

2015-16

# 2015-16 BUDGET

FINANCE DEPARTMENT

CITY OF ORANGE COVE | 633 SIXTH STREET, ORANGE COVE, CALIFORNIA 93646

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**CITY OF ORANGE COVE  
2015-2016 BUDGET**

**TABLE OF CONTENTS**

***BUDGET INFORMATION***

---

City Manager's Budget Transmittal Letter.....	1
Chief of Police Memo.....	3
City of Orange Cove City Officials.....	5
City Commission Description .....	6
City of Orange Cove Statistics .....	7
City Council Budget Adoption Resolution .....	8
Appropriations Limit Resolution .....	9
Acknowledgments.....	10

***BUDGET OVERVIEW***

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Budget Process .....	13
Fund Descriptions .....	14
Fund Listing .....	16
Revenue Summary by Fund & Type .....	20
Revenue Descriptions .....	32
Expenditure/Expense Summary by Fund & Type .....	37
Expenditure/Expense Descriptions .....	39

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CITY OF ORANGE COVE  
2015-2016 BUDGET

TABLE OF CONTENTS

*CITY BUDGET*

---

General Fund:

Activity Overview .....	46
Summary of Revenues by Type.....	47
Summary of Expenditures by Department/Type .....	48
Summary of Expenditures by Function/Departments:	
General Government:	
City Council.....	51
Legal.....	54
Administration.....	57
Finance .....	61
Public Safety:	
Police.....	65
Fire.....	70
Animal Control.....	71
Building, Planning, Inspection & Engineering .....	75
Buildings & Parks .....	79
Recreation:	
Senior Center .....	83
EDA Center .....	87
Recreation.....	91

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**CITY OF ORANGE COVE  
2015-2016 BUDGET**

**TABLE OF CONTENTS**

*CITY BUDGET*

---

Water Enterprise Fund:

Description/List of Goals.....	95
List of Activities .....	96
Activity Overview .....	97
Summary of Revenues by Type.....	98
Summary of Expenses by Type.....	99
Budget.....	100

Sewer Enterprise Fund:

Description/List of Goals.....	103
List of Activities .....	104
Activity Overview .....	105
Summary of Revenues by Type.....	106
Summary of Expenses by Type.....	107
Budget.....	108

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# CITY OF ORANGE COVE 2015-2016 BUDGET

## TABLE OF CONTENTS

### *CITY BUDGET*

---

#### Measure C Special Revenue Fund:

Description/List of Goals.....	111
Activity Overview .....	111
Summary of Revenues by Type.....	112
Summary of Expenditures by Type .....	113
Budget.....	114

#### Transportation Development Act Special Revenue Fund:

Description/List of Goals.....	117
Activity Overview .....	118
Summary of Revenues by Type.....	119
Summary of Expenditures by Type .....	120
Budget.....	121

#### Gas Tax 2106 Special Revenue Fund:

Description/List of Goals.....	124
Activity Overview .....	125
Summary of Revenues by Type.....	126
Summary of Expenditures by Type .....	127
Budget.....	128

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**CITY OF ORANGE COVE  
2015-2016 BUDGET**

**TABLE OF CONTENTS**

*CITY BUDGET*

---

Gas Tax 2107 Special Revenue Fund:

Description/List of Goals.....	131
Activity Overview .....	132
Summary of Revenues by Type.....	133
Summary of Expenditures by Type .....	134
Budget.....	135

Gas Tax 2107.5 Special Revenue Fund:

Description/List of Goals.....	138
Activity Overview .....	139
Summary of Revenues by Type.....	140
Summary of Expenditures by Type .....	141
Budget.....	142

Gas Tax 2105 Special Revenue Fund:

Description.....	143
Activity Overview .....	144
Summary of Revenues by Type.....	145
Summary of Expenditures by Type .....	146
Budget.....	147

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**CITY OF ORANGE COVE  
2015-2016 BUDGET**

**TABLE OF CONTENTS**

*CITY BUDGET*

---

Wastewater Facility Debt Service Fund:

Description.....	150
Activity Overview .....	151
Summary of Revenues by Type.....	152
Summary of Expenditures by Type .....	153
Budget.....	154

Child Development Special Revenue Fund:

Description/List of Goals.....	155
Activity Overview .....	156
Summary of Revenues by Type.....	157
Summary of Expenditures by Type .....	158
Budget.....	159

CalHOME Special Revenue Fund:

Budget.....	160
-------------	-----

Impact Fee Special Revenue Funds:

Summary of Revenues by Type.....	161
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**CITY OF ORANGE COVE  
2015-2016 BUDGET**

**TABLE OF CONTENTS**

*CITY BUDGET*

---

Successor Agency Trust Fund:

Description.....	162
Activity Overview .....	163
Summary of Revenues by Type.....	164
Summary of Expenditures by Type .....	165
Budget.....	166

*SALARY ALLOCATION*

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Salary Allocation.....	170
------------------------	-----

*CAPITAL IMPROVEMENTS PLAN*

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5-Year Capital Improvements Plan .....	173
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*FINANCIAL PLAN*

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5-Year Financial Plan .....	176
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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**

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Honorable Mayor and  
Members of the Orange Cove City Council

SUBJECT: FISCAL YEAR 2015-16 BUDGET

Submitted to the City Council is the annual budget for fiscal year 2015-16. 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. Analysis of an increase in utility user tax wasn't enough to cover the deficit and the best plan of action was a parcel tax thru Measure O, which was approved by the voters in November 2014. Revenues from Measure O will not come in until November 2015.

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 Spending down the unspent bond proceeds on park restrooms and capital improvements at the EDA Community Center

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](mailto:marty.rivera@oc-pd.com)

June 25, 2015

City Manager Sam Escobar

City of Orange Cove

633 Sixth Street

Orange Cove, CA 93646

Mr. Escobar:

I completed my second year as the police chief on May 19, 2015. We have worked hard to overcome challenges in the department and in most cases have overcome them. We have made the department better, and are continuing to provide good service to the citizens of the city. I believe that the department is in compliance with all POST and DOJ requirements.

During the last year, some officers have left and been replaced with other officers. We did not get our domestic violence investigator position renewed, but we still handle those calls using patrol officers. We added a school resource officer at Citrus Middle School and rotated another from the high school back to patrol.

If I was to highlight one thing in the department, it would have to be the addition of the Police Explorer Program. The program gives the kids an opportunity to see police officers in a positive way while giving them an opportunity to start learning something that could help them get a great career in law enforcement.

Cpl. Deleon was told to start the program and got it off the ground. Officer Galeana then took it over when he became the SRO. He has done a great job with it. The response from the parents and citizens in regards to the program have been exceptionally positive. Students keep asking how they can get into it. It is progressing well and will get even better.

The department has worked hard to improve relations with the citizens and merchants so that they feel we are more accessible. Communications with everyone have improved. The police department also continues to work well with surrounding agencies.

The officers are doing a good job. They are proactive and even though there are fewer officers, they still have kept criminal activity down. The end of 2014 saw a reduction of crime by 44% from the previous year. The year to date statistics for the current year show that we are at a pace that should lower crime a little more.

The Orange Cove Police Protection District has helped the city tremendously during this fiscal year. They have purchased a police dog and police vehicle. They also paid for half the cost of an officer position.

The city has purchased two new patrol SUVs and installation of cameras have begun to be installed in the skate park. The job will be completed next week.

The department is small in size, but the officers are dedicated and hard working. They often volunteer and work events throughout the city with no compensation.

We will continue to find innovative ways of providing services to our residents and continue to increase the quality of life for the Citizens of Orange Cove.

Sincerely,



Marty Rivera

Chief of Police

Orange Cove Police Department

**CITY OF ORANGE COVE  
2015-16 BUDGET  
CITY OFFICIALS**

*ELECTED OFFICIALS*

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City Council:

Victor Lopez .....Mayor  
Diana Guerra Silva ..... Mayor Pro-tem  
Minerva Pineda .....Council member  
Josie Cervantes .....Council member  
Gilbert Garcia .....Council member

*APPOINTED OFFICIALS*

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Planning Commission:

Pastor Applegarth ..... Chairman  
Benjamin Camarillo..... Commissioner  
Coy Weldon ..... Commissioner  
Vacant ..... Commissioner  
Vacant ..... Commissioner

*MANAGEMENT STAFF*

---

Samuel A. Escobar ..... City Manager  
Bianca Sparks ..... City Attorney  
Lan Bui ..... Finance Director  
Marty Rivera ..... Chief of Police  
Gary Horn ..... City Engineer

**CITY OF ORANGE COVE  
2015-16 BUDGET  
PLANNING COMMISSION**

*PLANNING COMMISSION*

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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  
2015-16 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 <sup>2</sup> )
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. 2015-35**

**A RESOLUTION OF THE CITY COUNCIL OF THE  
CITY OF ORANGE COVE ADOPTING A BUDGET  
FOR THE CITY OF ORANGE COVE FOR  
FISCAL YEAR 2015-2016**

**WHEREAS**, in accordance with Section 2.08.060 of the City's Municipal Code, the City Manager has prepared and submitted to the City Council the Fiscal Year 2015-16 Budget; and

**WHEREAS**, the City Council has reviewed and accepted the Budget; and

**WHEREAS**, the City Council has determined that it is necessary for the efficient management of the City that certain sums of revenue of the City be appropriated to the various department and activities of the City.

**NOW, THEREFORE BE IT RESOLVED**, by the City Council of the City of Orange Cove, California, as follows:

1. The above recitals are true and correct and are adopted as the findings of the City Council.

2. That, 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 2015-2016 is hereby adopted as the annual budget for the City and its funds for said fiscal year.

3. The provisions of this Resolution are severable and if any provision, clause, sentence, word or part thereof is held illegal, invalid, unconstitutional, or inapplicable to any person or circumstances, such illegality, invalidity, unconstitutionality, or inapplicability shall not affect or impair any of the remaining provisions, clauses, sentences, sections, words or parts thereof of the Resolution or their applicability to other persons or circumstances.

4. That the City Clerk shall certify to the adoption of this Resolution and that the same shall be in full force and effect.

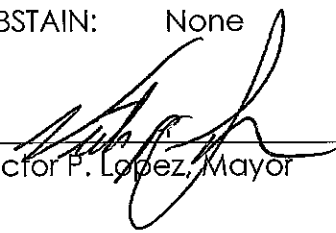
This Resolution was adopted at a Special Meeting of the City Council of the City of Orange Cove held on June 30, 2015, by the following vote:

AYES: Mayor Lopez, Silva, Garcia, Pineda and Cervantes


NOES: None

ABSENT: None

ABSTAIN: None

  
\_\_\_\_\_  
Victor P. Lopez, Mayor

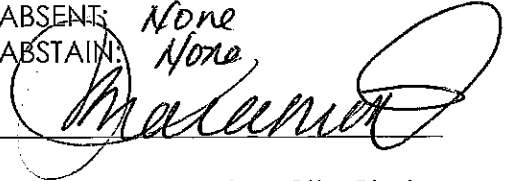
ATTEST:  
  
\_\_\_\_\_  
June Bracamontes, City Clerk

APPROVED AS TO FORM  
  
\_\_\_\_\_  
Bianca Sparks, City Attorney

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 30, 2015, by the following vote:

AYES: Lopez, Silva, Garcia, Pineda, Cervantes  
NOES: None  
ABSENT: None  
ABSTAIN: None

  
\_\_\_\_\_  
June Bracamontes, City Clerk  
City of Orange Cove

**RESOLUTION NO. 2015-34**

**A RESOLUTION OF THE CITY COUNCIL OF THE  
CITY OF ORANGE COVE ADOPTING THE ANNUAL  
APPROPRIATIONS LIMIT FOR FISCAL YEAR 2015-16**

WHEREAS, Article XIII B of the California Constitution requires cities to adopt annual appropriation limits; and

WHEREAS, the annual adjustment factors used in determining the appropriation limit require a recorded vote of the City Council; and

WHEREAS, any challenge to the appropriation limit must be brought within 45 days of the effective date of this resolution.

**NOW, THEREFORE BE IT RESOLVED**, by the City Council of the City of Orange Cove, California, as follows:

1. The above recitals are true and correct and are adopted as the findings of the City Council.

2. That the Appropriation Limit for Fiscal Year 2015-16 is hereby set at \$2,981,412 and that one copy of the Appropriation Limit Worksheet, attached hereto and made a part of hereof, describes how the appropriation limit was computed.

3. That the City has used the change in California's per capita personal income and the City's population growth as annual adjustment factors for determining the Appropriation Limit, but that these factors may change in the future should other pertinent information become available.

4. Any challenges to said Appropriation Limit must be filed in writing with the City no later than 45 days after the adoption of this Resolution.

5. The provisions of this Resolution are severable and if any provision, clause, sentence, word or part thereof is held illegal, invalid, unconstitutional, or inapplicable to any person or circumstances, such illegality, invalidity, unconstitutionality, or inapplicability shall not affect or impair any of the remaining provisions, clauses, sentences, sections, words or parts thereof of the Resolution or their applicability to other persons or circumstances.

6. That the City Clerk shall certify to the adoption of this Resolution and that the same shall be in full force and effect.

This Resolution was adopted at a Special Meeting of the City Council of the City of Orange Cove held on June 30, 2015, by the following vote:

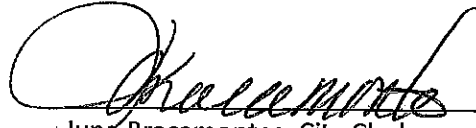
AYES:	Mayor Lopez, Silva, Garcia, Pineda and Cervantes
NOES:	None
ABSENT:	None
ABSTAIN:	None



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Victor P. Lopez, Mayor

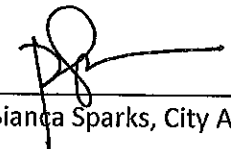
ATTEST:



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June Bracamontes, City Clerk

APPROVED AS TO FORM



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Bianca Sparks, City Attorney

## 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 2015-2016 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 Building Official Ray Hoak 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 2015-16 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 2015-16 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  
2015-16 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  
2015-16 BUDGET  
FUND LISTING**

<b>Fund No.</b>	<b>Fund Name</b>	<b>Fund Type</b>
051	General	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

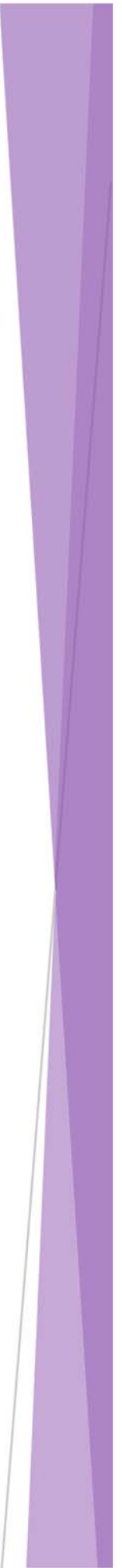
**CITY OF ORANGE COVE  
2015-16 BUDGET  
FUND LISTING**

<b>Fund No.</b>	<b>Fund Name</b>	<b>Fund Type</b>
115	Sewer Collection Impact Fees	Special Revenue Fund
151	Water Acquisition Impact Fees	Special Revenue Fund
152	Water Treatment Impact Fees	Special Revenue Fund
112	CalHOME	Special Revenue FUnd

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# REVENUE SUMMARY

## BY FUND & TYPE



**CITY OF ORANGE COVE**  
**2015-2016 BUDGET**  
**REVENUE SUMMARY BY FUND AND TYPE**

**GENERAL FUND**

GENERAL FUND		2011-12	2012-13	2013-14	2014-15	2015-16
		ACTUAL	ACTUAL	ACTUAL	ESTIMATED	ESTIMATED
<b>001 PROPERTY TAXES</b>						
3010	CURRENT YEAR-SECURED	32,324	106,489	-	7,991	9,500
3020	CURRENT YEAR-UNSECURED	195	26,623	-	11,461	13,000
3040	PENALTIES & INTEREST	-	-	-	80	-
3070	MISCELLANEOUS PROPERTY TAXES	114,675	91,178	130,479	47,037	100,000
<b>Subtotal</b>		<b>147,194</b>	<b>224,290</b>	<b>130,479</b>	<b>66,569</b>	<b>122,500</b>
<b>002 PRIVILEGES &amp; OTHER TAXES</b>						
3110	SALES TAX	135,030	119,927	88,401	88,993	93,600
3111	ASSET FORFEITURE	220	239	-	-	-
3112	SECURITY SERVICES AGREEMENTS (KCUSD)	4,313	-	-	-	-
3113	PARKING CITATIONS	5,437	4,444	2,236	4,118	3,000
3114	POLICE REPORTS	1,696	2,210	1,471	1,828	1,500
3116	POLICE PROTECTION	4,650	-	-	75,000	-
3117	VEHICLE RELEASE FEES	14,015	10,335	5,355	6,986	5,000
3118	K-9 COST RECOVERY	3,000	1,050	-	-	1,600
	MEASURE O	-	-	-	-	265,000
3120	FRANCHISE TAX	71,817	60,453	39,564	59,037	60,000
3121	POLICE DEPT. CONTRIBUTED CAPITAL	-	5,900	-	-	-
3123	SUBPEONA FEES	-	4,792	-	-	-
3140	UTILITY USERS TAX	394,713	395,747	230,282	319,908	356,000
<b>Subtotal</b>		<b>634,891</b>	<b>605,097</b>	<b>367,309</b>	<b>555,870</b>	<b>785,700</b>
<b>003 LICENSE &amp; PERMITS</b>						
3210	BUSINESS LICENSE	23,668	17,738	17,069	24,265	17,000
3211	DISABILITY ACCESS & EDUCA	-	45	189	399	150
3220	ANIMAL LICENSE	12	231	109	289	100
3225	PARK FEE	-	-	-	-	-
3230	BUILDING PERMITS	24,828	26,900	41,340	66,854	40,000
3235	PLAN CHECKS/REVIEWS	11,603	15,783	17,510	16,979	15,000
3260	SEISMIC SAFETY	73	229	551	265	550
3262	BUILDING STANDARDS	125	86	55	326	55
<b>Subtotal</b>		<b>60,309</b>	<b>61,012</b>	<b>76,823</b>	<b>109,377</b>	<b>62,520</b>

**CITY OF ORANGE COVE  
2015-2016 BUDGET  
REVENUE SUMMARY BY FUND AND TYPE**

**GENERAL FUND**

GENERAL FUND		2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ESTIMATED	2015-16 ESTIMATED
<b>004 FINES &amp; PENALTIES</b>						
3320	COURT FINES/DUI/PARKING	19,591	17,298	-	5,643	7,000
	<b>Subtotal</b>	19,591	17,298	-	5,643	8,000
<b>005 INVESTMENT REVENUES</b>						
3410	INTEREST INCOME	25,601	24,018	12,093	4,934	36,000
3420	BUILDING RENTS	36,843	35,002	21,970	24,166	30,000
3425	BUILDING LEASES (J. LOPEZ CENTER/Target 8)	71,232	36,016	28,512	30,080	36,000
	<b>Subtotal</b>	133,676	95,036	62,575	59,180	60,116
<b>006 REVENUE OTHER AGENCIES</b>						
3440	SALE OF ASSETS	-	-	-	-	-
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	-	102,671	44,978	-	95,000
3520	MOTOR VEHICLE IN LIEU	671,538	682,407	358,207	737,117	720,000
3525	TRIPLE FLIP	45,598	45,142	19,746	45,361	20,000
3575	COPS FAST	100,000		70,000	80,000	100,000
3610	FRESNO/MADERA AREA AGENCY ON AGING	4,572	4,191	3,429	6,667	3,400
	<b>Subtotal</b>	830,819	838,894	501,730	869,145	935,000



**CITY OF ORANGE COVE  
2015-2016 BUDGET  
REVENUE SUMMARY BY FUND AND TYPE**

**GENERAL FUND**

GENERAL FUND	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ESTIMATED	2015-16 ESTIMATED
<b>007 CURRENT SERVICES</b>					
3600 OTHER REVENUE	14		4	-	10,000
3715 DISPOSAL BILLING AND COLLECTION	-	2,000	9,000	11,000	12,000
3810 ZONING & SUBDIVISION FEES	166		-	-	-
3830 MISC. FILING & CERTIFICATIONS	260	379	30	14	-
3845 KCUSD REIMBURSE FOR SRO	44,532		22,266	77,932	89,066
3846 DISCRETIONARY POLICE SRO	5,000	44,532	-	-	-
3847 LIVE SCAN FEES	615	1,417	1,332	524	1,300
3860 ANIMAL SHELTER	3,153	2,140	378	525	400
3865 INSURANCE REFUND	-		4,171	-	-
3870 MISC. REVENUE	3,496	860	16,236	12,207	16,500
3878 JULIA LOPEZ ADMINISTRATIVE SERVICES	73,118	34,173	22,587	17,088	26,276
3900 DONATIONS	4,300	6,900	6,478	2,464	6,500
3952 YOUTH ACTIVITIES	-		4,127	5,498	4,000
3991 FIREWORKS STAND EVENT COM	-	475	7,519	6,006	7,500
3940 TRANSFER FROM OTHER FUNDS	-	20,474	187	147,689	79,000
3994 SPECIAL COMMUNITY EVENTS	3,094	3,973	670	9,044	3,000
3996 SENIOR MEAL DONATIONS	19	4,533	3,797	3,132	4,500
3997 HOMEBOUND MEALS	115	165	-		-
<b>Subtotal</b>	<b>137,882</b>	<b>122,021</b>	<b>98,782</b>	<b>293,123</b>	<b>260,042</b>
<b>Total General Fund Revenues</b>	<b>1,964,362</b>	<b>1,963,648</b>	<b>1,237,698</b>	<b>1,958,907</b>	<b>2,233,878</b>

**CITY OF ORANGE COVE  
2015-2016 BUDGET  
REVENUE SUMMARY BY FUND AND TYPE**

***WATER ENTERPRISE FUND***

WATER SERVICES FUND 55	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ESTIMATED	2015-16 ESTIMATED
<b>OPERATING REVENUE</b>					
<b>005 USE OF MONEY &amp; PROPERTY</b>					
3410 INTEREST INCOME	875	140	35	426	80
3730 PENALTIES & INTEREST	41,585	39,032	34,726	40,222	35,000
Subtotal	42,460	39,172	34,761	40,648	35,080
<b>007 CHARGES FOR CURRENT SERVICES</b>					
3710 SERVICE CHARGES	1,163,496	1,080,949	954,049	1,047,565	1,140,000
<b>TOTAL OPERATING REVENUE</b>	1,205,956	1,120,121	988,810	1,088,213	1,175,080
<b>NON-OPERATING REVENUE</b>					
3600 OTHER REVENUE	75	250,000	177	254,138	500,000
3605 COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)	0		0	0	0
3720 CONNECTION FEES	0	1,126	820	1,230	500
3725 IMPROVEMENT FEES	0		0	0	0
3747 CAPITAL FEES IN LIEU	0		0	0	0
<b>TOTAL NON-OPERATING REVENUE</b>	75	251,126	997	255,368	500,500
<b>WATER FUND TOTAL</b>	1,206,031	1,371,247	989,807	1,343,581	1,675,580

**CITY OF ORANGE COVE  
2015-2016 BUDGET  
REVENUE SUMMARY BY FUND AND TYPE**

**WASTEWATER ENTERPRISE FUND**

SEWER SERVICES FUND 61		2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ESTIMATED	2015-16 ESTIMATED
<b>OPERATING REVENUE</b>						
<b>005 USE OF MONEY &amp; PROPERTY</b>						
3410	INTEREST INCOME	900	108	1,946	1,485	1,000
<b>007 CHARGES FOR CURRENT SERVICES</b>						
3710	SERVICE CHARGES	718,181	702,768	583,738	696,000	700,000
	<b>TOTAL SERVICE CHARGES</b>	718,181	750,000	583,738	696,000	700,000
	<b>TOTAL OPERATING REVENUE</b>	719,081	750,800	585,684	697,485	701,000
<b>NON-OPERATING REVENUE</b>						
3600	OTHER REVENUES	36,000	-	67,997	-	0
3720	CONNECTION FEES	3,000	-	-	-	0
3936	TRANSFER IN	-	-	-	-	0
	<b>TOTAL NON-OPERATIVE REVENUE</b>	39,000	-	67,997	-	-
	<b>SEWER FUND TOTAL</b>	758,081	750,800	653,681	697,485	701,000

**CITY OF ORANGE COVE  
2015-2016 BUDGET  
REVENUE SUMMARY BY FUND AND TYPE**

**MEASURE C SPECIAL REVENUE FUND**

STREETS		2010-11	2011-2012	2012-13	2013-14	2014-15	2015-16
MEASURE "C" - 27		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	ESTIMATED
<b>REVENUES</b>							
3410	INTEREST INCOME	1,428	2,447	691	275	170	100
006 AID FROM OTHER GOV'T AGENCIES							
3591	STREET MAINTENANCE	119,073	116,724	121,107	125,276	183,818	129,198
3592	ADA COMPLIANCE	4,016	3,939	4,086	4,224	3,784	4,522
3593	FLEX SPENDING	136,965	133,695	139,315	144,689	128,004	149,778
		260,054	254,358	264,508	274,189	315,606	283,498
	<b>TOTAL REVENUES</b>	<b>261,482</b>	<b>256,805</b>	<b>265,198</b>	<b>274,464</b>	<b>315,776</b>	<b>283,598</b>

**TRANSPORTATION DEVELOPMENT ACT SPECIAL REVENUE FUND**

TRANSPORTATION		2010-11	2011-2012	2012-13	2013-14	2014-15	2015-16
DEVELOPMENT ACT - 28		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	ESTIMATED
<b>REVENUES</b>							
005 USE OF MONEY & PROPERTY							
3410	INTEREST INCOME	\$ 1,948	\$ 600	\$ 358	\$ 401	\$ 247	\$ 300
006 AID FROM OTHER GOV'T AGENCIES							
3571	ART. III BICYCLE, PEDESTRIAN	5,530	4,865	5,393	5,573	5,837	6,141
3573	ART. VIII STREETS, ROAD	245,944	259,144	278,671	281,924	198,484	254,151
3870	MISC. REVENUE	0	0	257,950	570,135	0	8,575
		251,474	264,009	542,014	857,632	204,321	268,867
	<b>TOTAL REVENUES</b>	<b>\$253,422</b>	<b>\$264,609</b>	<b>\$542,372</b>	<b>\$858,033</b>	<b>\$204,568</b>	<b>\$269,167</b>

**CITY OF ORANGE COVE  
2015-2016 BUDGET  
REVENUE SUMMARY BY FUND AND TYPE**

***GAS TAX 2106 SPECIAL REVENUE FUND***

GAS TAX - 52		2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
STREETS & ROADS 2106		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	ESTIMATED
005 USE OF MONEY & PROPERTY							
3410	INTEREST INCOME	413	640	276	18	11	10
006 AID FROM OTHER GOV'T AGENCIES							
3541	STATE GASOLINE TAXES 2106	34,828	33,802	33,575	34,061	29,470	37,345
<b>GAS TAX 2106 FUND TOTAL REVENUES</b>		<b>35,241</b>	<b>34,442</b>	<b>33,851</b>	<b>34,079</b>	<b>34,079</b>	<b>37,355</b>

***GAS TAX 2107 SPECIAL REVENUE FUND***

GAS TAX - 53		2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
STREETS & ROADS 2107		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	ESTIMATED
005 USE OF MONEY & PROPERTY							
3410	INTEREST INCOME	-	-	41	5	3	3
006 AID FROM OTHER GOV'T AGENCIES							
3542	STATE GASOLINE TAXES 2107	75,707	72,158	78,337	79,660	60,501	86,304
	LOAN PROCEEDS	-	-	-	-	21,238	-
<b>GAS TAX 2107 FUND TOTAL REVENUES</b>		<b>75,707</b>	<b>72,158</b>	<b>78,378</b>	<b>79,665</b>	<b>81,742</b>	<b>86,307</b>

**CITY OF ORANGE COVE  
2015-2016 BUDGET  
REVENUE SUMMARY BY FUND AND TYPE**

***GAS TAX 2107.5 SPECIAL REVENUE FUND***

GAS TAX - 54		2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
STREETS & ROADS 2107.5		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	ESTIMATED
005 USE OF MONEY & PROPERTY							
3410	INTEREST INCOME	17	33	25	1	-	-
006 AID FROM OTHER GOV'T AGENCIES							
3543	STATE GASOLINE TAXES 2107.5	3,000	3,000	3,000	3,000	3,000	3,000
<b>GAS TAX 2107.5 - FUND 54 TOTAL</b>		<b>3,017</b>	<b>3,033</b>	<b>3,025</b>	<b>3,001</b>	<b>3,000</b>	<b>3,000</b>

***GAS TAX 2105 SPECIAL REVENUE FUND***

GAS TAX		2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
GAS TAX - 56		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	ESTIMATED
STREETS & ROADS 2105		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	ESTIMATED
005 USE OF MONEY & PROPERTY							
3410	INTEREST INCOME	154	240	(52)	4	2	5
006 AID FROM OTHER GOV'T AGENCIES							
3546	STATE GASOLINE TAXES 2103 (old Prop 42)	104,610	148,578	86,804	152,541	48,393	50,047
3545	STATE GASOLINE TAXES 2105	56,686	50,273	47,806	74,467	82,126	63,125
<b>GAS TAX 2105 - FUND 56 TOTAL</b>		<b>161,450</b>	<b>199,091</b>	<b>134,558</b>	<b>227,012</b>	<b>130,521</b>	<b>113,177</b>

**CITY OF ORANGE COVE  
2015-2016 BUDGET  
REVENUE SUMMARY BY FUND AND TYPE**

*WASTEWATER FACILITY DEBT SERVICE FUND*

WASTEWATER FACILITY DEBT SERVICE - 45		2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ESTIMATED	2015-16 ESTIMATED
NON-OPERATING REVENUE							
3410	INTEREST INCOME	0	0	0	488	302	300
3745	REVENUE FROM ASSESSMENT	0	0	139,596	145,996	135,215	138,000
	TOTAL NON-OPERATIVE REVENUE	0	0	0	146,484	135,517	138,300

*CHILD DEVELOPMENT SPECIAL REVENUE FUND*

CHILD DEVELOPMENT SERVICES		2010-11 ACTUAL	2011-2012 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ESTIMATED	2015-16 ESTIMATED
006 AID FROM OTHER GOV'T AGENCIES							
3585	DEPARTMENT OF EDUCATION	1,278,078	1,079,877	987,619	957,159	891,964	1,051,027
	CHILD DEVELOPMENT - TOTAL	1,278,078	1,079,877	987,619	957,159	891,964	1,051,027

**CITY OF ORANGE COVE  
2015-2016 BUDGET  
REVENUE SUMMARY BY FUND AND TYPE**

*IMPACT FEES SPECIAL REVENUE FUNDS*

IMPACT FEES		2010-11	2011-2012	2012-13	2013-14	2014-15	2015-16
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	ESTIMATED
<b>007 REVENUES</b>							
103 3725	IMPACT FEES - PARKS & RECREA	0	3,720	2,480	620	2,480	600
104 3725	IMPACT FEES - FIRE PROTECTION	0	1,719	353	90	0	100
105 3725	IMPACT FEES - LAW ENFORCEME	8,958	3,718	625	161	332	160
106 3725	IMPACT FEES - MAJOR STREET	0	2,232	11,020	3,715	1,488	3,700
108 3725	IMPACT FEES - WATER DISTRIBUT	0	3,840	2,934	68	2,560	70
109 3725	IMPACT FEES - SEWER TREATME	12,192	14,096	18,295	2,383	5,080	2,300
110 3725	IMPACT FEES - STORM DRAIN	3,277	7,620	14,616	3,331	2,540	300
111 3725	IMPACT FEES - TRAFFIC CONTROL	16,869	2,232	2,981	1,045	0	1,000
115 3725	IMPACT FEES - SEWER COLLECTI	0	1,896	1,536	689	1,264	350
151 3725	IMPACT FEES - WATER ACQUISITK	0	0	574	113	0	100
152 3725	IMPACT FEES - WATER TREATMEI	0	10,615	6,626	852	1,428	850
	IMPACT FEES FROM SALE OF PRO	0	0	0	0	0	0
	<b>IMPACT FEES TOTAL</b>	<b>41,295</b>	<b>51,687</b>	<b>62,040</b>	<b>13,067</b>	<b>17,172</b>	<b>9,530</b>



**CITY OF ORANGE COVE  
2015-2016 BUDGET  
REVENUE SUMMARY BY FUND AND TYPE**

*SUCCESSOR AGENCY TRUST FUND*

SUCCESSOR AGENCY - 85		2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	ESTIMATED
<b>OPERATING REVENUES</b>							
3010	CURRENT YEAR-SECURED	\$ 300,000	\$ 2,561,764	\$ 747,861	\$ 279,657	\$ 405,821	\$ 405,821
3410	INTEREST INCOME	-	2,618	955	402	272	174
<b>TOTAL OPERATING REVENUES</b>		<u>\$ 300,000</u>	<u>\$ 2,564,382</u>	<u>\$ 748,816</u>	<u>\$ 280,059</u>	<u>\$ 406,093</u>	<u>\$ 405,995</u>

# REVENUE DESCRIPTION



**CITY OF ORANGE COVE  
2015-2016 BUDGET  
CHART OF ACCOUNTS - REVENUE DESCRIPTIONS**

*TAXES*

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**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  
2015-2016 BUDGET  
CHART OF ACCOUNTS - REVENUE DESCRIPTIONS**

*TAXES (CONTINUED)*

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*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.

*Police Protection District*

Donations from the Orange Cove Police Protection District to help support public safety

*LICENSE AND PERMITS*

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*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*

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*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  
2015-2016 BUDGET  
CHART OF ACCOUNTS - REVENUE DESCRIPTIONS**

*REVENUE FROM OTHER AGENCIES*

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*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 federal grant provided for the purpose of hiring one additional police officer.

*INVESTMENT REVENUES*

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*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  
2015-2016 BUDGET  
CHART OF ACCOUNTS - REVENUE DESCRIPTIONS**

*CHARGES FOR SERVICES*

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*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.

*Housing Authority Contract*

Monthly revenues provided by Housing Authority for police services and submission of reports

*Transfers*

Transfer from other City funds to cover administrative service and/or overhead

*UTILITY REVENUES*

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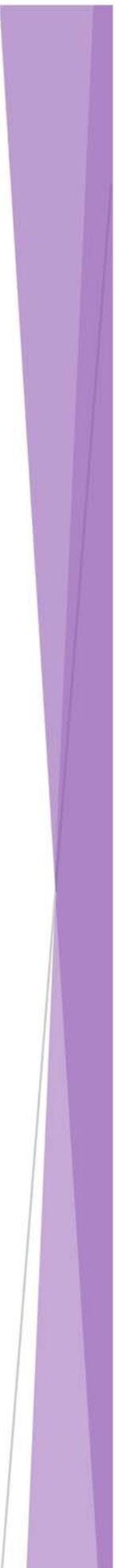
*Service Charges*

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**

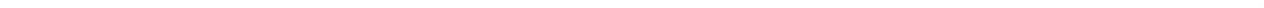


**CITY OF ORANGE COVE  
2015-2016 BUDGET  
EXPENDITURE/EXPENSE SUMMARY BY FUND AND TYPE**

<b>Fund No.</b>	<b>Fund Name</b>	<b>Salaries &amp; Benefits</b>	<b>Maintenance &amp; Supplies</b>	<b>Capital Outlay</b>	<b>Total</b>	<b>Pages</b>
<b>51</b>	General Fund	\$1,338,059	\$ 1,003,520	\$ 35,000	\$2,376,579	<b>48</b>
<b>112</b>	CalHOME	-	856,000	-	856,000	<b>16</b>
<b>55</b>	Water	474,000	1,196,870	-	1,670,870	<b>99</b>
<b>61</b>	Sewer	254,360	310,100	217,000	781,460	<b>107</b>
<b>27</b>	Measure C	-	14,000	304,664	318,664	<b>113</b>
<b>28</b>	Transportation Development	-	15,000	855,251	870,251	<b>120</b>
<b>85</b>	Successor Agency	158,000	207,500	215,000	580,500	<b>165</b>
<b>45</b>	Assessment	-	129,050	-	129,050	<b>153</b>
<b>75</b>	Child Development	-	1,051,027	-	1,051,027	<b>158</b>
<b>52</b>	Gas Tax 2106	99,270	20,000	133,023	252,293	<b>130</b>
<b>53</b>	Gas Tax 2107	-	-	-	-	<b>134</b>
<b>54</b>	Gas Tax 2107.5	-	-	217,000	217,000	<b>141</b>
<b>56</b>	Gas Tax 2105	<u>205,800</u>	<u>6,700</u>	<u>151,665</u>	<u>364,165</u>	<b>149</b>
	Total expenditures	<u>\$2,529,489</u>	<u>\$ 4,809,767</u>	<u>\$ 2,128,603</u>	<u>\$9,467,859</u>	



# EXPENDITURE/EXPENSE DESCRIPTIONS



**CITY OF ORANGE COVE  
2015-2016 BUDGET  
CHART OF ACCOUNTS – EXPENDITURE/EXPENSE DESCRIPTIONS**

*PERSONNEL SERVICES*

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*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  
2015-2016 BUDGET  
CHART OF ACCOUNTS – EXPENDITURE/EXPENSE DESCRIPTIONS**

*PERSONNEL SERVICES (continued)*

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**4800 – FICA**

FICA paid to state

**4900 – State Disability Insurance**

State Disability Insurance

**MAINTENANCE AND SUPPLIES**

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**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  
2015-2016 BUDGET  
CHART OF ACCOUNTS – EXPENDITURE/EXPENSE DESCRIPTIONS**

*MAINTENANCE AND SUPPLIES (continued)*

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***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***

xpenses 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  
2015-2016 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 – 4<sup>th</sup> of July Event*

To record 4th of July expenditures

**CITY OF ORANGE COVE  
2015-2016 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

*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

*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 12<sup>th</sup> 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 11<sup>th</sup> Streets

**CITY OF ORANGE COVE  
2015-2016 BUDGET  
CHART OF ACCOUNTS – EXPENDITURE/EXPENSE DESCRIPTIONS**

*CAPITAL OUTLAY (continued)*

---

*6711 – RSTP Adams Avenues*

To record costs relating to streets projects on Adam Street

*CITY BUDGET*



**CITY OF ORANGE COVE  
2015-2016 BUDGET  
GENERAL FUND**

*GENERAL FUND ESTIMATED FUND ACTIVITY OVERVIEW*

---

Projected Beginning Fund Balance	\$2,500,000
2015-16 Estimated Revenues	2,233,878
2015-16 Estimate Expenditures	<u>(2,376,579)</u>
Operating income/(loss)	(142,701)
Projected Ending Fund Balance	<u><u>\$2,357,299</u></u>

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

For details regarding General Fund estimated expenditures, please see page 48.

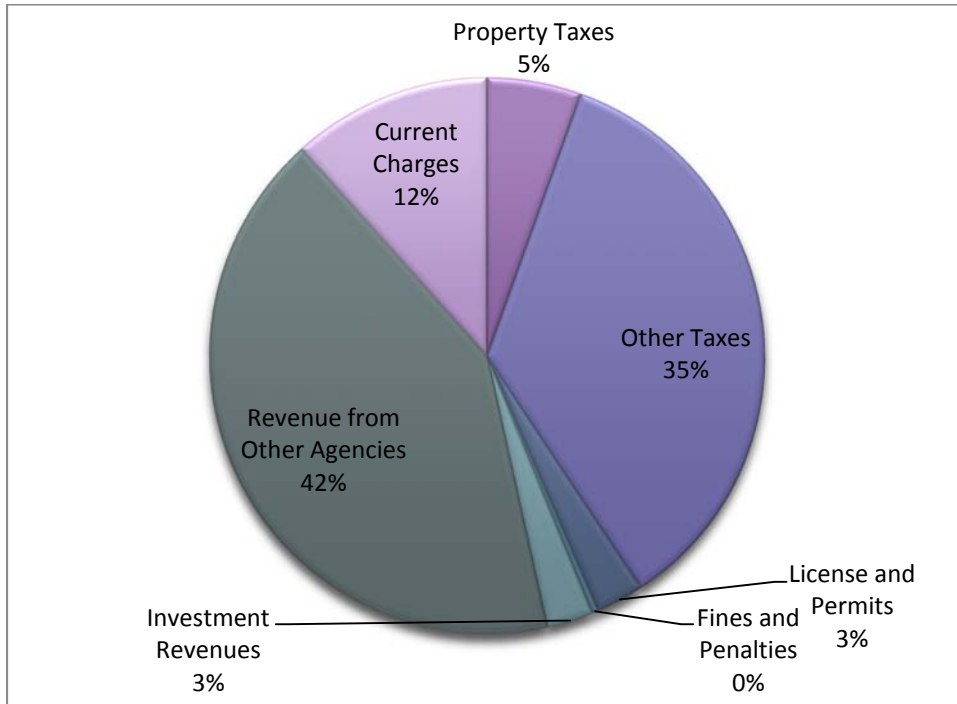
**CITY OF ORANGE COVE  
2015-2016 BUDGET  
GENERAL FUND**

*GENERAL FUND SUMMARY OF REVENUES BY TYPE*

---

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

		<b>Page(s)</b>
Property Taxes	\$ 122,500	20
Other Taxes	785,700	20
License and Permits	62,520	20
Fines and Penalties	8,000	21
Investment Revenues	60,116	21
Revenue from Other Agencies	935,000	21
Current Charges	260,042	22
	<b>\$2,233,878</b>	



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

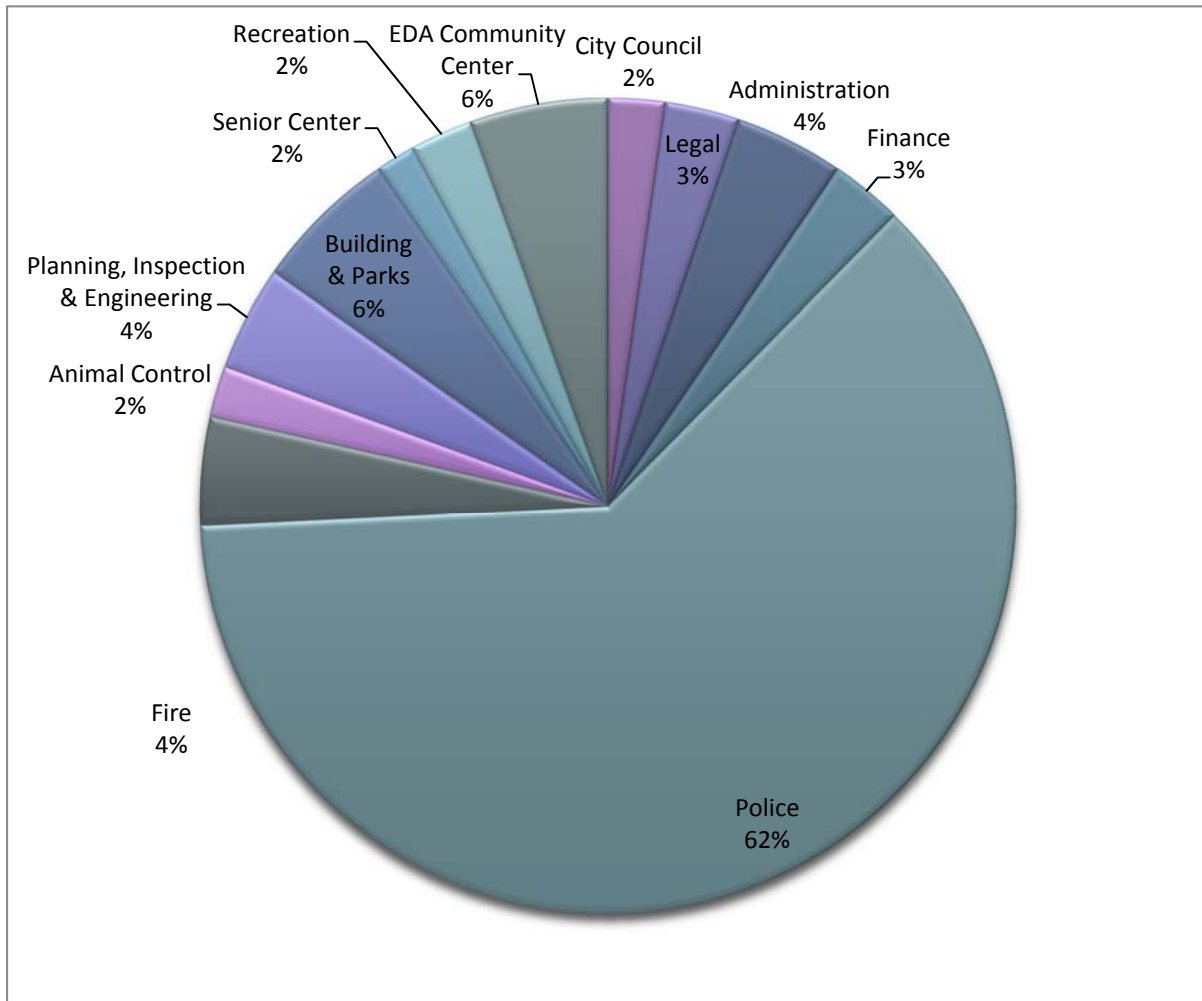
**CITY OF ORANGE COVE  
2015-2016 BUDGET  
GENERAL FUND**

*GENERAL FUND SUMMARY OF EXPENDITURES BY DEPARTMENT/TYPE*

	<b>Total</b>	<b>Salaries &amp; Benefits</b>	<b>Maintenance &amp; Supplies</b>	<b>Capital Outlay</b>	<b>Page(s)</b>
General Government:					
City Council	\$ 53,400	\$ 39,300	\$ 14,100	\$ -	<b>52</b>
Legal	70,000	-	70,000	-	<b>54</b>
Administration	102,710	31,700	71,010	-	<b>58</b>
Finance	68,265	37,215	31,050	-	<b>61</b>
Public Safety:					
Police	1,469,311	1,053,311	381,000	35,000	<b>65</b>
Fire	103,000	-	103,000	-	<b>70</b>
Animal Control	48,023	29,253	18,770	-	<b>71</b>
Planning, Inspection & Engineering	98,750	48,000	50,750	-	<b>75</b>
Building & Parks	137,110	48,060	89,050	-	<b>79</b>
Recreation:					
Senior Center	37,000	19,050	17,950	-	<b>83</b>
Recreation	58,800	19,760	39,040	-	<b>84</b>
EDA Community Center	<u>130,210</u>	<u>12,410</u>	<u>117,800</u>	<u>-</u>	<b>87</b>
 Total expenditures	 <u>\$2,376,579</u>	 <u>\$ 1,338,059</u>	 <u>\$ 1,003,520</u>	 <u>\$ 35,000</u>	

CITY OF ORANGE COVE  
2015-2016 BUDGET  
GENERAL FUND

GENERAL FUND SUMMARY OF EXPENDITURES BY DEPARTMENT/TYPE



**CITY OF ORANGE COVE  
2015-2016 BUDGET  
GENERAL FUND**

*GENERAL FUND SUMMARY OF FUNCTION/DEPARTMENTS*

---

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

<b>DESCRIPTION</b>	<b>DEPT. #</b>
• City Council	102
• Legal	203
• Administration	211
• Finance	300
• Police	911
• Fire	912
• Animal Control	772
• Building and Parks	432
• Planning, Inspection & Engineering	390
• Recreation	410
• EDA Center	550
• Senior Center	579

**CITY OF ORANGE COVE  
2015-2016 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  
2015-2016 BUDGET  
GENERAL FUND**

*City Council*

---

Below is the proposed expenditure budget for the City Council:

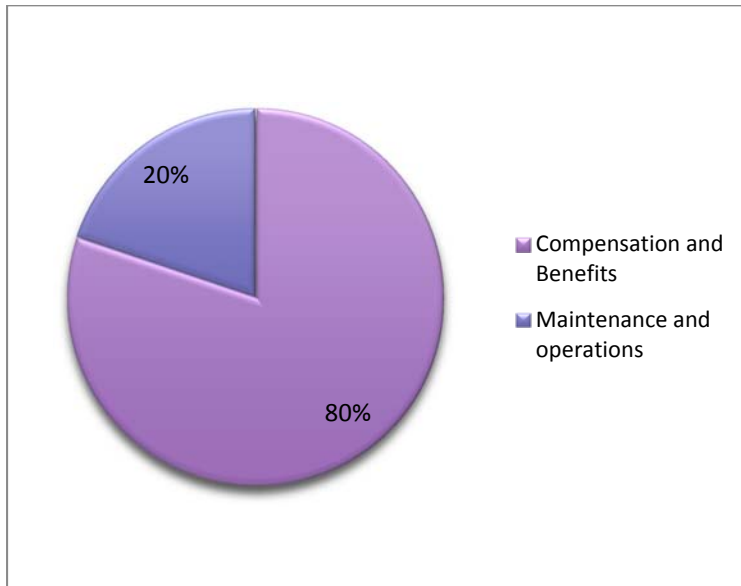
		<b>2015-16 BUDGET</b>
<b>COUNCIL MEMBER COMPENSATION</b>		
4100	STIPEND	\$ 17,000
4500	HEALTH/DENTAL/VISION INSURANCE	20,000
4600	WORKER COMP	-
4700	STATE UNEMPLOYMENT INS.	900
4800	FICA/MEDICARE	1,400
4900	SDI	-
		-
<b>TOTAL COMPENSATION &amp; BENEFITS</b>		<b>39,300</b>
<b>MAINTENANCE &amp; OPERATIONS</b>		
5050	OPERATING SUPPLIES	500
5250	COMMUNICATION/TELEPHONE	3,200
5500	PROFESSIONAL SERVICES	-
5510	ELECTIONS	-
5600	INSURANCE/BONDING	400
5650	MEMBERSHIP, DUES & SUBSCRIPTIONS	-
5700	TRAVEL, CONFERENCES & MILEAGE	10,000
		10,000
<b>TOTAL MAINTENANCE &amp; OPERATIONS</b>		<b>14,100</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 53,400</b>
		53,400

CITY OF ORANGE COVE  
2015-2016 BUDGET  
GENERAL FUND

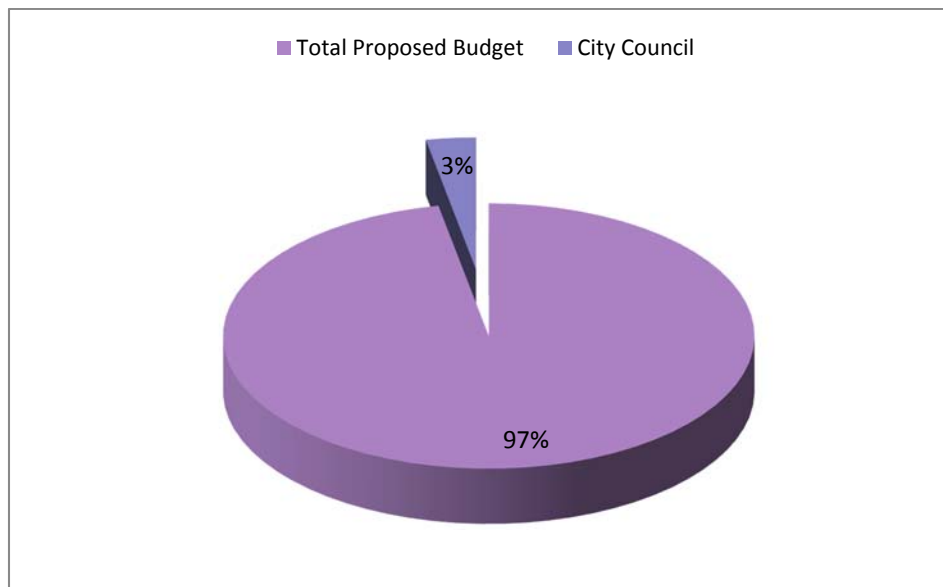
*City Council*

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



The City Council will take up 3% of the proposed expenditure budget of the General Fund.





**CITY OF ORANGE COVE  
2015-2016 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  
2015-2016 BUDGET  
GENERAL FUND**

*Legal Budget*

---

Below is the proposed expenditure budget for the Legal Department:

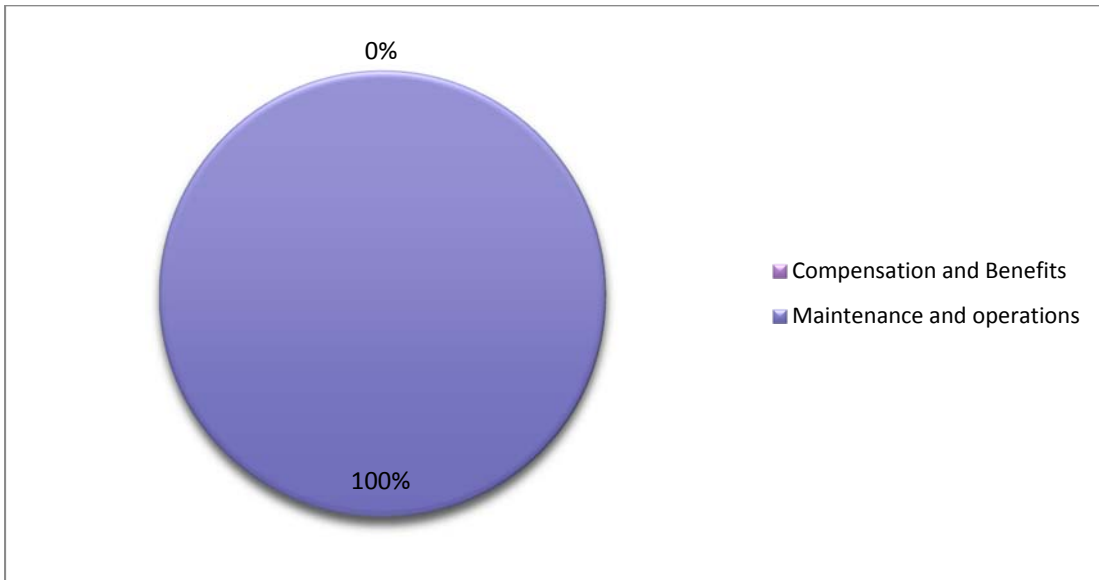
	<b>2015-16 BUDGET</b>
<b>MAINTENANCE &amp; OPERATIONS</b>	
5500      PROFESSIONAL SERVICES	<u>\$ 70,000</u>
<b>TOTAL MAINTENANCE &amp; OPERATIONS</b>	<u>70,000</u>
<b>TOTAL EXPENDITURES</b>	<u><u>\$ 70,000</u></u>

CITY OF ORANGE COVE  
2015-2016 BUDGET  
GENERAL FUND

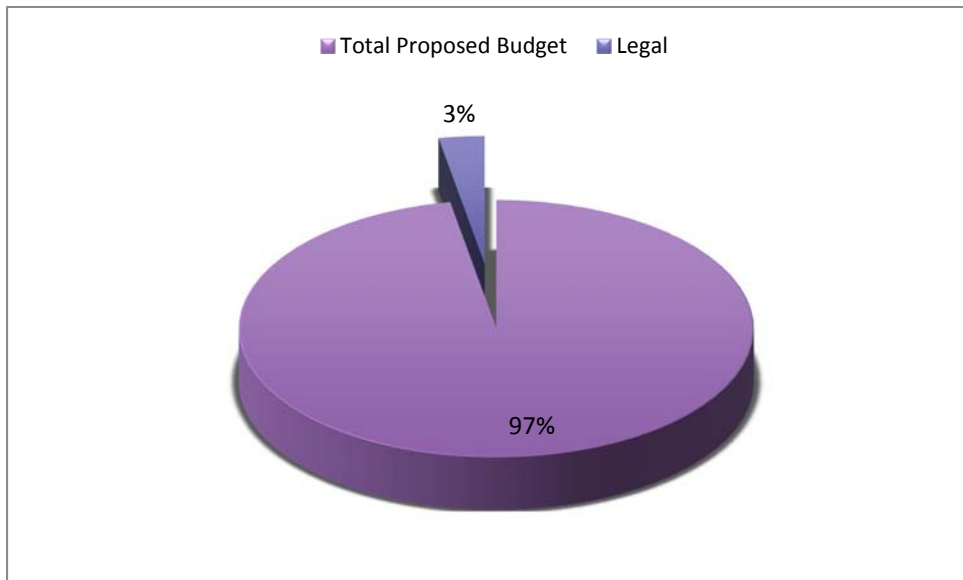
*Legal*

---

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



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



**CITY OF ORANGE COVE  
2015-2016 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**

- Provide police and other public services at present or improved levels that are consistent with City Council policy direction and available financial resources
- Improve the City's economic position through the attraction of new business and industry that will generate new jobs, sale taxes, and shopping opportunities
- Develop the foundation of a long range financial plan to provide for future infrastructure and capital improvements needs of the City
- 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  
2015-2016 BUDGET  
GENERAL FUND**

*Administration Budget*

---

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

**2015-16  
BUDGET**

**EMPLOYEE SALARIES & WAGES**

4100	SALARIES & WAGES	\$	21,000
4110	HOLIDAY PAY		-
4200	OVERTIME		-
			-
	TOTAL SALARIES & WAGES		21,000

**EMPLOYEE BENEFITS**

4400	CALPERS RETIREMENT		2,500
4500	HEALTH/DENTAL/VISION INSURANCE		3,200
4600	WORKER'S COMP. INSURANCE		3,000
4700	STATE UNEMPLOYMENT INS.		200
4800	FICA/MEDICARE		1,800
4900	SDI		-
			-

	<b>TOTAL EMPLOYEE BENEFITS</b>	10,700
--	--------------------------------	--------

	<b>TOTAL EMPLOYEE SALARY &amp; BENEFITS</b>	\$ 31,700
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**CITY OF ORANGE COVE  
2015-2016 BUDGET  
GENERAL FUND**

*Administration Budget (continued)*

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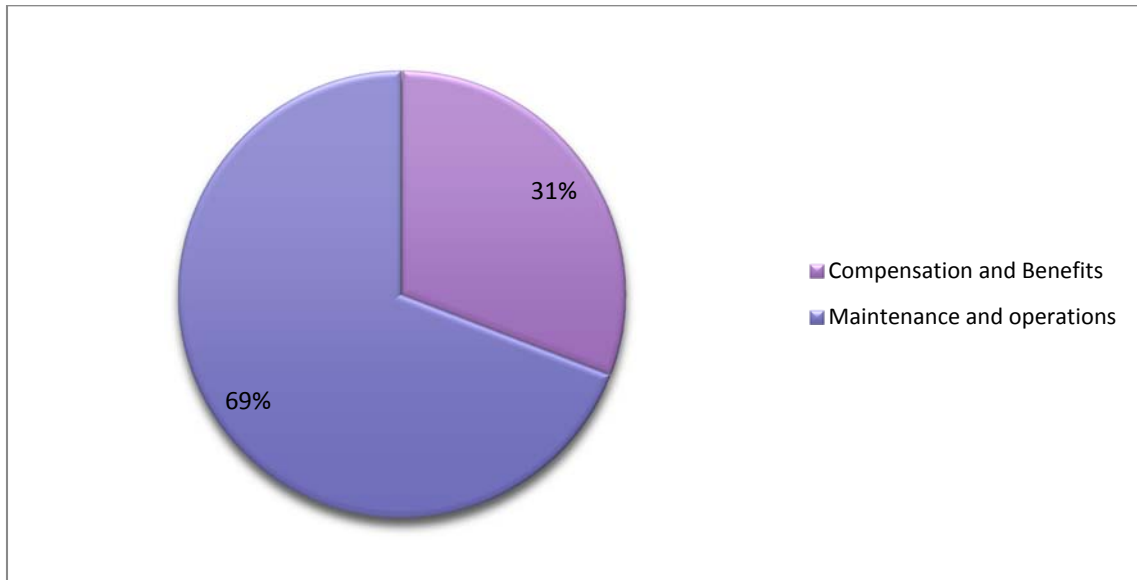
			<b>2015-16 BUDGET</b>
<b>MAINTENANCE &amp; OPERATIONS</b>			
5050	OPERATING SUPPLIES	\$	34,500
5200	ADVERTISING & PUBLICATIONS		500
5250	COMMUNICATION/TELEPHONE		2,300
5300	UTILITIES		100
5518	LEGAL SETTLEMENT ADMINISTRATION		-
5450	EQUIPMENT MAINTENANCE		-
5500	PROFESSIONAL & SPECIAL SERVICES		17,000
5510	ELECTIONS EXPENSE		-
5600	INSURANCE & BONDING		2,600
5650	MEMBERSHIP, DUES & SUBSCRIPTIONS		6,100
5700	TRAVEL, CONFERENCES & MILEAGE		2,400
5710	MEETING SUPPLIES		1,000
5750	VEHICLE REPAIRS & MAINTENANCE		10
5760	GAS		200
5900	MISCELLANEOUS EXPENSE		4,300
			4,300
	<b>TOTAL MAINTENANCE &amp; OPERATIONS</b>		<b>71,010</b>
<b>CAPITAL OUTLAY</b>			
6500	CAPITAL EXPENDITURE		-
6570	CODIFICATION OF ORDINANCES/CODES		-
			-
	<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$</b>	<b>102,710</b>
			<b>102,710</b>

# CITY OF ORANGE COVE 2015-2016 BUDGET GENERAL FUND

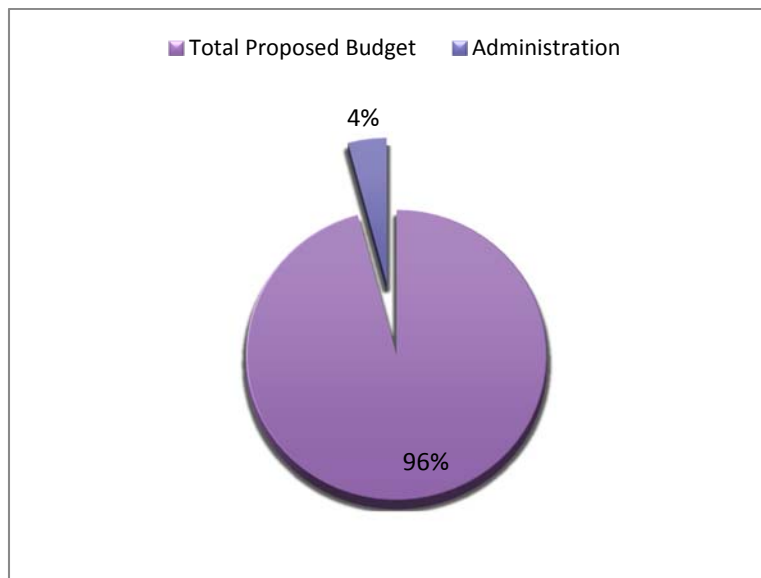
## Administration

---

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



The Administration Department will take up 5% of the proposed expenditure budget of the General Fund.



# CITY OF ORANGE COVE 2015-2016 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  
2015-2016 BUDGET  
GENERAL FUND**

*Finance Budget*

---

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

**2015-16  
BUDGET**

**EE SALARIES & WAGES**

SALARIES & WAGES	\$ 24,500
HOLIDAY PAY	-
OVERTIME	-
	-
 TOTAL SALARIES & WAGES	 24,500

**EE BENEFITS**

CALPERS RETIREMENT	3,000
HEALTH/DENTAL/VISION INSURANCE	4,200
WORKER'S COMP. INSURANCE	3,200
STATE UNEMPLOYMENT INS.	315
FICA/MEDICARE	2,000
SDI	-
	-
 <b>TOTAL EMPLOYEE BENEFITS</b>	 12,715

<b>TOTAL EMPLOYEE SALARY/BENEFITS</b>	<b>\$ 37,215</b>
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**CITY OF ORANGE COVE  
2015-2016 BUDGET  
GENERAL FUND**

*Finance Budget (continued)*

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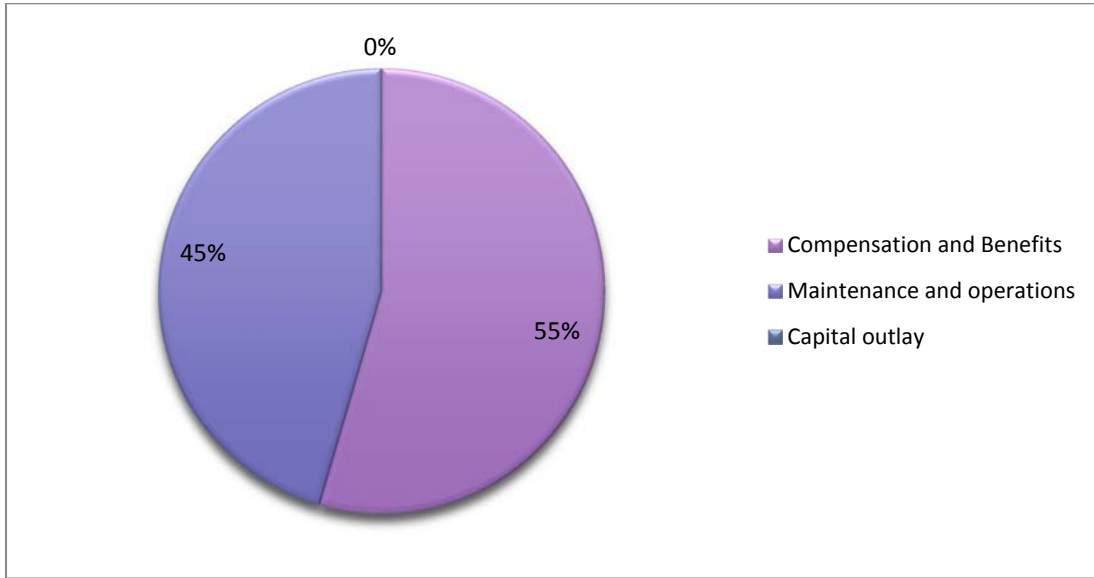
		<b>2015-16 BUDGET</b>
 <b>MAINTENANCE &amp; OPERATIONS</b>		
5050	OPERATING SUPPLIES	\$ 18,000
5200	ADVERTISING & PUBLICATIONS	500
5250	COMMUNICATION	650
5300	UTILITIES	-
5450	EQUIPMENT MAINTENANCE	-
5500	PROFESSIONAL & SPECIAL SERVICES	6,000
5550	OTHER CONTRACTS	-
5600	INSURANCE & BONDING	1,400
5650	MEMBERSHIP, DUES & SUBSCRIPTIONS	-
5700	TRAVEL, CONFERENCES & MILEAGE	-
5900	MISCELLANEOUS EXPENSE	<u>4,500</u>
	<b>TOTAL MAINTENANCE &amp; OPERATIONS</b>	<b>31,050</b>
 <b>CAPITAL OUTLAY</b>		
6505	UPGRADE FRONT OFFICE	<u>-</u>
	<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>
	<b>TOTAL EXPENDITURES</b>	<b><u>\$ 68,265</u></b>

CITY OF ORANGE COVE  
2015-2016 BUDGET  
GENERAL FUND

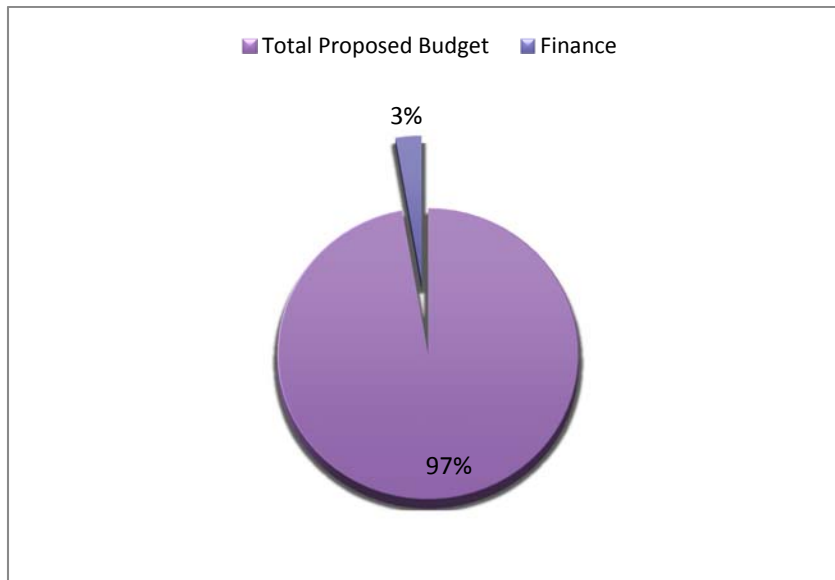
*Finance*

---

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 2015-2016 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:

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



# CITY OF ORANGE COVE 2015-2016 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  
2015-2016 BUDGET  
GENERAL FUND**

*Police Budget*

---

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

		<b>2015-16 BUDGET</b>
<b>EMPLOYEE SALARIES &amp; WAGES</b>		
4100 SALARIES & WAGES	\$	646,952
4105 HOLIDAY WORKED		0
4110 HOLIDAY PAY		0
4115 RESERVES		0
4150 TEMPORARY AND PART-TIME		0
4200 OVERTIME		25,000
<b>TOTAL SALARIES &amp; WAGES</b>		<b>671,952</b>
<b>EMPLOYEE BENEFITS</b>		
4400 CALPERS RETIREMENT		130,000
4500 HEALTH/DENTAL/VISION INSURA		110,459
4600 WORKER'S COMP. INSURANCE		72,000
4700 STATE UNEMPLOYMENT INS.		8,400
4800 FICA/MEDICARE		60,500
4900 SDI		0
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>381,359</b>
<b>TOTAL EMPLOYEE SALARY/BENEF</b>	<b>\$</b>	<b>1,053,311</b>

**CITY OF ORANGE COVE  
2015-2016 BUDGET  
GENERAL FUND**

*Police Budget*

---

**2015-16  
BUDGET**

**MAINTENANCE & OPERATIONS**

5050	OPERATING SUPPLIES	\$	40,000
5150	CLOTHING & PERSONAL SUPPLIES		15,000
5200	ADS & PUBLICATION		-
5200	ADS & PUBLICATION		500
5250	COMMUNICATION/TELEPHONE		36,000
5300	UTILITIES		14,000
5400	BUILDING MAINTENANCE		1,000
5450	EQUIPMENT MAINTENANCE		1,000
5500	PROFESSIONAL SERVICES		180,000
5551	K-9 EXPENSES		6,000
5600	INSURANCE & BONDING		31,000
5650	MEMBERSHIP, DUES & SUBSCRIPT		500
5700	TRAVEL, CONFERENCES & MILEAGE		4,000
5750	VEHICLE REPAIRS & MAINTENANCE		17,000
5760	GAS, OIL & LUBE		35,000
5856	VEHICLE LEASE PRINCIPAL		-
5857	VEHICLE LEASE INTEREST		-

**TOTAL MAINTENANCE & OPERATIONS** 381,000

**CAPITAL OUTLAY**

6500	CAPITAL EXPENDITURE		35,000
6585	COMPUTER SYSTEM		-

**TOTAL CAPITAL OUTLAY** 35,000

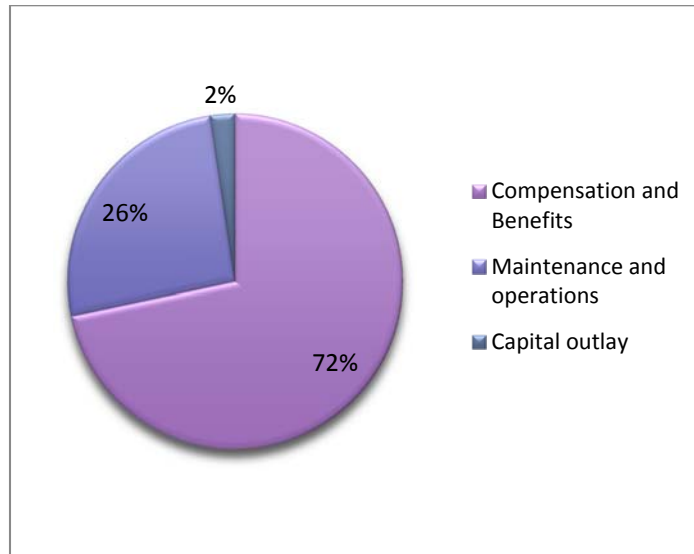
**TOTAL EXPENDITURES** \$ 1,469,311

# CITY OF ORANGE COVE 2015-2016 BUDGET GENERAL FUND

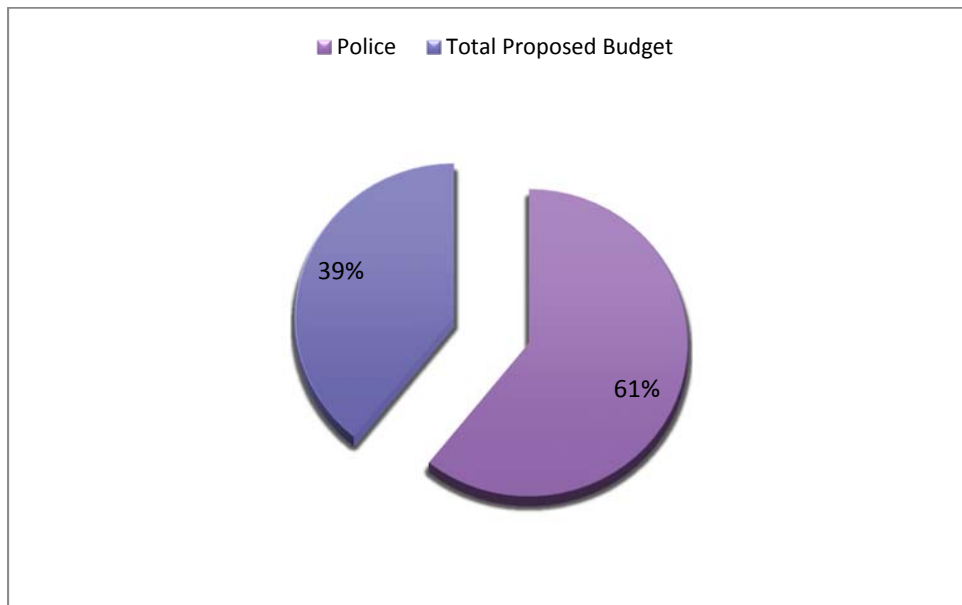
## Police

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



The Police Department will take up 61% of the proposed expenditure budget of the General Fund.





CITY OF ORANGE COVE  
2015-2016 BUDGET  
GENERAL FUND

*Fire*

---

2015-16  
BUDGET

**MAINTENANCE & OPERATIONS**

5050	MEASURE DISTRIBUTION	\$	53,000
	CONTRIBUTION		<u>50,000</u>
		\$	<u><u>103,000</u></u>

**CITY OF ORANGE COVE  
2015-2016 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  
2015-2016 BUDGET  
GENERAL FUND**

*Animal Control Budget*

---

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

		<b>2015-16 BUDGET</b>
<b>EMPLOYEE SALARIES &amp; WAGES</b>		
4100	SALARIES & WAGES	\$ 15,000
4150	TEMPORARY AND PART-TIME	-
4200	OVERTIME	-
		-
<b>TOTAL SALARIES &amp; WAGES</b>		<b>15,000</b>
<b>EMPLOYEE BENEFITS</b>		
4400	CALPERS RETIREMENT	1,043
4500	HEALTH/DENTAL/VISION INSURANCE	7,900
4600	WORKER'S COMP. INSURANCE	3,700
4700	STATE UNEMPLOYMENT INS.	210
4800	FICA/MEDICARE	1,400
4900	SDI	-
		-
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>14,253</b>
 <b>TOTAL EMPLOYEE SALARY/BENEFITS</b>		 <b>29,253</b>

---

**CITY OF ORANGE COVE  
2015-2016 BUDGET  
GENERAL FUND**

*Animal Control*

---

**2015-16  
BUDGET**

**MAINTENANCE & OPERATIONS**

5050	OPERATING SUPPLIES	10,100
5150	CLOTHING & PERSONAL SUPPLIES	310
5200	PUBLICATIONS	550
5250	COMMUNICATION/TELEPHONE	60
5300	UTILITIES	-
5400	BUILDING MAINTENANCE	-
5450	EQUIPMENT MAINTENANCE	-
5500	PROFESSIONAL SERVICES	4,800
5600	INSURANCE & BONDING	1,300
5700	TRAVEL, CONFERENCES & MILEAGE	-
5750	VEHICLE REPAIRS & MAINTENANCE	450
5760	GAS, OIL & LUBE	<u>1,200</u>
5790	VEHICLE DEPRECIATION	<u>-</u>

**TOTAL MAINTENANCE & OPERATIONS** 18,770

**CAPITAL OUTLAY**

6500	CAPITAL EXPENDITURE	<u>-</u>
------	---------------------	----------

**TOTAL CAPITAL OUTLAY** -

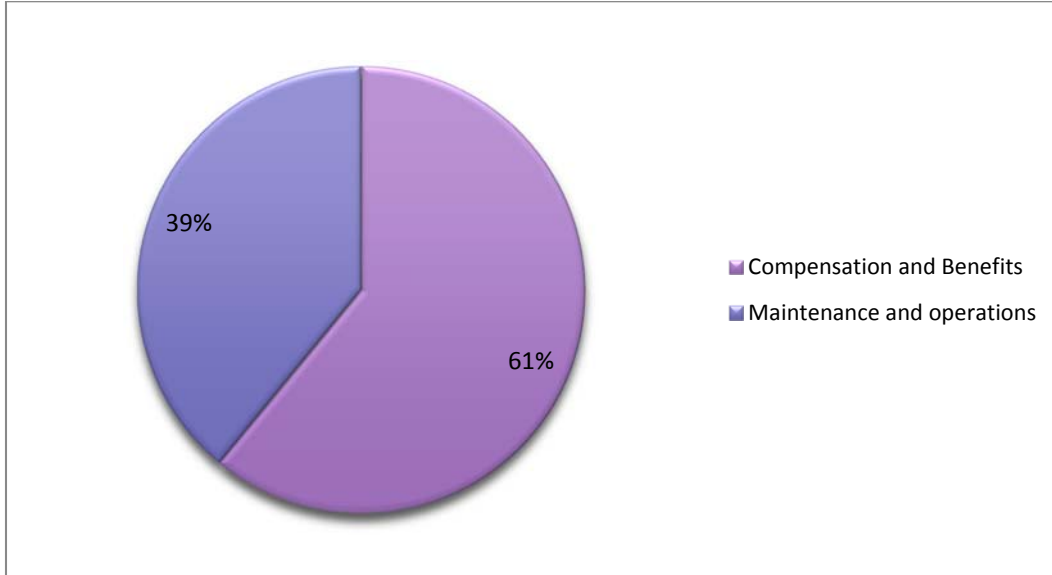
**TOTAL EXPENDITURES** \$ 48,023

CITY OF ORANGE COVE  
2015-2016 BUDGET  
GENERAL FUND

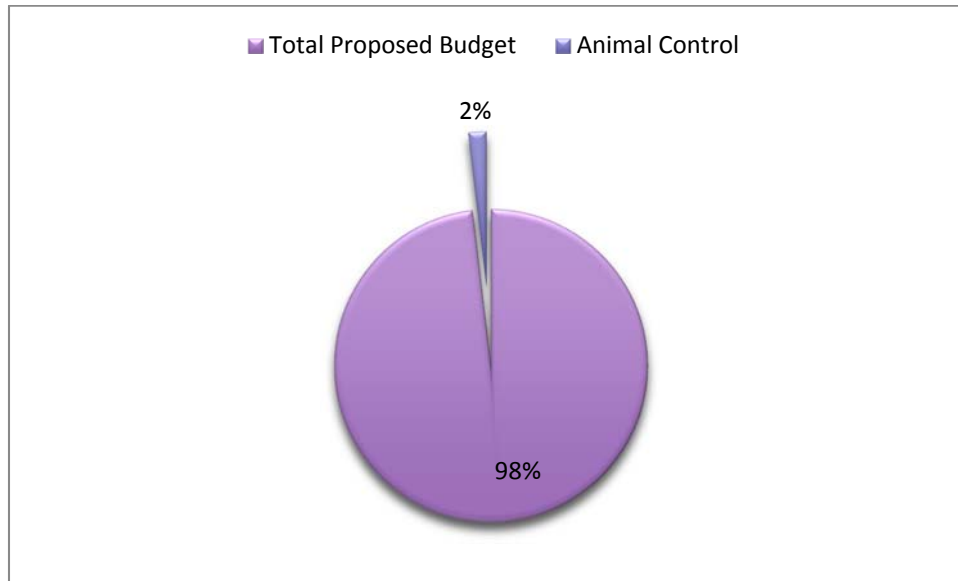
*Animal Control*

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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 2015-2016 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  
2015-2016 BUDGET  
GENERAL FUND**

*Building, Planning, Inspection & Engineering*

---

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

		<b>2015-16 BUDGET</b>
<b>EMPLOYEE SALARIES &amp; WAGES</b>		
<ul style="list-style-type: none"> <li>4100 SALARIES &amp; WAGES</li> <li>4110 HOLIDAY PAY</li> <li>4150 TEMPORARY &amp; PART TIME</li> <li>4200 OVERTIME</li> </ul>	<ul style="list-style-type: none"> <li>35,000</li> <li>0</li> <li>0</li> <li>0</li> </ul>	<hr style="width: 100%;"/>
<b>TOTAL SALARIES &amp; WAGES</b>		35,000
<b>EMPLOYEE BENEFITS</b>		
<ul style="list-style-type: none"> <li>4400 CALPERS RETIREMENT</li> <li>4500 HEALTH/DENTAL/VISION INSURANCE</li> <li>4600 WORKER'S COMP. INSURANCE</li> <li>4700 STATE UNEMPLOYMENT INS.</li> <li>4800 FICA/MEDICARE</li> <li>4900 SDI</li> </ul>	<ul style="list-style-type: none"> <li>2,200</li> <li>3,700</li> <li>3,500</li> <li>500</li> <li>3,100</li> <li>0</li> </ul>	<hr style="width: 100%;"/>
<b>TOTAL EMPLOYEE BENEFITS</b>		13,000
<b>TOTAL EMPLOYEE SALARY/BENEFITS</b>		48,000

**CITY OF ORANGE COVE  
2015-2016 BUDGET  
GENERAL FUND**

*Building, Planning, Inspection & Engineering*

---

**2015-16  
BUDGET**

**MAINTENANCE & OPERATIONS**

5050	OPERATING SUPPLIES	14,000
5150	CLOTHING & PERSONAL SUPPLIES	0
5200	ADVERTISING & PUBLICATIONS	700
5250	COMMUNICATION/TELEPHONE	500
5450	EQUIPMENT MAINTENANCE	0
5450	EQUIPMENT MAINTENANCE	0
5500	PROFESSIONAL & SPECIAL SERVICES	33,000
5600	INSURANCE & BONDING	2,300
5650	MEMBERSHIP, DUES & SUBSCRIPTIONS	0
5700	TRAVEL, CONFERENCES & MILEAGE	0
5750	VEHICLE REPAIRS & MAINTENANCE	50
5760	GAS, OIL & LUBE	200
5856	VEHICLE LEASE PRINCIPAL	0
5857	VEHICLE LEASE INTEREST	0
		0
	<b>TOTAL MAINTENANCE &amp; OPERATIONS</b>	<b>50,750</b>

**CAPITAL OUTLAY**

6500	CAPITAL EXPENDITURE	0
		0
	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>
	<b>TOTAL EXPENDITURES</b>	<b>98,750</b>

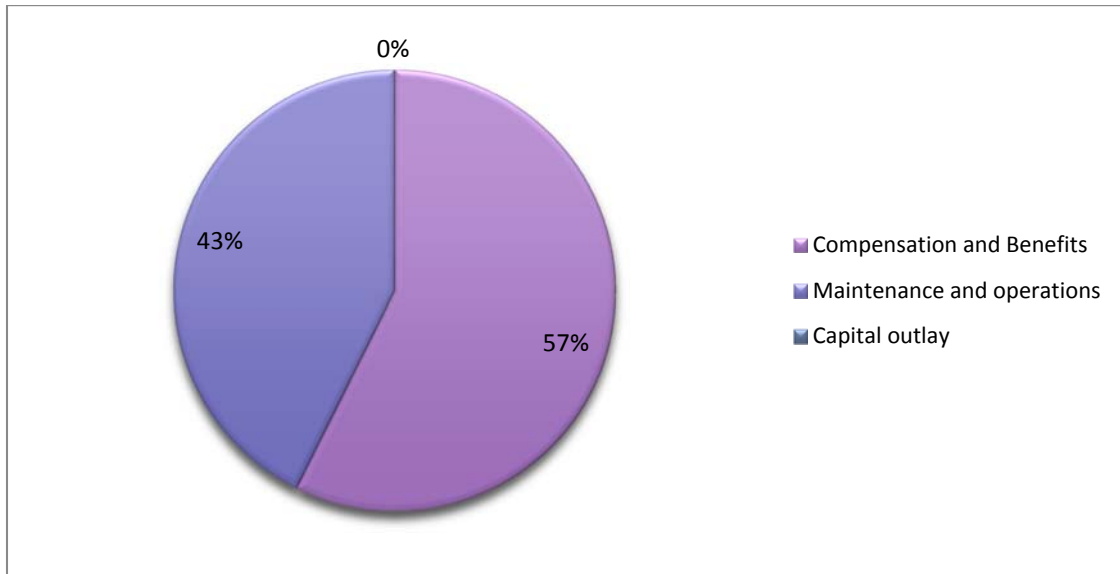


**CITY OF ORANGE COVE  
2015-2016 BUDGET  
GENERAL FUND**

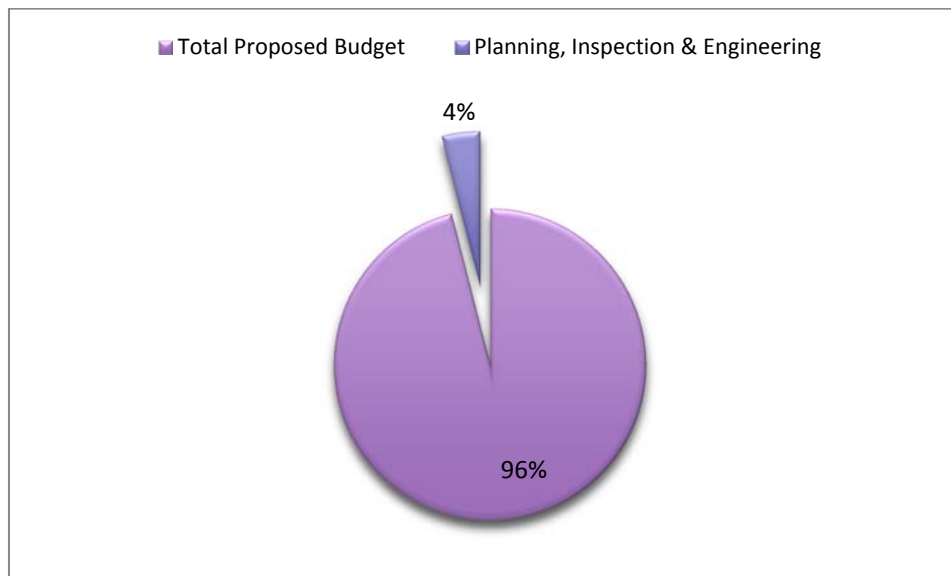
*Building, Planning, Inspection & Engineering*

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



The Building, Planning, Inspection & Engineering Department will take up 4% of the proposed expenditure budget of the General Fund.



**CITY OF ORANGE COVE  
2015-2016 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  
2015-2016 BUDGET  
GENERAL FUND**

*Buildings & Parks*

---

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

		<b>2015-16 BUDGET</b>
<b>EMPLOYEE SALARIES &amp; WAGES</b>		
<ul style="list-style-type: none"> <li>4100</li> <li>4105</li> <li>4110</li> <li>4150</li> <li>4200</li> <li>4250</li> </ul>	<ul style="list-style-type: none"> <li>SALARIES &amp; WAGES</li> <li>HOLIDAY WORKED</li> <li>HOLIDAY PAY</li> <li>TEMPORARY AND PART-TIME</li> <li>OVERTIME</li> <li>STANDBY</li> </ul>	<ul style="list-style-type: none"> <li>32,100</li> </ul> <hr style="width: 100%;"/>
<b>TOTAL SALARIES &amp; WAGES</b>		32,100
<b>EMPLOYEE BENEFITS</b>		
<ul style="list-style-type: none"> <li>4400</li> <li>4500</li> <li>4600</li> <li>4700</li> <li>4800</li> <li>4900</li> </ul>	<ul style="list-style-type: none"> <li>CALPERS RETIREMENT</li> <li>HEALTH/DENTAL/VISION INSURANCE</li> <li>WORKER'S COMP. INSURANCE</li> <li>STATE UNEMPLOYMENT INS.</li> <li>FICA/MEDICARE</li> <li>SDI</li> </ul>	<ul style="list-style-type: none"> <li>2,200</li> <li>4,800</li> <li>5,800</li> <li>360</li> <li>2,800</li> <li>-</li> </ul> <hr style="width: 100%;"/>
<b>TOTAL EMPLOYEE BENEFITS</b>		15,960
<b>TOTAL EMPLOYEE SALARY/BENEFITS</b>		48,060

**CITY OF ORANGE COVE  
2015-2016 BUDGET  
GENERAL FUND**

*Buildings & Parks*

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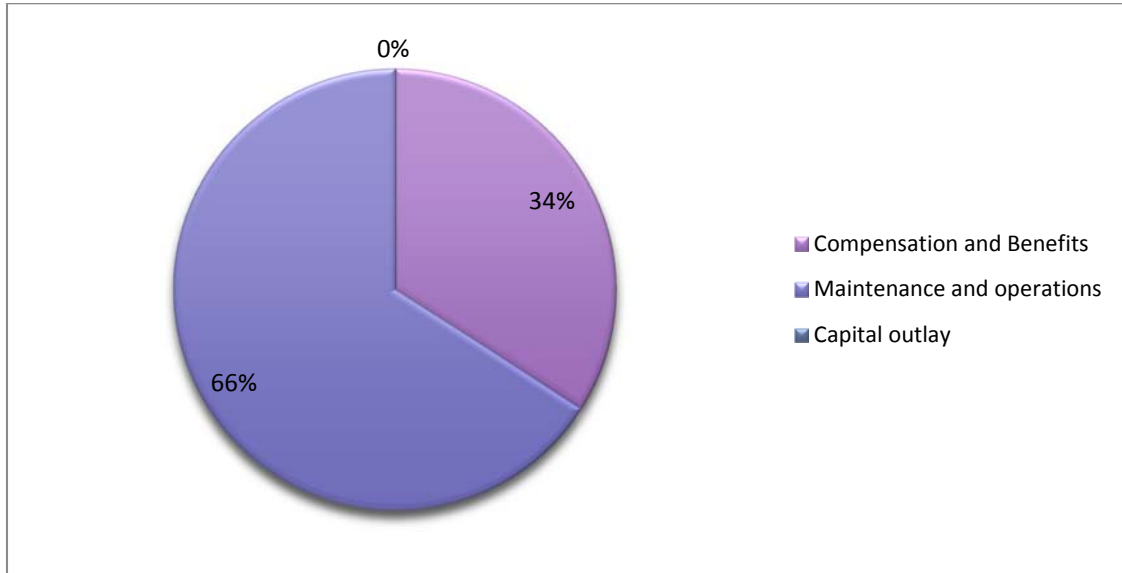
		<b>2015-16 BUDGET</b>
	<b>MAINTENANCE &amp; OPERATIONS</b>	
5050	OPERATING SUPPLIES	15,000
5150	CLOTH/SUPPLIES	500
5250	COMMUNICATION/TELEPHONE	2,500
5300	UTILITIES	25,000
5400	BUILDING MAINTENANCE	4,000
5450	EQUIPMENT MAINTENANCE	1,300
5500	PROFESSIONAL SERVICES	11,200
5600	INSURANCE & BONDING	17,500
5650	DUE & SUBSCRIPTIONS	-
5700	TRAVEL, CONFERENCES & MILEAGE	50
5750	VEHICLE REPAIRS & MAINTENANCE	5,000
5760	GAS, OIL & LUBE	7,000
5856	VEHICLE LEASE PRINCIPAL	-
5857	VEHICLE LEASE INTEREST	-
5999	COMM. ACTIVITIES/ASSISTANCE	-
	<b>TOTAL MAINTENANCE &amp; OPERATIONS</b>	89,050
	<b>CAPITAL OUTLAY</b>	
6500	CAPITAL EXPENDITURE	-
	<b>TOTAL CAPITAL OUTLAY</b>	-
	<b>TOTAL EXPENDITURES</b>	137,110

# CITY OF ORANGE COVE 2015-2016 BUDGET GENERAL FUND

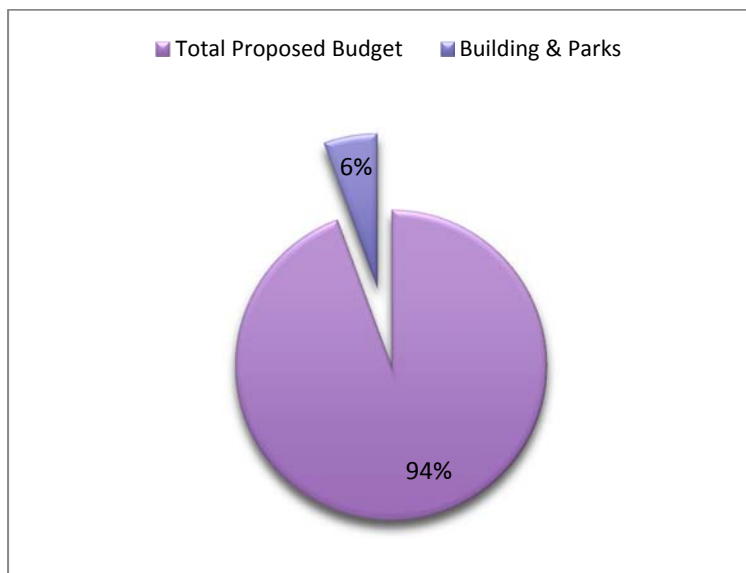
## *Buildings and Parks*

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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  
2015-2016 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  
2015-2016 BUDGET  
GENERAL FUND**

*Senior Center*

---

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

		<b>2015-16 BUDGET</b>
<b>EMPLOYEE SALARIES &amp; WAGES</b>		
4110	HOLIDAY PAY	0
4150	PART-TIME	15,000
		15,000
<b>TOTAL SALARIES &amp; WAGES</b>		<b>15,000</b>
<b>EMPLOYEE BENEFITS</b>		
4400	CALPERS RETIREMENT	0
4500	HEALTH/DENTAL/VISION INSURANCE	0
4600	WORKER'S COMP. INSURANCE	2,000
4700	STATE UNEMPLOYMENT INS.	850
4800	FICA/MEDICARE	1,200
4900	SDI	0
		4,050
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>4,050</b>
 <b>TOTAL EMPLOYEE SALARY/BENEFITS</b>		 <b>19,050</b>

**CITY OF ORANGE COVE  
2015-2016 BUDGET  
GENERAL FUND**

*Senior Center Budget*

---

		<b>2015-16 BUDGET</b>
<b>MAINTENANCE &amp; OPERATIONS</b>		
5050	OPERATING SUPPLIES	10,000
5200	PUBLICATIONS AND DUES	0
5250	COMMUNICATION/TELEPHONE	600
5300	UTILITIES	4,400
5400	BUILDING MAINTENANCE	1,100
5450	EQUIPMENT MAINTENANCE	250
5500	PROFESSIONAL SERVICES	50
5600	INSURANCE & BONDING	1,500
5700	TRAVEL, CONFERENCES & MILEAGE	<u>50</u>
<b>TOTAL MAINTENANCE &amp; OPERATIONS</b>		17,950
<b>CAPITAL OUTLAY</b>		
6500	CAPITAL EXPENDITURE	<u>0</u>
<b>TOTAL CAPITAL OUTLAY</b>		0
<b>TOTAL EXPENDITURES</b>		<u><u>37,000</u></u>

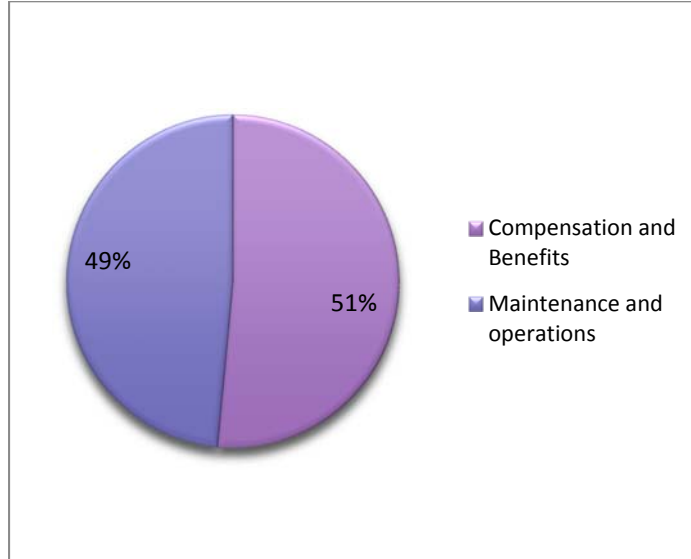


CITY OF ORANGE COVE  
2015-2016 BUDGET  
GENERAL FUND

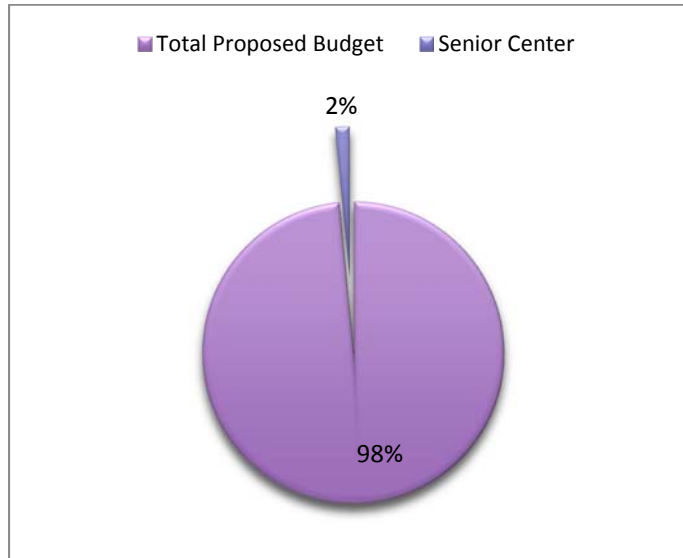
*Senior Center*

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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  
2015-2016 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  
2015-2016 BUDGET  
GENERAL FUND**

*EDA Center Budget*

---

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

	<b>2015-16 BUDGET</b>
 <b>EMPLOYEE SALARIES &amp; WAGES</b>	
4100 SALARIES & WAGES	9,200
4110 HOLIDAY PAY	0
4150 TEMPORARY AND PART-TIME	0
4200 OVERTIME	0
<b>TOTAL SALARIES &amp; WAGES</b>	<b>9,200</b>
 <b>EMPLOYEE BENEFITS</b>	
4400 CALPERS RETIREMENT	280
4500 HEALTH/DENTAL/VISION INSURANCE	1,230
4600 WORKER'S COMP. INSURANCE	650
4700 STATE UNEMPLOYMENT INS.	230
4800 FICA/MEDICARE	820
4900 SDI	0
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>3,210</b>
<b>TOTAL EMPLOYEE SALARY/BENEFITS</b>	<b>12,410</b>

**CITY OF ORANGE COVE  
2015-2016 BUDGET  
GENERAL FUND**

*EDA Center*

---

**2015-16  
BUDGET**

**MAINTENANCE & OPERATIONS**

5050	OPERATING SUPPLIES	28,000
5200	ADVERTISING & PUBLICATIONS	0
5250	COMMUNICATION/TELEPHONE	5,200
5300	UTILITIES	50,000
5400	BUILDING MAINTENANCE	10,000
5450	EQUIPMENT MAINTENANCE	5,000
5500	PROFESSIONAL SERVICES	7,100
5550	OTHER CONTRACTING	0
5600	INSURANCE & BONDING	<u>12,500</u>

**TOTAL MAINTENANCE & OPERATIONS**      117,800

**CAPITAL OUTLAY**

6500	CAPITAL EXPENDITURE	0
6560	MACH/EQUIP A/C REPLACEMENT	<u>0</u>

**TOTAL CAPITAL OUTLAY**      0

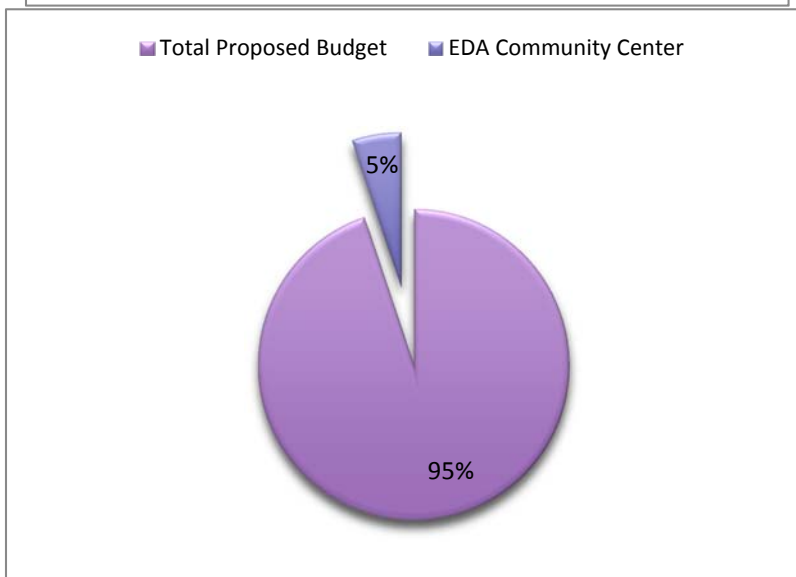
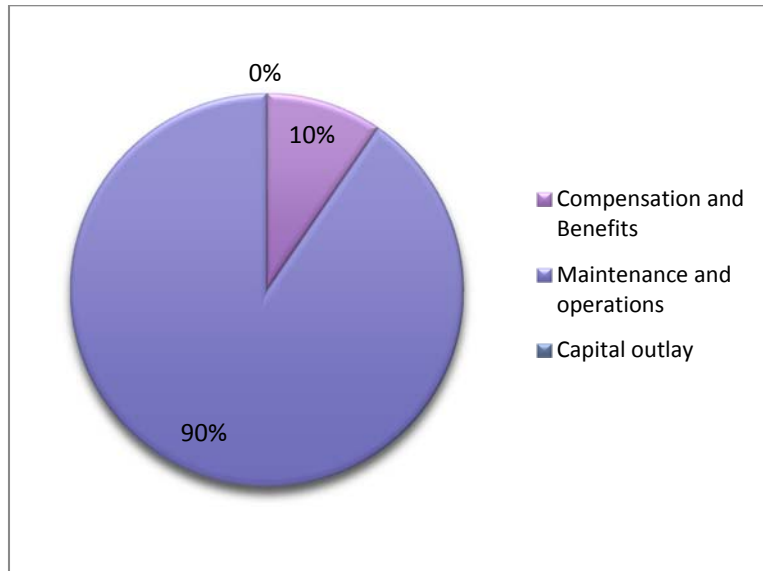
**TOTAL EXPENDITURES**      130,210

CITY OF ORANGE COVE  
2015-2016 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.

**CITY OF ORANGE COVE  
2015-2016 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  
2015-2016 BUDGET  
GENERAL FUND**

*Recreation*

---

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

	<b>2015-16 BUDGET</b>
<b>EMPLOYEE SALARIES &amp; WAGES</b>	
4100 SALARIES & WAGES	-
4150 TEMPORARY AND PART-TIME	13,700
4200 OVERTIME	-
	-
<b>TOTAL SALARIES &amp; WAGES</b>	<b>13,700</b>
<b>EMPLOYEE BENEFITS</b>	
4400 CALPERS RETIREMENT	-
4500 HEALTH/DENTAL/VISION INSURANCE	2,400
4600 WORKER'S COMP. INSURANCE	2,000
4700 STATE UNEMPLOYMENT INS.	460
4800 FICA/MEDICARE	1,200
4900 SDI	-
	-
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>6,060</b>
<b>TOTAL EMPLOYEE SALARY/BENEFITS</b>	<b>19,760</b>

**CITY OF ORANGE COVE  
2015-2016 BUDGET  
GENERAL FUND**

*Recreation*

---

	<b>2015-16 BUDGET</b>
<b>MAINTENANCE &amp; OPERATIONS:</b>	
5050 OPERATING EXP.	2,500
5200 ADVERTISING & PUBLICATIONS	-
5250 COMMUNICATION/TELEPHONE	300
5300 UTILITIES	3,700
5400 BUILDING MAINTENANCE	-
5430 GRAFITTI SUPPLIES	-
5450 EQUIPMENT MAINTENANCE	-
5500 PROFESSIONAL & SPECIAL SERVICES	3,900
5550 OTHER CONTRACT	-
5600 INSURANCE & BONDING	1,500
5700 TRAVEL, CONFERENCES & MILEAGE	140
5760 GAS	-
5990 YOUTH/ACTIVITIES	2,000
5999 COMM. ACTIVITIES/ASSISTANCE	<u>25,000</u>
<b>TOTAL MAINTENANCE &amp; OPERATIONS</b>	<b>39,040</b>
6500 CAPITAL EXPENDITURE	-
<b>TOTAL EXPENDITURES</b>	<b><u><u>58,800</u></u></b>

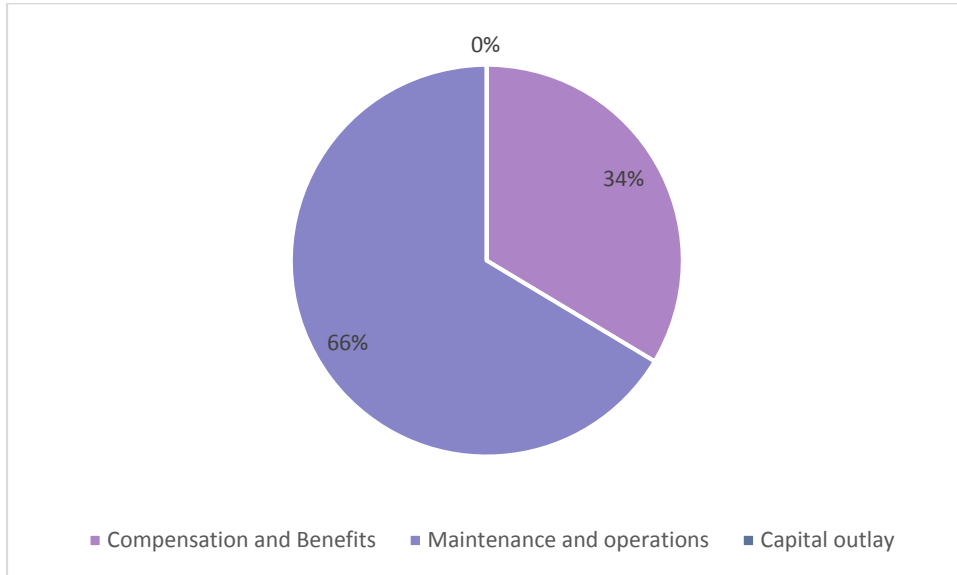


CITY OF ORANGE COVE  
2015-2016 BUDGET  
GENERAL FUND

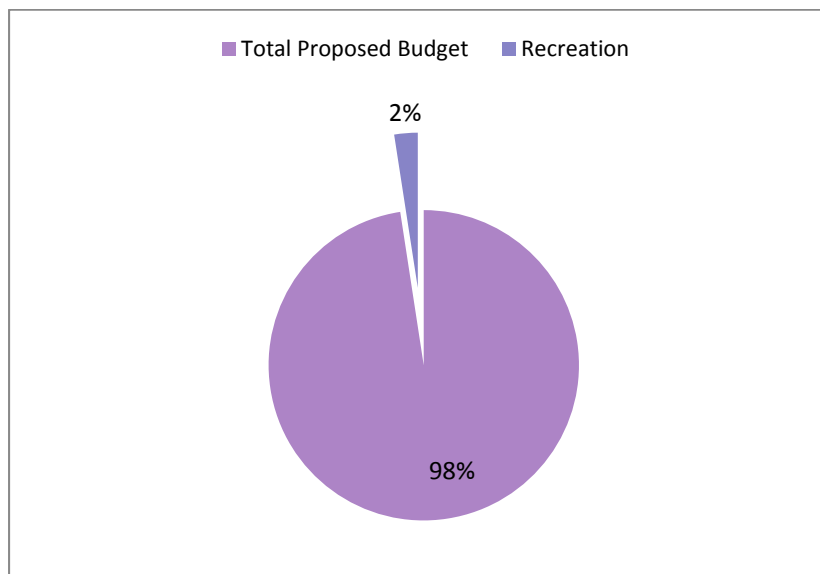
*Recreation*

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



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



# CITY OF ORANGE COVE 2015-2016 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  
2015-2016 BUDGET  
WATER ENTERPRISE FUND**

**Activities**

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

**CITY OF ORANGE COVE  
2015-2016 BUDGET  
WATER ENTERPRISE FUND**

*WATER ENTERPRISE FUND ESTIMATED FUND ACTIVITY OVERVIEW*

---

Projected Beginning Net Position	\$5,500,000
2015-16 Estimated Revenues	1,675,080
2015-16 Estimated Expenses	<u>(1,670,870)</u>
Operating income/(loss)	4,210
Projected Ending Net Position	<u>\$5,504,210</u>

Please see page 98 for details regarding estimated revenues.

Please see page 99 for details regarding estimated expenses.

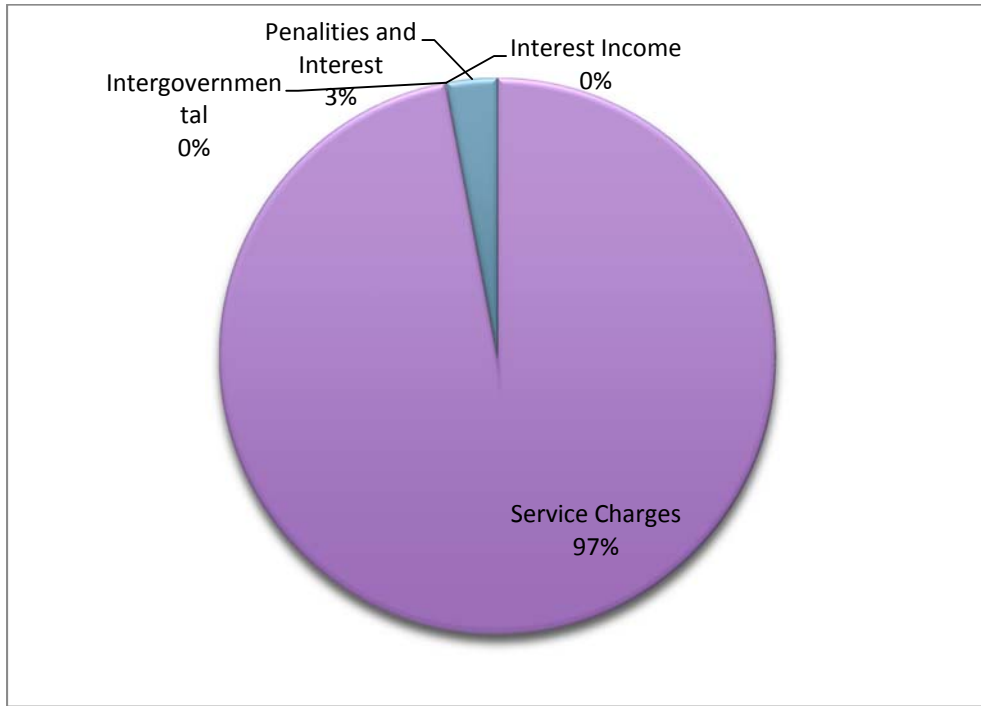
Net position consists mainly of utilities receivable and capital assets, net of depreciation, not cash. Water Fund has a current cash deficit of around \$700,500.

**CITY OF ORANGE COVE  
2015-2016 BUDGET  
WATER ENTERPRISE FUND**

*WATER ENTERPRISE FUND SUMMARY OF REVENUES BY TYPE*

---

Service Charges	\$ 1,140,000
Intergovernmental	500,000
Interest Income	80
Penalties and Interest	35,000
2015-16 Total Estimated Revenues	\$ 1,675,080



For details regarding Water Enterprise Fund revenues please see page 100.

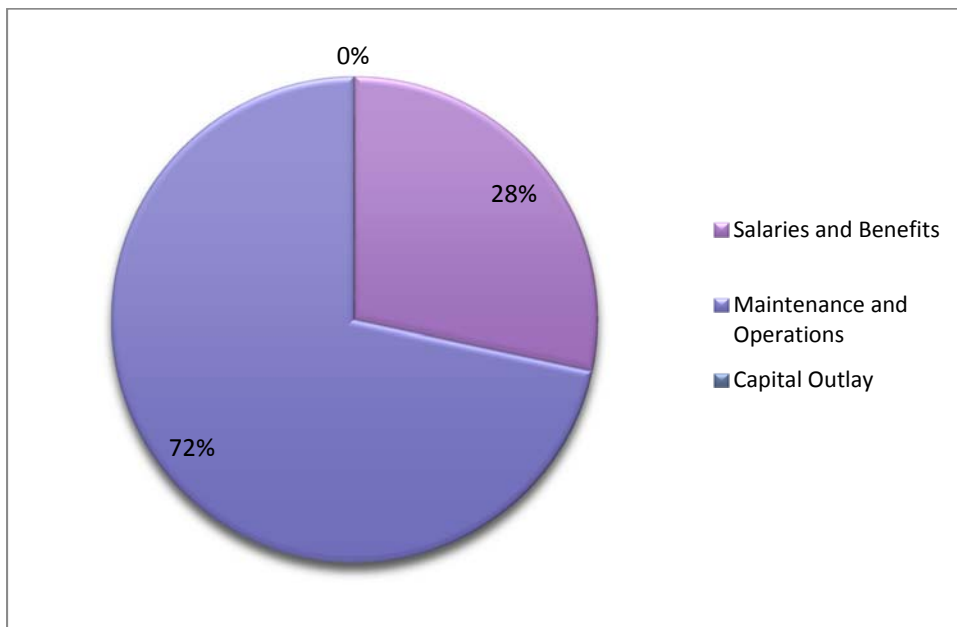
**CITY OF ORANGE COVE  
2015-2016 BUDGET  
WATER ENTERPRISE FUND**

*WATER FUND SUMMARY OF EXPENSES BY TYPE*

---

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

Salaries and Benefits	\$ 474,000
Maintenance and Operations	1,196,870
Capital Outlay	-
2015-16 Total Estimated Expenses	<u><u>\$ 1,670,870</u></u>



Please see pages 101-102 regarding expense details.

**CITY OF ORANGE COVE  
2015-2016 BUDGET  
WATER ENTERPRISE FUND**

*WATER ENTERPRISE FUND BUDGET*

---

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

	<b>2015-16 BUDGET</b>
 <b>OPERATING REVENUE</b>	
005 USE OF MONEY & PROPERTY	
3410 INTEREST INCOME	80
3730 PENALTIES & INTEREST	<u>35,000</u>
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>35,080</b>
 <b>007 CHARGES FOR CURRENT SERVICES</b>	
3710 SERVICE CHARGES	<u>1,140,000</u>
<b>TOTAL OPERATING REVENUE</b>	<b>1,175,080</b>
 <b>NON-OPERATING REVENUE</b>	
3600 OTHER REVENUE	0
3605 COMMUNITY DEVELOPMENT BLOCK GRANT (CDE	0
3720 CONNECTION FEES	<u>500</u>
3725 IMPROVEMENT FEES	0
3747 CAPITAL FEES IN LIEU	<u>0</u>
<b>TOTAL NON-OPERATING REVENUE</b>	<b>500</b>
 <b>WATER FUND TOTAL</b>	 <b><u><u>1,175,580</u></u></b>

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**CITY OF ORANGE COVE  
2015-2016 BUDGET  
WATER ENTERPRISE FUND**

*WATER ENTERPRISE FUND BUDGET*

---

**2015-16  
BUDGET**

**EMPLOYEE SALARIES & WAGES**

4100	SALARIES & WAGES	325,000
4105	HOLIDAY WORKED	0
4110	HOLIDAY PAY	0
4150	TEMPORARY & PART TIME	0
4200	OVERTIME	0

<b>TOTAL SALARIES &amp; WAGES</b>	<b>325,000</b>
-----------------------------------	----------------

**EMPLOYEE BENEFITS**

4400	CALPERS RETIREMENT	22,000
4500	HEALTH/DENTAL/VISION INSURANCE	71,000
4600	WORKER'S COMP. INSURANCE	28,000
4700	STATE UNEMPLOYMENT INS.	0
4800	FICA/MEDICARE	28,000
4900	SDI	0

<b>TOTAL EMPLOYEE BENEFITS</b>	<b>149,000</b>
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<b>TOTAL EMPLOYEE SALARY/BENEFITS</b>	<b>474,000</b>
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**CITY OF ORANGE COVE  
2015-2016 BUDGET  
WATER ENTERPRISE FUND**

*WATER ENTERPRISE FUND BUDGET*

---

**2015-16  
BUDGET**

**MAINTENANCE & OPERATIONS**

5050	OPERATING SUPPLIES	152,000
5150	CLOTHING & PERSONAL SUPPLIES	2,000
5200	AD/PUBLICATIONS	170
5250	COMMUNICATION/TELEPHONE	2,700
5300	UTILITIES	100,000
5320	WATER PURCHASE	630,000
5400	BUILDING MAINTENANCE	1,500
5450	EQUIPMENT MAINTENANCE	15,000
5500	PROFESSIONAL SERVICES	80,000
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	2,000
5760	GAS, OIL & LUBE	3,000
5790	DEPRECIATION EXPENSE	-
5900	MISCELLANEOUS EXPENSE	4,500
	<b>TOTAL MAINTENANCE &amp; OPERATIONS</b>	<b>1,196,870</b>

**CITY OF ORANGE COVE  
2015-2016 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  
2015-2016 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  
2015-2016 BUDGET  
WASTEWATER ENTERPRISE FUND  
FUND 61**

*WASTEWATER ENTERPRISE FUND ESTIMATED FUND ACTIVITY OVERVIEW*

---

Projected Beginning Net Position	\$ 11,470,000
2015-16 Estimated Revenues	701,000
2015-16 Estimated Expenses	<u>(781,460)</u>
Operating income/(loss)	(80,460)
Projected Ending Net Position	<u><u>\$ 11,389,540</u></u>

Please see page 106 for details regarding estimated revenues.

Please see page 107 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.

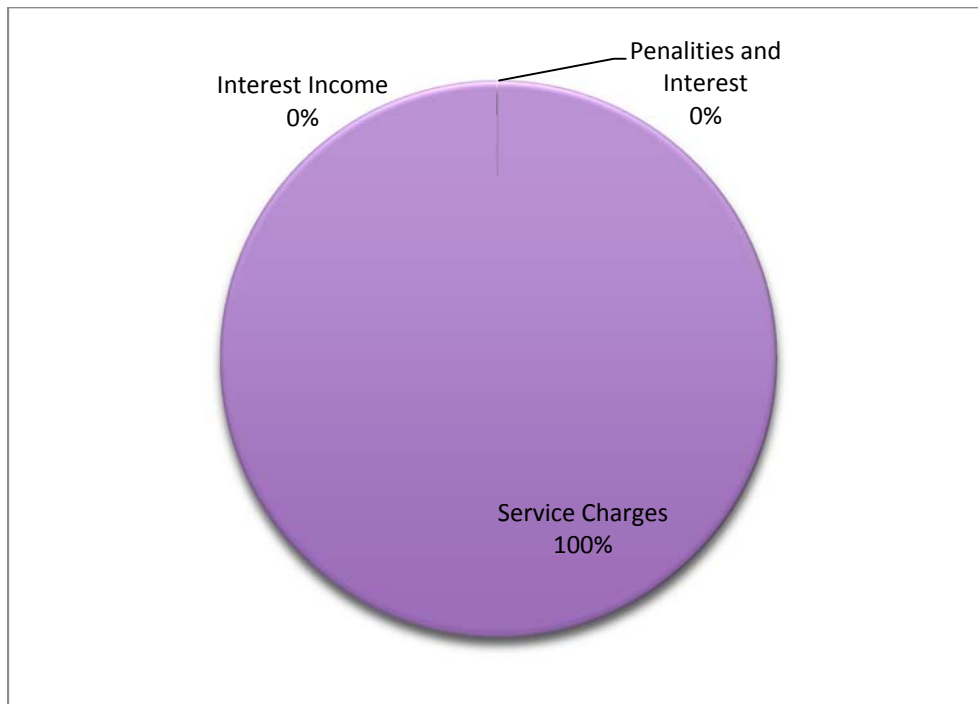
**CITY OF ORANGE COVE  
2015-2016 BUDGET  
WASTEWATER ENTERPRISE FUND  
FUND 61**

*WASTEWATER ENTERPRISE FUND SUMMARY OF REVENUES BY TYPE*

---

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

Service Charges	\$ 700,000
Interest Income	1,000
Penalties and Interest	-
2015-16 Total Estimated Revenues	<u>\$ 701,000</u>



For details regarding Wastewater Enterprise Fund revenues please see page 108.

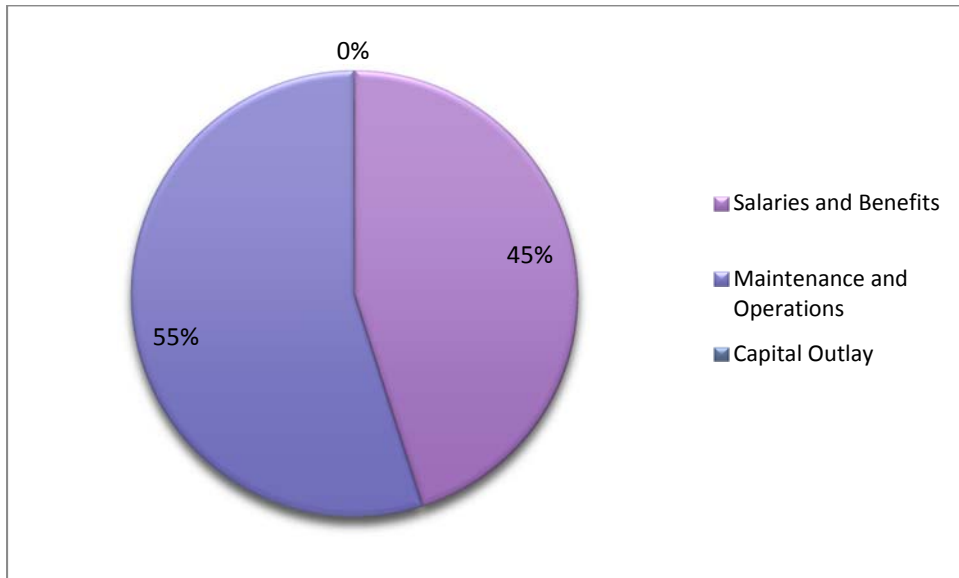
**CITY OF ORANGE COVE  
2015-2016 BUDGET  
WASTEWATER ENTERPRISE FUND  
FUND 61**

*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	\$ 254,360
Maintenance and Operations	310,100
Capital Outlay	217,000
2015-16 Total Estimated Expenses	\$ 781,460



Please see pages 109-110 regarding expense details.

**CITY OF ORANGE COVE  
2015-2016 BUDGET  
WASTEWATER ENTERPRISE FUND  
FUND 61**

*WASTEWATER ENTERPRISE FUND BUDGET*

---

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

	<b>2015-16 BUDGET</b>
<b>OPERATING REVENUE</b>	
<b>005 USE OF MONEY &amp; PROPERTY</b>	
3410 INTEREST INCOME	1,000
<b>007 CHARGES FOR CURRENT SERVICES</b>	
3710 SERVICE CHARGES	<u>700,000</u>
<b>TOTAL OPERATING REVENUE</b>	<b>701,000</b>
<b>NON-OPERATING REVENUE</b>	
3600 OTHER REVENUES	0
3720 CONNECTION FEES	0
3725 IMPACT FEES	0
3747 CAPITAL FEES IN LIEU	0
3730 PENALTIES & INTEREST	0
3936 TRANSFER IN	<u>0</u>
<b>TOTAL NON-OPERATIVE REVENUE</b>	<b>0</b>
<b>SEWER FUND TOTAL</b>	<b><u><u>701,000</u></u></b>

---

**CITY OF ORANGE COVE  
2015-2016 BUDGET  
WASTEWATER ENTERPRISE FUND  
FUND 61**

*WASTEWATER ENTERPRISE FUND BUDGET*

---

		2015-16 BUDGET
<b>EMPLOYEE SALARIES &amp; WAGES</b>		
4100	SALARIES & WAGES	150,000
4105	HOLIDAY WORKED	0
4110	HOLIDAY PAY	0
4150	TEMPORARY & PART TIME	0
4200	OVERTIME	0
		0
	<b>TOTAL SALARIES &amp; WAGES</b>	<b>150,000</b>
 <b>EMPLOYEE BENEFITS</b>		
4400	CALPERS RETIREMENT	19,000
4500	HEALTH/DENTAL/VISION INSURANCE	40,000
4600	WORKER'S COMP. INSURANCE	20,000
4700	STATE UNEMPLOYMENT INS.	360
4800	FICA/MEDICARE	25,000
4900	SDI	0
		0
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>104,360</b>
	<b>TOTAL EMPLOYEE SALARY/BENEFITS</b>	<b>254,360</b>



**CITY OF ORANGE COVE  
2015-2016 BUDGET  
WASTEWATER ENTERPRISE FUND  
FUND 61**

*WASTEWATER ENTERPRISE FUND BUDGET*

---

**2015-16  
BUDGET**

**MAINTENANCE & OPERATIONS**

5050	OPERATING SUPPLIES	95,000
5150	CLOTHING & PERSONAL SUPPLIES	2,000
5200	AD/PUBLICATIONS	200
5250	COMMUNICATION/TELEPHONE	4,000
5300	UTILITIES	100,000
5400	BUILDING MAINTENANCE	400
5450	EQUIPMENT MAINTENANCE	1,000
5500	PROFESSIONAL SERVICES	60,000
5550	OTHER CONTRACT	0
5625	INTEREST EXPENSE	0
5600	INSURANCE & BONDING	33,000
5650	MEMBERSHIP, DUES & SUBSCRIPTIONS	500
5700	TRAVEL & CONFERENCE	300
5750	VEHICLE REPAIRS & MAINTENANCE	2,000
5760	GAS, OIL & LUBE	6,000
5790	DEPRECIATION EXPENSE	0
5795	BAD DEBT EXPENSE	0
5900	MISCELLANEOUS EXPENSE	5,700
		5,700
	<b>TOTAL MAINTENANCE &amp; OPERATIONS</b>	<b>310,100</b>

**CAPITAL OUTLAY**

6500	DIGESTER IMPRVMENTS	175,000
	SLUDGE REMOVAL	30,000
	PLATS	12,000
		12,000
	<b>TOTAL CAPITAL OUTLAY</b>	<b>217,000</b>
	<b>TOTAL EXPENDITURES</b>	<b>781,460</b>

**CITY OF ORANGE COVE  
2015-2016 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 G Street
- o Fourth Street
- o CMAQ Center Street Trail Connection
- o RSTP Adams Avenue

***MEASURE C SPECIAL FUND ESTIMATED FUND ACTIVITY OVERVIEW***

---

Projected Beginning Fund Balance	\$ 267,000
2015-16 Estimated Revenues	283,598
2015-16 Estimated Expenditures	<u>(318,664)</u>
Operating income/(loss)	(35,066)
Projected Ending Fund Balance	<u><u>\$ 231,934</u></u>

Please see page 112 for details regarding estimated revenues.

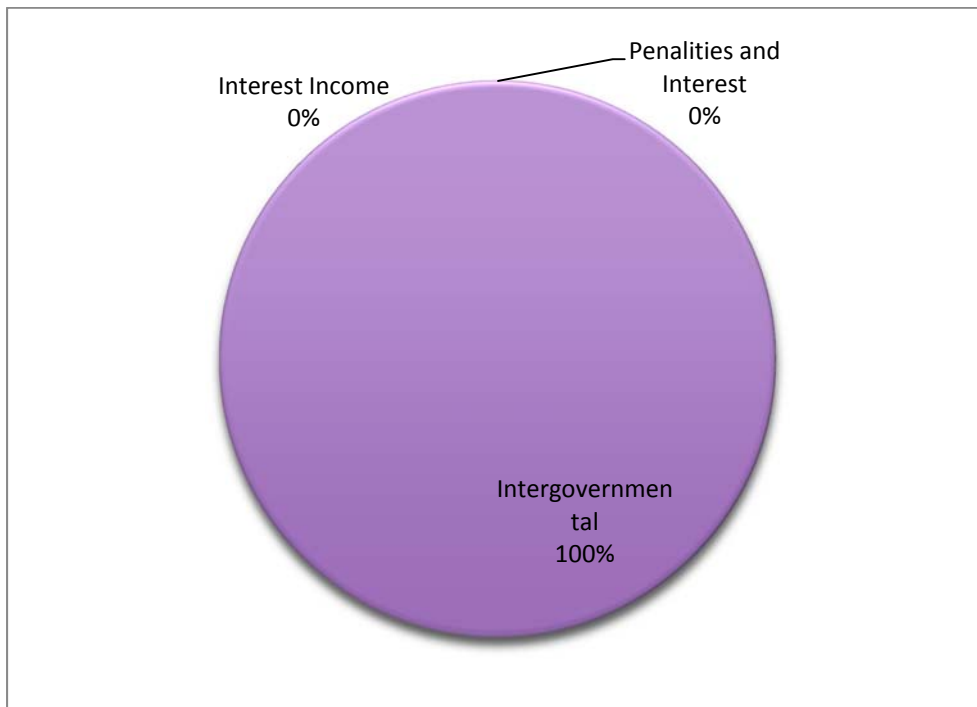
Please see page 113 for details regarding estimated expenditures.

**CITY OF ORANGE COVE  
2015-2016 BUDGET  
MEASURE C SPECIAL REVENUE FUND  
FUND 27**

*MEASURE C SPECIAL REVENUE FUND SUMMARY OF REVENUES BY TYPE*

---

Intergovernmental	\$ 283,498
Interest Income	100
Penalties and Interest	-
2015-16 Total Estimated Revenues	<u>\$ 283,598</u>



For details regarding Measure C Special Revenue Fund revenues please see page 114.

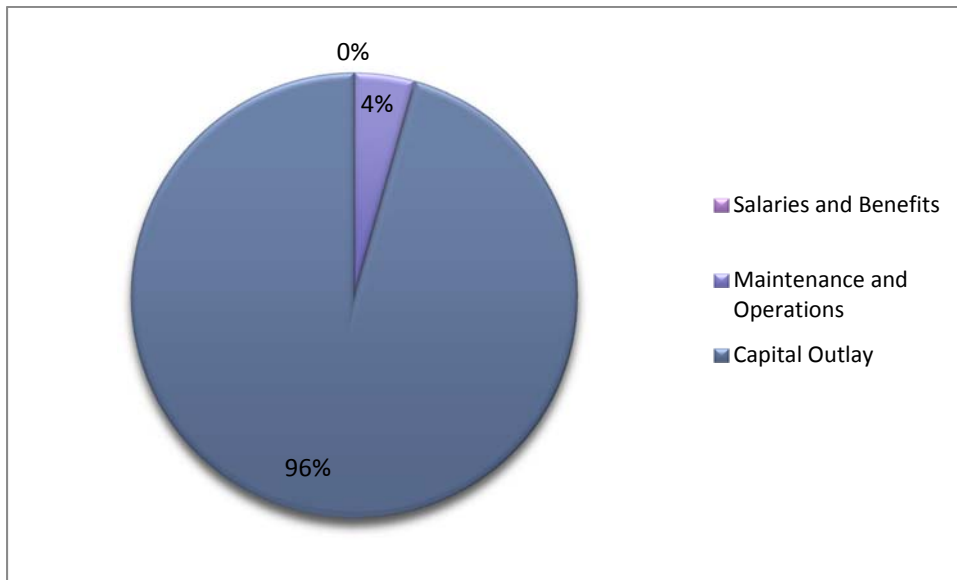
**CITY OF ORANGE COVE  
2015-2016 BUDGET  
MEASURE C SPECIAL REVENUE FUND  
FUND 27**

*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	\$ -
Maintenance and Operations	14,000
Capital Outlay	304,664
2015-16 Total Estimated Expenditures	<u>\$ 318,664</u>



Please see pages 114-115 regarding expenditure details.

**CITY OF ORANGE COVE  
2015-2016 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:

	<b>2015-16 BUDGET</b>
<b>REVENUES</b>	
3410 INTEREST INCOME	\$ 100
006 AID FROM OTHER GOV'T AGENCIES	
3591 STREET MAINTENANCE	129,198
3592 ADA COMPLIANCE	4,522
3593 FLEX SPENDING	<u>149,778</u>
	283,498
<b>TOTAL REVENUES</b>	<u><u>\$ 283,598</u></u>

**CITY OF ORANGE COVE**  
**2015-2016 BUDGET**  
**MEASURE C SPECIAL REVENUE FUND**  
**FUND 27**

*MEASURE C SPECIAL FUND BUDGET*

---

2015-16  
BUDGET

**SALARIES & WAGES**

4100	SALARIES & WAGES	\$	-
4110	HOLIDAY PAY		-
			-

**TOTAL SALARIES & WAGES** -

4400	CALPERS RETIREMENT		-
4500	HEALTH/DENTAL/VISION INSL		-
4600	WORKERS COMP INSURANCE		-
4700	STATE UNEMPLOYMENT INS		-
4800	FICA/MEDICARE		-
4900	SDI		-
			-

**TOTAL EMPLOYEE BENEFITS** -

**TOTAL EMPLOYEE SALARY & BENEFITS** \$ -

**CITY OF ORANGE COVE  
2015-2016 BUDGET  
MEASURE C SPECIAL REVENUE FUND  
FUND 27**

*MEASURE C SPECIAL FUND BUDGET*

---

**2015-16  
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**

SIDEWALK REPAIRS	109,000
G STREET	130,964
FOURTH ST	53,000
RSTP ADAMS ST	1,700
CENTER STREET TRAIL CONNI	<u>10,000</u>

**TOTAL CAPITAL OUTLAY**      304,664

**TOTAL EXPENDITURES**      \$ 318,664

**CITY OF ORANGE COVE**  
**2015-2016 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**

- G Street
  
- RSTP Anchor Ave. Adams to Park



**CITY OF ORANGE COVE**  
**2015-2016 BUDGET**  
**TRANSPORTATION DEVELOPMENT ACT SPECIAL REVENUE FUND**  
**FUND 28**

*TRANSPORTATION DEVELOPMENT ACT SPECIAL FUND ESTIMATED FUND ACTIVITY  
OVERVIEW*

---

Projected Beginning Fund Balance	\$ 780,000
2015-16 Estimated Revenues	269,467
2015-16 Estimated Expenditures	<u>(870,251)</u>
Operating income/(loss)	(600,784)
Projected Ending Fund Balance	<u><u>\$ 179,216</u></u>

Please see page 121 for details regarding estimated revenues.

Please see page 122 for details regarding estimated expenditures.

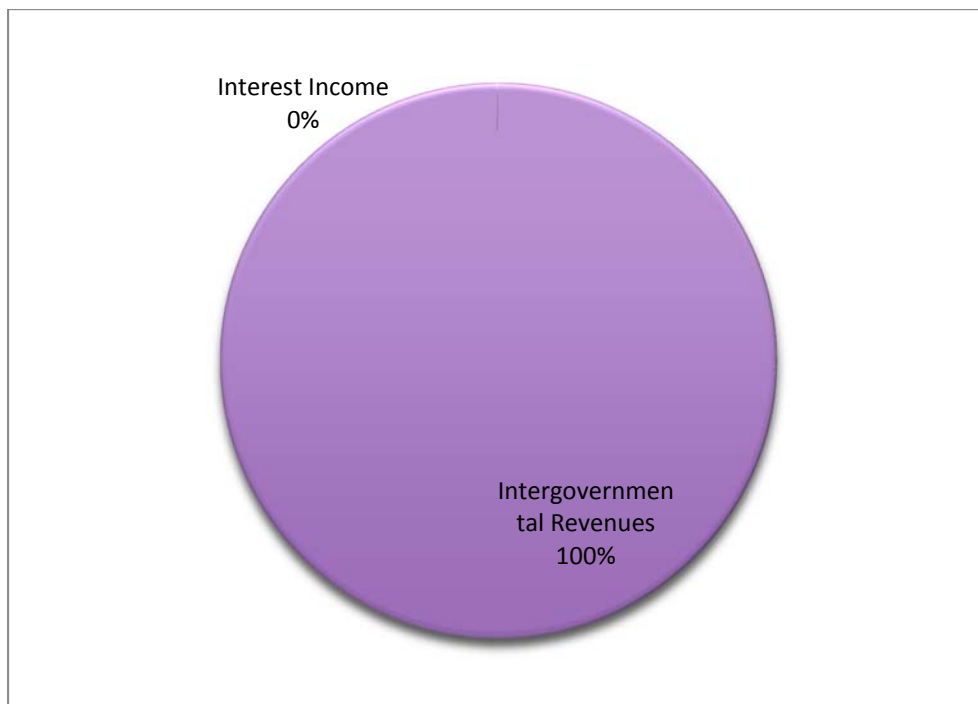
**CITY OF ORANGE COVE  
2015-2016 BUDGET  
TRANSPORTATION DEVELOPMENT ACT SPECIAL REVENUE FUND  
FUND 28**

*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	\$ 269,167
Interest Income	300
Penalties and Interest	-
2015-16 Total Estimated Revenues	<u><u>\$ 269,467</u></u>



For details regarding Transportation Development Act Special Revenue Fund revenues, please see page 121.

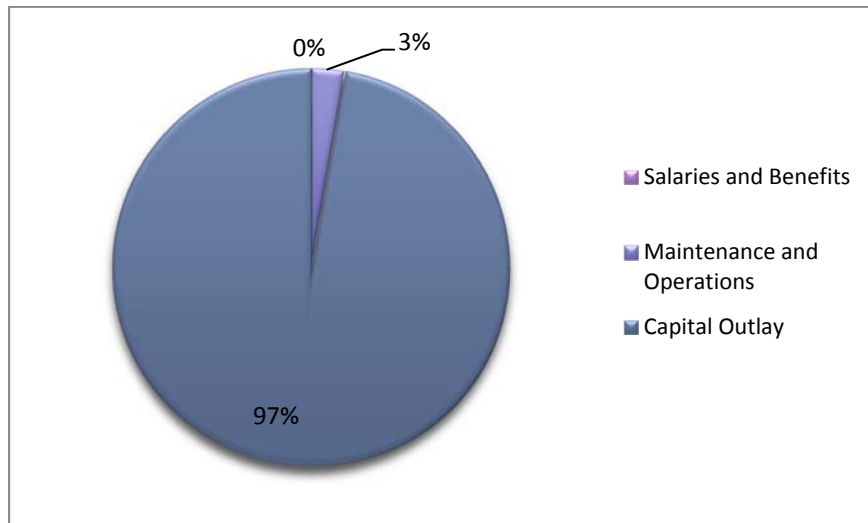
**CITY OF ORANGE COVE  
2015-2016 BUDGET  
TRANSPORTATION DEVELOPMENT ACT SPECIAL REVENUE FUND  
FUND 28**

*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	\$ -
Maintenance and Operations	15,000
Capital Outlay	855,251
2015-16 Total Estimated Expenditures	\$ 870,251



Please see pages 122-123 regarding expenditure details.

**CITY OF ORANGE COVE  
2015-2016 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:

**2015-16  
BUDGET**

**REVENUES**

005 USE OF MONEY & PROPERTY

3410	INTEREST INCOME	\$	300
------	-----------------	----	-----

006 AID FROM OTHER GOV'T AGENCIES

3571	ART. III BICYCLE, PEDESTRIAN		6,141
3573	ART. VIII STREETS, ROAD		254,151
3870	MISC. REVENUE		8,575
			8,575

269,167

<b>TOTAL REVENUES</b>	<b>\$</b>	<b>269,467</b>
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CITY OF ORANGE COVE  
 2015-2016 BUDGET  
 TRANSPORTATION DEVELOPMENT ACT SPECIAL REVENUE FUND  
 FUND 28

*TRANSPORTATION DEVELOPMENT ACT SPECIAL FUND BUDGET*

---

		2015-16 BUDGET
<b>EXPENDITURES</b>		
4100	SALARIES & WAGES	-
4110	HOLIDAY PAY	-
		-
	TOTAL SALARIES & WAGES	-
4400	CALPERS RETIREMENT	-
4500	HEALTH/DENTAL/VISION INSURANCE	-
4600	WORKERS COMP INSURANCE	-
4700	STATE UNEMPLOYMENT INS	-
4800	FICA/MEDICARE	-
4900	SDI	-
		-
	<b>TOTAL EMPLOYEE BENEFITS</b>	-
	<b>TOTAL EMPLOYEE SALARY &amp; BENEFITS</b>	-

CITY OF ORANGE COVE  
 2015-2016 BUDGET  
 TRANSPORTATION DEVELOPMENT ACT SPECIAL REVENUE FUND  
 FUND 28

*TRANSPORTATION DEVELOPMENT ACT SPECIAL FUND BUDGET*

---

		2015-16 BUDGET
<b>MAINTENANCE &amp; OPERATIONS</b>		
5050	OPERATING SUPPLIES - ARTICLE 3	-
5,420	STREET MAINTENANCE - STRIPING	-
5500	PROFESSIONAL SERVICES	15,000
		15,000
<b>TOTAL MAINTENANCE &amp; OPERATIONS</b>		15,000
 <b>CAPITAL OUTLAY</b>		
	G STREET	544,036
	RSTP ANCHOR, ADAMS TO PARK	311,215
		855,251
<b>TOTAL CAPITAL OUTLAY</b>		855,251
 <b>TOTAL EXPENDITURES</b>		870,251

**CITY OF ORANGE COVE  
2015-2016 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 & 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 RSTP Anchor Ave. Adams to Park

**CITY OF ORANGE COVE  
2015-2016 BUDGET  
GAS TAX 2106 SPECIAL REVENUE FUND  
FUND 52**

*GAS TAX 2106 SPECIAL REVENUE FUND ESTIMATED FUND ACTIVITY OVERVIEW*

---

Projected Beginning Net Position	\$ 197,000
2015-16 Estimated Revenues	37,355
2015-16 Estimated Expenses	<u>(252,293)</u>
Operating income/(loss)	(214,938)
Projected Ending Net Position	<u><u>\$ (17,938)</u></u>

Please see page 126 for details regarding estimated revenues.

Please see page 127 for details regarding estimated expenditures.



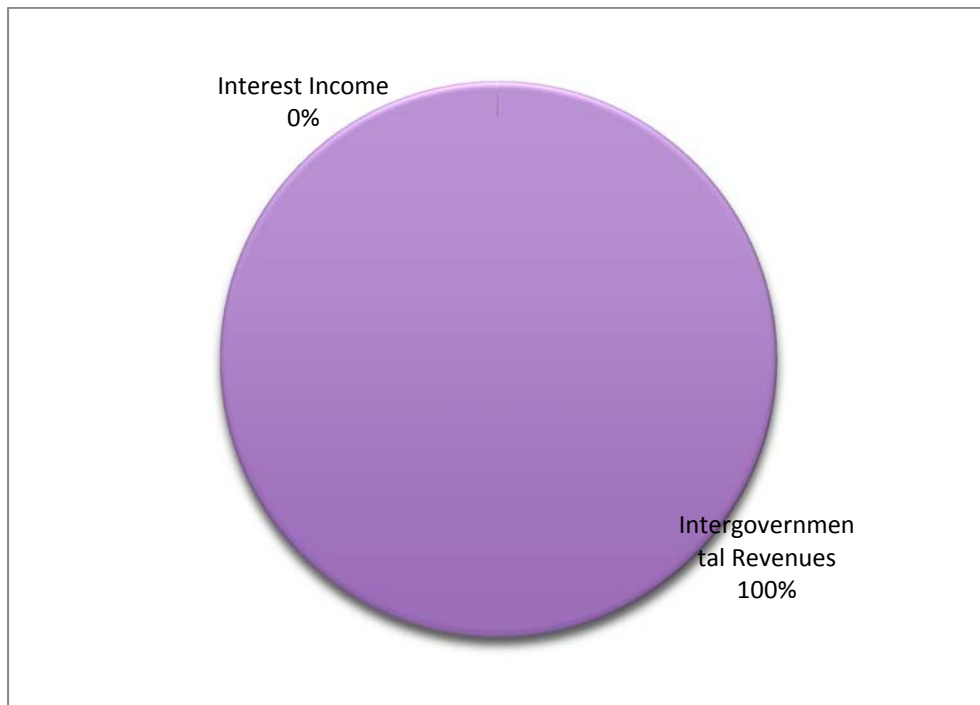
**CITY OF ORANGE COVE  
2015-2016 BUDGET  
GAS TAX 2106 SPECIAL REVENUE FUND  
FUND 52**

*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	\$ 37,345
Interest Income	10
Penalties and Interest	-
2015-16 Total Estimated Revenues	<u>\$ 37,355</u>



For details regarding Gas Tax 2106 Special Revenue Fund revenues please see page 128.

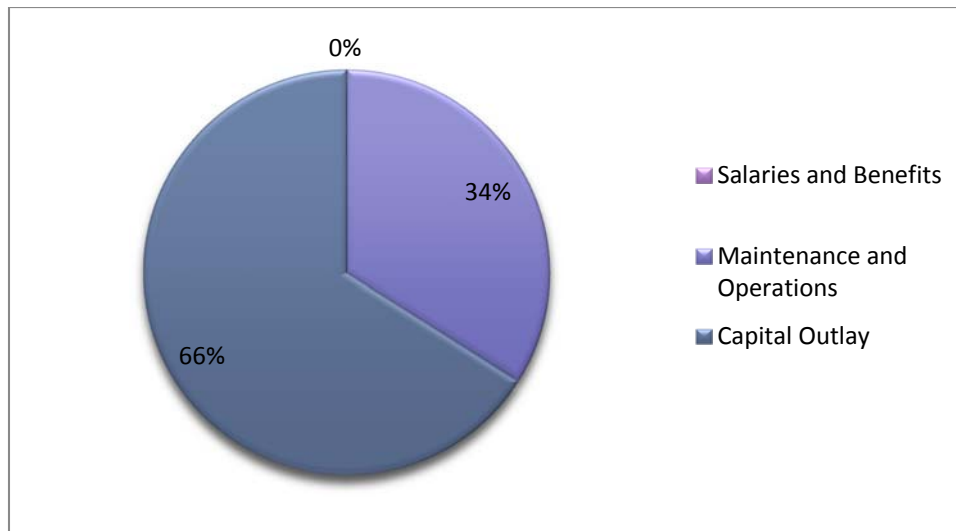
**CITY OF ORANGE COVE  
2015-2016 BUDGET  
GAS TAX 2106 SPECIAL REVENUE FUND  
FUND 52**

*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	\$ 99,270
Maintenance and Operations	20,000
Capital Outlay	133,023
2015-16 Total Estimated Expenditures	<u>\$ 252,293</u>



Please see page 129 regarding expenditure details.

**CITY OF ORANGE COVE  
2015-2016 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:

	2015-16 BUDGET
<b>005 USE OF MONEY &amp; PROPERTY</b>	
3410 INTEREST INCOME	\$ 10
<b>006 AID FROM OTHER GOV'T AGENCIES</b>	
3541 STATE GASOLINE TAXES 2106	<u>37,345</u>
<b>GAS TAX 2106 FUND TOTAL REVENUES</b>	<u><u>37,355</u></u>

CITY OF ORANGE COVE  
 2015-2016 BUDGET  
 GAS TAX 2106 SPECIAL REVENUE FUND  
 FUND 52

*GAS TAX 2106 SPECIAL REVENUE FUND BUDGET*

---

2015-16  
BUDGET

**EMPLOYEE SALARIES & WAGES**

▼	4100 SALARIES & WAGES	74,000
▼	4150 TEMPORARY & PART-TIME	-
▼	4200 OVERTIME	-
		-

**TOTAL SALARIES & WAGES** 74,000

**EMPLOYEE BENEFITS** 74,000

▼	4400 CALPERS RETIREMENT	5,700
▼	4500 HEALTH/DENTAL/VISION INSURANCE	5,850
▼	4600 WORKER'S COMP. INSURANCE	4,440
▼	4700 STATE UNEMPLOYMENT INS.	400
▼	4800 FICA/MEDICARE	4,440
▼	4900 SDI	4,440
		4,440

**TOTAL EMPLOYEE BENEFITS** 25,270

**TOTAL EMPLOYEE SALARY/BENEFITS** 99,270

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**CITY OF ORANGE COVE  
2015-2016 BUDGET  
GAS TAX 2106 SPECIAL REVENUE FUND  
FUND 52**

*GAS TAX 2106 SPECIAL REVENUE FUND BUDGET*

---

**2015-16  
BUDGET**

**MAINTENANCE & OPERATIONS**

▼	5050 OPERATING SUPPLIES	\$	-
	5300 UTILITIES		-
▼	5420 STREET MAINTENANCE		-
▼	5648 TRANSFER OUT		-
▼	5450 EQUIPMENT MAINTENANCE		-
▼	5500 PROFESSIONAL SERVICES		20,000

**TOTAL MAINTENANCE & OPERATIONS** 20,000

**CAPITAL OUTLAY**

▼	6500 CAPITAL EXPENDITURE		-
▼	6710 RSTP Anchor Ave. Adams to Park		133,023

**TOTAL CAPITAL OUTLAY** 133,023

**TOTAL EXPENDITURES** 252,293

**CITY OF ORANGE COVE**  
**2015-2016 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  
2015-2016 BUDGET  
GAS TAX 2107 SPECIAL REVENUE FUND  
FUND 53**

*GAS TAX 2107 SPECIAL REVENUE FUND ESTIMATED FUND ACTIVITY OVERVIEW*

---

Projected Beginning Fund Balance	\$ (100,380)
2015-16 Estimated Revenues	86,304
2015-16 Estimated Expenditures	<u>-</u>
Operating income/(loss)	86,304
Projected Ending Fund Balance	<u><u>\$ (14,076)</u></u>

Please see page 133 for details regarding estimated revenues.

Please see page 134 for details regarding estimated expenditures.

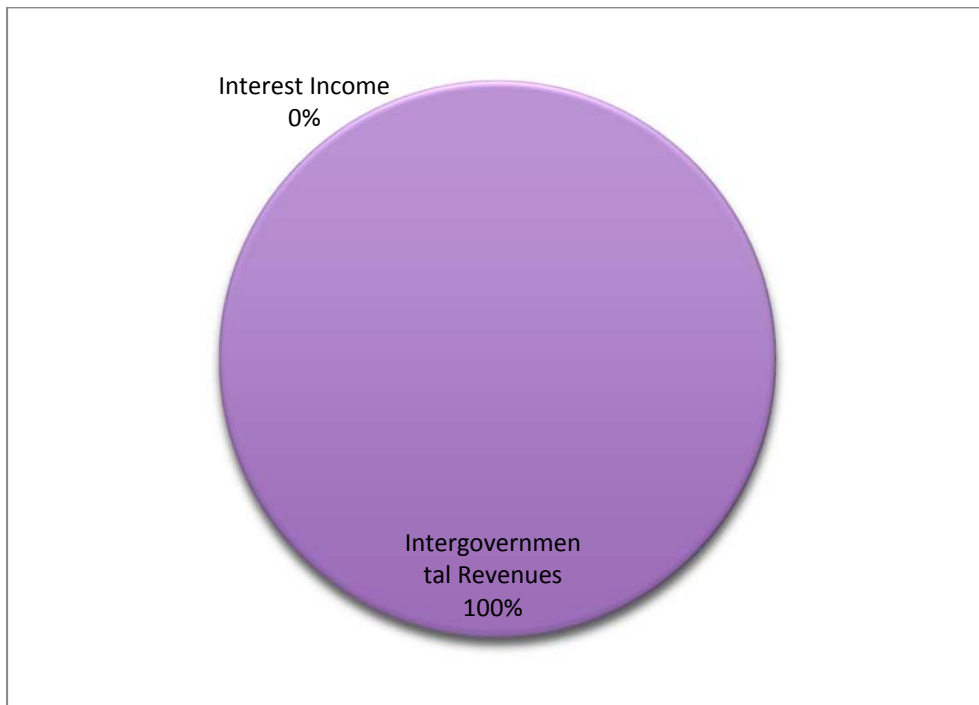
**CITY OF ORANGE COVE  
2015-2016 BUDGET  
GAS TAX 2107 SPECIAL REVENUE FUND  
FUND 53**

*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	\$ 86,304
Interest Income	-
Penalties and Interest	-
2015-16 Total Estimated Revenues	<u>\$ 86,304</u>



For details regarding Gas Tax 2107 Special Revenue Fund revenues please see page 135.



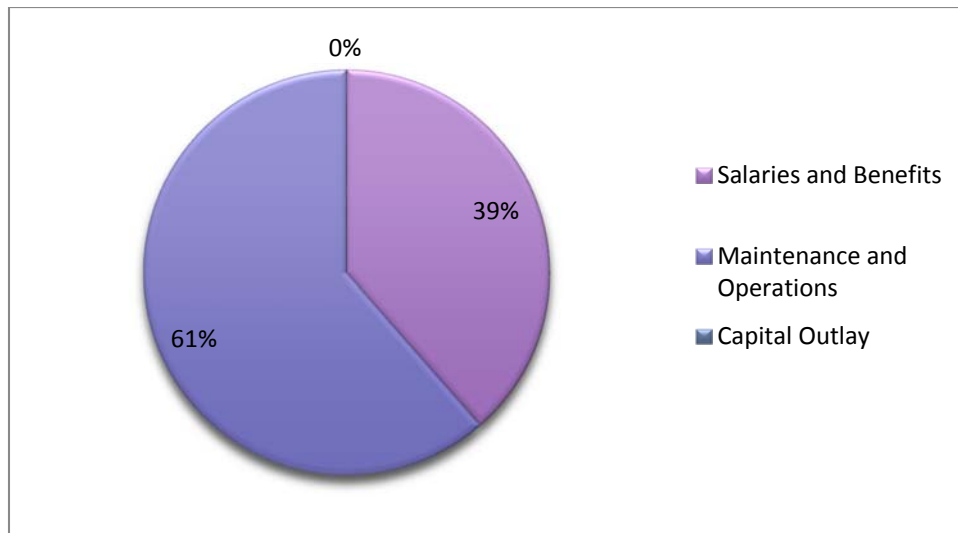
**CITY OF ORANGE COVE  
2015-2016 BUDGET  
GAS TAX 2107 SPECIAL REVENUE FUND  
FUND 53**

*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	\$	-
Maintenance and Operations		-
Capital Outlay		-
2015-16 Total Estimated Expenditures		-



Please see pages 136-137 regarding expenditure details.

**CITY OF ORANGE COVE  
2015-2016 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:

	<b>2015-16 BUDGET</b>
<b>005 USE OF MONEY &amp; PROPERTY</b>	
3410 INTEREST INCOME	\$ -
<b>006 AID FROM OTHER GOV'T AGENCIES</b>	
3542 STATE GASOLINE TAXES 2107	<u>86,304</u>
<b>GAS TAX 2107 FUND TOTAL REVENUES</b>	<u><u>86,304</u></u>

CITY OF ORANGE COVE  
 2015-2016 BUDGET  
 GAS TAX 2107 SPECIAL REVENUE FUND  
 FUND 53

*GAS TAX 2107 SPECIAL REVENUE FUND BUDGET*

---

		2015-16 BUDGET
<b>EMPLOYEE SALARIES &amp; WAGES</b>		
4100	SALARIES & WAGES	\$ -
4105	HOLIDAY WORKED	-
4110	HOLIDAY PAY	-
4150	TEMPORARY & PART-TIME	-
4200	OVERTIME	-
		-
<b>TOTAL SALARIES &amp; WAGES</b>		-
<b>EMPLOYEE BENEFITS</b>		
4400	CALPERS RETIREMENT	-
4500	HEALTH/DENTAL/VISION INSURANCE	-
4600	WORKER'S COMP. INSURANCE	-
4700	STATE UNEMPLOYMENT INS.	-
4800	FICA/MEDICARE	-
4900	SDI	-
		-
<b>TOTAL EMPLOYEE BENEFITS</b>		-
<b>TOTAL EMPLOYEE SALARY/BENEFITS</b>		-

**CITY OF ORANGE COVE  
2015-2016 BUDGET  
GAS TAX 2107 SPECIAL REVENUE FUND  
FUND 53**

*GAS TAX 2107 SPECIAL REVENUE FUND BUDGET*

---

**2015-16  
BUDGET**

**MAINTENANCE & OPERATIONS**

5050	OPERATING SUPPLIES	\$	-
5150	CLOTHING & PERSONAL SUPPLIES		-
5200	ADVERTISING & PUBLICATIONS		-
5250	COMMUNICATION/TELEPHONE		-
5300	UTILITIES		-
5400	BUILDING MAINTENANCE		-
5420	STREET MAINTENANCE		-
5450	EQUIPMENT MAINTENANCE		-
5460	ST/SIGNS/LIGHTS		-
5500	PROFESSIONAL SERVICES		-
5600	INSURANCE & BONDING		-
5700	TRAVEL, CONFERENCES & MILEAGE		-
5750	VEHICLE REPAIRS & MAINTENANCE		-
5760	GAS, OIL & LUBE		-

**TOTAL MAINTENANCE & OPERATIONS** -

**CAPITAL OUTLAY**

6500	CAPITAL EXPENDITURE		-
6700	STREET AND ROAD PROJECTS		-

**TOTAL CAPITAL OUTLAY** -

**TOTAL EXPENDITURES** -

---

**CITY OF ORANGE COVE**  
**2015-2016 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  
2015-2016 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	\$	20,500
2015-16 Estimated Revenues		3,000
2015-16 Estimated Expenditures		-
		-
Operating income/(loss)		3,000
Projected Ending Fund Balance		\$ 23,500

Please see page 140 for details regarding estimated revenues.

Please see page 141 for details regarding estimated expenditures.

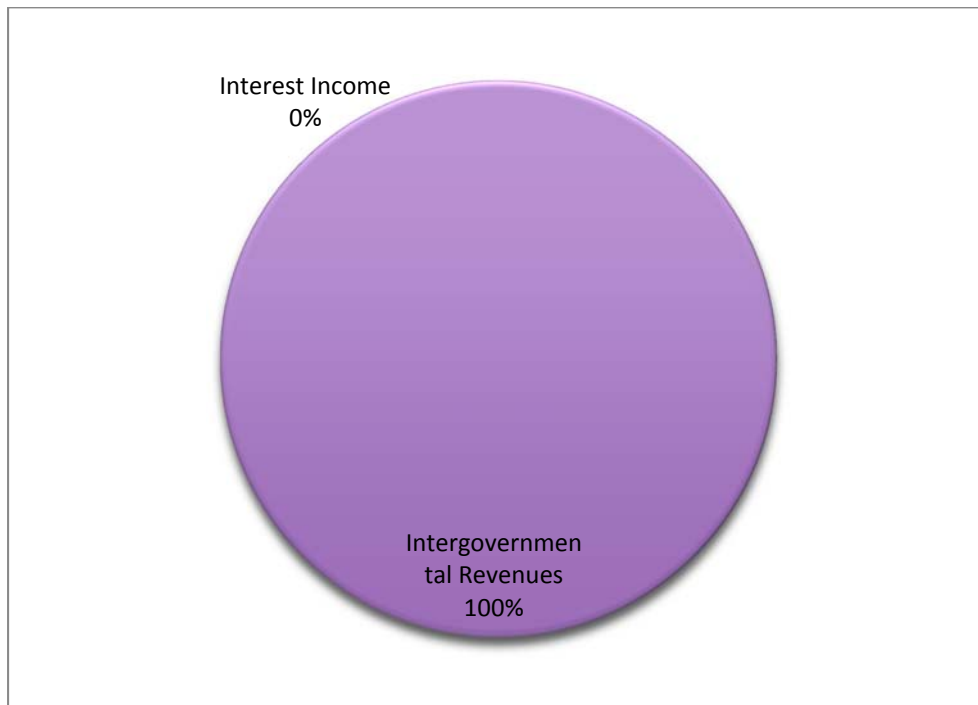
**CITY OF ORANGE COVE  
2015-2016 BUDGET  
GAS TAX 2107.5 SPECIAL REVENUE FUND  
FUND 54**

*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	\$ 3,000
Interest Income	-
Penalties and Interest	-
2015-16 Total Estimated Revenues	<u>\$ 3,000</u>



For details regarding Gas Tax 2107.5 Special Revenue Fund revenues please see page 142.

**CITY OF ORANGE COVE  
2015-2016 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		-
2015-16 Total Estimated Expenditures	<u>\$</u>	<u>-</u>



**CITY OF ORANGE COVE  
2015-2016 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:

**2015-16  
BUDGET**

**005 USE OF MONEY & PROPERTY**

3410	INTEREST INCOME	\$ -
		-

**006 AID FROM OTHER GOV'T AGENCIES**

3543	STATE GASOLINE TAXES 2107.5	3,000
		3,000

	<b>GAS TAX 2107.5 - FUND 54 TOTAL</b>	3,000
		3,000

**CAPITAL OUTLAY**

6700	STREET AND ROAD PROJECTS - 2107.5	\$ -
		-

	<b>TOTAL CAPITAL OUTLAY</b>	-
		-

**CITY OF ORANGE COVE**  
**2015-2016 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 RSTP Anchor Ave Adams to Park

**CITY OF ORANGE COVE  
2015-2016 BUDGET  
GAS TAX 2105 SPECIAL REVENUE FUND  
FUND 56**

*GAS TAX 2105 SPECIAL REVENUE FUND ESTIMATED FUND ACTIVITY OVERVIEW*

---

Projected Beginning Fund Balance	\$ 138,000
2015-16 Estimated Revenues	113,177
2015-16 Estimated Expenditures	<u>(364,165)</u>
Operating income/(loss)	(250,988)
Projected Ending Fund Balance	<u><u>\$ (112,988)</u></u>

Please see page 146 for details regarding estimated revenues.

Please see page 147 for details regarding estimated expenditures.

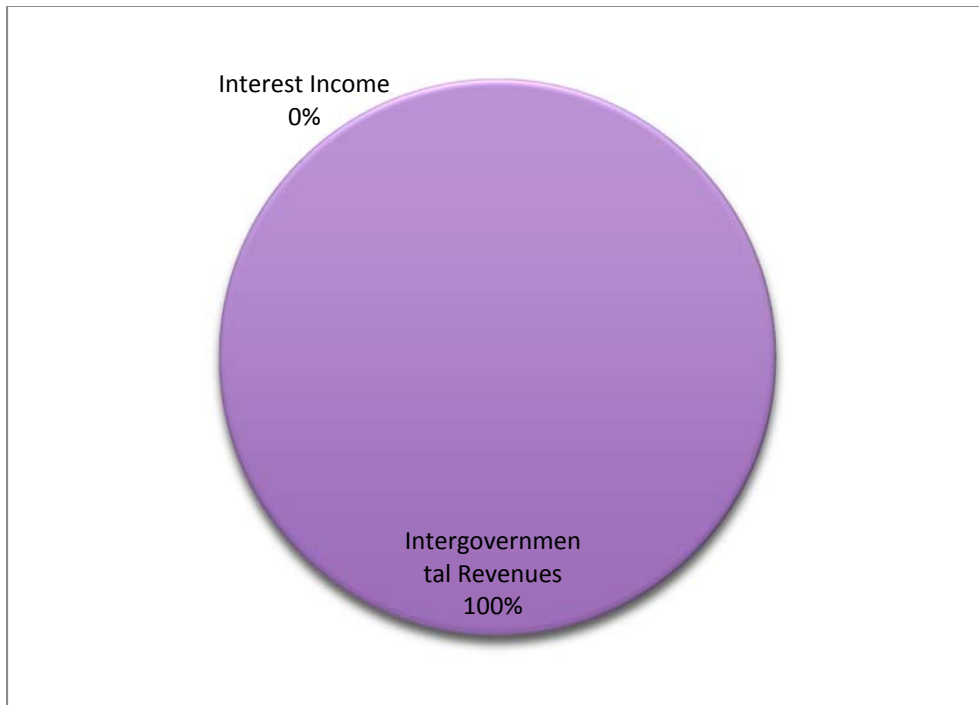
**CITY OF ORANGE COVE  
2015-2016 BUDGET  
GAS TAX 2105 SPECIAL REVENUE FUND  
FUND 56**

*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	\$ 113,172
Interest Income	5
Penalties and Interest	-
2015-16 Total Estimated Revenues	<u>\$ 113,177</u>



For details regarding Gas Tax 2105 Special Revenue Fund revenues please see page 147.

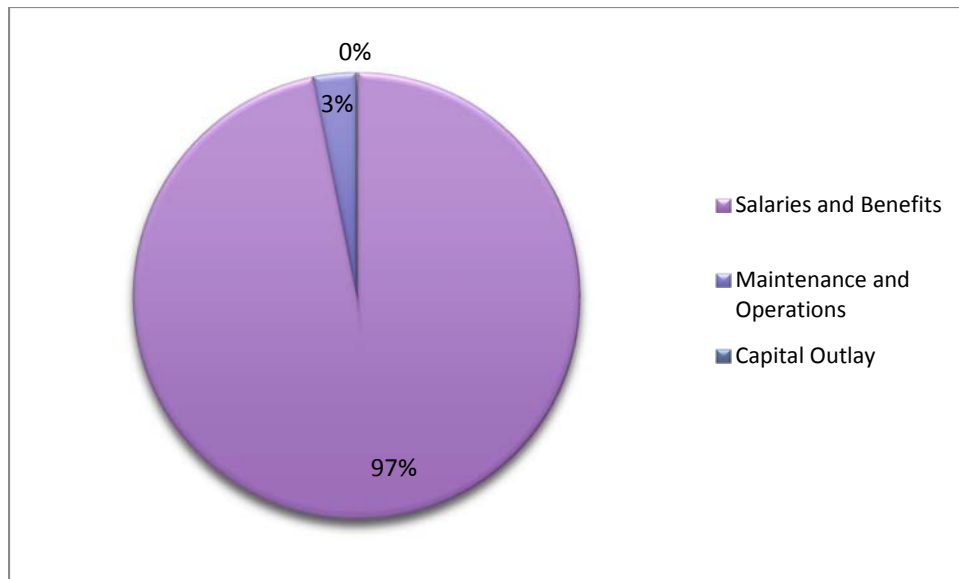
**CITY OF ORANGE COVE  
2015-2016 BUDGET  
GAS TAX 2105 SPECIAL REVENUE FUND  
FUND 56**

*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	\$ 205,800
Maintenance and Operations	6,700
Capital Outlay	151,665
2015-16 Total Estimated Expenditures	<u>\$ 364,165</u>



Please see pages 148-149 regarding expenditure details.

**CITY OF ORANGE COVE**  
**2015-2016 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:

	2015-16 BUDGET
<b>005 USE OF MONEY &amp; PROPERTY</b>	
3410 INTEREST INCOME	\$ 5
<b>006 AID FROM OTHER GOV'T AGENCIES</b>	
3546 STATE GASOLINE TAXES 2103	50,047
3545 STATE GASOLINE TAXES 2105	<u>63,125</u>
 <b>GAS TAX 2105 - FUND 56 TOTAL</b>	 <b><u><u>113,177</u></u></b>

CITY OF ORANGE COVE  
 2015-2016 BUDGET  
 GAS TAX 2105 SPECIAL REVENUE FUND  
 FUND 56

*GAS TAX 2105 SPECIAL REVENUE FUND BUDGET*

---

2015-16  
BUDGET

**YEE SALARIES & WAGES**

SALARIES & WAGES	\$ 152,000
HOLIDAY WORKED	-
HOLIDAY PAY	-
TEMPORARY & PART-TIME	-
OVERTIME	-
	-
<b>TOTAL SALARIES &amp; WAGES</b>	<b>152,000</b>

**YEE BENEFITS**

CALPERS RETIREMENT	12,160
HEALTH/DENTAL/VISION INSURANCE	13,000
WORKER'S COMP. INSURANCE	9,120
STATE UNEMPLOYMENT INS.	1,520
FICA/MEDICARE	9,000
SDI	9,000
	9,000

**TOTAL EMPLOYEE BENEFITS** 53,800

**TOTAL EMPLOYEE SALARY/BENEFITS** 205,800

**CITY OF ORANGE COVE**  
**2015-2016 BUDGET**  
**GAS TAX 2105 SPECIAL REVENUE FUND**  
**FUND 56**

*GAS TAX 2105 SPECIAL REVENUE FUND BUDGET*

---

**2015-16  
BUDGET**

**MAINTENANCE & OPERATIONS**

5050	OPERATING SUPPLIES	\$	2,500
5300	UTILITIES		700
5500	PROFESSIONAL SERVICES		-
5600	INSURANCE & BONDING		3,500
5750	VEHICLE REPAIRS & MAINTENANCE		-
5760	GAS, OIL & LUBE		-
	<b>TOTAL MAINTENANCE &amp; OPERATIONS</b>		<b>6,700</b>

**CAPITAL OUTLAY**

6710	RSTP ANCHOR AVE ADAMS TO PARK		151,665
	<b>TOTAL CAPITAL OUTLAY</b>		<b>151,665</b>

	<b>364,165</b>
--	----------------



**CITY OF ORANGE COVE  
2015-2016 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:

	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
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>\$1,301,000</u>	<u>\$ 545,675</u>	<u>\$1,846,675</u>

**CITY OF ORANGE COVE  
2015-2016 BUDGET  
WASTEWATER FACILITY DEBT SERVICE FUND  
FUND 45**

*WASTEWATER FACILITY DEBT SERVICE FUND ESTIMATED FUND ACTIVITY OVERVIEW*

---

Projected Beginning Fund Balance	\$ 351,674
2015-16 Estimated Revenues	138,300
2015-16 Estimated Expenditures	<u>(129,050)</u>
Operating income/(loss)	9,250
Projected Ending Fund Balance	<u><u>\$ 360,924</u></u>

Please see page 152 for details regarding estimated revenues.

Please see page 153 for details regarding estimated expenditures.

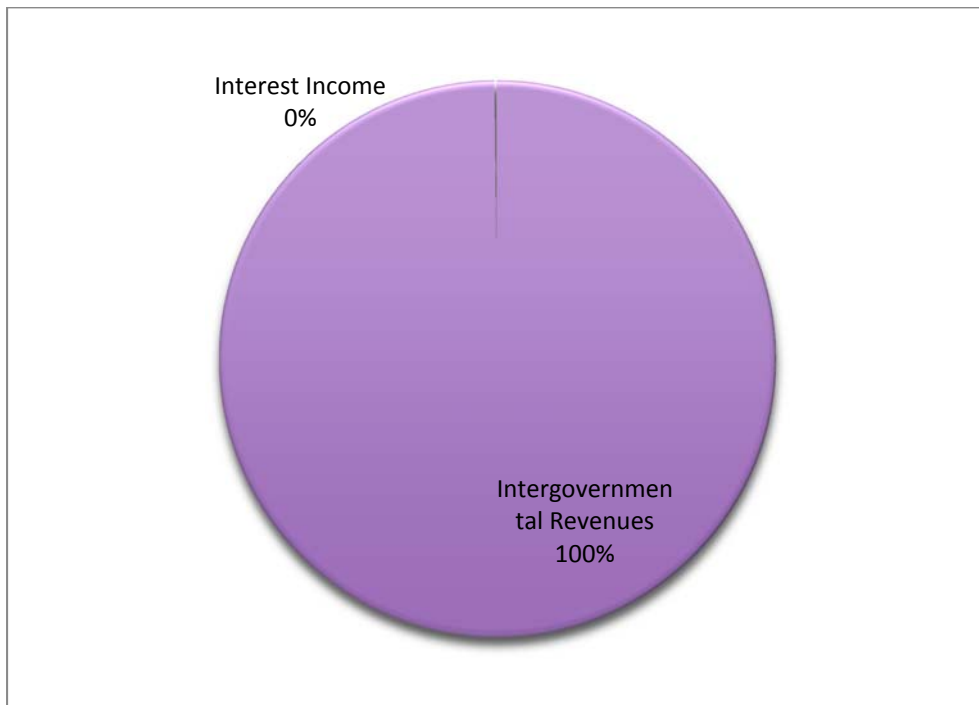
**CITY OF ORANGE COVE**  
**2015-2016 BUDGET**  
**WASTEWATER FACILITY DEBT SERVICE FUND**  
**FUND 45**

*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	\$ 138,000
Interest Income	300
Penalties and Interest	-
2015-16 Total Estimated Revenues	<u>\$ 138,300</u>



For details regarding the Wastewater Facility Debt Service Fund revenues please see page 154.

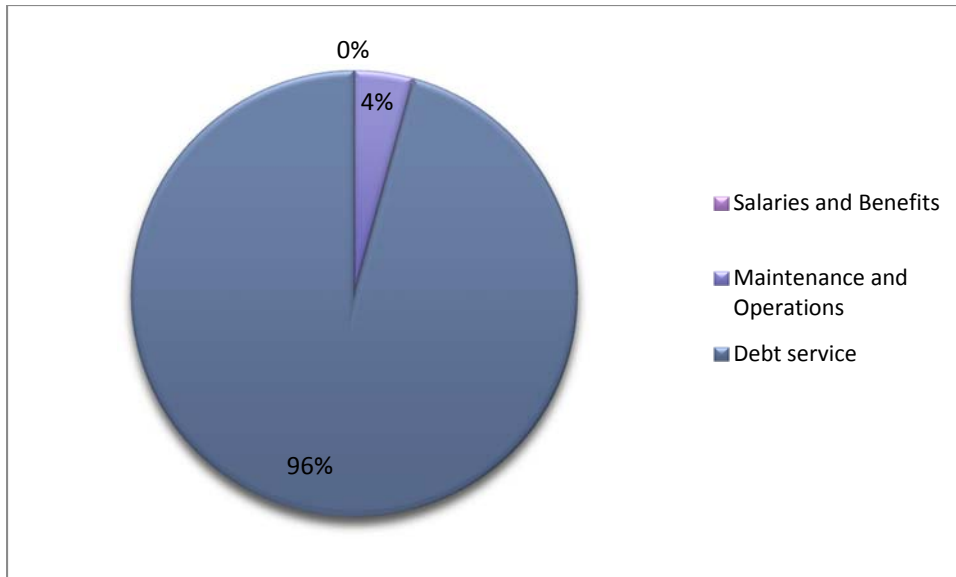
**CITY OF ORANGE COVE  
2015-2016 BUDGET  
WASTEWATER FACILITY DEBT SERVICE FUND  
FUND 45**

*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		5,500
Debt service		123,550
2015-16 Total Estimated Expenditures		\$ 129,050



Please see page 154 regarding expenditure details.

**CITY OF ORANGE COVE  
2015-2016 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:

		<b>2015-16 BUDGET</b>
<b>NON-OPERATING REVENUE</b>		
<ul style="list-style-type: none"> <li>3410</li> <li>3745</li> </ul>	<ul style="list-style-type: none"> <li>INTEREST INCOME</li> <li>REVENUE FROM ASSESSMENT</li> </ul>	<ul style="list-style-type: none"> <li>300</li> <li>138,000</li> </ul> <hr style="width: 100%;"/>
	<b>TOTAL NON-OPERATIVE REVENUE</b>	<b>138,300</b>
 <b>DEBT SERVICE -</b>		
<ul style="list-style-type: none"> <li>5500</li> <li>5620</li> <li>5630</li> </ul>	<ul style="list-style-type: none"> <li>PROFESSIONAL SERVICES</li> <li>RETIREMENT OF BONDS-FMHA</li> <li>BOND INTEREST</li> </ul>	<ul style="list-style-type: none"> <li>5,500</li> <li>60,000</li> <li>63,550</li> </ul> <hr style="width: 100%;"/>
	<b>TOTAL DEBT SERVICE</b>	<b>129,050</b>

**CITY OF ORANGE COVE**  
**2015-2016 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  
2015-2016 BUDGET  
CHILD DEVELOPMENT SPECIAL REVENUE FUND  
FUND 75**

*CHILD DEVELOPMENT SPECIAL REVENUE FUND ESTIMATED FUND ACTIVITY OVERVIEW*

---

Projected Beginning Fund Balance	\$	-
2015-16 Estimated Revenues		1,051,027
2015-16 Estimated Expenditures		<u>(1,051,027)</u>
Operating income/(loss)		-
Projected Ending Fund Balance	<u>\$</u>	<u>-</u>

Please see page 160 for details regarding estimated revenues and page 157 for details regarding estimated expenditures.

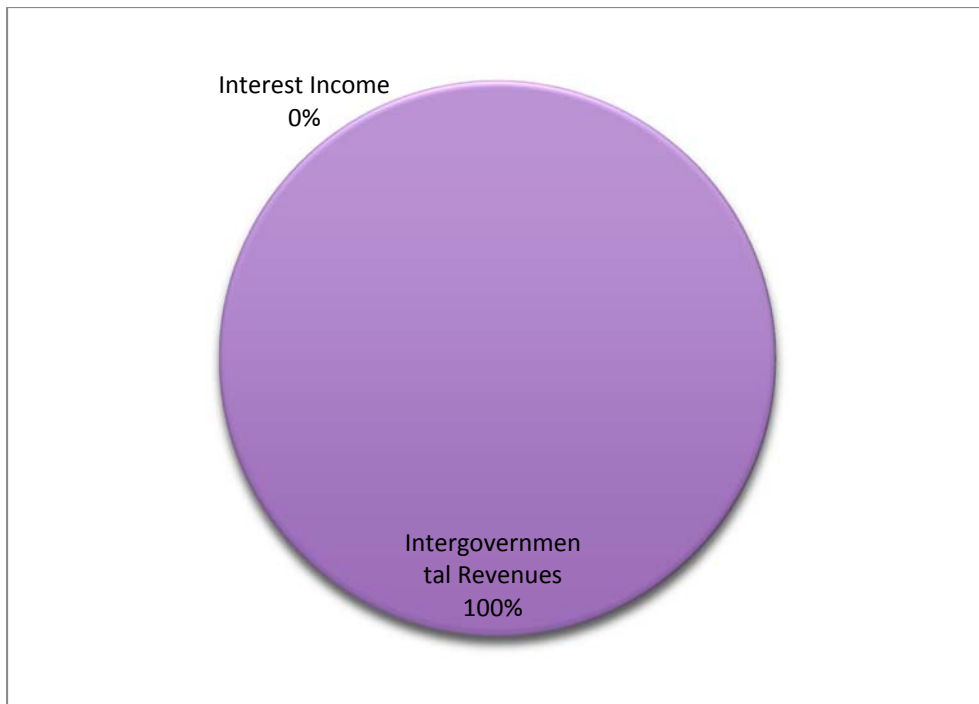
**CITY OF ORANGE COVE  
2015-2016 BUDGET  
CHILD DEVELOPMENT SPECIAL REVENUE FUND  
FUND 75**

*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	\$1,051,027
Interest Income	-
Penalties and Interest	-
2015-16 Total Estimated Revenues	<u>\$1,051,027</u>



For details regarding the Child Development Special Revenue Fund revenues please see page 159.



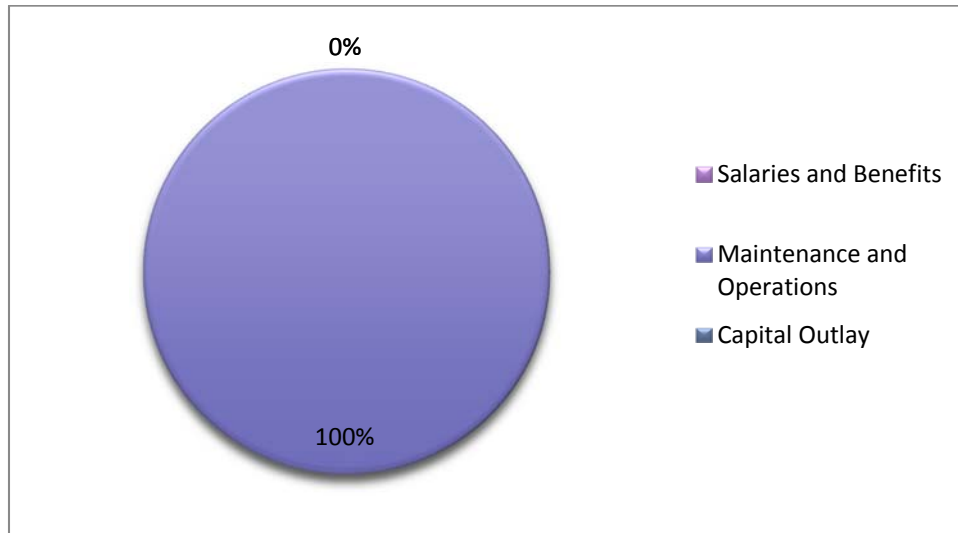
**CITY OF ORANGE COVE  
2015-2016 BUDGET  
CHILD DEVELOPMENT SPECIAL REVENUE FUND  
FUND 75**

*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	1,051,027
Capital Outlay	-
2015-16 Total Estimated Expenditures	<u><u>\$1,051,027</u></u>



Please see page 159 regarding expenditure details.

**CITY OF ORANGE COVE  
2015-2016 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:

		<b>2015-16 BUDGET</b>
006 AID FROM OTHER GOV'T AGENCIES		
3585	DEPARTMENT OF EDUCATION	1,051,027
	CHILD DEVELOPMENT - TOTAL	1,051,027
5500	PROFESSIONAL SERVICES	1,051,027
	TOTAL EXPENDITURES	1,051,027

**CITY OF ORANGE COVE  
2015-2016 BUDGET  
CaIHOME SPECIAL REVENUE FUND  
FUND 112**

*CaIHOME SPECIAL REVENUE FUND BUDGET*

---

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

**2015-16  
BUDGET**

**OPERATING REVENUES**

INTERGOVERNMENTAL	\$ 856,000
INTEREST INCOME	<u>-</u>
<b>TOTAL OPERATING REVENUES</b>	<b><u><u>\$ 856,000</u></u></b>

**MAINTENANCE & OPERATIONS**

FIRST TIME HOME BUYER	\$ 799,000
PROFESSIONAL SERVICES	7,000
TRANSFERS OUT	50,000
INTEREST EXPENSE	-
TRAVEL, CONFERENCES, & MILEAGE	<u>-</u>

**TOTAL MAINTENANCE & OPERATIONS** 856,000

**TOTAL EXPENDITURES** **\$ 856,000**

**CITY OF ORANGE COVE  
2015-2016 BUDGET  
FACILITY IMPACT FEES SPECIAL REVENUE FUNDS**

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

		<b>2015-16 BUDGET</b>
<b>007 REVENUES</b>		
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	0
	<b>IMPACT FEES TOTAL</b>	<b>9,530</b>

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

**CITY OF ORANGE COVE  
2015-2016 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  
2015-2016 BUDGET  
SUCCESSOR AGENCY TRUST FUND  
FUND 85**

*SUCCESSOR AGENCY TRUST FUND ESTIMATED FUND ACTIVITY OVERVIEW*

---

Projected Beginning Net Position	\$ 977,000
	.
2015-16 Estimated Revenues	300,300
2015-16 Estimated Expenses	<u>(580,500)</u>
Operating income/(loss)	(280,200)
Projected Ending Net Position	<u><u>\$ 696,800</u></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.

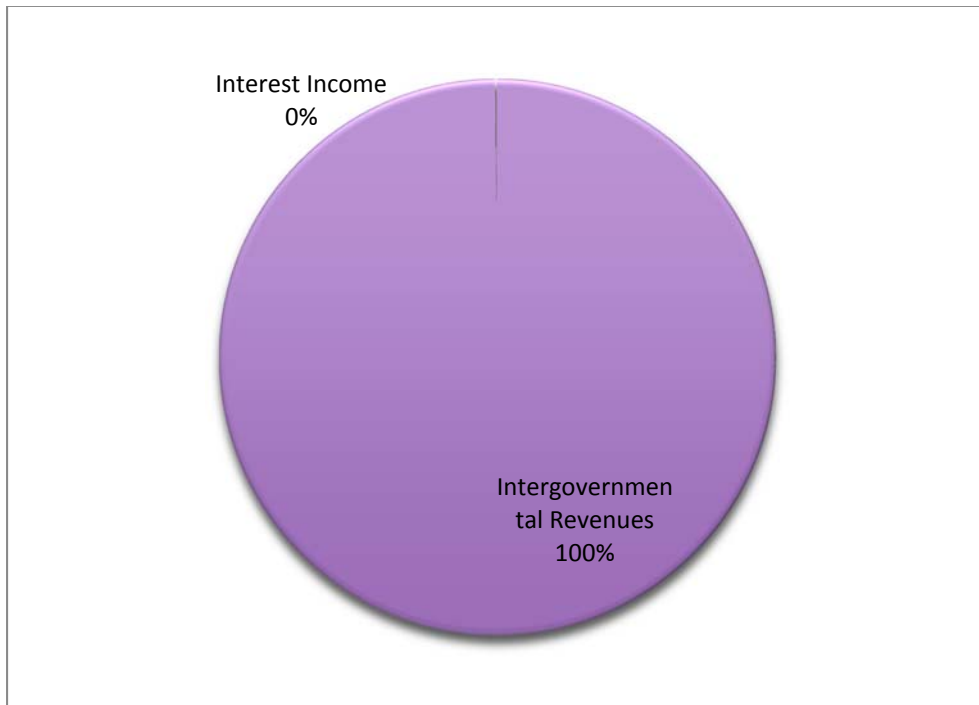
**CITY OF ORANGE COVE  
2015-2016 BUDGET  
SUCCESSOR AGENCY TRUST FUND  
FUND 85**

*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	\$ 300,000
Interest Income	300
Penalties and Interest	-
2015-16 Total Estimated Revenues	<u>\$ 300,300</u>



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

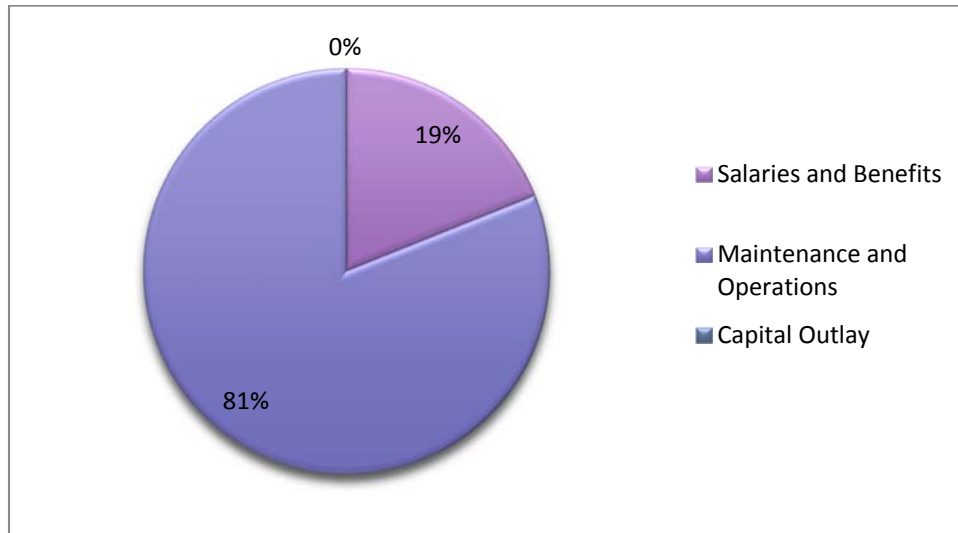
**CITY OF ORANGE COVE  
2015-2016 BUDGET  
SUCCESSOR AGENCY TRUST FUND  
FUND 85**

*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	\$ 158,000
Maintenance and Operations	207,500
Capital Outlay	215,000
2015-16 Total Estimated Expenditures	\$ 580,500



Please see pages 168-169 regarding expenditure details.



**CITY OF ORANGE COVE  
2015-2016 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:

	<b>2015-16 BUDGET</b>
<b>OPERATING REVENUES</b>	
CURRENT YEAR-SECURED	\$ 300,000
INTEREST INCOME	<u>300</u>
	<u>\$ 300,300</u>
<b>EMPLOYEE SALARIES &amp; WAGES</b>	
SALARIES & WAGES	\$ 115,000
HOLIDAY PAY	-
TEMPORARY & PART TIME	-
OVERTIME	<u>-</u>
<b>TOTAL SALARIES &amp; WAGES</b>	115,000
<b>EMPLOYEE BENEFITS</b>	
CALPERS RETIREMENT	11,000
HEALTH/DENTAL/VISION INSURANCE	13,000
WORKER'S COMP. INSURANCE	8,000
STATE UNEMPLOYMENT INS.	600
FICA/MEDICARE	9,000
SDI	<u>1,400</u>
<b>TOTAL EMPLOYEE BENEFITS</b>	43,000
<b>TOTAL EMPLOYEE SALARY/BENEFITS</b>	<u>\$ 158,000</u>

CITY OF ORANGE COVE  
 2015-2016 BUDGET  
 SUCCESSOR AGENCY TRUST FUND  
 FUND 85

*SUCCESSOR AGENCY TRUST FUND BUDGET*

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	2015-16 BUDGET
<b>EMPLOYEE SALARIES &amp; WAGES</b>	
SALARIES & WAGES	\$ 115,000
HOLIDAY PAY	-
TEMPORARY & PART TIME	-
OVERTIME	-
	115,000
<b>EMPLOYEE BENEFITS</b>	
CALPERS RETIREMENT	11,000
HEALTH/DENTAL/VISION INSURANCE	13,000
WORKER'S COMP. INSURANCE	8,000
STATE UNEMPLOYMENT INS.	600
FICA/MEDICARE	9,000
SDI	1,400
	43,000
<b>TOTAL EMPLOYEE SALARY/BENEFITS</b>	<b>\$ 158,000</b>

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**CITY OF ORANGE COVE  
2015-2016 BUDGET  
SUCCESSOR AGENCY TRUST FUND  
FUND 85**

*SUCCESSOR AGENCY TRUST FUND BUDGET*

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	2015-16 BUDGET
<b>CAPITAL OUTLAY</b>	
COMMUNITY CENTER IMPROVEMENTS	-
EATON	215,000
SHERIDAN	-
HOUSING REHAB	-
CAPITAL EXPENDITURE	<u>-</u>
<b>TOTAL CAPITAL OUTLAY</b>	215,000
<b>TOTAL EXPENDITURES</b>	<u><u>\$ 580,500</u></u>

# *SALARY ALLOCATION*

**CITY OF ORANGE COVE  
2015-2016 BUDGET  
SALARY ALLOCATION**

JOB TITLE	RATE	GENERAL FUND FUND 51 DEPT 911
POLICE OFFICER	\$26.14	100%
POLICE OFFICER	\$22.00	100%
POLICE OFFICER	\$25.10	100%
RECORDS CLERK	\$16.33	100%
POLICE OFFICER	\$22.00	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	100%
POLICE OFFICER	\$22.00	100%
POLICE OFFICER	\$22.00	100%
POLICE OFFICER	\$22.00	100%

**CITY OF ORANGE COVE  
2015-2016 BUDGET  
SALARY ALLOCATION**

JOB TITLE	211	300	390	410	432	550	579	772	158	27	52	56	55	28	61	85
PUBLIC WORK SUPERVISOR											35%	45%	10%		10%	
ANIMAL CONTROL								35%				65%				
WWTP OPERATOR															100%	
MANAGER	5%											10%	15%		15%	55%
STREET/PARK MAINTENANCE					30%	15%						40%	15%			
SENIOR COORDIANATOR AIDE							100%									
BUILDING OFFICIAL			55%									15%	15%		15%	
PARKS AND REC SPECIALIZES				75%		25%										
ACCT CLERK II/PW COORD.		10%											20%	35%	35%	
CITY CLERK	20%										5%	5%	10%		10%	50%
WTP OPERATOR													100%			
SENIOR ACCT CLERK		20%									10%	5%	33%		33%	
DEPUTY CITY CLERK/PROJECT MTG		10%											45%		45%	
WWP OPERATOR TRAINEE															100%	
STREETS/PARKS MAINTENANCE					30%							55%	15%			
STREETS/PARKS MAINTENANCE					5%							95%				
SENIOR COORDIANATOR AIDE							100%									
WATER PLANT OPERATOR													90%		10%	
FINANCE DIRECTOR		20%									10%	5%	20%		20%	25%

*CAPITAL IMPROVEMENT  
PLAN*

**CITY OF ORANGE COVE  
2015-2016 BUDGET  
CAPITAL IMPROVEMENT PLAN**

	14/15	15/16	16/17
<b>BEGINNING BALANCES</b>			
Local Transportation Funds	\$1,000,261	\$1,439,766	\$365,959
<b>REVENUE</b>			
Local Transportation Funds			
56 - 2103 Gas Tax	\$114,480	\$50,047	\$50,798
56 - 2105 Gas Tax	\$67,473	\$63,125	\$64,072
52 - 2106 Gas Tax	\$42,958	\$37,345	\$37,905
53 - 2107 Gas Tax	\$92,118	\$86,304	\$87,599
54 - 2107.5 Gas Tax	\$3,000	\$3,045	\$3,091
28 -TDA Art. 3 & 8	\$263,565	\$269,467	\$273,509
27 - Measure C	\$278,708	\$283,598	\$287,852
<b>Total LTF Revenue</b>	<b>\$862,302</b>	<b>\$792,931</b>	<b>\$804,825</b>
Less P.W. Operations (1)	(402,080)	(412,132)	(422,435)
<b>Total LTF Available for Construction</b>	<b>\$460,222</b>	<b>\$380,799</b>	<b>\$382,390</b>
<b>Reimbursements Received for Federal Projects</b>			
CMAQ Sidewalks 2 (013)-Anchor & Jacobs	\$114,129		
CMAQ Sidewalks Third Street (017)	\$11,700		
CMAQ Trail Access (014)		\$49,094	
RSTP Anchor Ave. (015)	\$52,154		
<b>Sub-total Fed Reimbursements</b>	<b>\$177,983</b>	<b>\$49,094</b>	<b>\$0</b>
<b>Total Available for Construction</b>	<b>\$638,205</b>	<b>\$429,893</b>	<b>\$382,390</b>
<b>EXPENDITURES</b>			
<b>City Projects</b>			
Sidewalk Repair		\$109,000	
G Street - Anchor to 9th	\$41,000	\$675,000	
Fourth Street - Adams to E		\$53,000	\$325,000
H Street - 8th to 10th, 10th - I to H & 10th - I to H			\$50,000
West Railroad Ave. - Anchor to 11th			
<b>Local Match for State &amp; Federal Projects</b>			
CMAQ Trail Access	\$50,000		
RSTP Center Street	\$60,000		
CMAQ Sidewalks 2-Anchor & Jacobs	\$11,000		
RSTP Anchor Ave. Adams to Park	\$10,000	\$645,000	
CMAQ Sidewalks Third Street	\$21,700	10,000	210,300
CMAQ Center Street Trail Connection	\$5,000	10,000	23,000
RSTP Adams Ave. - FKC to Hills Valley Rd.		\$1,700	\$27,300
<b>Sub-total City Projects</b>	<b>\$198,700</b>	<b>\$1,503,700</b>	<b>\$635,600</b>
<b>ENDING BALANCE</b>			
Local Transportation Funds	\$1,439,766	\$365,959	\$112,749
<b>STATE &amp; FEDERAL FUNDING</b>			
CMAQ Trail Access (014)	\$100,000		
RSTP Center St. (012)	\$652,000		
CMAQ Sidewalks 2 (013)-Anchor & Jacobs	\$114,000		
RSTP Anchor Ave. Adams to Park Blvd.(015)	\$53,500	\$448,100	
CMAQ Sidewalks Third Street (017)	\$6,000		\$258,000
CMAQ Center Street Trail Connection (016)	\$3,400		\$38,600
RSTP Adams Ave. - FKC to Hills Valley Rd.		\$12,900	\$118,110
<b>Total State &amp; Federal Projects</b>	<b>\$928,900</b>	<b>\$461,000</b>	<b>\$414,710</b>

Capital Improvement Plan prepared by the City Engineer.



**CITY OF ORANGE COVE  
2015-2016 BUDGET  
CAPITAL IMPROVEMENT PLAN**

	17/18	18/19
<b>BEGINNING BALANCES</b>		
Local Transportation Funds	\$112,749	\$67,650
<b>REVENUE</b>		
Local Transportation Funds		
56 - 2103 Gas Tax	\$51,560	\$52,333
56 - 2105 Gas Tax	\$65,033	\$66,008
52 - 2106 Gas Tax	\$38,474	\$39,051
53 - 2107 Gas Tax	\$88,913	\$90,246
54 - 2107.5 Gas Tax	\$3,137	\$3,184
28 -TDA Art. 3 & 8	\$277,612	\$281,776
27 - Measure C	\$292,170	\$296,552
<b>Total LTF Revenue</b>	<b>\$816,897</b>	<b>\$829,151</b>
Less P.W. Operations (1)	(432,996)	(443,821)
<b>Total LTF Available for Construction</b>	<b>\$383,901</b>	<b>\$385,330</b>
<b>Reimbursements Received for Federal Projects</b>		
CMAQ Sidewalks 2 (013)-Anchor & Jacobs		
CMAQ Sidewalks Third Street (017)		
CMAQ Trail Access (014)		
RSTP Anchor Ave. (015)		
<b>Sub-total Fed Reimbursements</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Available for Construction</b>	<b>\$383,901</b>	<b>\$385,330</b>
<b>EXPENDITURES</b>		
<b>City Projects</b>		
Sidewalk Repair	\$50,000	
G Street - Anchor to 9th		
Fourth Street - Adams to E	\$149,000	
H Street - 8th to 10th, 10th - I to H & 10th - I to H	\$200,000	\$238,000
West Railroad Ave. - Anchor to 11th	\$30,000	\$200,000
<b>Local Match for State &amp; Federal Projects</b>		
CMAQ Trail Access		
RSTP Center Street		
CMAQ Sidewalks 2-Anchor & Jacobs		
RSTP Anchor Ave. Adams to Park		
CMAQ Sidewalks Third Street		
CMAQ Center Street Trail Connection		
RSTP Adams Ave. - FKC to Hills Valley Rd.		
<b>Sub-total City Projects</b>	<b>\$429,000</b>	<b>\$438,000</b>
<b>ENDING BALANCE</b>		
Local Transportation Funds	\$67,650	\$14,980
<b>STATE &amp; FEDERAL FUNDING</b>		
CMAQ Trail Access (014)		
RSTP Center St. (012)		
CMAQ Sidewalks 2 (013)-Anchor & Jacobs		
RSTP Anchor Ave. Adams to Park Blvd.(015)		
CMAQ Sidewalks Third Street (017)		
CMAQ Center Street Trail Connection (016)		
RSTP Adams Ave. - FKC to Hills Valley Rd.		
<b>Total State &amp; Federal Projects</b>	<b>\$0</b>	<b>\$0</b>

Capital Improvement Plan prepared by the City Engineer.

# *FINANCIAL PLAN*

# CITY OF ORANGE COVE

## FINANCIAL PLAN

### *Fiscal Year 2015-16*

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- o Have a balanced budget; budgeted expenditures does not exceed budgeted revenues
- o 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*

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

### *Financial Goals*

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

### *Operating Budget Policy Goals*

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- The City of Orange Cove will adopt a balanced budget by June 30 of each year.
- Current revenues will be sufficient to support current operating expenditures.
- 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.
- Allow appropriation adjustments during the year with the City Council approval, each request to include a fiscal impact analysis
- The City will estimate its annual revenue by an objective, analytical process utilizing trend, judgmental, and statistical analysis as appropriate
- Because revenues, especially those of the General Fund, are sensitive to both local and regional economic conditions, revenue projections will be adequately conservative
- One time revenues will be used for one time expenditures only
- 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
- 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*

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- 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*

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- 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*

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- 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*

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- 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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