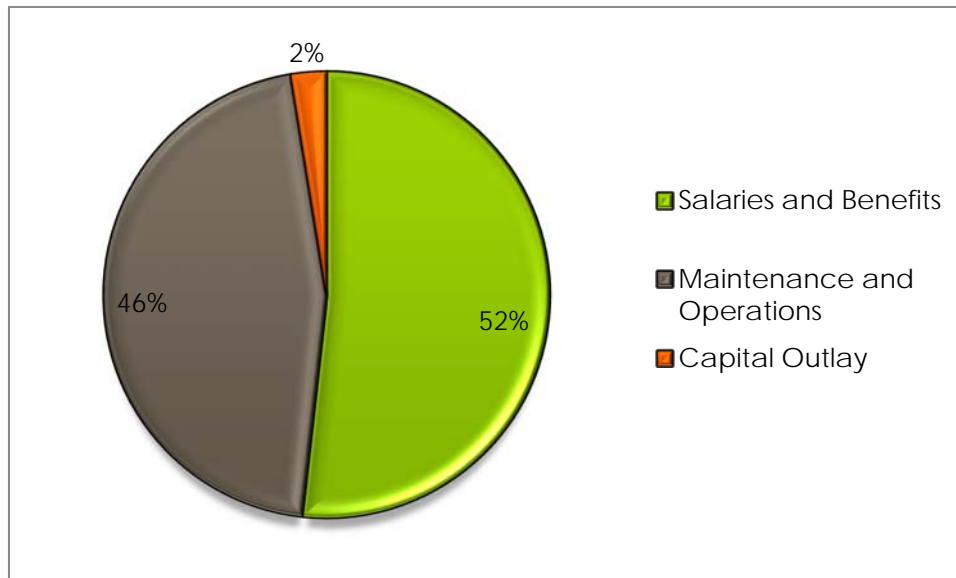
For details regarding Wastewater Enterprise Fund revenues please see page 106.

**CITY OF ORANGE COVE
2014-2015 BUDGET
WASTEWATER ENTERPRISE FUND
FUND 61**

WASTEWATER ENTERPRISE FUND SUMMARY OF EXPENSES BY TYPE

The following schedules below shows the breakdown of the Wastewater Enterprise Fund estimated expenses:

Salaries and Benefits	\$ 343,500
Maintenance and Operations	303,000
Capital Outlay	17,000
2014-15 Total Estimated Expenses	<u>\$ 663,500</u>



Please see pages 107-108 regarding expense details.

Capital outlay for the Wastewater Enterprise Fund is the fund's portion of the front office upgrade costs, which is \$17,000.

**CITY OF ORANGE COVE
2014-2015 BUDGET
WASTEWATER ENTERPRISE FUND
FUND 61**

WASTEWATER ENTERPRISE FUND BUDGET

The following pages represent the proposed budget for the Wastewater Enterprise Fund in detail:

		2014-15 BUDGET
OPERATING REVENUES		
005 USE OF MONEY & PROPERTY		
3410	INTEREST INCOME	\$ 2,000
007 CHARGES FOR CURRENT SERVICES		
3710	SERVICE CHARGES	<u>696,000</u>
	TOTAL SERVICE CHARGES	696,000
	TOTAL OPERATING REVENUES	698,000
NON-OPERATING REVENUES		
3600	OTHER REVENUES	
3720	CONNECTION FEES	-
3725	IMPACT FEES	-
3747	CAPITAL FEES IN LIEU	-
3730	PENALTIES & INTEREST	-
3936	TRANSFER IN	<u>-</u>
	TOTAL NON-OPERATING REVENUES	-
	TOTAL WASTEWATER FUND REVENUES	<u>\$ 698,000</u>

**CITY OF ORANGE COVE
2014-2015 BUDGET
WASTEWATER ENTERPRISE FUND
FUND 61**

WASTEWATER ENTERPRISE FUND BUDGET

		2014-15 BUDGET
EMPLOYEE SALARIES & WAGES		
4100	SALARIES & WAGES	\$ 195,000
4105	HOLIDAY WORKED	-
4110	HOLIDAY PAY	5,500
4150	TEMPORARY & PART TIME	15,000
4200	OVERTIME	<u>20,000</u>
	TOTAL SALARIES & WAGES	235,500
EMPLOYEE BENEFITS		
4400	CALPERS RETIREMENT	15,000
4500	HEALTH/DENTAL/VISION INSURANCE	50,000
4600	WORKER'S COMP. INSURANCE	20,000
4700	STATE UNEMPLOYMENT INS.	2,500
4800	FICA/MEDICARE	18,000
4900	SDI	<u>2,500</u>
	TOTAL EMPLOYEE BENEFITS	108,000
	TOTAL EMPLOYEE SALARY/BENEFITS	\$ 343,500

**CITY OF ORANGE COVE
2014-2015 BUDGET
WASTEWATER ENTERPRISE FUND
FUND 61**

WASTEWATER ENTERPRISE FUND BUDGET

**2014-15
BUDGET**

MAINTENANCE & OPERATIONS

5050	OPERATING SUPPLIES	\$ 75,000
5150	CLOTHING & PERSONAL SUPPLIES	1,600
5200	AD/PUBLICATIONS	100
5250	COMMUNICATION/TELEPHONE	4,000
5300	UTILITIES	125,000
5400	BUILDING MAINTENANCE	400
5450	EQUIPMENT MAINTENANCE	100
5500	PROFESSIONAL SERVICES	60,000
5550	OTHER CONTRACT	-
5625	INTEREST EXPENSE	-
5600	INSURANCE & BONDING	25,000
5650	MEMBERSHIP, DUES & SUBSCRIPTIONS	500
5700	TRAVEL & CONFERENCE	300
5750	VEHICLE REPAIRS & MAINTENANCE	2,000
5760	GAS, OIL & LUBE	6,000
5790	DEPRECIATION EXPENSE	-
5795	BAD DEBT EXPENSE	-
5900	MISCELLANEOUS EXPENSE	<u>3,000</u>
	TOTAL MAINTENANCE & OPERATIONS	303,000

CAPITAL OUTLAY

6500	PADS, DIGESTER IMPRVMENTS, LIFT STATION, PLATS	-
6505	UPGRADE FRONT OFFICE	<u>17,000</u>
	TOTAL CAPITAL OUTLAY	17,000
	TOTAL WASTEWATER FUND EXPENSES	<u>\$ 663,500</u>

CITY OF ORANGE COVE
2014-2015 BUDGET
MEASURE C SPECIAL REVENUE FUND
FUND 27

DESCRIPTION

Originally approved in 1986, and overwhelmingly reaffirmed with a 78% vote in 2006, Measure C is Fresno County's answer to the Valley's infrastructure needs. Money generated through the approved half-cent countywide sales tax is used to extend freeways, improve roads, and enhance public safety.

GOALS

- o C, D and 11th Street Project
- o Street Resealing Project – Martinez Estates

MEASURE C SPECIAL FUND ESTIMATED FUND ACTIVITY OVERVIEW

Projected Beginning Fund Balance	\$ (24,000)
2014-15 Estimated Revenues	406,460
2014-15 Estimated Expenditures	<u>(409,350)</u>
Operating income/(loss)	(2,890)
Projected Ending Fund Balance	<u>\$ (26,890)</u>

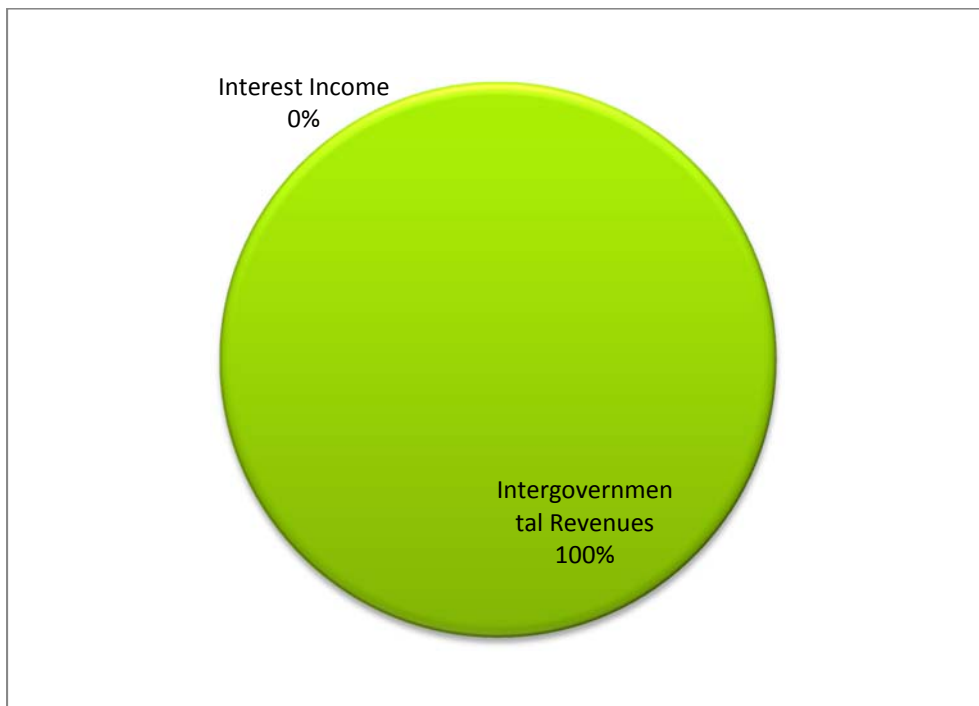
Please see page 110 for details regarding estimated revenues.

Please see page 111 for details regarding estimated expenditures.

**CITY OF ORANGE COVE
2014-2015 BUDGET
MEASURE C SPECIAL REVENUE FUND
FUND 27**

MEASURE C SPECIAL REVENUE FUND SUMMARY OF REVENUES BY TYPE

Intergovernmental Revenues	\$ 406,360
Interest Income	100
2014-15 Total Estimated Revenues	<u>\$ 406,460</u>



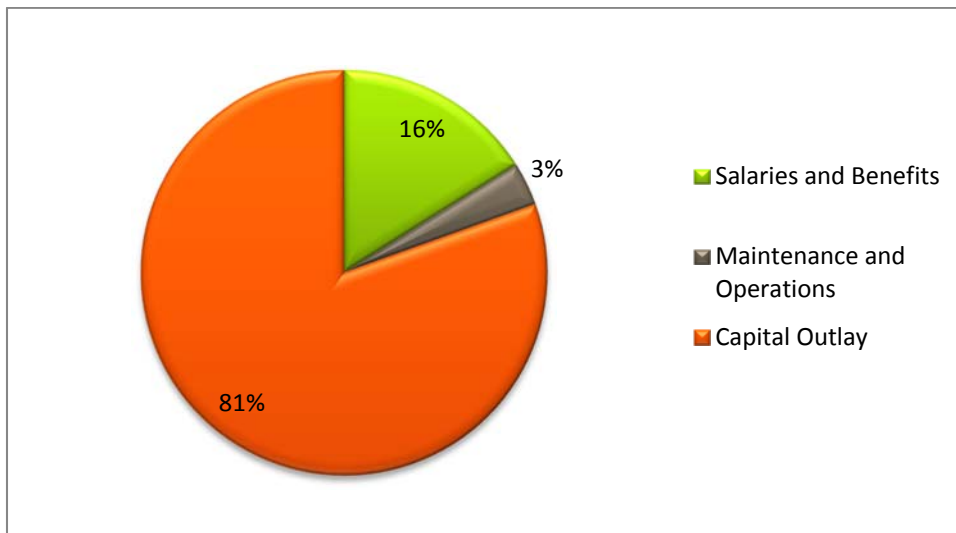
For details regarding Measure C Special Revenue Fund revenues please see page 112.

**CITY OF ORANGE COVE
2014-2015 BUDGET
MEASURE C SPECIAL REVENUE FUND
FUND 27**

MEASURE C SPECIAL REVENUE FUND SUMMARY OF EXPENDITURES BY TYPE

The following schedules below shows the breakdown of the Measure C Special Revenue Fund expenditure:

Salaries and Benefits	\$ 65,850
Maintenance and Operations	14,000
Capital Outlay	329,500
2014-15 Total Estimated Expenditures	<u>\$ 409,350</u>



Please see pages 113-114 regarding expenditure details.

**CITY OF ORANGE COVE
2014-2015 BUDGET
MEASURE C SPECIAL REVENUE FUND
FUND 27**

MEASURE C SPECIAL FUND BUDGET

The following pages represent the proposed budget for the Measure C Special Revenue Fund in detail:

		2014-15 BUDGET
REVENUES		
3410	INTEREST INCOME	\$ 100
006 AID FROM OTHER GOV'T AGENCIES		
3590	MEASURE "C" APPORTIONMENT	-
3591	STREET MAINTENANCE	273,360
3592	ADA COMPLIANCE	-
3593	FLEX SPENDING	<u>133,000</u>
		406,360
	TOTAL REVENUES	<u>\$ 406,460</u>

**CITY OF ORANGE COVE
2014-2015 BUDGET
MEASURE C SPECIAL REVENUE FUND
FUND 27**

MEASURE C SPECIAL FUND BUDGET

		2014-15 BUDGET
SALARIES & WAGES		
4100	SALARIES & WAGES	\$ 51,000
4110	HOLIDAY PAY	<u>2,000</u>
	TOTAL SALARIES & WAGES	53,000
4400	CALPERS RETIREMENT	3,600
4500	HEALTH/DENTAL/VISION INSURANCE	1,000
4600	WORKERS COMP INSURANCE	3,500
4700	STATE UNEMPLOYMENT INS	450
4800	FICA/MEDICARE	3,800
4900	SDI	<u>500</u>
	TOTAL EMPLOYEE BENEFITS	12,850
	TOTAL EMPLOYEE SALARY & BENEFITS	\$ 65,850

**CITY OF ORANGE COVE
2014-2015 BUDGET
MEASURE C SPECIAL REVENUE FUND
FUND 27**

MEASURE C SPECIAL FUND BUDGET

		2014-15 BUDGET
MAINTENANCE & OPERATIONS		
5450	EQUIPMENT MAINTENANCE	\$ -
5500	PROFESSIONAL SERVICES	12,000
5600	INSURANCE & BONDING	<u>2,000</u>
	TOTAL MAINTENANCE & OPERATIONS	14,000
 CAPITAL OUTLAY		
5648	TRANSFERS OUT	-
6500	CAPITAL EXPENDITURES	-
6705	LOCAL STREET CAPE SEAL 2012	54,500
6710	C,D & 11TH STREET	<u>275,000</u>
	TOTAL CAPITAL OUTLAY	329,500
	TOTAL EXPENDITURES	<u>\$ 409,350</u>

CITY OF ORANGE COVE
2014-2015 BUDGET
TRANSPORTATION DEVELOPMENT ACT SPECIAL REVENUE FUND
FUND 28

DESCRIPTION

The Transportation Development Act (TDA) provides two major sources of funding for public transportation: the Local Transportation Fund (LTF) and the State Transit Assistance fund (STA). These funds are for the development and support of public transportation needs that exist in California and are allocated to areas of each county based on population, taxable sales and transit performance.

GOALS

- Martinez Estates & 12th Street Sidewalks
- C, D & 11th Street
- CMAQ Sidewalks No. 1
- Safe Routes to School
- RSTP Adams Ave.
- CMAQ Trail Access
- RSTP Center Street
- CMAQ Sidewalks 2-Anchor & Jacobs
- CMAQ Sidewalks Third Street
- CMAQ Center Street Trail Connection

CITY OF ORANGE COVE
2014-2015 BUDGET
TRANSPORTATION DEVELOPMENT ACT SPECIAL REVENUE FUND
FUND 28

*TRANSPORTATION DEVELOPMENT ACT SPECIAL FUND ESTIMATED FUND ACTIVITY
OVERVIEW*

Projected Beginning Fund Balance	\$ 733,000
2014-15 Estimated Revenues	263,510
2014-15 Estimated Expenditures	<u>(562,310)</u>
Operating income/(loss)	(298,800)
Projected Ending Fund Balance	<u>\$ 434,200</u>

Please see page 117 for details regarding estimated revenues.

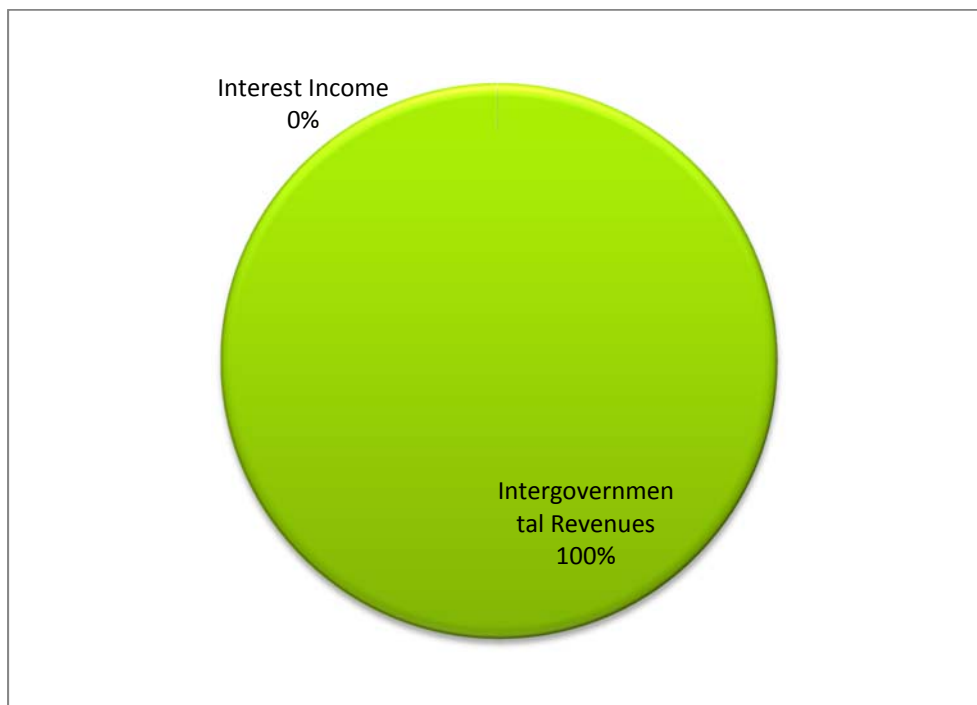
Please see page 118 for details regarding estimated expenditures.

**CITY OF ORANGE COVE
2014-2015 BUDGET
TRANSPORTATION DEVELOPMENT ACT SPECIAL REVENUE FUND
FUND 28**

TRANSPORTATION DEVELOPMENT ACT SPECIAL REVENUE FUND SUMMARY OF REVENUES BY TYPE

The following schedules show the breakdown of estimated revenues for the Transportation Development Act Special Revenue Fund:

Intergovernmental Revenues	\$ 263,210
Interest Income	300
2014-15 Total Estimated Revenues	<u>\$ 263,510</u>



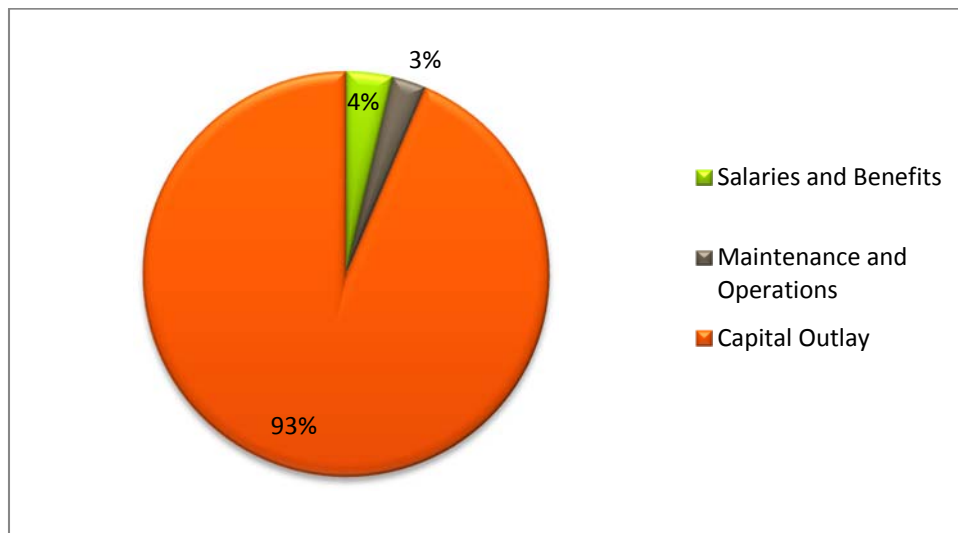
For details regarding Transportation Development Act Special Revenue Fund revenues, please see page 119.

CITY OF ORANGE COVE
2014-2015 BUDGET
TRANSPORTATION DEVELOPMENT ACT SPECIAL REVENUE FUND
FUND 28

TRANSPORTATION DEVELOPMENT ACT SPECIAL REVENUE FUND SUMMARY OF EXPENDITURES BY TYPE

The following schedules below shows the breakdown of the Transportation Development Act Special Revenue Fund expenditures:

Salaries and Benefits	\$ 20,810
Maintenance and Operations	15,000
Capital Outlay	526,500
2014-15 Total Estimated Expenditures	\$ 562,310



Please see pages 120-121 regarding expenditure details.

**CITY OF ORANGE COVE
2014-2015 BUDGET
TRANSPORTATION DEVELOPMENT ACT SPECIAL REVENUE FUND
FUND 28**

TRANSPORTATION DEVELOPMENT ACT SPECIAL FUND BUDGET

The following pages represent the proposed budget for the Transportation Development Act Special Revenue Fund in detail:

	2014-15 BUDGET
 REVENUES	
 005 USE OF MONEY & PROPERTY	
3410 INTEREST INCOME	\$ 300
 006 AID FROM OTHER GOV'T AGENCIES	
3571 ART. III BICYCLE, PEDESTRIAN	6,000
3573 ART. VIII STREETS, ROAD	257,210
3870 MISC. REVENUE	-
	263,210
TOTAL REVENUES	\$ 263,510

**CITY OF ORANGE COVE
2014-2015 BUDGET
TRANSPORTATION DEVELOPMENT ACT SPECIAL REVENUE FUND
FUND 28**

TRANSPORTATION DEVELOPMENT ACT SPECIAL FUND BUDGET

EXPENDITURES	2014-15 BUDGET
4100 SALARIES & WAGES	\$ 13,600
4110 HOLIDAY PAY	600
	14,200
TOTAL SALARIES & WAGES	14,200
4400 CALPERS RETIREMENT	1,000
4500 HEALTH/DENTAL/VISION INSURANCE	3,500
4600 WORKERS COMP INSURANCE	850
4700 STATE UNEMPLOYMENT INS	140
4800 FICA/MEDICARE	1,000
4900 SDI	120
	6,610
TOTAL EMPLOYEE BENEFITS	6,610
TOTAL EMPLOYEE SALARY & BENEFITS	\$ 20,810

**CITY OF ORANGE COVE
2014-2015 BUDGET
TRANSPORTATION DEVELOPMENT ACT SPECIAL REVENUE FUND
FUND 28**

TRANSPORTATION DEVELOPMENT ACT SPECIAL FUND BUDGET

		2014-15 BUDGET
MAINTENANCE & OPERATIONS		
5050	OPERATING SUPPLIES - ARTICLE 3	\$ -
5420	STREET MAINTENANCE - STRIPING	-
5500	PROFESSIONAL SERVICES	<u>15,000</u>
	TOTAL MAINTENANCE & OPERATIONS	15,000
 CAPITAL OUTLAY		
6700	STREET PROJECTS LOCAL MATCH FOR STATE/FEDERAL	-
6705	MARTINEZ ESTATES & 12 STREET SIDEWALKS	97,100
6710	C,D & 11TH STREET	140,000
6715	LOCAL STREET SEALING MARTINEZ ESTATES	-
	CMAQ SIDEWALKS NO. 1	21,400
	SAFE ROUTS TO SCHOOL	112,600
	RSTP ADAMS AVENUE	300
	CMAQ TRAIL ACCESS	57,000
	RSTP CENTER STREET	55,600
	CMAQ ANCHOR & JACOBS	23,000
	CMAQ SIDEWALKS 3RD STREET	15,000
	CMAQ CENTER STREET TRAIL CONNECTION	<u>4,500</u>
	TOTAL CAPITAL OUTLAY	526,500
	TOTAL EXPENDITURES	<u>\$ 562,310</u>

CITY OF ORANGE COVE
2014-2015 BUDGET
GAS TAX 2106 SPECIAL REVENUE FUND
FUND 52

DESCRIPTION

The State Gas Tax Fund is used to account for maintenance and capital expenditures associated with street improvement projects. Funding is provided from State Gas Taxes and Traffic Congestion Relief monies that are restricted to street maintenance and related improvements within the City of Orange Cove. The State of California charges a tax of \$0.18 per gallon on the purchase of motor vehicle fuel. A portion is allocated to the City of Orange Cove under three different formulas as specified in the California Streets and Highways Code(SHC) (Sections 2105, 2106, 2107 7 2107.5). These monies are generally allocated on per capita basis. Gas Tax monies are restricted as to use – for the repair, maintenance and upkeep of the City of Orange Cove’s streets and roads, and a small amount is allocated for engineering and related administration costs.

Gas Tax Section 2106 – Section 2106(a) provides that each city shall receive a fixed monthly apportionment of \$400; Section 2106(c) provides for distribution on a per capita basis.

GOALS

- o C, D & 11th Street

**CITY OF ORANGE COVE
2014-2015 BUDGET
GAS TAX 2106 SPECIAL REVENUE FUND
FUND 52**

GAS TAX 2106 SPECIAL REVENUE FUND ESTIMATED FUND ACTIVITY OVERVIEW

Projected Beginning Fund Balance	\$ 181,000
2014-15 Estimated Revenues	46,313
2014-15 Estimated Expenditures	<u>(189,300)</u>
Operating income/(loss)	(142,987)
Projected Ending Fund Balance	<u>\$ 38,013</u>

Please see page 124 for details regarding estimated revenues.

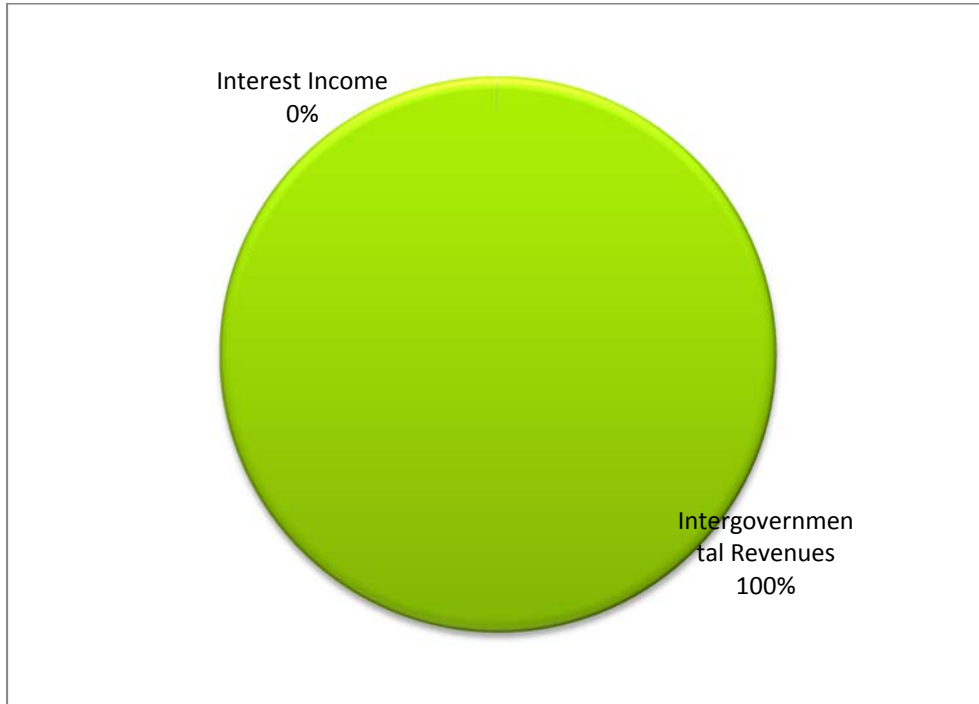
Please see page 125 for details regarding estimated expenditures.

**CITY OF ORANGE COVE
2014-2015 BUDGET
GAS TAX 2106 SPECIAL REVENUE FUND
FUND 52**

GAS TAX 2106 SPECIAL REVENUE FUND SUMMARY OF REVENUES BY TYPE

The following schedules show the breakdown of estimated revenues for the Gas Tax 2106 Special Revenue Fund:

Intergovernmental Revenues	\$ 46,263
Interest Income	50
2014-15 Total Estimated Revenues	<u>\$ 46,313</u>



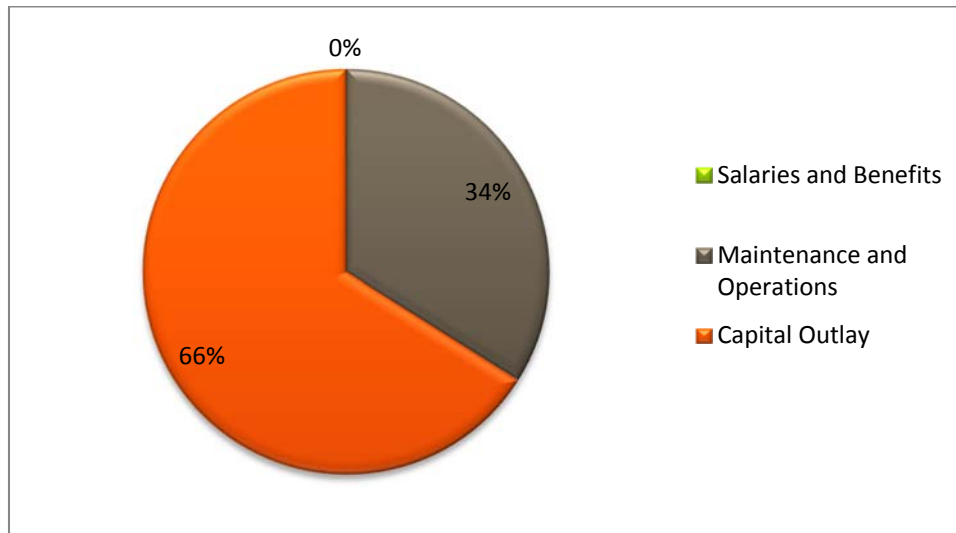
For details regarding Gas Tax 2106 Special Revenue Fund revenues please see page 127.

**CITY OF ORANGE COVE
2014-2015 BUDGET
GAS TAX 2106 SPECIAL REVENUE FUND
FUND 52**

GAS TAX 2106 SPECIAL REVENUE FUND SUMMARY OF EXPENDITURES BY TYPE

The following schedules below shows the breakdown of the Gas Tax 2106 Special Revenue Fund expenditures:

Salaries and Benefits	\$ -
Maintenance and Operations	64,300
Capital Outlay	125,000
2014-15 Total Estimated Expenditures	<u><u>\$ 189,300</u></u>



Please see page 127 regarding expenditure details.

**CITY OF ORANGE COVE
2014-2015 BUDGET
GAS TAX 2106 SPECIAL REVENUE FUND
FUND 52**

GAS TAX 2106 SPECIAL REVENUE FUND BUDGET

The following pages represent the proposed budget for the Gas Tax 2106 Special Fund in detail:

		2014-15 BUDGET
005 USE OF MONEY & PROPERTY		
3410	INTEREST INCOME	\$ 50
006 AID FROM OTHER GOV'T AGENCIES		
3541	STATE GASOLINE TAXES 2106	<u>46,263</u>
GAS TAX 2106 FUND TOTAL REVENUES		<u>\$ 46,313</u>

**CITY OF ORANGE COVE
2014-2015 BUDGET
GAS TAX 2106 SPECIAL REVENUE FUND
FUND 52**

GAS TAX 2106 SPECIAL REVENUE FUND BUDGET

		2014-15 BUDGET
MAINTENANCE & OPERATIONS		
5050	OPERATING SUPPLIES	\$ -
5300	UTILITIES	-
5420	STREET MAINTENANCE	-
5648	TRANSFER OUT	-
5450	EQUIPMENT MAINTENANCE	-
5500	PROFESSIONAL SERVICES	<u>64,300</u>
TOTAL MAINTENANCE & OPERATIONS		64,300
 CAPITAL OUTLAY		
6500	CAPITAL EXPENDITURE	-
6710	C,D & 11TH STREET	<u>125,000</u>
TOTAL CAPITAL OUTLAY		125,000
 TOTAL EXPENDITURES		 <u>\$ 189,300</u>

CITY OF ORANGE COVE
2014-2015 BUDGET
GAS TAX 2107 SPECIAL REVENUE FUND
FUND 53

DESCRIPTION

The State Gas Tax Fund is used to account for maintenance and capital expenditures associated with street improvement projects. Funding is provided from State Gas Taxes and Traffic Congestion Relief monies that are restricted to street maintenance and related improvements within the City of Orange Cove. The State of California charges a tax of \$0.18 per gallon on the purchase of motor vehicle fuel. A portion is allocated to the City of Orange Cove under three different formulas as specified in the California Streets and Highways Code(SHC) (Sections 2105, 2106, 2107 7 2107.5). These monies are generally allocated on per capita basis. Gas Tax monies are restricted as to use – for the repair, maintenance and upkeep of the City of Orange Cove’s streets and roads, and a small amount is allocated for engineering and related administration costs.

Gas Tax Section 2107 – A sum equal to .00725 cents per gallon is distributed monthly to the cities on a formula based on the SHC; with calculation predicated on a per capita apportionment – 8.98 x population.

**CITY OF ORANGE COVE
2014-2015 BUDGET
GAS TAX 2107 SPECIAL REVENUE FUND
FUND 53**

GAS TAX 2107 SPECIAL REVENUE FUND ESTIMATED FUND ACTIVITY OVERVIEW

Projected Beginning Fund Balance	\$ (30,000)
2014-15 Estimated Revenues	65,468
2014-15 Estimated Expenditures	<u>(113,350)</u>
Operating income/(loss)	(47,882)
Projected Ending Fund Balance	<u>\$ (77,882)</u>

Please see page 130 for details regarding estimated revenues.

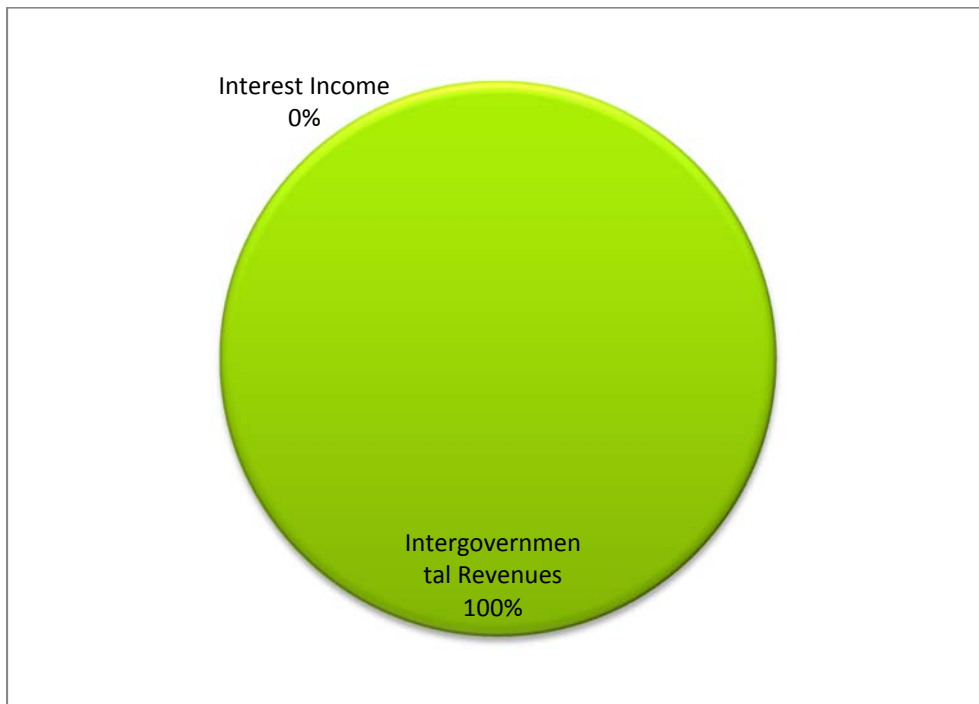
Please see page 131 for details regarding estimated expenditures.

CITY OF ORANGE COVE
2014-2015 BUDGET
GAS TAX 2107 SPECIAL REVENUE FUND
FUND 53

GAS TAX 2107 SPECIAL REVENUE FUND SUMMARY OF REVENUES BY TYPE

The following schedules show the breakdown of estimated revenues for the Gas Tax 2107 Special Revenue Fund:

Intergovernmental Revenues	\$ 65,468
Interest Income	-
2014-15 Total Estimated Revenues	<u>\$ 65,468</u>



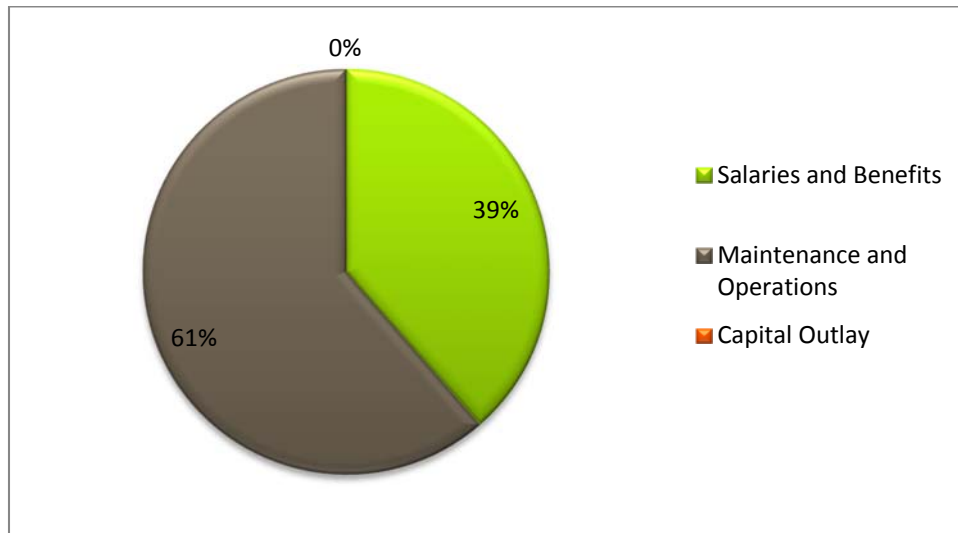
For details regarding Gas Tax 2107 Special Revenue Fund revenues please see page 132.

CITY OF ORANGE COVE
2014-2015 BUDGET
GAS TAX 2107 SPECIAL REVENUE FUND
FUND 53

GAS TAX 2107 SPECIAL REVENUE FUND SUMMARY OF EXPENDITURES BY TYPE

The following schedules below shows the breakdown of the Gas Tax 2107 Special Revenue Fund expenditures:

Salaries and Benefits	\$ 43,700
Maintenance and Operations	69,650
Capital Outlay	-
2014-15 Total Estimated Expenditures	<u><u>\$ 113,350</u></u>



Please see pages 133-134 regarding expenditure details.

**CITY OF ORANGE COVE
2014-2015 BUDGET
GAS TAX 2107 SPECIAL REVENUE FUND
FUND 53**

GAS TAX 2107 SPECIAL REVENUE FUND BUDGET

The following pages represent the proposed budget for the Gas Tax 2107 Special Revenue Fund in detail:

		2014-15 BUDGET
005 USE OF MONEY & PROPERTY		
3410	INTEREST INCOME	\$ -
 006 AID FROM OTHER GOV'T AGENCIES		
3542	STATE GASOLINE TAXES 2107	<u>65,468</u>
	 GAS TAX 2107 FUND TOTAL REVENUES	 <u>\$ 65,468</u>

**CITY OF ORANGE COVE
2014-2015 BUDGET
GAS TAX 2107 SPECIAL REVENUE FUND
FUND 53**

GAS TAX 2107 SPECIAL REVENUE FUND BUDGET

		2014-15 BUDGET
EMPLOYEE SALARIES & WAGES		
4100	SALARIES & WAGES	\$ 26,500
4105	HOLIDAY WORKED	-
4110	HOLIDAY PAY	1,500
4150	TEMPORARY & PART-TIME	-
4200	OVERTIME	2,000
	TOTAL SALARIES & WAGES	30,000
EMPLOYEE BENEFITS		
4400	CALPERS RETIREMENT	2,000
4500	HEALTH/DENTAL/VISION INSURANCE	7,500
4600	WORKER'S COMP. INSURANCE	1,500
4700	STATE UNEMPLOYMENT INS.	400
4800	FICA/MEDICARE	2,000
4900	SDI	300
	TOTAL EMPLOYEE BENEFITS	13,700
	TOTAL EMPLOYEE SALARY/BENEFITS	\$ 43,700

**CITY OF ORANGE COVE
2014-2015 BUDGET
GAS TAX 2107 SPECIAL REVENUE FUND
FUND 53**

GAS TAX 2107 SPECIAL REVENUE FUND BUDGET

		2014-15 BUDGET
MAINTENANCE & OPERATIONS		
5050	OPERATING SUPPLIES	\$ 8,500
5150	CLOTHING & PERSONAL SUPPLIES	300
5200	ADVERTISING & PUBLICATIONS	-
5250	COMMUNICATION/TELEPHONE	150
5300	UTILITIES	33,500
5400	BUILDING MAINTENANCE	-
5420	STREET MAINTENANCE	1,000
5450	EQUIPMENT MAINTENANCE	700
5460	ST/SIGNS/LIGHTS	1,000
5500	PROFESSIONAL SERVICES	4,500
5600	INSURANCE & BONDING	1,500
5700	TRAVEL, CONFERENCES & MILEAGE	-
5750	VEHICLE REPAIRS & MAINTENANCE	10,000
5760	GAS, OIL & LUBE	<u>8,500</u>
TOTAL MAINTENANCE & OPERATIONS		69,650
 CAPITAL OUTLAY		
6500	CAPITAL EXPENDITURE	-
6700	STREET AND ROAD PROJECTS	<u>-</u>
TOTAL CAPITAL OUTLAY		-
 TOTAL EXPENDITURES		 <u>\$ 113,350</u>

CITY OF ORANGE COVE
2014-2015 BUDGET
GAS TAX 2107.5 SPECIAL REVENUE FUND
FUND 54

DESCRIPTION

The State Gas Tax Fund is used to account for maintenance and capital expenditures associated with street improvement projects. Funding is provided from State Gas Taxes and Traffic Congestion Relief monies that are restricted to street maintenance and related improvements within the City of Orange Cove. The State of California charges a tax of \$0.18 per gallon on the purchase of motor vehicle fuel. A portion is allocated to the City of Orange Cove under three different formulas as specified in the California Streets and Highways Code(SHC) (Sections 2105, 2106, 2107 7 2107.5). These monies are generally allocated on per capita basis. Gas Tax monies are restricted as to use – for the repair, maintenance and upkeep of the City of Orange Cove’s streets and roads, and a small amount is allocated for engineering and related administration costs.

Gas Tax Section 2107.5 – This account represents a fixed amount of revenue received from the State based on population. With our increased census population, our revenue will also increase.

CITY OF ORANGE COVE
2014-2015 BUDGET
GAS TAX 2107.5 SPECIAL REVENUE FUND
FUND 54

GAS TAX 2107.5 SPECIAL REVENUE FUND ESTIMATED FUND ACTIVITY OVERVIEW

Projected Beginning Fund Balance	\$ 14,500
2014-15 Estimated Revenues	3,000
2014-15 Estimated Expenditures	<u>-</u>
Operating income/(loss)	3,000
Projected Ending Fund Balance	<u>\$ 17,500</u>

Please see page 137 for details regarding estimated revenues.

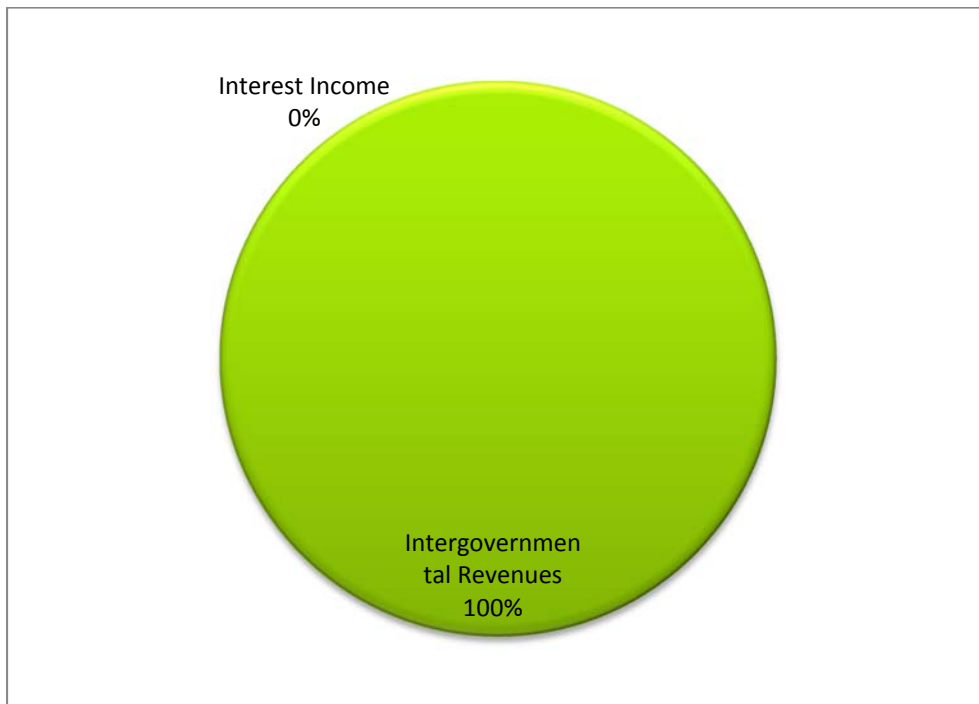
Please see page 138 for details regarding estimated expenditures.

CITY OF ORANGE COVE
2014-2015 BUDGET
GAS TAX 2107.5 SPECIAL REVENUE FUND
FUND 54

GAS TAX 2107.5 SPECIAL REVENUE FUND SUMMARY OF REVENUES BY TYPE

The following schedules show the breakdown of estimated revenues for the Gas Tax 2107.5 Special Revenue Fund:

Intergovernmental Revenues	\$ 3,000
Interest Income	-
2014-15 Total Estimated Revenues	<u>\$ 3,000</u>



For details regarding Gas Tax 2107.5 Special Revenue Fund revenues please see page 139.

**CITY OF ORANGE COVE
2014-2015 BUDGET
GAS TAX 2107.5 SPECIAL REVENUE FUND
FUND 54**

GAS TAX 2107.5 SPECIAL REVENUE FUND SUMMARY OF EXPENDITURES BY TYPE

The following schedule shows the breakdown of the Gas Tax 2107.5 Special Revenue Fund expenditures:

Salaries and Benefits	\$	-
Maintenance and Operations		-
Capital Outlay		-
2014-15 Total Estimated Expenditures	<u>\$</u>	<u>-</u>

**CITY OF ORANGE COVE
2014-2015 BUDGET
GAS TAX 2107.5 SPECIAL REVENUE FUND
FUND 54**

GAS TAX 2107.5 SPECIAL REVENUE FUND BUDGET

The following page represents the proposed budget for the Gas Tax 2107.5 Special Revenue Fund in detail:

		2014-15 BUDGET
005 USE OF MONEY & PROPERTY		
3410	INTEREST INCOME	<u>\$ -</u>
006 AID FROM OTHER GOV'T AGENCIES		
3543	STATE GASOLINE TAXES 2107.5	<u>3,000</u>
	GAS TAX 2107.5 - FUND 54 TOTAL	<u><u>\$ 3,000</u></u>
CAPITAL OUTLAY		
6700	STREET AND ROAD PROJECTS - 2107.5	<u>\$ -</u>
	TOTAL CAPITAL OUTLAY	<u>\$ -</u>

CITY OF ORANGE COVE
2014-2015 BUDGET
GAS TAX 2105 SPECIAL REVENUE FUND
FUND 56

DESCRIPTION

The State Gas Tax Fund is used to account for maintenance and capital expenditures associated with street improvement projects. Funding is provided from State Gas Taxes and Traffic Congestion Relief monies that are restricted to street maintenance and related improvements within the City of Orange Cove. The State of California charges a tax of \$0.18 per gallon on the purchase of motor vehicle fuel. A portion is allocated to the City of Orange Cove under three different formulas as specified in the California Streets and Highways Code(SHC) (Sections 2105, 2106, 2107 7 2107.5). These monies are generally allocated on per capita basis. Gas Tax monies are restricted as to use – for the repair, maintenance and upkeep of the City of Orange Cove’s streets and roads, and a small amount is allocated for engineering and related administration costs.

Gas Tax Section 2105 – Provides for the collection and distribution of special gas tax to fund improvements for regional transportation needs.

GOALS

- o C, D, and 11th Street project

CITY OF ORANGE COVE
2014-2015 BUDGET
GAS TAX 2105 SPECIAL REVENUE FUND
FUND 56

GAS TAX 2105 SPECIAL REVENUE FUND ESTIMATED FUND ACTIVITY OVERVIEW

Projected Beginning Fund Balance	\$ 56,000
2014-15 Estimated Revenues	202,184
2014-15 Estimated Expenditures	<u>(181,500)</u>
Operating income/(loss)	20,684
Projected Ending Fund Balance	<u>\$ 76,684</u>

Please see page 142 for details regarding estimated revenues.

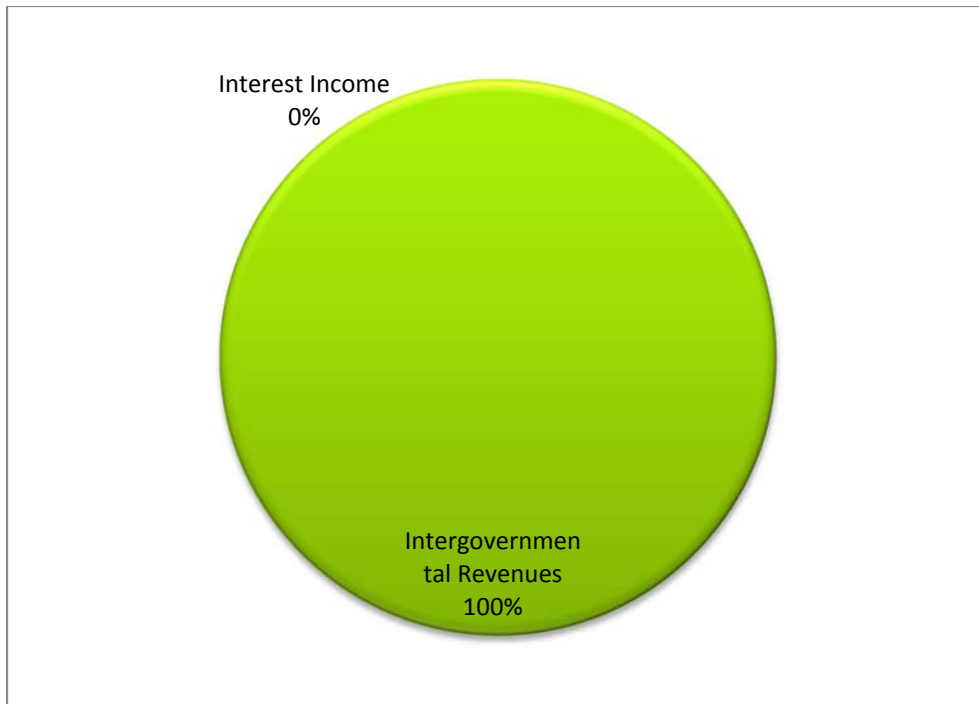
Please see page 143 for details regarding estimated expenditures.

**CITY OF ORANGE COVE
2014-2015 BUDGET
GAS TAX 2105 SPECIAL REVENUE FUND
FUND 56**

GAS TAX 2105 SPECIAL REVENUE FUND SUMMARY OF REVENUES BY TYPE

The following schedules show the breakdown of estimated revenues for the Gas Tax 2105 Special Revenue Fund:

Intergovernmental Revenues	\$ 202,179
Interest Income	-
2014-15 Total Estimated Revenues	<u>\$ 202,179</u>



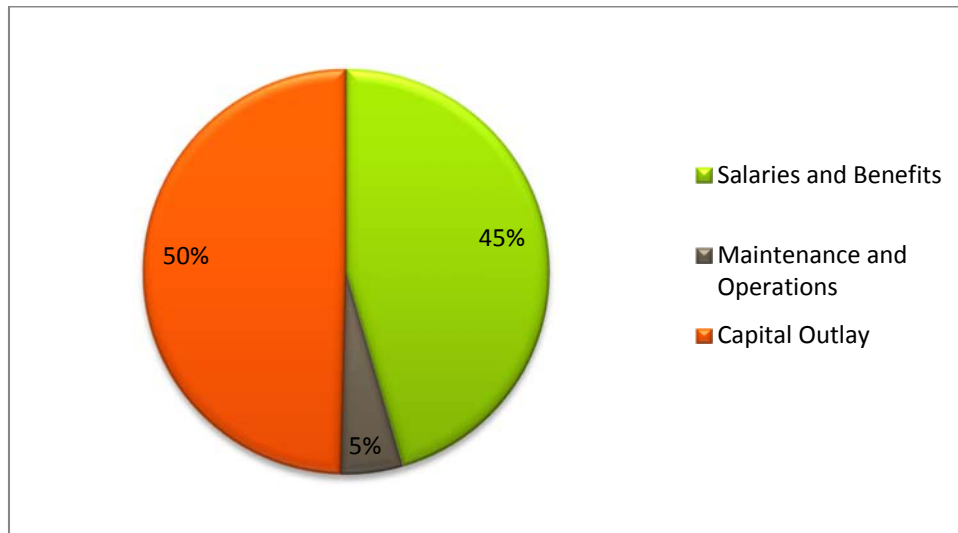
For details regarding Gas Tax 2105 Special Revenue Fund revenues please see page 144.

CITY OF ORANGE COVE
2014-2015 BUDGET
GAS TAX 2105 SPECIAL REVENUE FUND
FUND 56

GAS TAX 2105 SPECIAL REVENUE FUND SUMMARY OF EXPENDITURES BY TYPE

The following schedules below shows the breakdown of the Gas Tax 2105 Special Revenue Fund expenditures:

Salaries and Benefits	\$ 82,500
Maintenance and Operations	9,000
Capital Outlay	90,000
2014-15 Total Estimated Expenditures	<u>\$ 181,500</u>



Please see pages 145-146 regarding expenditure details.

**CITY OF ORANGE COVE
2014-2015 BUDGET
GAS TAX 2105 SPECIAL REVENUE FUND
FUND 56**

GAS TAX 2105 SPECIAL REVENUE FUND BUDGET

The following pages represent the proposed budget for the Gas Tax 2105 Special Revenue Fund in detail:

		2014-15 BUDGET
005 USE OF MONEY & PROPERTY		
3410	INTEREST INCOME	\$ 5
 006 AID FROM OTHER GOV'T AGENCIES		
	3546 STATE GASOLINE TAXES 2103 (old Prop 42)	202,179
	3545 STATE GASOLINE TAXES 2105	<u>-</u>
	 GAS TAX 2105 - FUND 56 TOTAL	 <u>\$ 202,184</u>

**CITY OF ORANGE COVE
2014-2015 BUDGET
GAS TAX 2105 SPECIAL REVENUE FUND
FUND 56**

GAS TAX 2105 SPECIAL REVENUE FUND BUDGET

		2014-15 BUDGET
EMPLOYEE SALARIES & WAGES		
4100	SALARIES & WAGES	\$ 50,000
4105	HOLIDAY WORKED	-
4110	HOLIDAY PAY	2,000
4150	TEMPORARY & PART-TIME	-
4200	OVERTIME	200
	TOTAL SALARIES & WAGES	52,200
EMPLOYEE BENEFITS		
4400	CALPERS RETIREMENT	3,000
4500	HEALTH/DENTAL/VISION INSURANCE	15,000
4600	WORKER'S COMP. INSURANCE	4,000
4700	STATE UNEMPLOYMENT INS.	300
4800	FICA/MEDICARE	3,000
4900	SDI	5,000
	TOTAL EMPLOYEE BENEFITS	30,300
	TOTAL EMPLOYEE SALARY/BENEFITS	\$ 82,500

**CITY OF ORANGE COVE
2014-2015 BUDGET
GAS TAX 2105 SPECIAL REVENUE FUND
FUND 56**

GAS TAX 2105 SPECIAL REVENUE FUND BUDGET

		2014-15 BUDGET
MAINTENANCE & OPERATIONS		
5050	OPERATING SUPPLIES	\$ 1,000
5300	UTILITIES	-
5500	PROFESSIONAL SERVICES	1,000
5600	INSURANCE & BONDING	3,000
5750	VEHICLE REPAIRS & MAINTENANCE	3,000
5760	GAS, OIL & LUBE	<u>1,000</u>
	TOTAL MAINTENANCE & OPERATIONS	9,000
 CAPITAL OUTLAY		
6710	C, D, 11TH STREET	<u>90,000</u>
	TOTAL CAPITAL OUTLAY	90,000
	TOTAL EXPENDITURES	<u><u>\$ 181,500</u></u>

CITY OF ORANGE COVE
2014-2015 BUDGET
WASTEWATER FACILITY DEBT SERVICE FUND
FUND 45

DESCRIPTION

The Wastewater Facility Fund is used to account for debt service payments associated with wastewater plant expansion.

Below is the amortization schedule related to the Wastewater Facility assessment bonds:

	Principal	Interest	Total
2015	\$ 58,000	\$ 66,500	\$ 124,500
2016	60,000	63,550	123,550
2017	64,000	60,450	124,450
2018	67,000	57,175	124,175
2019	70,000	53,750	123,750
2020-2024	406,000	211,000	617,000
2025-2029	514,000	96,750	610,750
2030	<u>120,000</u>	<u>3,000</u>	<u>123,000</u>
Total	<u>\$ 1,359,000</u>	<u>\$ 612,175</u>	<u>\$ 1,971,175</u>

**CITY OF ORANGE COVE
2014-2015 BUDGET
WASTEWATER FACILITY DEBT SERVICE FUND
FUND 45**

WASTEWATER FACILITY DEBT SERVICE FUND ESTIMATED FUND ACTIVITY OVERVIEW

Projected Beginning Fund Balance	\$ 325,000
2014-15 Estimated Revenues	138,300
2014-15 Estimated Expenditures	<u>(124,500)</u>
Operating income/(loss)	13,800
Projected Ending Fund Balance	<u>\$ 338,800</u>

Please see page 149 for details regarding estimated revenues.

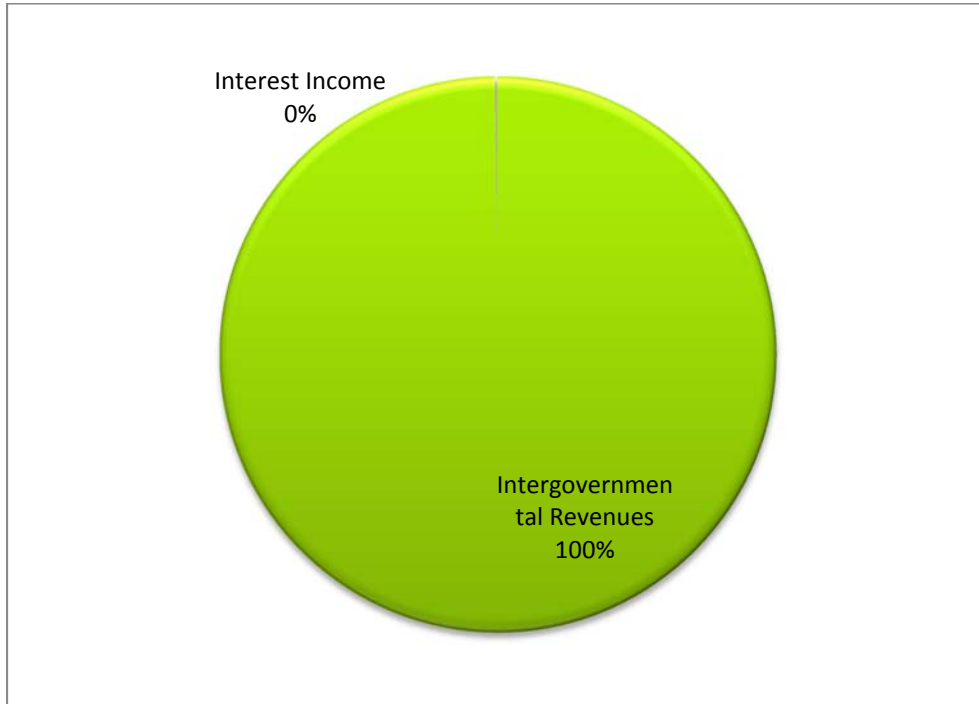
Please see page 150 for details regarding estimated expenditures.

CITY OF ORANGE COVE
2014-2015 BUDGET
WASTEWATER FACILITY DEBT SERVICE FUND
FUND 45

WASTEWATER FACILITY DEBT SERVICE FUND SUMMARY OF REVENUES BY TYPE

The following schedules show the breakdown of estimated revenues for the Wastewater Facility Debt Service Fund:

Intergovernmental Revenues	\$ 138,000
Interest Income	300
2014-15 Total Estimated Revenues	<u>\$ 138,300</u>



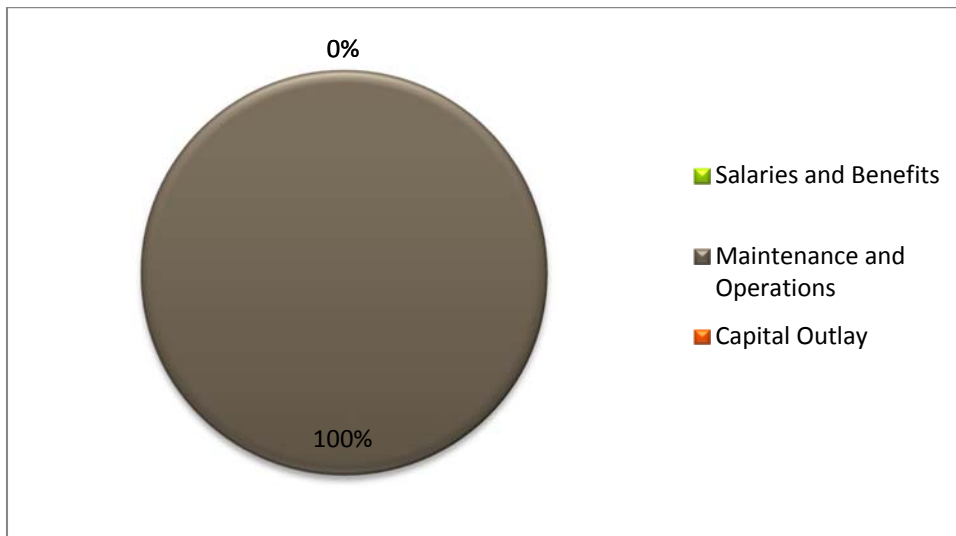
For details regarding the Wastewater Facility Debt Service Fund revenues please see page 151.

CITY OF ORANGE COVE
2014-2015 BUDGET
WASTEWATER FACILITY DEBT SERVICE FUND
FUND 45

WASTEWATER FACILITY DEBT SERVICE FUND SUMMARY OF EXPENDITURES BY TYPE

The following schedules below shows the breakdown of the Wastewater Facility Debt Service Fund expenditures:

Salaries and Benefits	\$	-
Maintenance and Operations		124,500
Capital Outlay		-
2014-15 Total Estimated Expenditures	\$	124,500



Please see page 151 regarding expenditure details.

**CITY OF ORANGE COVE
2014-2015 BUDGET
WASTEWATER FACILITY DEBT SERVICE FUND
FUND 45**

WASTEWATER FACILITY DEBT SERVICE FUND BUDGET

The following page represent the proposed budget for the Wastewater Facility Debt Service Fund in detail:

		2014-15 BUDGET
OPERATING REVENUES		
3410	INTEREST INCOME	\$ 300
3745	ASSESSMENTS	<u>138,000</u>
TOTAL OPERATING REVENUES		<u>\$ 138,300</u>
MAINTENANCE & OPERATIONS		
5500	PROFESSIONAL SERVICES	\$ -
5620	RETIREMENT OF BONDS-FMHA	58,000
5630	BOND INTEREST	<u>66,500</u>
TOTAL EXPENDITURES		<u>\$ 124,500</u>

**CITY OF ORANGE COVE
2014-2015 BUDGET
DOMESTIC VIOLENCE GRANT SPECIAL REVENUE FUND
FUND 158**

DESCRIPTION

The Domestic Violence Grant Special Revenue Fund provides funding for a Domestic Violence Investigator, administrative costs, and operating costs relating to domestic violence.

**CITY OF ORANGE COVE
2014-2015 BUDGET
DOMESTIC VIOLENCE GRANT SPECIAL REVENUE FUND
FUND 158**

DOMESTIC VIOLENCE SPECIAL REVENUE FUND ESTIMATED FUND ACTIVITY OVERVIEW

Projected Beginning Fund Balance	\$ -
2014-15 Estimated Revenues	-
2014-15 Estimated Expenditures	<u>(177,532)</u>
Operating income/(loss)	(177,532)
Projected Ending Fund Balance	<u>\$ (177,532)</u>

Please see page 154 for details regarding estimated expenditures.

**CITY OF ORANGE COVE
2014-2015 BUDGET
DOMESTIC VIOLENCE GRANT SPECIAL REVENUE FUND
FUND 158**

DOMESTIC VIOLENCE SPECIAL REVENUE FUND SUMMARY OF REVENUES BY TYPE

The following schedules show the breakdown of estimated revenues for the Domestic Violence Grant Special Revenue Fund:

Intergovernmental Revenues	\$	-
Interest Income		-
2014-15 Total Estimated Revenues	<u>\$</u>	<u>-</u>

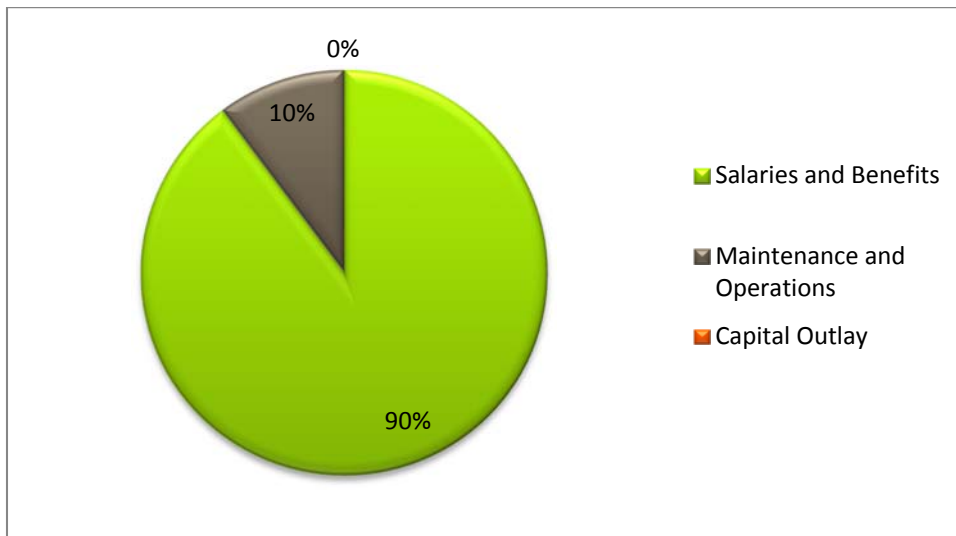
The Domestic Violence Grant Special Revenue Fund revenues are accounted for in the General Operating Fund, Fund 51.

**CITY OF ORANGE COVE
2014-2015 BUDGET
DOMESTIC VIOLENCE GRANT SPECIAL REVENUE FUND
FUND 158**

DOMESTIC VIOLENCE SPECIAL REVENUE FUND SUMMARY OF EXPENDITURES BY TYPE

The following schedule below shows the breakdown of the Domestic Violence Grant Special Revenue Fund expenditures:

Salaries and Benefits	\$ 159,413
Maintenance and Operations	18,119
Capital Outlay	-
2014-15 Total Estimated Expenditures	\$ 177,532



Please see pages 156-157 regarding expenditure details.

**CITY OF ORANGE COVE
2014-2015 BUDGET
DOMESTIC VIOLENCE GRANT SPECIAL REVENUE FUND
FUND 158**

DOMESTIC VIOLENCE SPECIAL REVENUE FUND BUDGET

The following page represents the proposed budget for the Domestic Violence Grant Special Revenue Fund in detail:

		2014-15 BUDGET
OPERATING REVENUES		
3010	CURRENT YEAR-SECURED	\$ -
3410	INTEREST INCOME	-
		<hr/>
	TOTAL OPERATING REVENUES	\$ -
		<hr/> <hr/>
EMPLOYEE SALARIES & WAGES		
4100	SALARIES & WAGES	\$ 102,217
4110	HOLIDAY PAY	-
4110	BOARD OF DIRECTORS	-
4150	TEMPORARY & PART TIME	-
4150	OVERTIME	10,350
		<hr/>
	TOTAL SALARIES & WAGES	112,567
EMPLOYEE BENEFITS		
4400	CALPERS RETIREMENT	19,927
4500	HEALTH/DENTAL/VISION INSURANCE	17,229
4600	WORKER'S COMP. INSURANCE	6,513
4700	STATE UNEMPLOYMENT INS.	672
4800	FICA/MEDICARE	1,482
4900	SDI	1,023
		<hr/>
	TOTAL EMPLOYEE BENEFITS	46,846
		<hr/>
	TOTAL EMPLOYEE SALARY/BENEFITS	\$ 159,413

**CITY OF ORANGE COVE
2014-2015 BUDGET
DOMESTIC VIOLENCE GRANT SPECIAL REVENUE FUND
FUND 158**

DOMESTIC VIOLENCE SPECIAL REVENUE FUND BUDGET

		2014-15 BUDGET
MAINTENANCE & OPERATIONS		
5050	OPERATING SUPPLIES	\$ 8,333
5150	CLOTHING & PERSONAL SUPPLIES	1,900
5250	GAS	600
5450	EQUIPMENT MAINTENANCE	2,619
5500	PROFESSIONAL SERVICES	-
5600	INSURANCE & BONDING	-
5625	INTEREST EXPENSE	-
5648	TRANSFERS OUT	-
6580	COUNTY	-
5650	MEMBERSHIP, DUES & SUBSCRIPTIONS	-
5700	TRAVEL, CONFERENCES, & MILEAGE	<u>4,667</u>
	TOTAL MAINTENANCE & OPERATIONS	18,119
 CAPITAL OUTLAY		
6500	CAPITAL EXPENDITURE	<u>-</u>
	TOTAL CAPITAL OUTLAY	-
	TOTAL EXPENDITURES	<u>\$ 177,532</u>

CITY OF ORANGE COVE
2014-2015 BUDGET
CHILD DEVELOPMENT SPECIAL REVENUE FUND
FUND 75

DESCRIPTION

The Child Development Special Revenue Fund funds are to be used to provide child care services to families who meet certain income and need criteria.

GOALS

- o Integrate day care curriculum with Kings Canyon Unified School District
- o Improve play area for the children

**CITY OF ORANGE COVE
2014-2015 BUDGET
CHILD DEVELOPMENT SPECIAL REVENUE FUND
FUND 75**

CHILD DEVELOPMENT SPECIAL REVENUE FUND ESTIMATED FUND ACTIVITY OVERVIEW

Projected Beginning Fund Balance	\$ 46,000
2014-15 Estimated Revenues	992,167
2014-15 Estimated Expenditures	<u>(992,167)</u>
Operating income/(loss)	-
Projected Ending Fund Balance	<u>\$ 46,000</u>

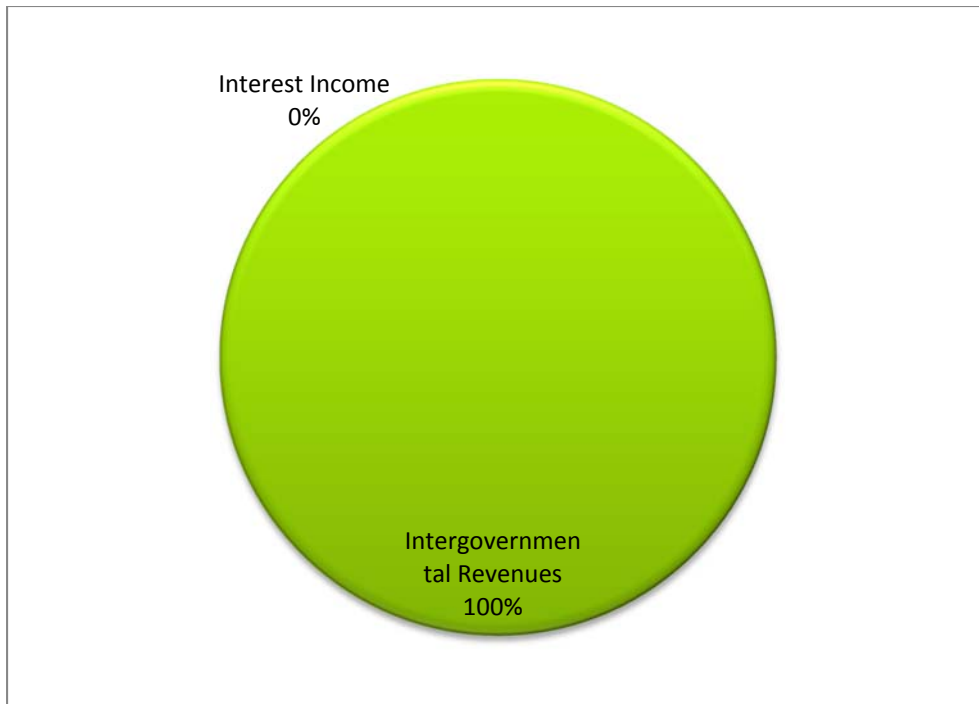
Please see page 160 for details regarding estimated revenues and page 161 for details regarding estimated expenditures.

**CITY OF ORANGE COVE
2014-2015 BUDGET
CHILD DEVELOPMENT SPECIAL REVENUE FUND
FUND 75**

CHILD DEVELOPMENT SPECIAL REVENUE FUND SUMMARY OF REVENUES BY TYPE

The following schedules show the breakdown of estimated revenues for the Child Development Special Revenue Fund:

Intergovernmental Revenues	\$ 992,167
Interest Income	-
2014-15 Total Estimated Revenues	<u>\$ 992,167</u>



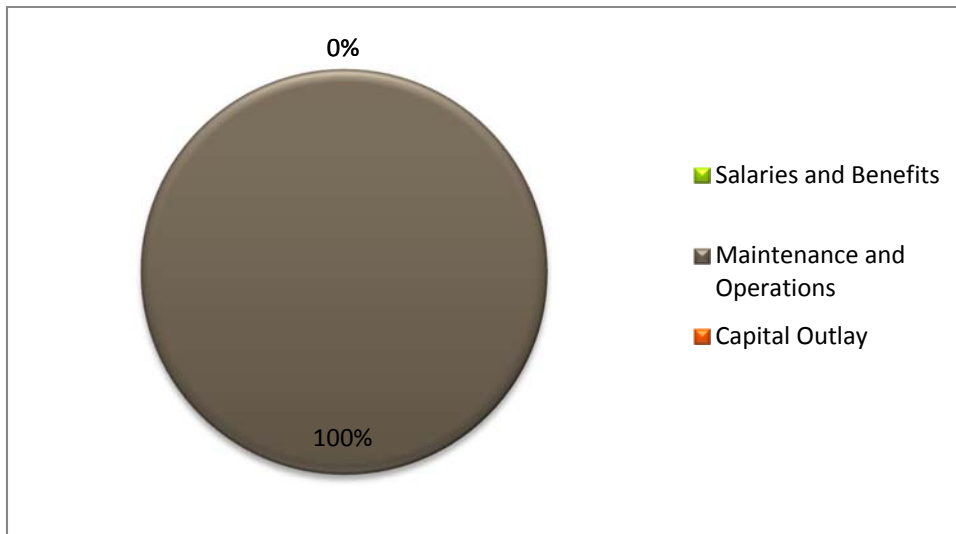
For details regarding the Child Development Special Revenue Fund revenues please see page 162.

**CITY OF ORANGE COVE
2014-2015 BUDGET
CHILD DEVELOPMENT SPECIAL REVENUE FUND
FUND 75**

CHILD DEVELOPMENT SPECIAL REVENUE FUND SUMMARY OF EXPENDITURES BY TYPE

The following schedules below shows the breakdown of the Child Development Special Revenue Fund expenditures:

Salaries and Benefits	\$	-
Maintenance and Operations		992,167
Capital Outlay		-
2014-15 Total Estimated Expenditures		\$ 992,167



Please see page 162 regarding expenditure details.

**CITY OF ORANGE COVE
2014-2015 BUDGET
CHILD DEVELOPMENT SPECIAL REVENUE FUND
FUND 75**

CHILD DEVELOPMENT SPECIAL REVENUE FUND BUDGET

The following page represents the proposed budget for the Child Development Special Revenue Fund in detail:

		2014-15 BUDGET
006 AID FROM OTHER GOV'T AGENCIES		
3585	DEPARTMENT OF EDUCATION	<u>\$ 992,167</u>
	TOTAL REVENUES	<u><u>\$ 992,167</u></u>
5500	PROFESSIONAL SERVICES	\$ 992,167
6500	CAPITAL EXPENDITURE	<u>-</u>
	TOTAL EXPENDITURES	<u><u>\$ 992,167</u></u>

CITY OF ORANGE COVE
2014-2015 BUDGET
FACILITY IMPACT FEES SPECIAL REVENUE FUNDS

Below is a schedule showing the estimated revenues for facility impact fees:

		2014-15 BUDGET
 007 REVENUES		
3725	IMPACT FEES - PARKS & RECREATION	\$ 600
3725	IMPACT FEES - FIRE PROTECTION	100
3725	IMPACT FEES - LAW ENFORCEMENT	160
3725	IMPACT FEES - MAJOR STREET	3,700
3725	IMPACT FEES - WATER DISTRIBUTION	70
3725	IMPACT FEES - SEWER TREATMENT	2,300
3725	IMPACT FEES - STORM DRAIN	300
3725	IMPACT FEES - TRAFFIC CONTROL	1,000
3725	IMPACT FEES - SEWER COLLECTION	350
3725	IMPACT FEES - WATER ACQUISITION	100
3725	IMPACT FEES - WATER TREATMENT	850
	IMPACT FEES FROM SALE OF PROPERTY	-
 TOTAL IMPACT FEES REVENUES		\$ 9,530

At this time the City has not budgeted expenditures using the collected impact fees.

**CITY OF ORANGE COVE
2014-2015 BUDGET
SUCCESSOR AGENCY TRUST FUND
FUND 85**

DESCRIPTION

The Successor Agency Trust Fund funds accounts for the administration and debt service costs relating the dissolution of the Redevelopment Agency.

CITY OF ORANGE COVE
2014-2015 BUDGET
SUCCESSOR AGENCY TRUST FUND
FUND 85

SUCCESSOR AGENCY TRUST FUND ESTIMATED FUND ACTIVITY OVERVIEW

Projected Beginning Fund Balance	\$ 1,300,000
2014-15 Estimated Revenues	180,300
2014-15 Estimated Expenditures	<u>(312,000)</u>
Operating income/(loss)	(131,700)
Projected Ending Fund Balance	<u>\$ 1,168,300</u>

Please see page 166 for details regarding estimated revenues and page 167 for details regarding estimated expenditures.

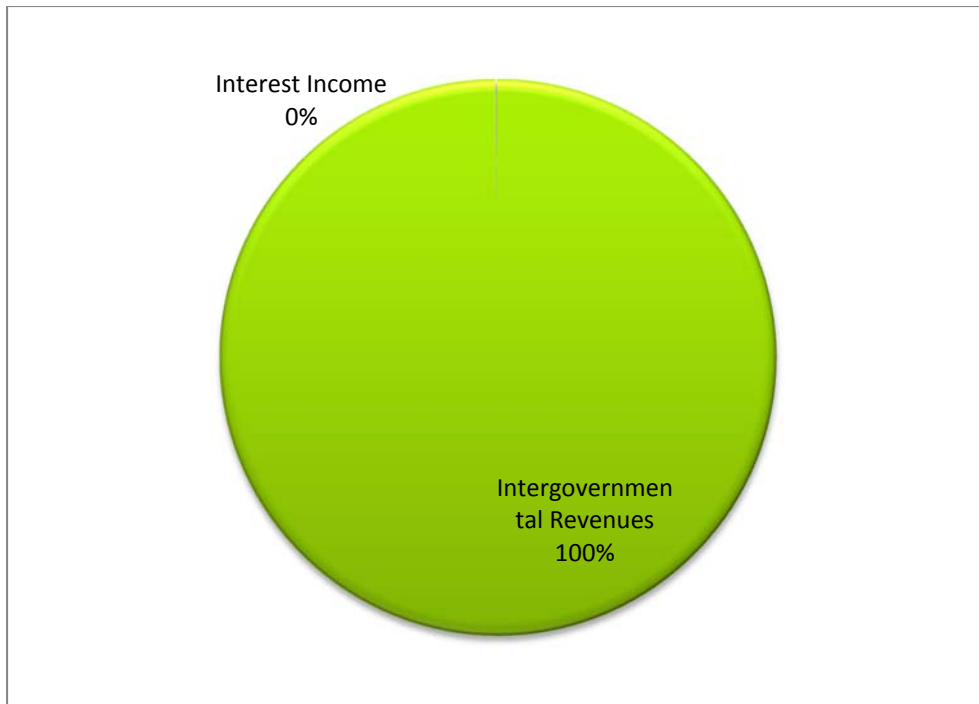
Fund balance consists mainly of cash with fiscal agent; of this amount the City is working on an expenditure plan to spend \$389,759 for non-housing projects and \$332,631 for housing projects.

**CITY OF ORANGE COVE
2014-2015 BUDGET
SUCCESSOR AGENCY TRUST FUND
FUND 85**

SUCCESSOR AGENCY TRUST FUND SUMMARY OF REVENUES BY TYPE

The following schedules show the breakdown of estimated revenues for the Successor Agency Trust Fund:

Intergovernmental Revenues	\$ 180,000
Interest Income	300
2014-15 Total Estimated Revenues	<u>\$ 180,300</u>



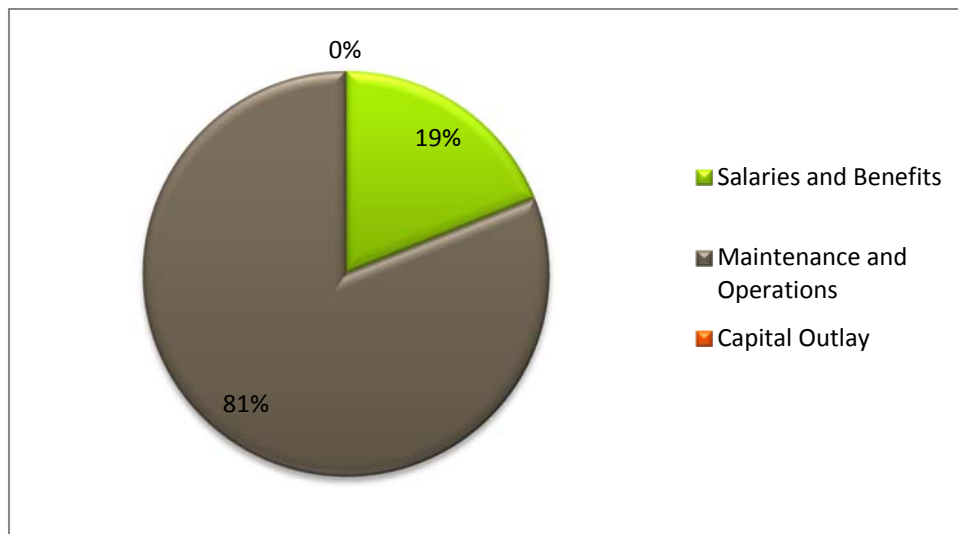
For details regarding the Successor Agency Trust Fund revenues please see page 168.

**CITY OF ORANGE COVE
2014-2015 BUDGET
SUCCESSOR AGENCY TRUST FUND
FUND 85**

SUCCESSOR AGENCY TRUST FUND SUMMARY OF EXPENDITURES BY TYPE

The following schedules below shows the breakdown of the Successor Agency Trust Fund expenditures:

Salaries and Benefits	\$ 59,000
Maintenance and Operations	253,000
Capital Outlay	-
2014-15 Total Estimated Expenditures	<u>\$ 312,000</u>



Please see pages 168-169 regarding expenditure details.

**CITY OF ORANGE COVE
2014-2015 BUDGET
SUCCESSOR AGENCY TRUST FUND
FUND 85**

SUCCESSOR AGENCY TRUST FUND BUDGET

The following pages represent the proposed budget for the Successor Agency Trust Fund in detail:

**2014-15
BUDGET**

OPERATING REVENUES

3010	CURRENT YEAR-SECURED	\$ 180,000
3410	INTEREST INCOME	<u>300</u>

TOTAL OPERATING REVENUES \$ 180,300

EMPLOYEE SALARIES & WAGES

4100	SALARIES & WAGES	\$ 13,000
4110	HOLIDAY PAY	3,000
4110	BOARD OF DIRECTORS	-
4150	TEMPORARY & PART TIME	-
4150	OVERTIME	<u>-</u>

TOTAL SALARIES & WAGES 16,000

EMPLOYEE BENEFITS

4400	CALPERS RETIREMENT	1,000
4500	HEALTH/DENTAL/VISION INSURANCE	20,000
4600	WORKER'S COMP. INSURANCE	10,000
4700	STATE UNEMPLOYMENT INS.	1,000
4800	FICA/MEDICARE	9,000
4900	SDI	<u>2,000</u>

TOTAL EMPLOYEE BENEFITS 43,000

TOTAL EMPLOYEE SALARY/BENEFITS \$ 59,000

**CITY OF ORANGE COVE
2014-2015 BUDGET
SUCCESSOR AGENCY TRUST FUND
FUND 85**

SUCCESSOR AGENCY TRUST FUND BUDGET

		2014-15 BUDGET
MAINTENANCE & OPERATIONS		
5050	OPERATING SUPPLIES	\$ 7,000
5200	AD/PUBLICATIONS	-
5250	COMMUNICATION/TELEPHONE	-
5450	EQUIPMENT MAINTENANCE	-
5500	PROFESSIONAL SERVICES	30,000
5600	INSURANCE & BONDING	-
5625	INTEREST EXPENSE	216,000
5648	TRANSFERS OUT	-
6580	COUNTY	-
5650	MEMBERSHIP, DUES & SUBSCRIPTIONS	-
5700	TRAVEL, CONFERENCES, & MILEAGE	-
		-
	TOTAL MAINTENANCE & OPERATIONS	253,000
 CAPITAL OUTLAY		
6500	CAPITAL EXPENDITURE	-
		-
	TOTAL CAPITAL OUTLAY	-
	 TOTAL EXPENDITURES	 <u>\$ 312,000</u>

SALARY ALLOCATION

**CITY OF ORANGE COVE
2014-2015 BUDGET
SALARY ALLOCATION**

JOB TITLE	RATE	GENERAL FUND FUND 51 DEPT 911	GENERAL FUND FUND 158
POLICE OFFICER	\$26.14	100%	
POLICE OFFICER	\$22.00	100%	
POLICE OFFICER	\$25.10	100%	
RECORDS CLERK	\$16.33	100%	
DOMESTIC VIOLENCE INVESTIGATOR	\$30.00		100%
POLICE OFFICER	\$22.00	100%	
POLICE OFFICER	\$23.50	100%	
POLICE OFFICER	\$27.30	100%	
POLICE OFFICER	\$15.10	100%	
EVIDENCE TECH	\$15.10	100%	
POLICE CHIEF	\$49.52	75%	25%
POLICE OFFICER	\$22.00	100%	
POLICE OFFICER	\$22.00	100%	
POLICE OFFICER	\$22.00	100%	

**CITY OF ORANGE COVE
2014-2015 BUDGET
SALARY ALLOCATION**

JOB TITLE	RATE	211	300	390	410	432	550	579	772	158	27	53	56	55	28	61	85
PUBLIC WORK SUPERVISOR	\$24.91										35%	10%	35%	10%		10%	
ANIMAL CONTROL	\$10.00								100%								
ANIMAL CONTROL	\$14.65								35%				30%	18%		18%	
WWTP OPERATOR	\$20.71													15%		85%	
MANAGER	\$53.75	5%									15%			15%		15%	50%
STREET/PARK MAINTENANCE	\$14.60					25%	10%		10%		5%		5%	20%		25%	
SENIOR COORDIANATOR AIDE	\$8.75							100%									
BUILDING OFFICIAL	\$34.88			40%										30%		30%	
PARKS AND REC SPECIALIZES	\$10.00				75%		25%										
ACCT CLERK II/PW COORD.	\$19.95		10%											30%	30%	30%	
CITY CLERK	\$28.22	20%									5%	5%	5%	5%	5%	5%	50%
WTP OPERATOR	\$22.84													100%			
SENIOR ACCT CLERK	\$30.25		5%							15%	5%	5%	5%	30%	5%	30%	
PUBLIC WORKS DIRECTOR	\$47.31													50%		50%	
DEPUTY CITY CLERK/PROJECT MTG	\$19.95		20%											40%		40%	
WWP OPERATOR TRAINEE	\$12.00															100%	
STREETS/PARKS MAINTENANCE	\$15.33											50%	25%	10%		15%	
STREETS/PARKS MAINTENANCE	\$15.33					50%					5%	5%	5%	15%	5%	15%	
SENIOR COORDIANATOR AIDE	\$13.44							100%									
WATER PLANT OPERATOR	\$33.34													90%		10%	
FINANCE DIRECTOR	\$36.63		5%	5%						15%	5%	5%	5%	15%	5%	15%	25%

*CAPITAL IMPROVEMENT
PLAN*

**CITY OF ORANGE COVE
2014-2015 BUDGET
CAPITAL IMPROVEMENT PLAN**

		13/14	14/15	15/16
CITY FUNDED PROJECTS				
	Sidewalk Repair		\$50,000	\$50,000
	Martinez Estates & 12th Street from C Street to Railroad	\$97,100		
Local Street Projects				
	C Street from 9th to 4th, D Street from Center to 4th and 11th from Park to E St	\$701,000		
	G Street from 9th to 11th and Tenth from I St to H St.			\$362,000
	Fourth Street from E St. to Adams Ave.			
	H Street from 8th to 11th, 10th Street from I to H and I Street from 8th to Center			
	Martinez Estates Cape Seal Project	\$54,500		
	Sub-total Local Projects	\$852,600	\$50,000	\$412,000
STATE & FEDERAL PROJECTS WITH CITY MATCH FUNDING				
	CMAQ Sidewalks No. 1	\$46,400		
	B and D Streets from Center to 4th			
	Safe Routes to School Sidewalks	\$112,600		
	Adams and C Street from Center to 4th and Fourth St. from Park to D			
	RSTP Adams Ave. Reconstruction	\$300		
	Adams Ave. from 4th to Friant-Kern Canal			
	CMAQ Trail Access	\$57,000	\$112,000	
	Bridge Access from East Railroad Ave. near 12th St.			
	RSTP Center Street Reconstruction	\$55,600	\$693,400	
	Center Street from South to Park			
	CMAQ Sidewalks 2 - Anchor & Jacobs	\$25,200	114,000	
	West side Anchor Ave. from Park to existing sidewalk and East side of Jacobs north of Adams.			
	RSTP Anchor Ave. Reconstruction	\$53,500	\$1,099,500	
	Anchor Ave. from Park to Adams			
	CMAQ Sidewalks Third Street	\$15,000	\$15,000	\$238,000
	Third St. from Railroad to Park			
	RSTP Center Street Trail Access	\$4,500	\$3,400	\$67,100
	Trail Crossing at Center St. south of Park Blvd.			
	RSTP Adams Ave. - FKC to Hills Valley Rd.			\$14,600
	Reconstruct Adams Avenue from Friant-Kern Canal to Hills Valley Road.			
	Sub-total State & Federal Projects	\$370,100	\$2,037,300	\$319,700
	Total	\$1,222,700	\$2,087,300	\$731,700

Capital Improvement Plan prepared by the City Engineer.

**CITY OF ORANGE COVE
2014-2015 BUDGET
CAPITAL IMPROVEMENT PLAN**

	16/17	17/18
CITY FUNDED PROJECTS		
Sidewalk Repair	\$50,000	
Martinez Estates & 12th Street from C Street to Railroad		
Local Street Projects		
C Street from 9th to 4th, D Street from Center to 4th and 11th from Park to E St		
G Street from 9th to 11th and Tenth from I St to H St.		
Fourth Street from E St. to Adams Ave.	\$527,000	
H Street from 8th to 11th, 10th Street from I to H and I Street from 8th to Center		\$488,000
Martinez Estates Cape Seal Project		
Sub-total Local Projects	\$577,000	\$488,000
STATE & FEDERAL PROJECTS WITH CITY MATCH FUNDING		
CMAQ Sidewalks No. 1		
B and D Streets from Center to 4th		
Safe Routes to School Sidewalks		
Adams and C Street from Center to 4th and Fourth St. from Park to D		
RSTP Adams Ave. Reconstruction		
Adams Ave. from 4th to Friant-Kern Canal		
CMAQ Trail Access		
Bridge Access from East Railroad Ave. near 12th St.		
RSTP Center Street Reconstruction		
Center Street from South to Park		
CMAQ Sidewalks 2 - Anchor & Jacobs		
West side Anchor Ave. from Park to existing sidewalk and East side of Jacobs north of Adams.		
RSTP Anchor Ave. Reconstruction		
Anchor Ave. from Park to Adams		
CMAQ Sidewalks Third Street		
Third St. from Railroad to Park		
RSTP Center Street Trail Access		
Trail Crossing at Center St. south of Park Blvd.		
RSTP Adams Ave. - FKC to Hills Valley Rd. Reconstruct Adams Avenue from Friant-Kern Canal to Hills Valley Road.	\$145,400	
Sub-total State & Federal Projects	\$145,400	\$0
Total	\$722,400	\$488,000

Capital Improvement Plan prepared by the City Engineer.

FINANCIAL PLAN

CITY OF ORANGE COVE

FINANCIAL PLAN

Fiscal Year 2014-15

- Our first goal is to generate more revenues for the General Fund
- Continue to cut costs

Fiscal Year 2015-16

- Have a balanced budget; budgeted expenditures does not exceed budgeted revenues
- Adopt a GANN limit appropriation resolution

In November 1979, the voters of the State of California approved Proposition 4, commonly known as the Paul Gann initiative. The Proposition created Article XIII B of the State Constitution placing limits on the amount of revenue which can be spent by all entities of government from the “proceeds of taxes”. Proposition 4 became effective for the 1980-81 fiscal year, but the formula for calculating the limits was based on the 1978-79 “base year” revenues.

Section 9710 of the California Government Code, added in 1980 by the State Legislature, provides that “each year, the governing body of each local jurisdiction shall, by resolution, establish its appropriations limit for the following year....”

In order to deal with an increasing number of complaints by agencies about the restrictions of Proposition 4, and to provide guidelines for local governments in adopting their limits the voter approved Proposition 111 in June 1990. Among other things, Proposition 111 provided new adjustment formulas which make the Appropriations Limit more responsive to local growth issues. Proposition 111 also established a requirement for an annual review of Limit calculations. Proposition 111, further, amended Article XIII B of the California Constitution to change the price and population factors that may be used by local jurisdictions in setting their appropriations limit. City of Orange Cove incorporated allowable adjustments for changes in California per capita personal income and changes in the County or City population, whichever is greater.

CITY OF ORANGE COVE

FINANCIAL PLAN

Fiscal Year 2016-17

- o Put at least \$50,000 back into our reserve annually

Financial Goals

- o To maintain a financially viable City that can maintain quality municipal services to City of Orange Cove residents
- o To maintain and enhance the sound fiscal condition of the City

Operating Budget Policy Goals

- o The City of Orange Cove will adopt a balanced budget by June 30 of each year.
- o Current revenues will be sufficient to support current operating expenditures.
- o The City will project its equipment replacement and maintenance needs for the next five years and will update this projection each year. From this projection a maintenance and replacement schedule will be developed and followed.
- o Allow appropriation adjustments during the year with the City Council approval, each request to include a fiscal impact analysis
- o The City will estimate its annual revenue by an objective, analytical process utilizing trend, judgmental, and statistical analysis as appropriate
- o Because revenues, especially those of the General Fund, are sensitive to both local and regional economic conditions, revenue projections will be adequately conservative
- o One time revenues will be used for one time expenditures only
- o User fees will be adjusted annually to recover the full cost of services provided, except when the City Council determines that a subsidy from the General Fund is in the public interest
- o The City will maintain a level of expenditures that will provide the public well-being and safety of the community

CITY OF ORANGE COVE

FINANCIAL PLAN

Reserve Policies

- The City will maintain a General Fund Reserve of \$2,000,000. The primary purpose of this reserve is to protect the City's essential service programs and funding requirement during periods of economic downturn or other unforeseen catastrophic costs.
- Council approval is required before expending general fund or contingency reserves

Utility Rates and Fees Policies

- The City will set fees and user charges for each enterprise fund at a level that supports the total direct cost of the activity. Indirect costs include the cost of annual depreciation of capital assets and overhead charges
- Utility rates will be established, reviewed and updated annually

Short-term Debt Policies

- The City may use short-term debt to cover temporary or emergency cash flow shortages. All short-term borrowing will be subject to City Council approval by ordinance or resolution prior to final commitment
- The City may issue inter-fund loans rather than outside debt instruments to short-term cash flow needs. Inter-fund loans will be permitted only if an analysis of the affected fund indicates excess funds are available and the use of these funds will not impact the fund's current operations. Interest rate will be set by City Council.

Long-term Debt Policies

- The City will confine long-term borrowing to capital improvements that cannot be financed by current revenues
- Where possible, the City will use special assessments, revenue, or other self-supporting bonds, and general obligations bonds
- Proceeds from long-term debt will not be used for current on-going operations

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