



CITY OF ESCALON



2018-2019 BUDGET Adopted June 20, 2018

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City of Escalon



FY 2018-19

Budget

As Adopted

By City Council

June 20, 2018

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BUDGET AT A GLANCE

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CITY OF ESCALON



BUDGET AT A GLANCE

INTRODUCTION TO THE ANNUAL BUDGET FISCAL YEAR 2018/19

The City Budget is a key communication tool, which illustrates to the public the City's strategic direction, sources of funding, and types of expenditures. This document seeks to distill the budget document into a useful set of tables, charts, and diagrams for the use of the general public. It is developed by staff based on policy direction from the City Council, reviewed by the public and Council, and eventually adopted by the Council. Staff then implements the City Budget over the course of the fiscal year, which is July 1st through June 30th.

The City's total combined adopted annual budget for fiscal year 2018/19 is \$15,834,631



CITY COUNCIL CITY MANAGER GOALS

The Budget is linked to the City Council—City Manager Strategic Goals developed each year. These goals are at the heart of the what our community expects from its local government. In turn, these goals are woven throughout the fiscal year 2018/19 Annual Budget, which allocates the resources necessary to achieve our shared vision. Fiscal Year 2018/19 Goals are:

- ◆ Construct New McHenry Ave. Lift Station
- ◆ Maintenance McHenry Sewer Line
- ◆ Design and Construct New Well 1A
- ◆ Explore Areas of Additional Revenue Generation
- ◆ Continue Efforts for Meter Replacement Program
- ◆ Review of Sign Ordinance

MEET THE COUNCIL MEMBERS

JEFF LAUGERO, MAYOR



ROBERT SWIFT, MAYOR PRO-TEM



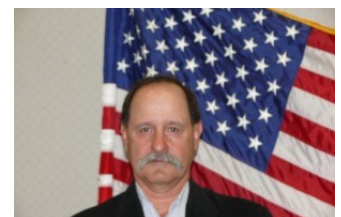
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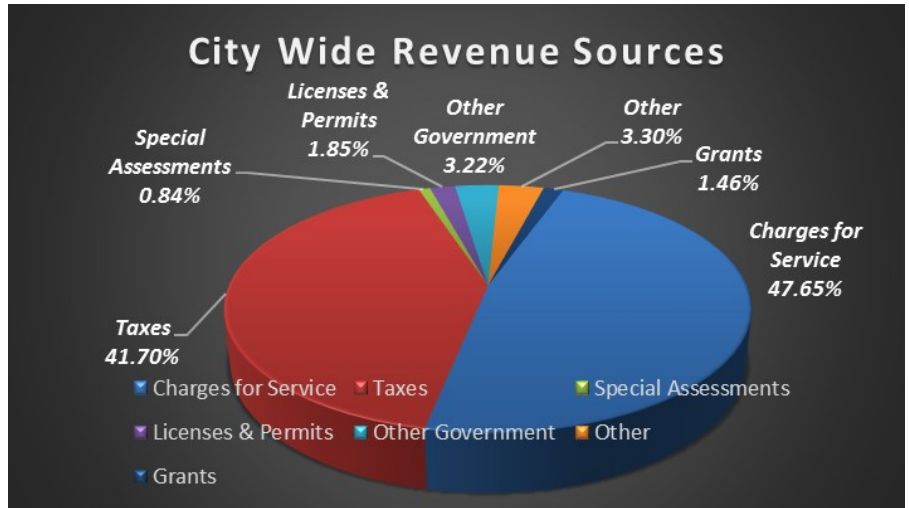
\$ THE BIG PICTURE—ALL FUNDS

For the fiscal year 2018/19, the City is projecting \$9,537,744 in Revenues with a total of \$15,834,631 in Expenditures. This results in our expenditures exceeding our revenues or what is commonly called a “deficit.” The balance of the funds needed to cover the projected expenses will come from the Reserves of relative funds.

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

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

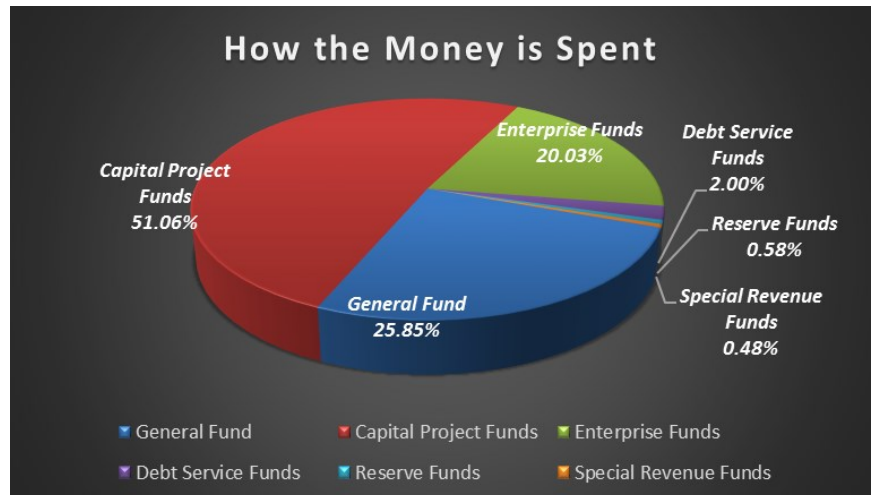
A more detail descriptions of each type of fund are identified within the “Definition of Terms” section.



City Wide Revenue Source Categories	FY 18-19	
Charges for Services	\$ 4,544,331	47.65%
Taxes including Sales Tax, Prop Tax, Gas Tax	\$ 3,976,803	41.70%
Other Revenues	\$ 314,454	3.30%
Revenue from other Governments sources	\$ 307,068	3.22%
Licenses & Permits	\$ 176,201	1.85%
Grant Monies	\$ 138,889	1.46%
Special Assessments	\$ 79,998	0.84%
	<u>\$ 9,537,744</u>	

City Wide Expenditure Categories FY 18-19

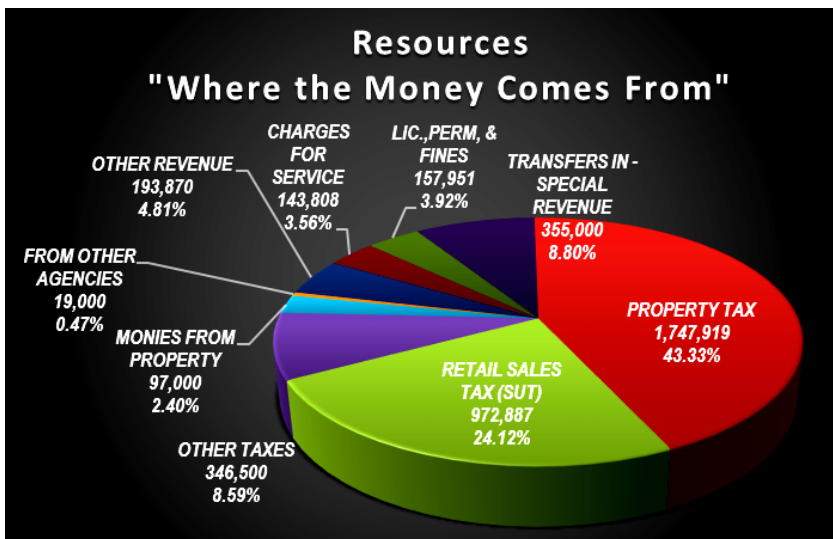
Capital Projects	\$ 8,085,625	51.06%
General Fund	\$ 4,093,521	25.85%
Enterprise Funds	\$ 3,171,210	20.03%
Debt Service Funds	\$ 316,635	2.00%
Reserve Funds	\$ 92,300	0.58%
Special Revenue Funds	\$ 75,341	0.48%
	<u>\$15,834,631</u>	



FY 2018-19 GENERAL FUND

The General Fund is the primary operating fund of the City. The General Fund is the fund most people refer to when they talk about the City Budget. The General Fund pays for community services such as; police services, community development, street maintenance and landscaping, animal control, weed abatement, park maintenance, community center, personnel, finance, city management, City Council, facilities maintenance, and the library.

For the fiscal year 2018/19, the City is projecting General Fund Revenues of \$4,033,934 with a total of \$4,093,521 in Expenditures resulting in a deficit of \$318,664. The deficit which includes, reduction of Equipment Reserve of \$92,300, reduction of the General Fund Reserve for the Debt Service for the Civic Center and Community Center of \$166,777, and a decrease by the deficit of \$59,587 in the operating budget.

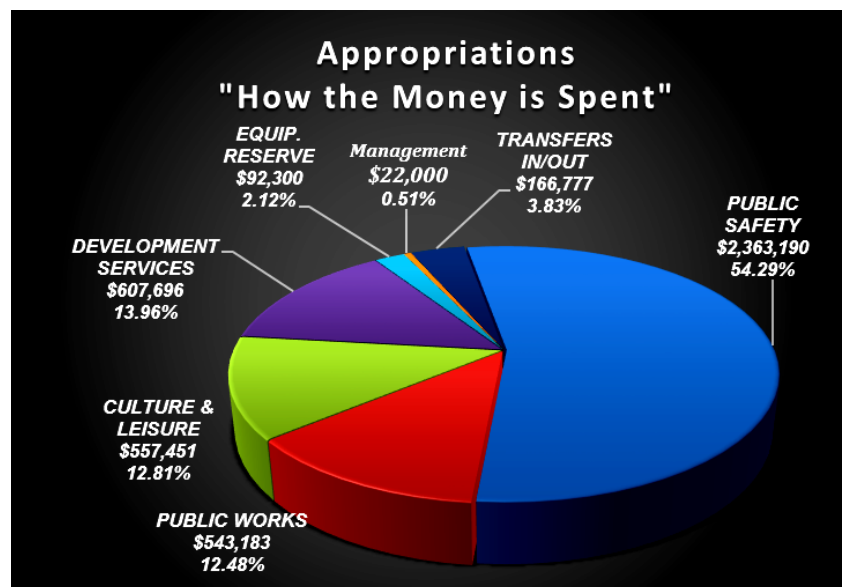


General Fund Resources	FY 18-19
Property Tax	\$ 1,747,919
Retail Sales Tax	\$ 972,887
Transfers In (Special Revenues)	\$ 355,000
Other Taxes	\$ 346,500
Other Revenue	\$ 193,870
Charges for Service	\$ 143,808
License, Permits & Fines	\$ 157,951
Monies from Property	\$ 97,000
From other Agencies	\$ 19,000
Total General Fund	<u>\$4,033,935</u>

**PROPERTY TAX AND SALES TAX
MAKE UP 67.45% OF THE GF REVENUES**

Appropriations	FY 18-19
Public Safety	\$ 2,363,190
Development Services	\$ 607,696
Culture & Leisure	\$ 557,451
Public Works	\$ 543,183
Transfers Out	\$ 166,777
Equipment Reserve	\$ 92,300
Management	\$ 22,000
Total Appropriations	<u>\$ 4,352,597</u>

**PUBLIC SAFETY IS 54.29% OF THE
GENERAL FUND BUDGET**



GENERAL FUND SUMMARY
FISCAL YEAR 2018-2019

Estimated Beginning Reserve Balance July 1, 2018		\$3,017,911
Proposed Operating Revenues *	\$4,033,934	
Proposed Operating Expenditures	<u>- 4,093,520</u>	
Operating Surplus/(Deficit)		- 59,587
Proposed One Time Reserve Expenditures		- 92,300
Proposed Reserve Expenditures Debt Service		- 166,777
Proposed Sewer-Industrial Interfund Loan Payment		<u>+ 104,000</u>
Estimated Ending Reserve Balance June 30, 2019		<u>\$ 2,803,247</u>

Allocation of General Reserve Funds

Operating Budget Reserve (43.6%)	\$ 1,823,994
Equipment Reserve	195,451
Debt Service Reserve	708,802
CalPERS Unfunded Liability Reserve	<u>75,000</u>
	<u>\$ 2,803,247</u>

* Includes Transfers In from other funds.

Key Factors to General Fund Projections:

Revenues— As is Escalon's practice, the revenue projections in this budget are conservative. The City's two largest sources of revenue are property tax and sales tax, which is comprised of 67.45% of the General Fund revenue, in FY 18-19 projections for property tax and sales tax include an approximate increase of 3% increase from the FY 17-18 Mid-Year Budget Projections. The total General Fund revenue shows an increase from the adopted FY 17-18 budget of \$235,955 or 6.2%. The projected ending revenues for FY 17-18 are \$3,898,419 which is an increase of 13.9% or \$466,400 from the adopted budget. This increase includes grant money for a street sweeper and monies from the sale of the down town properties.

Expenditures— As is Escalon's practice, the expenditure projections in this budget are conservative. In FY 18-19 overall salaries of the General Fund have an increase based on negotiated salary increases, step increases, and PERS increase. Operating Budgets have increased by approximately \$33,000 with an increase for an Election year, Housing Element and Personnel Rules and Policy update. Some savings from prior year one-time cost for a Fee Study and website update.

Capital Outlay— Included in the FY 18-19 budget is the appropriation for the replacement of 6 computers at City Hall, Public Works and the Police department, camera servers, Ripon Rims server, jail camera replacement, body cameras, Police vehicle computer, video equipment for council chambers and iPads with agenda software for the City Council. These items are to be purchased with Equipment reserve funds.

ENTERPRISE FUND SUMMARY

Enterprise Funds are used to account for self-supporting activities that provide services on a user-charge basis. The City Operates four enterprise funds: Water, Sewer, Storm Water and Public Transit. Below you will find the fund summary of each enterprise as projected for Fiscal Year 2017-2018.

WATER FUNDS						
Fund	Est. Beginning Fund Balance	Revenues	Expenditures	Net Surplus (Deficit)	Est. Ending Reserve Balance	
Operating	\$ 155,684	\$ 796,960	\$ 927,681	\$ (130,721)	\$ 24,963	
Capital Projects	855,052	112,910	0	112,910	967,962	
Depreciation Reserve	656,364	64,500	437,000	(372,500)	283,864	
Surface Water Connect	314,097	104,699	0	104,699	418,796	
Debt Service	540,919	117,974	1,198,074	(1,080,100)	(539,181)	
TOTAL WATER	\$ 2,522,116	\$ 1,197,043	\$ 2,562,755	\$ (1,365,712)	\$ 1,156,404	
SEWER FUNDS						
INDUSTRIAL						
Fund	Est. Beginning Fund Balance	Revenues	Expenditures	Net Surplus (Deficit)	Est. Ending Reserve Balance	
Operating	\$ (11,115)	\$ 1,180,390	\$ 1,130,097	\$ 50,293	\$ 39,178	
Capital Projects	0	442,000	442,000	-	0	
Depreciation Reserve	0	-	-	-	-	
Debt Service	15,114	163,705	168,660	(4,955)	10,159	
INDUSTRIAL FUNDS	\$ 3,999	\$ 1,786,095	\$ 1,740,757	\$ 45,338	\$ 49,337	
MUNICIPAL						
Operating	\$ 230,394	\$ 669,945	\$ 729,712	\$ (59,767)	\$ 170,627	
Capital Projects	1,405,783	58,980	83,500	(24,520)	1,381,263	
Depreciation Reserve	704,115	412,390	2,837,500	(2,425,110)	(1,720,995)	
MUNICIPAL FUNDS	\$ 2,340,292	\$ 1,141,314	\$ 3,650,712	\$ (2,509,397)	\$ (169,106)	
TOTAL SEWER	\$ 2,344,291	\$ 2,927,409	\$ 5,391,469	\$ (2,464,060)	\$ (119,769)	
STORM FUNDS						
Fund	Est. Beginning Fund Balance	Revenues	Expenditures	Net Surplus (Deficit)	Est. Ending Reserve Balance	
Operating	\$ 30,391	\$ 210,500	\$ 238,084	\$ (27,584)	\$ 2,807	
Capital Projects	174,414	20,000	0	20,000	194,414	
Depreciation Reserve	94,672	-	30,000	(30,000)	64,672	
TOTAL STORM WATER	\$ 299,477	230,500	\$ 268,084	\$ (37,584)	\$ 261,893	
PUBLIC TRANSIT FUND						
Fund	Est. Beginning Fund Balance	Revenues	Expenditures	Net Surplus (Deficit)	Est. Ending Reserve Balance	
Operating	\$ 111,859	\$ 140,000	\$ 145,637	\$ (5,637)	\$ 106,222	
TOTAL PUBLIC TRANSIT	\$ 111,859	\$ 140,000	\$ 145,637	\$ (5,637)	\$ 106,222	

FY 2018-19 Capital Improvement Program

WHAT IS THE CIP?

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

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

Capital Improvement Program

Capital appropriations total \$8,085,625 Following are the most significant projects:

Carryover Projects from FY 17-18

Street Overlay (Escalon Ave)	\$ 1,093,250
Street Overlay (North Street)	\$ 353,500

New Projects FY 18-19

McHenry Trunkline Rehab	\$ 1,435,000
South McHenry Ave Widening	\$ 1,304,500
McHenry Sewer Lift Station Construct	\$ 1,260,000
Design & Construct Well 1-A	\$ 1,062,875
Industrial Pond Sludge Removal	\$ 401,000
Jordanolo Water Service Realign/overlay	\$ 340,000
Community Center Parking Lot	\$ 203,150
Domestic Percolation Pond Imprvmnts	\$ 75,500
Pedestrian Crosswalks upgrade/add	\$ 72,000
Hogan-Ennis Park Bathroom renovate	\$ 21,150

City of Escalon

Escalon is located in California’s Central Valley, it is an attractive city of 7,558 persons in a productive area of San Joaquin County. The city is surrounded on all sides by scenic agricultural land and open spaces. Escalon continues to foster its goal of maintaining a vibrant and diversified community. The City’s mission statement of “Taking pride in our community through quality service” is apparent through the aggressive policies adopted to preserve a family atmosphere and high quality of life. Escalon boasts a low crime rate, an award-winning school district, quality residential homes and a quaint, 1920’s era downtown.

Geographically located on Highway 120 between the San Francisco Bay area and the historic Mother Lode leading to Yosemite National Park. Just minutes from Stockton, Modesto, and Manteca. Escalon offers a central location with direct access to all modes of transportation.

Tammy Alcantor

City Manager | Finance Director | City Clerk

Mike Borges, Police Chief

Dominique Romo, Development Services Manager

Juston Collins, Public Works Superintendent

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



BUDGET MESSAGE



CITY OF ESCALON BUDGET MESSAGE 2018-2019

To: Mayor and City Council

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

Date: June 20, 2018

City Staff is presenting the City Budget for Fiscal Year 2018-2019 (FY 18-19). The City Council has set, and staff has implemented, a clear and consistent policy of fiscal conservativeness.

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

1. Deliver a balanced Operating City Budget using minimal reserves.
2. Maintain the current level of service to the community.
3. Incorporate the FY 18-19 Council-Manager Goals.
4. Keep the City's budget process open and easily understood.

Staff has incorporated the **Council-Manager Goals for FY 18-19**, which can be found in **Section 2** of the budget, into this year's City Budget. The goals have been defined based on communications between the City Manager and Council.

Our Goal

Present an overview of the City Budget for FY 18-19 in a straightforward, thorough and understandable manner while providing the opportunity for questions, dialogue and input. Staff has incorporated a "Budget at a Glance" document that is intended to be a summary of the complete budget.

The City Budget

What is the City Budget?

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

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

What are the component parts of our City Budget?

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

How does our City Budget process work?

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

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

Initial assumptions regarding General Fund Revenue and Expenditure Projections.

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

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

General Fund Revenue Projections

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

The City's two largest sources of revenue are property tax and sales tax, which is comprised of 67.45 % of our General Fund revenue in FY 18-19. Therefore, correctly and conservatively projecting these two revenue sources is critical.

Property tax projections (43.33% of the General Fund revenue in FY 18-19) are made by considering the actual revenue collected in the most recent year and analyzing historical data and economic trends and growth. In FY 17-18, the City has experienced an approximate projected increase of 3% in all property tax revenue collected from the previous year. This budget projects 3% increase (\$59,996) from FY 17-18 Mid-year budget for all property tax revenue.

Sales tax projections (24.12% of the General Fund revenue in FY 18-19) are made by reviewing information from the State of California Board of Equalization and the City's sales tax consultant, Muni Services, and by analyzing historical data and economic trends. In FY 17-18, the City is experiencing an approximate projected 6.3% increase in local sales tax. Based on the review and analysis, this budget projects 3.5% increase (\$48,787) from FY 17-18 Mid-year budget for sales tax revenue. FY 17-18 projected total sales tax revenues are \$944,550 and for FY 18-19 the Proposed Budget sales tax revenues

have been projected at \$972,887 which is an increase of 3%.

The total General Fund revenue shows an increase from the adopted FY 17-18 budget of \$235,955. This is mostly due to the estimated increases for Property Tax, and Construction Permit fees. Most General Fund revenues have remained stable. The projected ending revenues for FY 17-18 are \$3,898,419 which is an increase of 13.9% or \$466,440 from the adopted budget. The increase is primarily due to the sale of the down town properties along with the grant money for our new street sweeper.

General Fund Expenditure Projections

Again, as is Escalon's practice, the expenditure projections in this budget are conservative. For cities, expenditures are the spending of City funds for salaries and benefits, supplies and services, capital outlay, capital improvements, and debt service.

Following is a list of initial changes (increases or decreases) to the FY 18-19 General Fund expenditures in this budget.

- An increase of \$8,000 in Public Employee Retirement System (PERS).
- Staff continued to take a conservative approach when applying administrative charges to the CIP.

General Fund Budget Summary: Identifying Significant Impacts

The General Fund Budget incorporates initial assumptions regarding revenue and expenditures (identified on pages 4 and 5 of this message) and applies the Council-Manager Budget Objectives identified earlier. Other significant impacts to the General Fund Budget for FY 18-19 are separated into the three following categories based on their impact to the General Fund.

- One-time costs to the General Fund Operating Expenditures.
- On-going impacts to the General Fund Operating Expenditures
- Impacts to the General Fund Reserve.
- **One-time costs to General Fund Operating Expenditures**
 - Increase of \$75,000 for Housing Element Review/Update
 - Increase of \$15,000 for Election Year

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

Following are the significant on-going impacts to the General Fund Operating Expenditures for FY 18-19

1. An approximate increase of \$64,000 in employee salary and benefits cost from Fiscal Year 2017-2018 budget. This primarily represents:
 - a. An increase of \$28,000 for employees negotiated salary increases some of the increases are associated with the level of property tax received. (Based on perimeters set by Council direction)
 - b. An increase of \$14,000 for Workers Compensation
 - c. An increase of \$12,000 for Medical Benefits
 - d. An increase of \$8,000 for PERS
2. An approximate increase of \$33,000 in department operational budgets from the 17-18 Adopted Budget. This primarily represents:
 - a. Increase of \$15,000 for Election Cost
 - b. Increase of \$75,000 for Housing Element Review/Update

- c. Increase of \$18,000 for update of Personnel Rules and Polices
- d. Decrease of \$42,000 in Management due to one cost in FY 17-18, User Fee Study, Website Design

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

- Replacement of 2 computer within Police Department
- Replacement of 1 Police vehicle mobile computer with mount & installation
- Replacement of 2 Servers; Ripon RIMS, Camera Server VS03
- Replacement of Jail Cameras and 2 – Body Cameras
- Replacement of 3 computers within City Hall
- Addition of Video Equipment Council Chambers for Broadcasting
- Addition of 5 iPad’s with agenda software for City Council
- Replacement of 1 computer within Public Works
- Replacement of 1 Public Works Truck

These items are to be purchased with the Equipment Reserve funds. The replacement of computers is a maintenance program based on recommendation from our IT Consultant.

➤ **Impacts to the General Fund Reserve**

The General Fund Reserve is funds that are segregated for future use. The City operates a General Fund Reserve that sets aside monies for unforeseen operational cost (such as unexpected cash flow needs, exposure to economic impacts, vulnerability to actions of the State, and exposure to natural disasters), equipment reserve, which is retained to fund equipment replacement, debt service reserve, which is retained to fund future debt serve obligations for our Civic Center/Community Center funding and the CalPERS Unfunded Liability Reserve.

This Budget projects a General Fund Reserve balance of \$3,017,911 as of July 1, 2018. Following are the impacts to the General Fund Reserve for FY 18-19.

1. A decrease of \$124,922 for debt service on the Civic Center buildings and Police Department improvements.
2. A decrease of \$41,855 for debt service on the Community Center renovation.
3. An increase of \$104,000 for Sewer-Industrial Loan Payments
4. A decrease of \$59,587 for the projected General Fund deficit for FY 18-19
5. A decrease of \$92,300 to the equipment reserve.

Therefore, this Budget projects the General Fund Reserve balance will be \$ 2,803,247 at the end of FY 18-19. With the following Reserve Fund balances:

Operating Budget Reserve (43.6%)	\$1,823,994
Equipment Reserve	195,451
Debt Service Reserve	708,802
CalPERS Unfunded Liability Reserve	75,000

With the FY 18-19 Budget the Operating Budget Reserve meets the 33% set forth in the Adopted Fiscal Policies and retains a balance for the Debt Service Reserve.

Other General Fund Information

The following information is in the Budget to help illustrate the narrative information provided regarding the General Fund Budget for FY 18-19.

- ❖ **Section 2: City Council – Manager Goals**
- ❖ **Section 3: Organizational Information**
- ❖ **Section 4: General Fund Summary Sheet**
- ❖ **Section 5: Charts and Graphs**
- ❖ **Section 6: Capital Outlay Summaries**
- ❖ **Section 7: Summaries (of fund analysis and activity)**
- ❖ **Section 8: Revenues**
- ❖ **Section 9: Expenditures**
- ❖ **Section 10: Capital Improvement Program**

Review of the Enterprise & Special Revenue Capital Outlay Expenditures

The Capital Outlay expenditures are for large purchases of equipment and vehicles. The following items are Capital Outlay items that will be funded from Special Revenue and Enterprise Funds:

- ✓ Purchase of New Boom Truck (\$110,000 gas tax funds- carryover from FY 17/18)
- ✓ Annual replacement of aerators (domestic & industrial sewer funds)
- ✓ Purchase of New Portable Air Compressor

The City's "**Capital Outlay Expenditures**" for FY 18-19 can be found in **Section 6** of this message.

Review of the Capital Improvement Program & Special Revenue Funds

The Capital Improvement Program (CIP) is a three-year planning document of current and future capital projects. Typical projects include street reconstruction and overlays, water, sewer and storm water improvements, construction and/or renovation of city facilities, park developments and improvements, land acquisitions, and city beautification projects.

Revenue sources for the CIP can come from all funds in the City Budget; however, most of the City's Special Revenue Funds go to CIP projects. The **“Capital Improvement Program (CIP) Summary Sheet”** and the full CIP (narratives and spreadsheets) are included in **Section 10** of this message.

The CIP narratives provide descriptions of the various projects scheduled in the CIP. The CIP spreadsheets show columns for projects proposed for FY 18-19, identifying the project cost, along with any applicable engineering/public works and general government charge, projects anticipated for the following two years (FY 19-20 and FY 20-21, respectively) and for projects anticipated for “future years” (those beyond three years). The CIP spreadsheets also detail how the scheduled projects for FY 18-19 are to be funded.

The CIP budget for FY 18-19 totals \$8,085,625. Following are the most significant CIP projects planned for FY 18-19;

Carryover Projects From FY 17-18

- \$ 1,093,250 – Escalon Avenue (SR 120 to North City Limits)
- \$ 353,500 – North Street Overlay with the additional of curb, gutter, sidewalk and ADA ramps.
-

New Projects FY 18-19

- \$ 203,150 - Community Center Parking Lot Re-pavement
- \$ 340,000 - Jordanolo Water Service re-alignment and overlay
- \$ 1,304,500 - South McHenry Ave. (Jones to Narcissus) Widening
- \$ 72,000 - Upgrade/Add Pedestrian Crosswalks (3 –locations)
- \$ 21,250 – Existing Bathroom renovation Hogan-Ennis Park
- \$ 1,062,875 - Design and Construction Municipal Well No. 1-A
- \$ 1,260,000 – McHenry Sewer Lift Station Construction
- \$ 1,435,000 – McHenry Sewer Trunkline Rehabilitation from McHenry Lift station to the Waste Water Treatment Plant
- \$ 401,000 – Industrial Pond Sludge Removal
- \$ 75,500 – Domestic Percolation Pond Improvements

The full FY 18-19 CIP will all projects can be found in Section 10 of this message.

Review of Enterprise Funds

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

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

An analysis of each of these funds can be found in the “City Budget Fund Analysis” summary sheet in Section 7 of this message. Following are the projections for the total fund balances for June 30, 2018:

✚ Water \$ 1,156,404

Annual water rate increases are reviewed each March based on the rate study completed in 2015. The City was approved for funding regarding the replacement of Well No. 1-A and the test well has been completed and we have received a recommendation to move forward with the new well. Monies collected from the City of Tracy continue to be set aside for the future connection to the South San Joaquin Water Treatment Plant. The fund balance appears low but will be reimbursed through a loan funding for Well No. 1-A, \$1,062,875.

✚ Sewer \$ (119,769)

Annual sewer rate increases are reviewed each August based on the rate study completed 2016. Industrial rates include the repayment of the interfund loan to the General Fund. Current budget includes keeping the Contract Operator to run the Wastewater Treatment Plant. Moving the Wastewater Treatment Plant Operator back to an in-house position will be the goal in the next couple of years. It also should be noted that the funding will be sought for the McHenry Lift Station and trunkline rehabilitation which have made the fund balance low. Both projects total \$2,695,000.

✚ Storm Water \$ 261,893

Storm operating costs are currently exceeding the revenues and the process to raise these rates would require a vote of the residents and are handled differently than Water and Sewer. There has been increased cost due to the MS4 permitting required by the State of California.

✚ Public Transit \$ 106,222

The Transit Enterprise Fund is essentially funded by pass-through revenue. The level of transit services is directly related to the revenue we receive. A private provider, through a contract with RTD, operates the City’s transit service.

Closing Summary

The City Budget for FY 18-19 meets the City Council's Budget Objectives. Specifically, this Budget:

- ✓ Is a balanced budget with the use of minimal reserves
- ✓ Maintains a 33% Operating Reserve Level
- ✓ Maintains our current level of service to the community
- ✓ Incorporates the Council-Manager Goals
- ✓ Keeps the City Budget process open and easily understood

The budget provides the organization with the direction and tools necessary to maintain a consistent level of City Services and continue the internal transformation to take advantage of our strengths and improve on our weaknesses. The City must continually strive to provide basic services to its citizens while under financial constraints.

I would like to thank all City staff members for their work on this year's budget; it is a team effort and will require staff members to continue to work as a team. The continued City Council commitment, clear direction, and invaluable support assist staff in meeting the needs of the City.

DEFINITION OF TERMS

Exhibit A

Definitions of Terms

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

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

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

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

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

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

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

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

City expenditures from the General Fund include:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FISCAL POLICIES

Exhibit B

CITY OF ESCALON FISCAL POLICIES

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

Operational Efficiencies

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

Voter Approved Revenues

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

Reserves

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

Infrastructure

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

Employee Development

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

Economic Development

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

New Services

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

Construction of New Facilities

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

Fiscal Management

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

Council - Manager Goals



CITY OF ESCALON

CITY COUNCIL – CITY MANAGER FY 18-19 GOALS

- Construct New McHenry Ave Lift Station
- Maintenance McHenry Sewer Line
- Design and Construct New Well 1A
- Explore Areas of Additional Revenue Generation
- Continue Efforts for Meter Replacement Program
- Review of Sign Ordinance (Staff/Planning Commission)

ORGANIZATIONAL INFORMATION

CITY OF ESCALON CALIFORNIA

CITY COUNCIL

Jeff Laugero, Mayor

**Robert Swift
Mayor Pro Tempore**

**Danny A. Fox
Council Member**

**Edward B. Alves
Council Member**

**Walt Murkin
Council Member**

ADMINISTRATIVE OFFICERS

City Manager |Finance Director |City Clerk |Human Resources.....Tammy Alcantor
Police Chief..... Mike Borges

CONSULTANTS

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

STATISTICS AND INFORMATION

Incorporated March 12, 1957 - General Law City
2018 Population Estimate by State of California 7,558

The area of Escalon is 2.5 square miles

POSITION ALLOCATION FISCAL YEAR 2018-19

FUNCTION ACTIVITY

ALLOCATION

General Government/Management & Support

City Manager City Clerk Finance Director HR Administrator.....	1
Accounting Technician I/II	1
Account Clerk I/II	1
Assistant to City Manager	0.75
Office Specialist II/Recreation Coordinator.....	1
Community Center Host (2 Part Time)	0.25
Recreation Coordinator (Part Time)	0.22
Recreation Assistant (Part Time).....	0.15
Recreational Seasonal Employees-FTE (Full Time Equivalents)	0.60

Public Safety

Police Chief	1
Sergeants	2
Police Officer	7
(6.5 funded thru General Fund/, .5 funded thru SLESF/ COPS)	
Reserve Police Officer.....	0.55
Police Services Manager	1
CSO Officer	0.60
Animal Service Assistant Lead	0.05
Animal Services Assistant –PT (4 Part Time Positions).....	1.05

Development and Services

Development Services Manager	1
Transit Coordinator	0.10
Planning Tech I.....	1
Office Specialist II	0.50
Engineering Technician I/II/III (Currently unfunded).....	0
Intern.....	0
Extra Help Developments Services (As needed)	0.05

Public Works Department

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

Full Time Employees	26
Part-time Employees - FTE (Full Time Equivalents)	4.37
TOTAL	30.37

Contract Employees

City Attorney - Part Time	1
City Engineer (Outside Contract).....	1
Project Consultant (As needed).....	1
Building Inspector- Part Time (Outside Contract).....	1
Wastewater Treatment Plant Operator (Outside Contract)	1

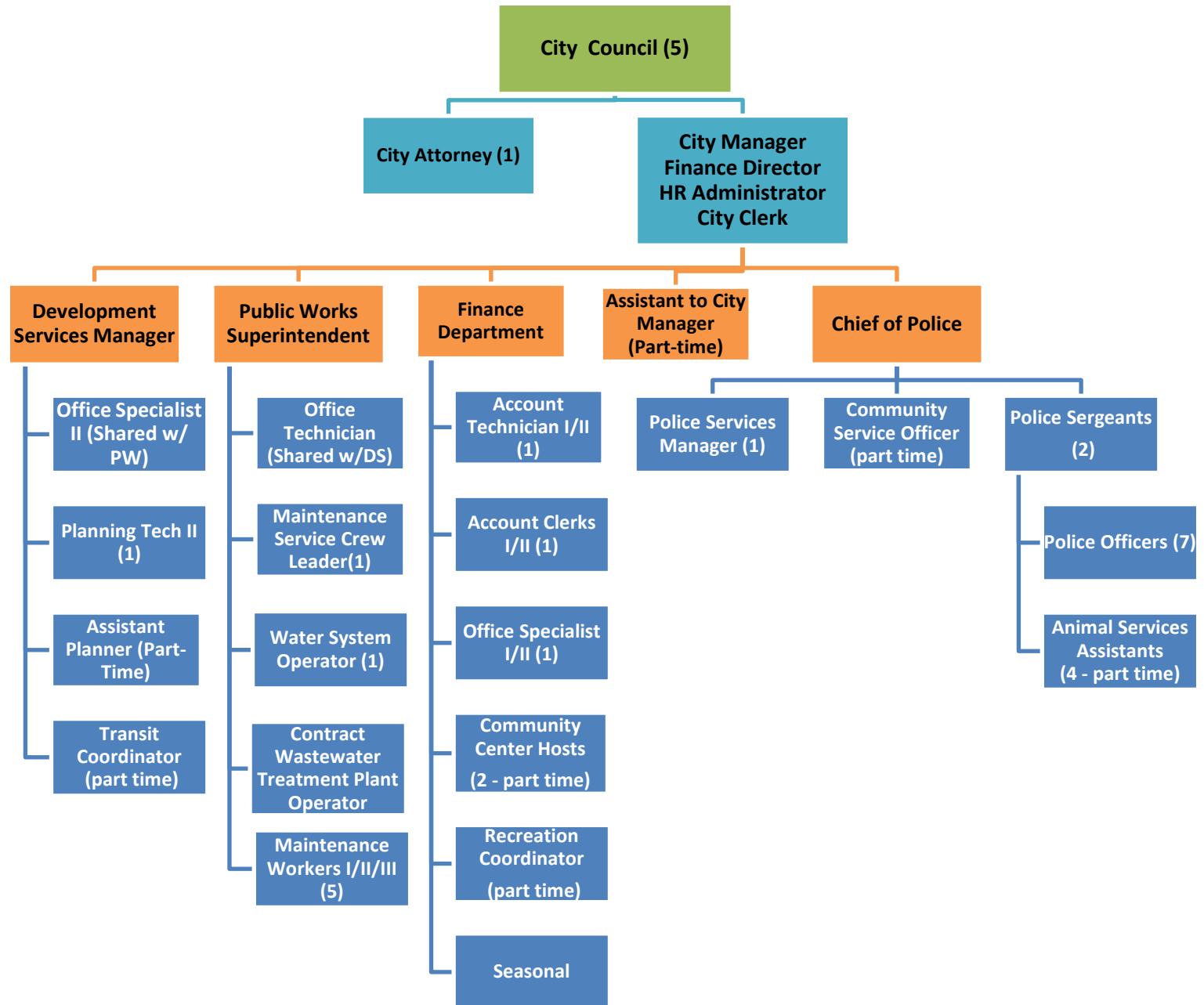
TOTAL	5
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City Council/Commissions/Volunteers

City Council/Commission Members	15
Volunteers - Reserves/Seniors/Explorers.....	10
Volunteers – Animal Shelter	8

TOTAL	33
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CITY OF ESCALON ORGANIZATIONAL CHART Fiscal Year 2018/19



GENERAL FUND SUMMARY SHEET

**CITY OF ESCALON
GENERAL FUND SUMMARY SHEET
ADOPTED FISCAL YEAR 2018-2019**

GENERAL FUND OPERATING

OPERATING REVENUES (Including Transfers In)	\$4,033,934
OPERATING EXPENDITURES	4,093,521

SURPLUS/(DEFICIT)	-59,587
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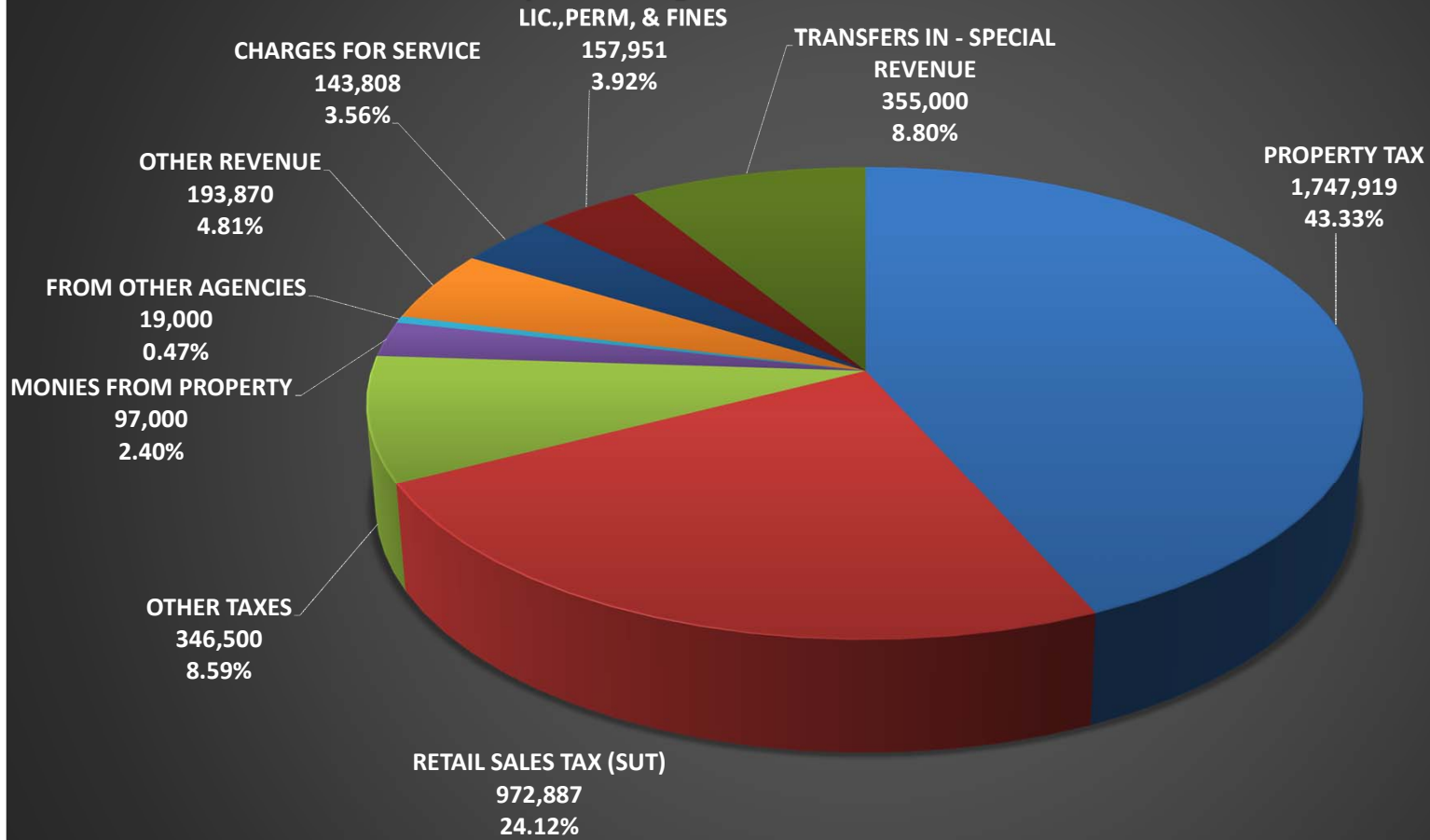
ESTIMATED BEGINNING RESERVE BALANCE JULY 1, 2018	\$3,017,911
RESERVE EXPENDITURES OR DECREASES	
2017/2018 Debt Service City Civic Center	-124,922
2017/2018 Debt Service Community Center	-41,855
Sewer-Industrial Interfund Loan Payments	104,000
EQUIPMENT RESERVE: EXPENDITURES OR INCREASES	
Computer(6)	-11,500
Camera Server Replacements/RIMS update	-3,125
Replacement MDC with Mounts/installation	-9,875
Jail Cameras/ 2- Body Cameras	-10,100
Public Works Vehicle Replacement	-47,500
Council Chambers Video System/Council iPads	-10,200
EXCESS (DEFICIENCY) OF OPERATING REVENUE OVER EXPENDITURE	-59,587
ESTIMATED RESERVE BALANCE JUNE 30, 2019	2,803,247

RESERVE FUNDS ALLOCATION

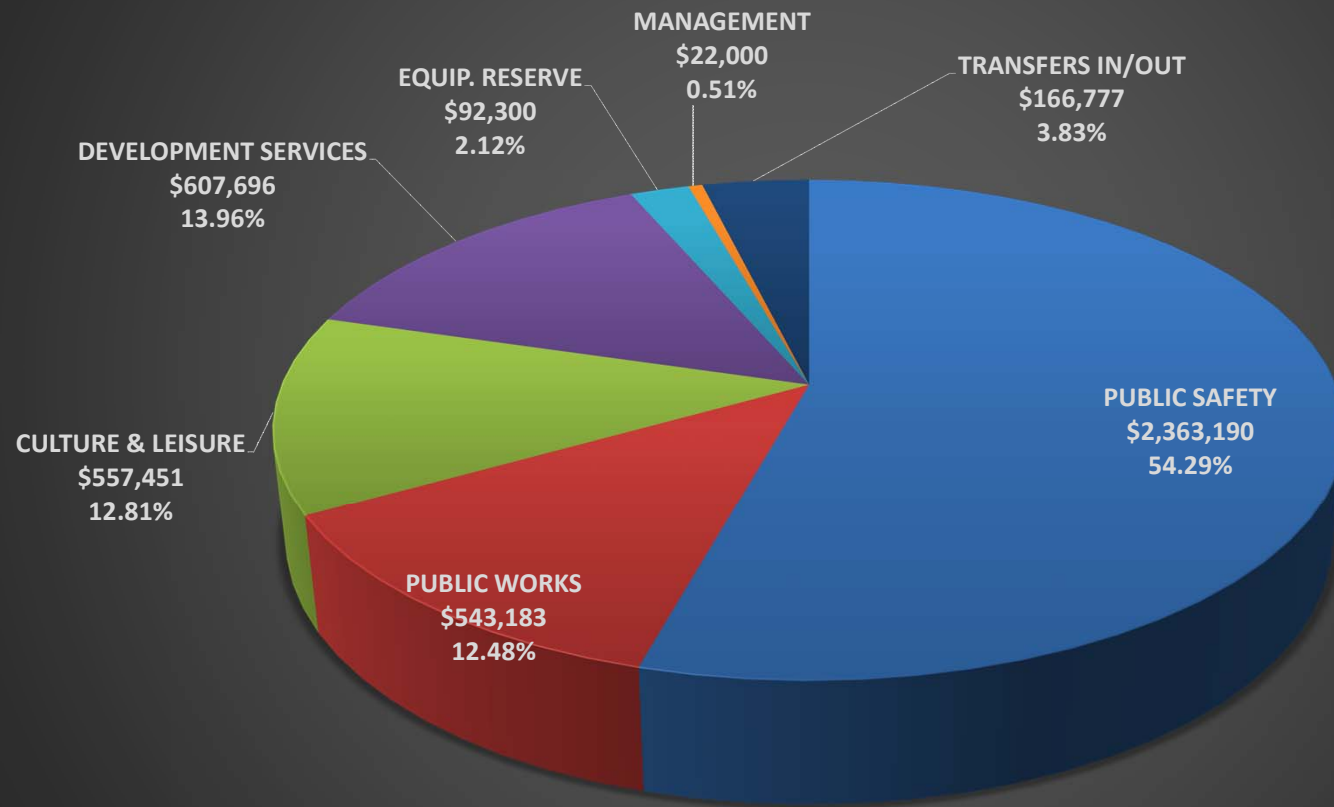
ESTIMATED RESERVE BALANCE JUNE 30,2017	\$2,803,247
Operating Budget Reserve (minimum 33%)	1,823,994
Equipment Reserve	195,451
Debt Service Reserve	708,802
Cal PERS Unfunded Liability Reserve	75,000

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

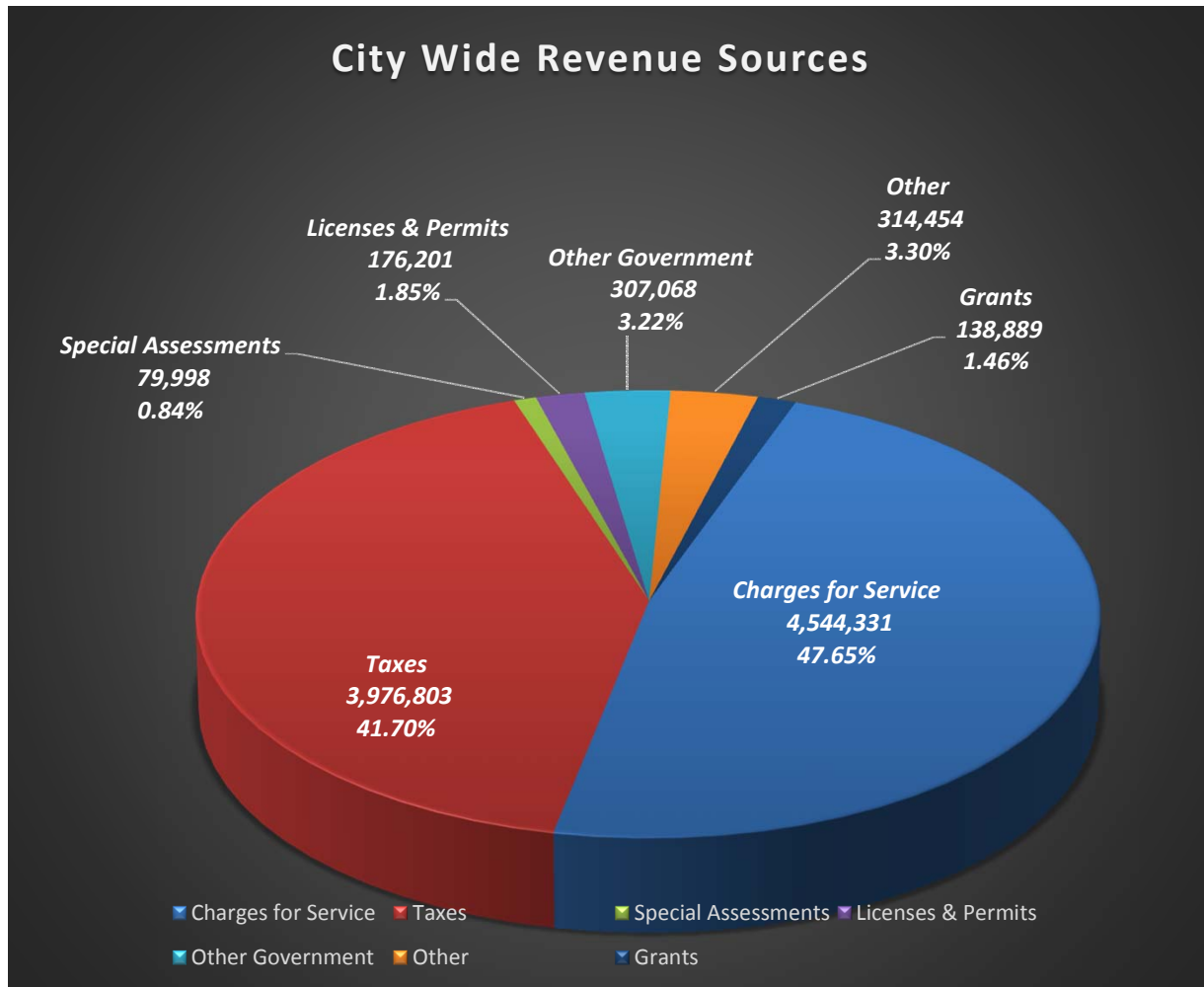
**GENERAL FUND
OPERATING REVENUE
Adopted Budget FISCAL YEAR 2018- 2019**



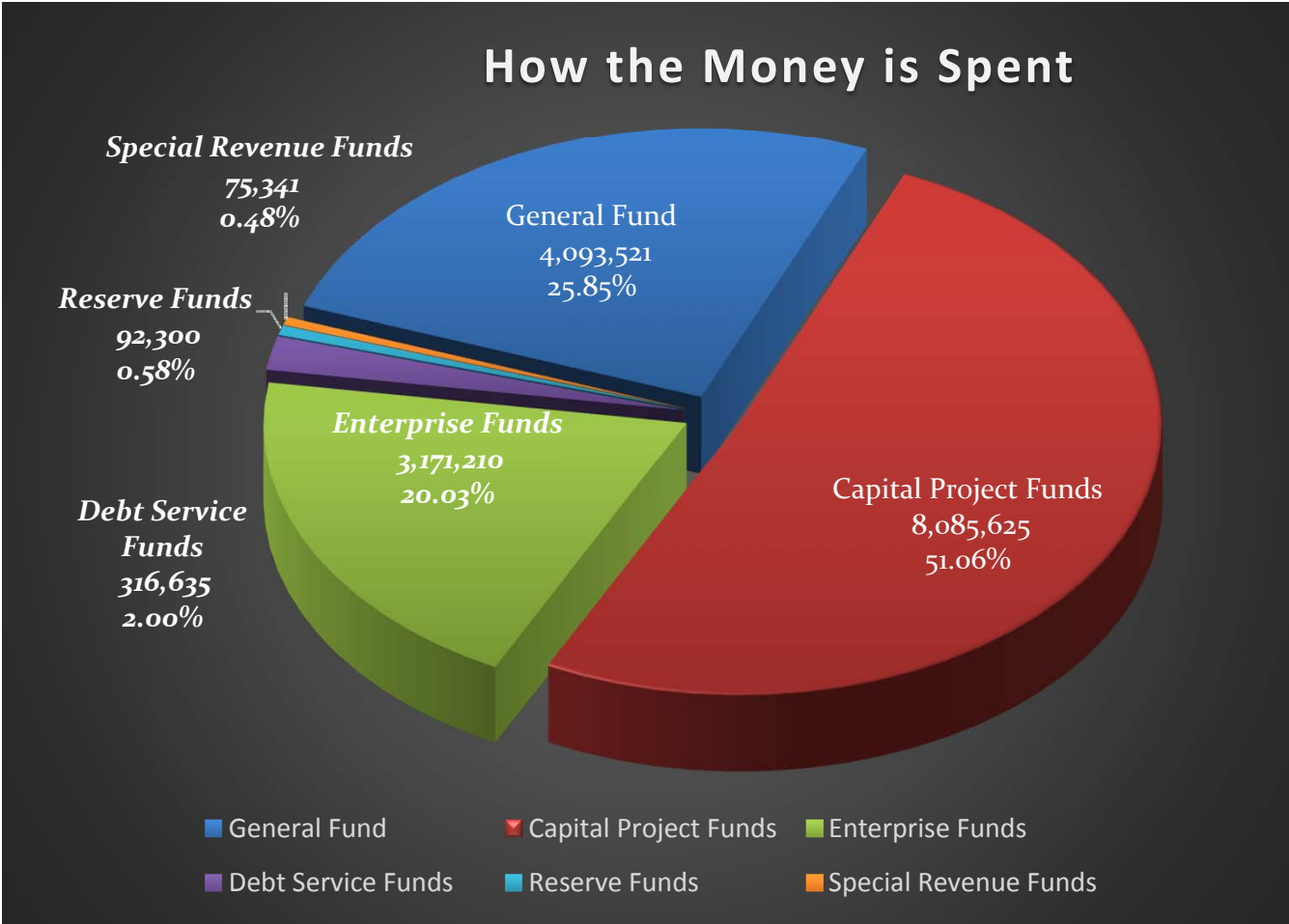
**GENERAL FUND
OPERATING EXPENDITURES
Adopted Budget Review FISCAL YEAR 2018- 2019**



ALL REVENUE SOURCES FISCAL YEAR 2018-2019



City Wide Expenditures Fiscal Year 2018-2019



Capital Outlay Expenditures

CITY OF ESCALON

CAPITAL OUTLAY SUMMARIES
FOR
BUDGET FISCAL YEAR 2018/2019

Police					
	General Fund	Equipment Reserve	Developer Impact Fees	SLESF	TOTAL
2 Replacement Computers		\$ 3,500			\$ 3,500
Replacement MDC with Mounts/Installation		\$ 9,875			\$ 9,875
VM Server Upgrade Ripon RIMS		\$ 925			\$ 925
Replace Jail Cameras		\$ 6,600			\$ 6,600
2 -Vista HD WiFi Body Camera		\$ 3,500			\$ 3,500
					\$ -
Total	\$ -	\$ 24,400	\$ -	\$ -	\$ 24,400

Management & Support					
		Equipment Reserve			TOTAL
3 Replacement Computers		\$ 6,000			\$ 6,000
Camera Server VS03 Replacement		\$ 2,200			\$ 2,200
Council Chambers Video Broadcasting Equipment		\$ 5,000			\$ 5,000
iPad/software -Council		\$ 5,200			\$ 5,200
Total		\$ 18,400	\$ -		\$ 18,400

PUBLIC WORKS								
	STREETS	STORM	SW -MUNI	SW - IND	PARKS	WATER	CORP YD	TOTAL
Boom Truck	\$ 110,000	(Carry over from FY 2017/2018)						\$ 110,000
Computer Replacement							\$ 2,000	
WWTP/CH Data Radio Link			\$ 4,500	\$ 4,500				\$ 9,000
Aerators			\$ 18,000	\$ 60,000				\$ 78,000
Ford F-150							\$ 47,500	\$ 47,500
Portable Air Compressor	\$ 30,000							\$ 30,000
Total	\$ 140,000	\$ -	\$ 22,500	\$ 64,500	\$ -	\$ -	\$ 49,500	\$ 274,500

TRANSIT								
FUNDING	FTA 5310	PTMISEA	TSSDRA	FTA 5316	PROP 1B	ARRA 5311		TOTAL
Bus								\$ -
								\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -

City Budget Fund Analysis

CITY OF ESCALON
FUND ANALYSIS
ADOPTED BUDGET FISCAL YEAR 2018-2019

FUND	ESTIMATED BEGINNING BALANCE July 1, 2018	ESTIMATED REVENUE FY 18/19	TRANSFERS	ESTIMATED AVAILABLE FOR BUDGET	ESTIMATED OPER. BDGT. FY 18/19	ESTIMATED CAPITAL BDGT. FY 18/19	ESTIMATED BALANCE/ RESERVES June 30, 2019
GENERAL	\$3,017,911	\$3,678,934	\$292,223	\$6,989,068	\$4,185,821	\$0	\$2,803,247
DEVELOPMENT IMPACT FEE ACCOUNTS							
AFFORDABLE HOUSING	\$38,706	\$250	\$0	\$38,956		\$0	\$38,956
PLANNING	\$11,778	\$100	\$0	\$11,878			\$11,878
LIBRARY	-\$161,528	\$1,220	\$0	-\$160,308		\$0	-\$160,308
PARKS	\$86,737	\$110,305	\$0	\$197,042	\$0	\$112,200	\$84,842
RECREATION DIF	\$156,724	\$65,625	\$0	\$222,349		\$112,200	\$110,149
PUBLIC WORKS	\$83,411	\$10,120	\$0	\$93,531	\$0	\$22,500	\$71,031
TRANSPORTATION MITIGATION	\$1,356,833	\$34,990	\$0	\$1,391,823		\$0	\$1,391,823
POLICE	\$19,658	\$20,330	\$0	\$39,988	\$0	\$10,100	\$29,888
CITY HALL	-\$2,809,274	\$8,920	\$0	-\$2,800,354		\$0	-\$2,800,354
SPECIAL REVENUE							
RECREATION	\$42,571	\$2,880	\$0	\$45,451	\$0		\$45,451
SPECIAL DISTRICTS	\$50,116	\$80,248	\$0	\$130,364	\$75,341	\$0	\$55,023
CDBG-HUD	\$0	\$0	\$0	\$0		\$0	\$0
AUTO THEFT	\$14,445	\$0	\$0	\$14,445			\$14,445
POLICE GRANTS	\$128,676	\$101,800	-\$60,000	\$170,476			\$170,476
SPECIAL GRANTS	\$0	\$0	\$0	\$0			\$0
TRANSPORTATION	\$1,419,710	\$200,457	\$0	\$1,620,167		\$1,155,245	\$464,922
RTIF	\$256,709	\$16,800	\$0	\$273,509			\$273,509
TRAFFIC CONGESTION	\$61,143	\$500	\$0	\$61,643			\$61,643
TRAFFIC SAFETY	\$14,619	\$18,000	-\$20,000	\$12,619			\$12,619
MEASURE K	\$1,255,724	\$419,000	\$0	\$1,674,724		\$1,620,505	\$54,219
GAS TAX 2103	\$54,498	\$174,988	-\$60,000	\$169,486		\$140,000	\$29,486
GAS TAX 2106	\$98,586	\$28,678	-\$20,000	\$107,264			\$107,264
GAS TAX 2107	\$205,602	\$52,666	-\$110,000	\$148,268			\$148,268
GAS TAX 2107.5	\$27,985	\$2,500	\$0	\$30,485			\$30,485
GAS TAX 2105	\$270,590	\$43,481	-\$85,000	\$229,071			\$229,071
TRANSIT - SECURITY	\$0	\$0	\$0	\$0			\$0
CAPITAL IMPROVEMENTS							
	\$0	\$0	\$0	\$0		\$0	\$0
	\$0	\$0	\$0	\$0		\$0	\$0
WATER							
OPERATING	\$155,684	\$796,960	\$0	\$952,644	\$927,681	\$0	\$24,963
CAPITAL PROJECTS	\$855,052	\$112,910	\$0	\$967,962	\$0	\$0	\$967,962
DEPRECIATION RESERVE	\$656,364	\$64,500	\$0	\$720,864	\$0	\$437,000	\$283,864
SURFACE WATER CONNECT	\$314,097	\$104,699	\$0	\$418,796	\$0	\$0	\$418,796
DEBT SERVICE	\$540,919	\$117,974	\$0	\$658,893	\$85,199	\$1,112,875	-\$539,181
WATER - TOTAL	<u>\$2,522,116</u>	<u>\$1,197,043</u>	<u>\$0</u>	<u>\$3,719,159</u>	<u>\$1,012,880</u>	<u>\$1,549,875</u>	<u>\$1,156,404</u>
SEWER							
INDUSTRIAL							
OPERATING	-\$11,115	\$1,180,390	\$0	\$1,169,275	\$1,130,097	\$0	\$39,178
CAPITAL	\$0	\$442,000	\$0	\$442,000	\$0	\$442,000	\$0
DEPRECIATION RESERVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DEBT SERVICE	\$15,114	\$163,705	-\$104,000	\$74,819	\$64,660	\$0	\$10,159
MUNICIPAL							
OPERATING	\$230,394	\$669,945	\$0	\$900,339	\$729,712	\$0	\$170,627
CAPITAL	\$1,405,783	\$58,980	\$0	\$1,464,763	\$0	\$83,500	\$1,381,263
DEPRECIATION RESERVE	\$704,115	\$412,390	\$0	\$1,116,505	\$0	\$2,837,500	-\$1,720,995
SEWER - TOTAL	<u>\$2,344,291</u>	<u>\$2,927,409</u>	<u>-\$104,000</u>	<u>\$5,167,700</u>	<u>\$1,924,469</u>	<u>\$3,363,000</u>	<u>-\$119,769</u>
STORM WATER							
OPERATING	\$30,391	\$180,500	\$30,000	\$240,891	\$238,084	\$0	\$2,807
CAPITAL	\$174,414	\$20,000	\$0	\$194,414		\$0	\$194,414
DEPRECIATION RESERVE	\$94,672	\$0	-\$30,000	\$64,672	\$0	\$0	\$64,672
STORM WATER - TOTAL	<u>\$299,477</u>	<u>\$200,500</u>	<u>\$0</u>	<u>\$499,977</u>	<u>\$238,084</u>	<u>\$0</u>	<u>\$261,893</u>
ENTERPRISE							
TRANSIT	\$111,859	\$140,000	\$0	\$251,859	\$145,637	\$0	\$106,222
DEBT SERVICE							
CIVIC CENTER	\$0	\$0	\$124,922	\$124,922	\$124,922	\$0	\$0
COMMUNITY CENTER	\$0	\$0	\$41,855	\$41,855	\$41,854	\$0	\$1
LIBRARY - C.O.P.'S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ALL FUNDS	\$10,979,673	\$9,537,744	\$0	\$20,517,417	\$7,749,007	\$8,085,625	\$4,682,785

CITY OF ESCALON
SUMMARY OF MUNICIPAL EXPENDITURES
BY FUNCTION & ACTIVITY
ADOPTED BUDGET FISCAL YEAR 2018-2019

FUNCTION	ACTIVITY	EMPLOYEE SERVICES	SUPPLIES & SERVICES	CAPITAL OUTLAY	BUDGET	SERVICE CREDIT	GENERAL GOV'T & COST CENTER	TOTAL PUBLIC SERVICE COST
GENERAL GOVERNMENT								
	Legislative	36,151	202,010	-	238,161		(238,161)	-
	Management & Support	395,868	215,252	18,400	629,520		(589,120)	40,400
PUBLIC SAFETY								
	Police	1,507,160	310,075	24,400	1,841,635		434,109	2,275,743
	Animal Control	61,717	28,480	-	90,197		21,650	111,847
	Street Lighting	-	107,600	-	107,600		524	108,124
	Weed Abatement	-	4,700	-	4,700		-	4,700
	LLD	-	69,382	-	69,382		5,959	75,341
TRANSPORTATION								
	Streets	85,650	116,250	140,000	341,900		51,718	393,617
	Storm Water	96,259	84,400	-	180,659		57,424	238,084
	Street Trees & Landscaping	-	36,450	-	36,450		292	36,742
	Public Transit	6,160	134,000	-	140,160		5,477	145,637
COMMUNITY DEVELOPMENT								
	Planning	101,898	86,800	-	188,698		25,755	214,453
	Building							
	Regulations	88,784	76,700	-	165,484		21,735	187,220
	Engineering	99,513	80,600	-	180,113	-	25,911	206,024
		290,195	244,100	-	534,295	-	73,401	607,696
HEALTH								
	Sewer - Municipal	194,826	377,540	22,500	594,866		134,845	729,711
	Sewer - Industrial	177,112	750,250	64,500	991,862		138,235	1,130,097
	WWTP Bond	-	64,660	-	64,660		-	64,660
CULTURE & LEISURE								
	Parks	48,106	78,800	-	126,906		30,428	157,334
	Recreation	96,161	132,025	-	228,186		23,507	251,693
	Library	4,156	45,550	-	49,706		5,728	55,434
	Community Center	37,952	41,300	-	79,252		13,739	92,991
PUBLIC UTILITIES								
	Water	374,443	332,650	-	707,093		220,588	927,681
	Water Loan (SDWBL 76)	-	-	-	-		-	-
	Water Loan (SWDBL 84)	-	85,199	-	85,199		-	85,199
DEBT SERVICE								
	Civic Center	-	124,922	-	124,922		-	124,922
	Community Center	-	41,854	-	41,854		-	41,854
	Library	-	-	-	-		-	-
COST CENTER								
	Insurance	-	95,000	-	95,000		(95,000)	-
	1854 Main Street	-	-	-	-		-	-
	Corporation Yard	194,292	75,300	49,500	319,092	(\$30,800)	(238,792)	49,500
	1855 Coley Ave.	-	-	-	-		-	-
	PD -Civic Center	-	70,500	-	70,500		(70,500)	-
	CH -Civic Center	-	35,800	-	35,800		(35,800)	-
TOTAL OPERATING BUDGET		3,606,208	3,904,049	319,300	7,829,556	(30,800)	(49,750)	7,749,006
TOTAL CAPITAL IMPROVEMENTS					8,005,075	30,800	49,750	8,085,625
TOTAL BUDGET		\$ 3,606,208	\$ 3,904,049	\$ 319,300	\$ 15,834,631	\$ -	\$ 0	\$ 15,834,631

CITY OF ESCALON
SUMMARY OF MUNICIPAL EXPENDITURES
BY FUND CATEGORIES
ADOPTED BUDGET FISCAL YEAR 2018-2019

FUNCTION	ACTIVITY	GENERAL	OPERATING REVENUE- GENERAL	OPERATING REVENUE- ENTERPRISE	SPECIAL REVENUE	CAPITAL IMPROVEMENT REVENUE	DEBT SERVICE REVENUE	TOTAL
GENERAL GOVERNMENT								
	Legislative Management & Support	40,400						40,400
PUBLIC SAFETY								
	Police	2,128,343	71,400		76,000			2,275,743
	Animal Control	92,847	19,000					111,847
	Street Lighting	108,124						108,124
	Weed Abatement	4,700	0					4,700
	LLD				75,341			75,341
TRANSPORTATION								
	Streets	103,617			290,000			393,617
	Storm Water			238,084				238,084
	Street Trees & Landscaping	36,742						36,742
	Public Transit			145,637				145,637
COMMUNITY DEVELOPMENT								
	Planning	194,453	20,000					214,453
	Building Regulations	187,220	0					187,220
	Engineering	186,024	20,000					206,024
HEALTH								
	Sewer - Municipal			729,711				729,711
	Sewer - Industrial			1,130,097				1,130,097
	WWTP Bond						64,660	64,660
CULTURE & LEISURE								
	Parks	157,334			0			157,334
	Recreation	251,693						251,693
	Library	55,434						55,434
	Community Center	67,991	25,000					92,991
PUBLIC UTILITIES								
	Water			927,681				927,681
	Water Loan (SDWBL 76)						0	0
	Water Loan (SDWBL 84)						85,199	85,199
DEBT SERVICE								
	Civic Center	124,922						124,922
	Community Center	41,854						41,854
	Library						0	0
COST CENTER								
	Insurance	0						0
	City Hall	0						0
	Corporation Yard	49,500						49,500
TOTAL OPERATING BUDGET		3,831,197	155,400	3,171,210	441,341	0	149,859	7,749,006
TOTAL CAPITAL IMPROVEMENTS		0		2,217,875	3,172,750	2,695,000	0	8,085,625
TOTAL BUDGET		\$3,831,197	\$155,400	\$5,389,085	\$3,614,091	\$2,695,000	\$149,859	\$15,834,631

REVENUES

2018-2019 REVENUES

GENERAL REVENUE

Revenue received and not designated for a particular purpose is placed in the **General Fund**. Expenditures may be made from the general fund for any authorized municipal purpose.

Into this fund are placed most of those revenues that come under the "proceeds-of-taxes" category, and which require monitoring to implement Proposition 4. If the revenues exceed the amount permitted under the Proposition, a means must be made to return them to the taxpayers. In the General Fund, most revenue is projected in accordance with standard practices used in revenue projection. The General Fund continues to play the dominant role in City finances.

**CITY OF ESCALON
REVENUE BUDGET**

		FY 16/17	FY 17/18	FY 17/18	FY 17/18	FY 18/19
		Actual	Adopted	Mid-Year	Projected	Adopted
100 GENERAL						
3000 GENERAL REVENUE						
TAXES						
1000	PROPERTY CURRENT SECURED	990,595	1,024,353	1,024,353	1,024,353	1,055,084
1001	PROPERTY TAX IN-LIEU OF VLF	573,203	569,569	569,569	594,434	609,295
1010	PROPERTY CURRENT UNSECURED	62,000	60,600	63,000	61,200	62,000
1035	SB813	26,633	28,000	28,000	18,000	18,540
1036	INTEREST	1,783	1,800	1,800	2,900	3,000
1100	RETAIL SALES	854,494	892,100	892,100	911,550	938,897
1109	PROPERTY TAX IN-LIEU OF SUT	124,104	0	0	0	0
1110	TRANSIT LODGING	3,523	4,500	4,500	5,800	6,000
1120	FRANCHISE-ELECTRIC	108,859	106,000	106,000	111,156	115,000
1121	FRANCHISE-GAS	32,442	31,000	31,000	31,000	31,000
1122	FRANCHISE-GARBAGE-RESID.	43,357	44,000	44,000	44,000	44,000
1123	FRANCHISE-CABLE TV	25,108	25,000	23,000	23,000	24,000
1124	FRANCHISE-GARBAGE-COMM.	22,098	21,000	21,000	21,000	22,000
1125	FRANCHISE-GARBAGE-GREENWASTE	15,465	16,500	16,500	15,500	16,500
1126	FRANCHISE - VIDEO SERVICE	11,790	15,000	12,500	9,000	9,000
1130	BUSINESS LICENSE	45,305	44,500	45,500	45,500	47,000
1140	REAL PROPERTY TRANSFER	33,574	33,000	30,000	27,000	32,000
1186	SB 1186 DISABILITY ACESS	545	525	0	0	0
LICENSE & PERMITS						
2050	FIREWORKS PERMITS	1,080	450	450	450	450
USE OF MONEY & PROPERTY						
4000	INVESTMT.EARNINGS-INTEREST	9,362	6,000	14,000	18,000	18,000
4003	LOAN INTEREST	12,433	0	411	2,145	6,400
4004	LOAN INTEREST (WWTP LOAN)	5,919	0	0	0	0
4012	RENTS-CELL ONE TOWER	10,186	10,150	10,150	42,000	18,000
FROM OTHER AGENCIES						
5003	STATE MANDATED COST REIMBURSEMENT	0	0	0	0	0
5010	VEHICLE LICENSE FEES	3,195	4,000	4,000	3,800	4,500
5030	STATE HOMEOWNERS EXEMPTIONS	9,930	9,800	9,800	9,500	10,000
5042	STATE GRANT	0	0	0	0	0
5071	OFF HIGHWAY MOTOR VEHICLE	0	0	0	0	0
CURRENT SERVICE CHARGES						
6020	SALE OF MAPS & OTHER PUBL.	1,411	600	600	500	800
6025	CURRENT YEAR REIMBURSEMENT	13,854	10,000	10,000	9,000	9,000
6030	OTHER FILING FEES	75	0	0	0	0
6031	BUSINESS LICENSE APPL. FEE	4,500	4,000	4,000	4,500	7,500
6170	LATE CHARGES	19,963	18,000	18,000	20,000	21,000
6171	COLLECTION HANDLING FEE	740	2,100	2,100	2,100	2,100
6180	COBRA FEES	0	0	0	0	0
6181	ADMINISTRATIVE HANDLING FEE	4,930	4,500	4,500	3,800	4,500
6182	DIF ADMINISTRATIVE HANDLING FEE	10,367	11,336	9,710	2,710	10,420
OTHER REVENUE						
7000	SALE OF PROPERTY	0	0	0	170,910	0
7002	MISC. REVENUE	14,048	2,500	2,500	2,500	4,000
7004	UTILITY WRITE OFFS	-2,302	-500	-500	0	-500
7005	RESTITUTION CITY PROPERTY DAMAGE	801	1,000	1,000	750	750
7006	YARD SALE	465	500	500	565	600
7010	CONVIENCE FEE - ONLINE CREDIT CARDS	4,378	4,000	4,000	6,000	9,000
7030	CONTRIBUTIONS	0	0	0	0	0
7040	INSURANCE REFUNDS	10,214	17,000	17,000	14,000	12,000
7041	LOSS/DAMAGES	0	0	0	0	0
7043	RETURN CHECK CHARGE	1,085	1,200	1,200	1,200	1,200
7046	JURY DUTY	0	0	0	0	0
7048	WITNESS FEES	0	0	0	0	0
7049	REBATES	0	0	0	0	0
8053	LOAN PROCEEDS	0	0	0	0	0
	SUB-TOTAL	3,111,512	3,024,084	3,026,244	3,259,823	3,173,035

2018-2019 REVENUES

GENERAL REVENUE

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

POLICE

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

ANIMAL CONTROL

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

WEED ABATEMENT

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

STREETS

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

**CITY OF ESCALON
REVENUE BUDGET**

	FY 16/17	FY 17/18	FY 17/18	FY 17/18	FY 18/19
	Actual	Adopted	Mid-Year	Projected	Adopted
100 GENERAL					
3200 POLICE DEPARTMENT					
1100	1/2 CENT SALES TAX	34,048	32,000	32,000	33,990
2010	BICYCLE LICENSE	0	0	0	0
3010	FINES - OTHER	153	600	600	1,000
5002	BOOKING & PROCESSING FEES	0	0	0	0
5024	GRANTS-COUNTY	0	0	0	0
5026	GRANTS-FAST COPS	0	0	0	0
5031	GRANTS-FEDERAL	2,959	2,500	2,500	1,800
5039	ABANDON VEHICLE PROGRAM	0	0	0	0
5072	P.O.S.T. REIMBURSEMENT	0	2,500	2,500	2,300
5082	GRANTS STATE	23,452	0	1,828	1,828
6025	CURR. REIMBURSED EXPENSES	2,282	2,300	2,300	4,500
6040	SPECIAL POLICE CHARGE	17,369	17,000	17,000	18,000
6041	VEHICLE RELEASE FEE	2,700	7,000	7,000	4,000
6045	CSC-SECURITY	5,984	6,000	6,000	5,500
7000	SALE OF PROPERTY	0	0	0	401
7002	MISC REVENUES	1,704	1,500	1,500	6,102
7020	CONTRIBUTIONS	0	0	0	0
7036	ASSET SEIZURE	0	0	0	0
7037	CONTRIBUTIONS TO CADETS	50	0	0	0
	SUB-TOTAL	90,701	71,400	73,228	77,431
100 GENERAL					
3210 ANIMAL CONTROL					
2000	DOG LICENSE	2,749	2,500	4,000	5,300
6060	ANIMAL SHELTER CHARGE	12,020	12,000	12,000	16,000
7002	MISC. REVENUE	3,879	3,000	3,000	2,100
7050	SPAY/NUETER VOUCHER	0	1,500	1,500	0
	SUB-TOTAL	18,648	19,000	20,500	23,500
100 GENERAL					
6090	WEED & LOT CONTROL	0	0	16,732	16,732
	SUB-TOTAL	0	0	16,732	16,732
100 GENERAL					
3300 STREETS					
5082	MISC STATE GRANTS			220,000	220,000
6023	TRENCH CUT FEES				5,000
6121	STREET CLEANING	1,965	1,965	1,965	1,965
7041	LOSS OR DAMAGE REIMBURSEMENT	0	0	0	0
	SUB-TOTAL	1,965	1,965	221,965	221,965

2018-2019 REVENUES

GENERAL REVENUE

PLANNING

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

BUILDING

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

ENGINEERING

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

RECREATION

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

COMMUNITY CENTER

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

**CITY OF ESCALON
REVENUE BUDGET**

	FY 16/17	FY 17/18	FY 17/18	FY 17/18	FY 18/19	
	Actual	Adopted	Mid-Year	Projected	Adopted	
100 GENERAL						
3400 PLANNING						
6000	PLANNING FEES	34,424	20,000	15,000	10,000	30,000
	SUB-TOTAL	34,424	20,000	15,000	10,000	30,000
100 GENERAL						
3420 BUILDING						
2020	CONSTRUCTION PERMITS	110,672	101,000	95,000	90,000	142,001
6035	PERMIT ALLOCATION FEE	2,966	0	0	0	0
	SUB-TOTAL	113,638	101,000	95,000	90,000	142,001
100 GENERAL						
3421 ENGINEERING						
2030	ENCROACHMENT FEES	15,570	18,000	12,000	7,000	10,000
6050	PLAN CHECK	2,250	200	200	0	200
6070	ENGINEERING FEES	26,483	20,000	45,000	35,000	37,000
	SUB-TOTAL	44,303	38,200	57,200	42,000	47,200
100 GENERAL						
3605 RECREATION						
4012	CELL TOWER RENTS	21,425	22,000	22,000	22,000	22,000
8420	BALL LIGHT REIMBURSEMENT	1,537	1,800	1,800	-1,550	1,000
8440	FIELD RENTAL	3,150	3,400	3,400	3,600	3,600
8***	RECREATION FEES	108,195	104,130	101,280	108,018	113,100
8699	FUND RAISERS/CONTRIBUTIONS	0	0	0	0	0
	SUB-TOTAL	134,307	131,330	128,480	132,068	139,700
100 GENERAL						
3620 COMMUNITY CENTER						
6110	RENTAL FEES	25,120	25,000	25,000	25,000	28,000
	SUB-TOTAL	25,120	25,000	25,000	25,000	28,000
FUND TOTAL		3,574,618	3,431,979	3,679,349	3,898,419	3,678,934

2018-2019 REVENUES

SPECIAL REVENUE

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

RECREATION

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

DEVELOPMENT IMPACT FUNDS

IN-LIEU OF LOW INCOME HOUSING

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

PLANNING

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

LIBRARY

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

PARKS

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

RECREATION

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

**CITY OF ESCALON
REVENUE BUDGET**

		FY 16/17	FY 17/18	FY 17/18	FY 17/18	FY 18/19
		Actual	Adopted	Mid-Year	Projected	Adopted
122 RECREATION						
3605 SINKING FUND						
4000	INVESTMENT EARNINGS	40	40	40	80	80
8004	BALL LIGHTS-SINKING FUND	0	700	700	2,800	2,800
FUND TOTAL		40	740	740	2,880	2,880
DEVELOPMENT IMPACT FUNDS						
201 IN-LIEU OF LOW INCOME HOUSING						
4400						
1153	DEVELOPMENT IMPACT FEES	5,893	0	0	0	0
4000	INVESTMENT EARNINGS (INTEREST)	146	100	200	250	250
FUND TOTAL		6,039	100	200	250	250
202 PLANNING						
3400						
1163	DEVELOPMENT IMPACT FEES	1,309	0	0	0	0
4000	INVESTMENT EARNINGS (INTEREST)	45	20	60	100	100
FUND TOTAL		1,354	20	60	100	100
203 LIBRARY						
4610 DEVELOPMENT IMPACT FEES						
1155	DEVELOPER FEES	62	976	610	610	1,220
4000	INVESTMENT EARNINGS (INTEREST)	0	0	0	0	0
5080	LIBRARY - GRANTS					
FUND TOTAL		62	976	610	610	1,220
204 PARKS						
4600 CAPITAL IMPROVEMENT PARKS						
1150	TAXES - PARK DEVELOPMENT	0	51,984	32,490	32,490	64,980
4016	RENTAL INCOME	26,132	20,000	45,000	45,000	45,000
4000	INVESTMENT EARNINGS (INTEREST)	93	20	250	325	325
5082	MISC STATE GRANT-Cal RECYCLE	0	0	0	0	0
FUND TOTAL		26,225	72,004	77,740	77,815	110,305
205						
3605 RECREATION						
1160	DEV. IMPACT FEE	0	51,980	32,488	27,000	64,975
4000	INVESTMENT EARNINGS	359	220	450	650	650
FUND TOTAL		359	52,200	32,938	27,650	65,625

PUBLIC WORKS

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

TRANSPORTATION MITIGATION

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

POLICE DEPARTMENT

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

CITY HALL

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

LIGHTING & LANDSCAPING

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

CDBG

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

AUTO THEFT

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

POLICE GRANTS

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

**CITY OF ESCALON
REVENUE BUDGET**

	FY 16/17	FY 17/18	FY 17/18	FY 17/18	FY 18/19
	Actual	Adopted	Mid-Year	Projected	Adopted
206 PUBLIC WORKS					
4030 COST CENTER					
1156	DEVELOPMENT IMPACT FEES	15,885	7,616	4,760	9,520
4000	INVESTMENT EARNINGS (INTEREST)	2,585	180	400	600
	FUND TOTAL	18,470	7,796	5,160	10,120
207 TRANSPORTATION MITIGATION					
4300 TRANSPORTATION MITIGATION					
1157	TRANSPORTATION MITIGATION FEES	79,317	23,792	20,495	25,990
4000	INVESTMENT EARNINGS (INTEREST)	18,200	2,800	6,000	9,000
	FUND TOTAL	97,517	26,592	26,495	34,990
208 POLICE DEPARTMENT					
4200 PUBLIC SAFETY					
1153	DEVELOPMENT IMPACT FEES	16,308	16,104	10,065	20,130
4000	INVESTMENT EARNINGS (INTEREST)	115	40	200	200
	FUND TOTAL	16,423	16,144	10,265	20,330
209 CITY HALL					
4020 COST CENTER					
1154	DEVELOPMENT IMPACT FEES	16,777	13,576	8,485	8,920
4000	INVESTMENT EARNINGS (INTEREST)	6	0	0	0
	FUND TOTAL	16,783	13,576	8,485	8,920
SPECIAL DISTRICTS FUNDS					
22* LIGHTING & LANDSCAPE DISTRICTS					
3850 LIGHTING & LANDSCAPE					
1159	LLD REVENUE	82,316	76,471	76,471	79,998
4000	INVESTMENT EARNINGS	121	40	40	250
	FUND TOTAL	82,437	76,511	76,511	80,248
COMMUNITY DEVELOPMENT					
242 CDBG MONIES					
4040 SPECIAL GRANTS					
5077	CDBG-HUD	0	0	0	74,381
1105	GRANTS	0	0	0	0
	FUND TOTAL	0	0	0	74,381
POLICE SPECIAL FUNDS					
251 AUTO THEFT					
3200 PUBLIC SAFETY					
5011	AUTO THEFT	0	0	0	0
	FUND TOTAL	0	0	0	0
252 POLICE GRANTS					
3200 POLICE DEPARTMENT					
5028	GRANTS - AB3229 - SLESF	113,812	100,000	115,000	152,425
	STATE 911 FUNDS	0	0	0	0
	RAN BOARD MONIES	0	0	0	0
4000	INVESTMENT EARNINGS (INTEREST)	453	228	600	1,800
	FUND TOTAL	114,265	100,228	115,600	153,925
255 POLICE GRANTS					
3200 PUBLIC SAFETY					
5200	FEDERAL GRANTS	0	0	0	0
	FUND TOTAL	0	0	0	0

TRANSPORTATION

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

REGIONAL TRANSPORTATION IMPACT FEES

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

AB 2928 - TRAFFIC CONGESTION

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

TRAFFIC SAFETY

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

MEASURE K

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

GAS TAX 2103

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

GAS TAX 2106

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

**CITY OF ESCALON
REVENUE BUDGET**

	FY 16/17	FY 17/18	FY 17/18	FY 17/18	FY 18/19	
	Actual	Adopted	Mid-Year	Projected	Adopted	
TRANSPORTATION FUNDS						
270 TRANSPORTATION						
4300 CAPITAL IMPROVEMENT STREETS						
1101	TDA/LTF SALES TAX	155,232	161,824	161,824	189,934	185,000
1103	TDA/LTF PED & BIKE	5,479	5,457	5,457	5,932	5,457
1111	M-K FIRST STREET	0	0	0	0	0
4000	INVESTMENT EARNINGS (INTEREST)	6,074	2,300	6,000	10,000	10,000
	FUND TOTAL	166,785	169,581	173,281	205,866	200,457
271 REGIONAL TRANSPORTATION IMPACT FEES						
4300 CAPITAL IMPROVEMENT STREETS						
1157	RTIF FEES	32,081	22,000	15,000	15,000	15,000
4000	INVESTMENT EARNINGS (INTEREST)	876	465	465	1,800	1,800
	FUND TOTAL	32,957	22,465	15,465	16,800	16,800
TRAFFIC						
281 TRAFFIC CONGESTION						
4300 CAPITAL IMPROVEMENT STREETS						
5037	TRAFFIC CONGESTION RELIEF	0	0	0	0	0
5040	PROPOSITION 1B	0	0	0	0	0
4000	INVESTMENT EARNINGS (INTEREST)	244	147	300	500	500
	FUND TOTAL	244	147	300	500	500
282 TRAFFIC SAFETY						
3200 POLICE						
3000	VEHICLE CODE FINES	3,056	16,000	16,000	18,000	18,000
	FUND TOTAL	3,056	16,000	16,000	18,000	18,000
MEASURE K						
290 MEASURE K						
4300 CAPITAL IMPROVEMENT STREETS						
1102	MEASURE K	300,000	300,000	320,000	320,000	405,000
7000	SALE OF PROPERTY	0	0	0	0	0
1112	REIMBURSEMENT BRENNAN/HWY 120	0	0	0	0	0
4000	INVESTMENT EARNINGS (INTEREST)	8,412	4,500	7,000	14,000	14,000
	FUND TOTAL	308,412	304,500	327,000	334,000	419,000
GAS TAX						
322 GAS TAX 2103						
4300 CAPITAL IMPROVEMENT STREETS						
4000	INVESTMENT EARNINGS (INTEREST)	5,883	300	450	750	750
5018	GAS TAX 2034 (SB1)	0	0	0	25,000	119,000
5019	GAS TAX 2103	19,036	28,555	28,555	28,555	55,238
	FUND TOTAL	24,919	28,855	29,005	54,305	174,988
323 GAS TAX 2106						
4300 CAPITAL IMPROVEMENT STREETS						
6080	CURB, GUTTER, SIDEWALKS	0	0	0	0	0
4000	INVESTMENT EARNINGS (INTEREST)	221	150	300	600	600
5020	GAS TAX 2106	28,011	29,836	29,836	29,836	28,078
	FUND TOTAL	28,232	29,986	30,136	30,436	28,678

GAS TAX 2107

The use of funds collected under Section 2107 of the Streets and Highways Code is similar to 2106. These funds must also be used for street and road purposes; however, apportionment is solely based on population.

GAS TAX 2107.5

The revenue collected under Section 2107.5 of the Streets and Highways Code is to be used exclusively for engineering costs and administrative expenses in respect to city streets. The amount received is fixed depending on population of the City.

GAS TAX 2105

Under the provisions of Section 2105 of the Streets and Highways Code, the City receives a portion of the gas tax collected on a per gallon basis. These funds are to be used for the research, planning, construction, improvement, maintenance, and operation of public streets and highways. A portion of the revenue derived is disbursed to the cities on a per capita basis. The City received its first allocation in October 1990.

CIVIC CENTER/COMMUNITY CENTER DEBT SERVICE

Current income is raised from investment earnings.

**CITY OF ESCALON
REVENUE BUDGET**

		FY 16/17	FY 17/18	FY 17/18	FY 17/18	FY 18/19
		Actual	Adopted	Mid-Year	Projected	Adopted
324 GAS TAX 2107						
3300 STREETS						
4000	INVESTMENT EARNINGS (INTEREST)	640	400	700	1,200	1,200
5021	GAS TAX 2107	50,808	53,551	53,551	53,551	51,466
FUND TOTAL		51,448	53,951	54,251	54,751	52,666
325 GAS TAX 2107.5						
3300 STREETS						
4000	INVESTMENT EARNINGS (INTEREST)	242	125	300	500	500
5022	GAS TAX 2107.5	2,000	2,000	2,000	2,000	2,000
FUND TOTAL		2,242	2,125	2,300	2,500	2,500
328 GAS TAX 2105						
4300 CAPITAL IMPROVEMENT STREETS						
4000	INVESTMENT EARNINGS (INTEREST)	1,240	750	1,500	2,000	2,000
5023	GAS TAX 2105	40,074	41,453	41,453	41,453	41,481
FUND TOTAL		41,314	42,203	42,953	43,453	43,481
DEBT SERVICE FUNDS						
504 CIVIC/COMM CENTER DEBT SERVICE						
4060 CIVIC/COMM CENTER DEBT SERVICE						
4000	INVESTMENT EARNINGS (INTEREST)	0	0	0	0	0
8053	LOAN PROCEEDS	0	0	0	0	0
FUND TOTAL		0	0	0	0	0

WATER**OPERATING INCOME**

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

CAPITAL IMPROVEMENT

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

DEPRECIATION RESERVE

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

DEBT SERVICE**WATER DEBT SERVICE - 76**

This Debt has been paid in full. Current income is raised from investment earnings and base water rate charges on utility billings from current water customers.

WATER DEBT SERVICE – 84

Current income is raised from investment earnings and base water rate charges on utility billings from current water customers.

**CITY OF ESCALON
REVENUE BUDGET**

	FY 16/17	FY 17/18	FY 17/18	FY 17/18	FY 18/19	
	Actual	Adopted	Mid-Year	Projected	Adopted	
WATER ENTERPRISE FUNDS						
600 WATER						
3700 WATER (OPERATING)						
4000	INVESTMENT EARNINGS (INTEREST)	687	500	1,000	1,200	1,400
4016	RENTAL INCOME	600	600	600	600	600
6183	DBCP SETTLEMENT	0	0	0	0	0
9000	SALE OF WATER OUTSIDE OF CITY	104,699	104,699	104,699	104,699	104,699
9***	SALE OF WATER	733,098	856,872	871,712	760,412	785,960
9002	WATER RECONNECTION FEE	7,070	5,480	7,000	6,000	6,000
9004	METER & SERVICE INSTALLATION	3,825	2,000	3,000	4,000	3,000
	FUND TOTAL	849,979	970,151	988,011	876,911	901,659
605 WATER						
4700 CAPITAL IMPROVEMENT						
4000	INVESTMENT EARNINGS (INTEREST)	4,974	2,375	5,000	8,500	9,000
4003	LOAN INTEREST	0	0	0	0	0
7000	SALE OF PROPERTY	0	0	0	0	0
7010	CONNECTION FEES	94,291	75,128	31,955	31,955	78,910
7013	FIRE CONNECTION FEES	62,944	40,000	25,000	0	25,000
	FUND TOTAL	162,209	117,503	61,955	40,455	112,910
610 WATER						
4700 DEPRECIATION RESERVE						
4000	INVESTMENT EARNINGS (INTEREST)	3,490	1,715	4,500	7,000	7,200
8000	BASE SERVICE CHARGE	162,106	114,600	114,600	114,600	57,300
	FUND TOTAL	165,596	116,315	119,100	121,600	64,500
615 WATER -76						
3720 WATER DEBT SERVICE						
4000	INVESTMENT EARNINGS (INTEREST)	1,389	350	1,500	2,500	2,500
7002	MISCELLANEOUS REVENUE	0	0	0	0	0
8000	DEBT SERVICE (BASE CHARGE)	0	0	0	0	0
	FUND TOTAL	1,389	350	1,500	2,500	2,500
616 WATER -84						
3730 WATER DEBT SERVICE						
4000	INVESTMENT EARNINGS (INTEREST)	1,623	1,125	2,000	3,200	3,200
8000	DEBT SERVICE (BASE CHARGE)	129,603	224,548	224,548	224,548	112,274
	FUND TOTAL	131,226	225,673	226,548	227,748	115,474

2018-2019 REVENUES

ENTERPRISE REVENUE

WASTE WATER

OPERATING INCOME

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

CAPITAL IMPROVEMENT REVENUE

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

DEPRECIATION REVENUE

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

DEBT SERVICE REVENUE

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

**CITY OF ESCALON
REVENUE BUDGET**

		FY 16/17	FY 17/18	FY 17/18	FY 17/18	FY 18/19
		Actual	Adopted	Mid-Year	Projected	Adopted
ENTERPRISE SEWER FUNDS						
620 SEWER- INDUSTRIAL SEWER						
3510 OPERATING						
2040	INDUSTRIAL PERMIT	250	250	250	250	250
3030	PENALTY	36,563	0	0	0	0
4000	INVESTMENT EARNINGS (INTEREST)	719	0	0	2,000	2,000
6230	SERVICE CHARGE-Industrial	1,293,547	1,344,917	1,200,215	1,071,500	1,310,140
6231	SERVICE CHARGE-Electrical Service-Indust.	230,600	246,382	225,000	200,000	215,000
6234	SERVICE CHARGE-Liquid Oxygen	130,531	149,972	89,844	98,000	95,000
FUND TOTAL		1,692,210	1,741,521	1,515,309	1,371,750	1,622,390
627 SEWER- INDUSTRIAL SEWER						
4510 WASTEWATER DEBT SERVICE						
4000	INVESTMENT EARNINGS (INTEREST)	157	0	0	0	0
8001	READY TO SERVE CHARGE	157,817	162,889	162,889	162,889	163,705
FUND TOTAL		157,974	162,889	162,889	162,889	163,705
630 SEWER-MUNICIPAL SEWER						
4000	INVESTMENT EARNINGS (INTEREST)	555	0	0	2,000	2,000
6200	SERVICE CHARGE-Municipal	1,136,686	808,633	781,622	712,231	668,245
7000	SALE OF PROPERTY	0	0	0	0	0
7002	MISC. REVENUE	2,348	0	0	0	0
7,004	UTILITLY W/O	-1,038	-300	-300	-300	-300
FUND TOTAL		1,138,551	808,333	781,322	713,931	669,945
633 SEWER-MUNICIPAL SEWER						
4500 CAPITAL IMPROVEMENT						
4000	INVESTMENT EARNINGS (INTEREST)	6,474	4,900	6,000	9,000	9,000
6233	LOAN REPAYMENT	0	0	0	0	0
8051	LOAN PROCEEDS	0	0	0	0	0
7000	SALE OF PROPERTY	0	0	0	0	0
7011	CONNECTION FEES	18,474	47,984	19,990	19,990	49,980
FUND TOTAL		24,948	52,884	25,990	28,990	58,980
635 SEWER-MUNICIPAL SEWER						
4500 DEPRECIATION RESERVE						
4000	INVESTMENT EARNINGS (INTEREST)	0	157	1,500	2,800	2,800
8001	READY TO SERVE CHARGE	0	409,590	409,590	409,590	409,590
FUND TOTAL		0	409,747	411,090	412,390	412,390

2018-2019 REVENUES

ENTERPRISE REVENUE

STORM WATER

OPERATING INCOME

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

CAPITAL IMPROVEMENT REVENUE

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

TRANSIT

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

**CITY OF ESCALON
REVENUE BUDGET**

		FY 16/17	FY 17/18	FY 17/18	FY 17/18	FY 18/19
		Actual	Adopted	Mid-Year	Projected	Adopted
ENTERPRISE STORM FUNDS						
640 STORM WATER ENTERPRISE						
3302 OPERATING						
4000	INVESTMENT EARNINGS	263	120	350	500	500
6400	STORM WATER UTILITY FEE	180,166	180,000	180,000	180,000	180,000
	FUND TOTAL	180,429	180,120	180,350	180,500	180,500
643 STORM DRAINAGE						
4301 CAPITAL IMPROVEMENT						
1152	STORM DRAINAGE FEES	26,109	14,400	13,500	14,200	18,000
4000	INVESTMENT EARNINGS (INTEREST)	1,034	570	1,250	2,000	2,000
	FUND TOTAL	27,143	14,970	14,750	16,200	20,000
ENTERPRISE TRANSIT FUND						
660 TRANSIT						
3320 TRANSIT						
5082	Misc Grants	110,169	52,742	52,742	207,742	38,889
7002	Misc Revenue/Advertising	9,089	500	500	500	500
9100	Passenger Fares/County Reimbursement	3,020	3,500	3,500	3,500	3,500
9110	TD/LTF SALES TAX	77,273	68,439	68,439	68,439	54,499
9120	State Transit Assistance(STA)	5,000	0	0	0	1,313
9130	FEDERAL FTA	35,280	41,299	41,299	41,299	41,299
	FUND TOTAL	239,831	166,480	166,480	321,480	140,000
GRAND TOTAL ALL FUNDS		9,243,197	9,435,614	9,380,137	9,587,410	9,537,744

EXPENDITURES


CITY OF ESCALON
OPERATING EXPENDITURES SUMMARY BY DEPARTMENT
 Adopted Budget Fiscal Year 2018-2019

Department	Salaries and Benefits	Operating Expenses	Capital Outlay	Cost Center Charges	Total Appropriations	Management Fees (Gen. Govt.)	Less Contributions other funds	Reserve Contributions	Total Fund Cost
INSURANCE	-	95,000	-	(95,000)	-	-	-	-	-
CITY HALL	-	-	-	-	-	-	-	-	-
CORP YARD	194,292	75,300	49,500	(238,792)	80,300	-	(30,800)	(49,500)	(0)
DEV SERVICE BLDG	-	-	-	-	-	-	-	-	-
CIVIC CENTER -PD	-	70,500	-	(70,500)	-	-	-	-	-
CIVIC CENTER - CH	-	35,800	-	(35,800)	-	-	-	-	-
LEGISLATIVE	36,151	202,010	-	21,491	259,652	(259,652)	-	-	(0)
MGMT & SUPPORT	395,868	215,252	18,400	27,115	656,635	(566,485)	(49,750)	(18,400)	22,000
POLICE	1,507,160	310,075	24,400	95,785	1,937,420	338,323	(80,000)	(24,400)	2,171,343
ANIMAL CONTROL	61,717	28,480	-	3,475	93,672	18,175	-	-	111,847
STREET LIGHTING	-	107,600	-	-	107,600	524	-	-	108,124
WEED ABATMENT	-	4,700	-	-	4,700	-	-	-	4,700
STREETS	85,650	116,250	140,000	24,536	366,436	27,182	(275,000)	-	118,618
ST. TREES/LANDSCAPE	-	36,450	-	-	36,450	292	-	-	36,742
PLANNING	101,898	86,800	-	2,845	191,543	22,910	-	-	214,452
BUILDING	88,784	76,700	-	2,495	167,979	19,240	-	-	187,219
ENGINEERING	99,513	80,600	-	2,716	182,829	23,195	-	-	206,024
PARKS	48,106	78,800	-	16,241	143,147	14,187	-	-	157,334
RECREATION	96,161	132,025	-	3,441	231,627	20,066	-	-	251,693
LIBRARY	4,156	45,550	-	749	50,455	4,978	-	-	55,433
COMMUNITY CENTER	37,952	41,300	-	1,195	80,447	12,544	-	-	92,991
Debit Service Community Center	-	41,854	-	-	41,854	-	-	(41,854)	-
Debit Service Civic Center	-	124,922	-	-	124,922	-	-	(124,922)	-
Total General Fund Cost	2,757,407	2,005,968	232,300	(238,008)	4,757,667	(324,520)	(435,550)	(259,076)	3,738,520
SPECIAL DISTRICTS	-	69,382	-	-	69,382	5,959	-	-	75,341
Total Special District Cost	-	69,382	-	-	69,382	5,959	-	-	75,341
WATER	374,443	332,650	-	110,954	818,047	109,634	-	-	927,681
Debt Service - WATER LOAN -76	-	-	-	-	-	-	-	-	-
Debt Service - WATER LOAN -84	-	85,199	-	-	85,199	-	-	-	85,199
Total Water Fund Cost	374,443	417,849	-	110,954	903,246	109,634	-	-	1,012,880
SEWER - INDUSTRIAL	177,112	750,250	64,500	44,062	1,035,924	94,173	-	-	1,130,097
SEWER - MUNICIPAL	194,826	377,540	22,500	56,389	651,255	78,457	-	-	729,712
Debt Service - SEWER IND BOND	-	64,660	-	-	64,660	-	-	-	64,660
Total Sewer Fund Cost	371,939	1,192,450	87,000	100,451	1,751,840	172,630	-	-	1,924,469
STORM WATER	96,259	84,400	-	26,603	207,263	30,821	-	-	238,084
Total Storm Fund Cost	96,259	84,400	-	26,603	207,263	30,821	-	-	238,084
TRANSIT	6,160	134,000	-	-	140,160	5,477	-	-	145,637
Total Transit Cost	6,160	134,000	-	-	140,160	5,477	-	-	145,637
Total City Wide Cost	3,606,208	3,904,049	319,300	0	7,829,556	-	(435,550)	(259,076)	7,134,930

**FUNCTION:
Cost Center**

**ACTIVITY:
Insurance**

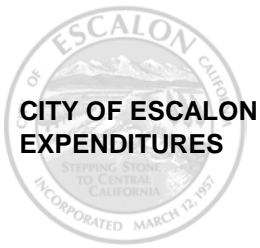
The **Insurance** activity provides for the various insurance programs of the City that cannot be economically accounted for in the various operating activities. Because of the nature of this activity it does not provide a direct service to the public, but does provide a service to all activities of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

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

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

OBJECTIVES:

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



**COST CENTER
INSURANCE
100-6010**

	Actual FY 16/17	Adopted FY 17/18	Mid-Year FY 17/18	Projected FY 17/18	Adopted FY 18/19
EXPENDITURES					
Employee Services					
Supplies & Other Services	86,227	94,725	94,725	103,591	95,000
Capital Outlay					
SUB-TOTAL	86,227	94,725	94,725	103,591	95,000
General Government Charge Cost Center Charge					
TOTAL EXPENDITURES	\$86,227	\$94,725	\$94,725	\$103,591	\$95,000

** Workers Compensation added to Salaries no longer recorded in the Insurance Cost Center **

FUND SOURCE

**COST CENTER	86,227	94,725	94,725	103,591	95,000
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TOTAL FUND SOURCE	\$86,227	\$94,725	\$94,725	\$103,591	\$95,000
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**General Government is allocated back to direct city functions.

FUNCTION:
Cost Center

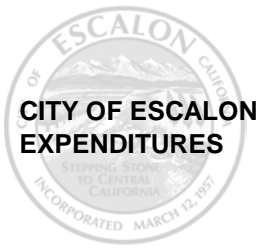
ACTIVITY:
Facility 1854 Main Street

The **Facility** has been sold as of March 2018

OBJECTIVES: None.

CAPITAL OUTLAY: None.

CHANGES OVER PREVIOUS YEAR:
Property closed escrow March 2018



**CITY OF ESCALON
EXPENDITURES**

COST CENTER
Facility - 1854 Main Street
100-6020

	Actual	Adopted	Mid-Year	Projected	Adopted
	FY 16/17	FY 17/18	FY 17/18	FY 17/18	FY 18/19

EXPENDITURES

Employee Services	0	0	0	0	0
Supplies & Other Services	2,308	2,611	1,575	1,621	0
Capital Outlay	0	0	0	0	0
SUB-TOTAL	2,308	2,611	1,575	1,621	0

General Government Charge
 Cost Center Charge

TOTAL EXPENDITURES	2,308	2,611	1,575	1,621	0
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FUND SOURCE

**COST CENTER	2,308	2,611	1,575	1,621	0
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TOTAL FUND SOURCE	\$2,308	\$2,611	\$1,575	\$1,621	\$0
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**Cost Center is allocated back to direct city functions.

**FUNCTION:
Cost Center**

**ACTIVITY:
Corporation Yard**

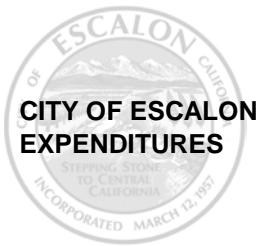
The **Corporation Yard** activity provides for the storage and maintenance of transportation, public health, and public utilities materials and equipment. The charge for this activity is made to other operating activities based on their cost for employees' services plus supplies and other services.

OBJECTIVES:

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

CAPITAL OUTLAY: Purchase replacement Ford F150 to replace a 2001 F-150 that is becoming unreliable and in need of costly repairs.

CHANGES OVER PREVIOUS YEAR: None



**COST CENTER
CORPORATION YARD
100-6030**

	Actual FY 16/17	Adopted FY 17/18	Mid-Year FY 17/18	Projected FY 17/18	Adopted FY 18/19
EXPENDITURES					
Employee Services	164,631	177,976	180,113	176,565	194,292
Supplies & Other Services	52,366	76,750	76,750	72,850	75,300
Capital Outlay	46,747	2,000	2,000	0	49,500
SUB-TOTAL	263,744	256,726	258,863	249,415	319,092
SERVICE CREDIT	-32,375	-23,650	-23,150	-20,678	-30,800
General Government Charge					
Cost Center Charge	0	0	0	0	0
TOTAL EXPENDITURES	\$231,369	\$233,076	\$235,713	\$228,737	\$288,292

FUND SOURCE

**COST CENTER	184,622	231,076	233,713	228,737	238,792
Public Works Developer Impact Fees	0	0	0	0	0
Equipment Reserve	46,747	2,000	2,000	0	49,500

TOTAL FUND SOURCE	231,369	233,076	235,713	228,737	288,292
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**Cost Center is allocated back to direct city functions.

FUNCTION:
Cost Center

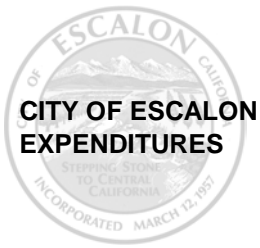
ACTIVITY:
Facility 1855 Coley Ave.

The **Facility** has been sold as of March 2018

OBJECTIVES: None.

CAPITAL OUTLAY: None.

CHANGES OVER PREVIOUS YEAR:
Property closed escrow March 2018



COST CENTER
 Facility - 1855 Coley Ave.
 100-6050

	Actual	Adopted	Mid-Year	Projected	Adopted
	FY 16/17	FY 17/18	FY 17/18	FY 17/18	FY 18/19

EXPENDITURES

Employee Services	0	0	0	0	0
Supplies & Other Services	2,231	2,695	1,700	1,650	0
Capital Outlay	0	0	0	0	0
SUB-TOTAL	2,231	2,695	1,700	1,650	0

General Government Charge
 Cost Center Charge

TOTAL EXPENDITURES	\$2,231	\$2,695	\$1,700	\$1,650	\$0
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FUND SOURCE

**COST CENTER	2,231	2,695	1,700	1,650	0
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TOTAL FUND SOURCE	\$2,231	\$2,695	\$1,700	\$1,650	\$0
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**Cost Center is allocated back to direct city functions.

FUNCTION:
Cost Center

ACTIVITY:
Civic Center –Police Building

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

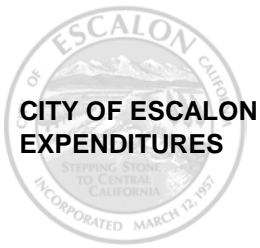
The charge for this activity is allocated to the support and operating activities based on the square footage used.

OBJECTIVES:

To provide for the Civic Center – Police Building operations with electric, gas, water, sewer and garbage utilities. To provide for all City telephone costs located within the building, and to maintain with janitorial services.

CAPITAL OUTLAY: None.

CHANGES OVER PREVIOUS YEAR: None



**COST CENTER
CIVIC CENTER- POLICE BUILDING
100-6060**

	Actual	Adopted	Mid-Year	Projected	Adopted
	FY 16/17	FY 17/18	FY 17/18	FY 17/18	FY 18/19
EXPENDITURES					
Employee Services	0	0	0	0	0
Supplies & Other Services	57,616	68,500	68,500	66,500	70,500
Capital Outlay	0	0	0	0	0
SUB-TOTAL	57,616	68,500	68,500	66,500	70,500
General Government Charge					
Cost Center Charge					
TOTAL EXPENDITURES	\$57,616	\$68,500	\$68,500	\$66,500	\$70,500

FUND SOURCE

**COST CENTER	57,616	68,500	68,500	66,500	70,500
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TOTAL FUND SOURCE	\$57,616	\$68,500	\$68,500	\$66,500	\$70,500
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****Cost Center is allocated back to direct city functions.**

**FUNCTION:
Cost Center**

**ACTIVITY:
Civic Center –City Hall**

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

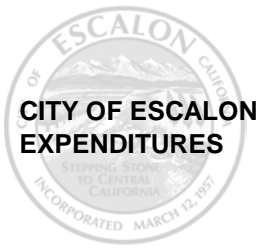
The charge for this activity is allocated to the support and operating activities based on the square footage used.

OBJECTIVES:

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

CAPITAL OUTLAY: None

CHANGES OVER PREVIOUS YEAR: None



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

	Actual	Adopted	Mid-Year	Projected	Adopted
	FY 16/17	FY 17/18	FY 17/18	FY 17/18	FY 18/19
EXPENDITURES					
Employee Services	0	0	0	0	0
Supplies & Other Services	28,251	38,250	38,250	33,450	35,800
Capital Outlay	0	0	0	0	0
SUB-TOTAL	28,251	38,250	38,250	33,450	35,800
General Government Charge					
Cost Center Charge					
TOTAL EXPENDITURES	\$28,251	\$38,250	\$38,250	\$33,450	\$35,800

FUND SOURCE

**COST CENTER	28,251	38,250	38,250	33,450	35,800
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TOTAL FUND SOURCE	\$28,251	\$38,250	\$38,250	\$33,450	\$35,800
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****Cost Center is allocated back to direct city functions.**

**FUNCTION:
General Government**

**ACTIVITY:
Legislative**

CITY COUNCIL

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

OBJECTIVES:

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

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

LEGAL COUNSEL

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

OBJECTIVES:

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

INDEPENDENT AUDITOR

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

OBJECTIVES:

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

CITY CLERK

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

FUNCTION:
General Government

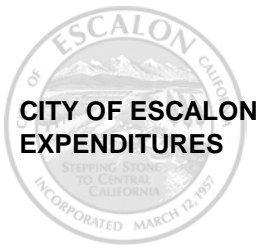
ACTIVITY:
Legislative

OBJECTIVES:

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

CAPITAL OUTLAY: Purchase of Video Equipment for broadcasting of Council Meeting and iPad's with agenda software for City Council.

CHANGES OVER PREVIOUS YEAR: None



**GENERAL GOVERNMENT
LEGISLATIVE
100-6100**

	Actual	Adopted	Mid-Year	Projected	Adopted
	FY 16/17	FY 17/18	FY 17/18	FY 17/18	FY 18/19
EXPENDITURES					
Employee Services	38,840	37,323	36,966	37,103	36,151
Supplies & Other Services	147,853	188,325	188,325	193,325	202,010
Capital Outlay	0	0	0	0	0
SUB-TOTAL	186,693	225,648	225,291	230,428	238,161
General Government Charge					
Cost Center Charge	17,406	22,459	22,553	20,865	21,491
TOTAL EXPENDITURES	\$204,099	\$248,107	\$247,844	\$251,293	\$259,652

FUND SOURCE

**GENERAL GOVERNMENT	204,099	248,107	247,844	251,293	259,652
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TOTAL FUND SOURCE	\$204,099	\$248,107	\$247,844	\$251,293	\$259,652
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****General Government is allocated back to direct city functions.**

FUNCTION:
General Government

ACTIVITY:
Management & Support

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

CITY MANAGER

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

FINANCE DEPARTMENT

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

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

OBJECTIVES:

The Finance Department is responsible for:

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

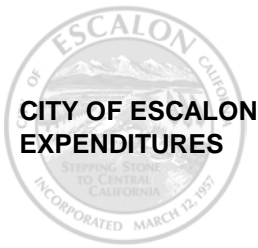
FUNCTION:
General Government

ACTIVITY:
Management & Support

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

CAPITAL OUTLAY: Continue computer replacement program of 3 desktop computers, and upgrade to Camera Server VS03.

CHANGES OVER PREVIOUS YEAR: None.



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

	Actual FY 16/17	Adopted FY 17/18	Mid-Year FY 17/18	Projected FY 17/18	Adopted FY 18/19
EXPENDITURES					
Employee Services	283,198	379,338	363,347	312,005	395,868
Supplies & Other Services	142,949	228,172	230,172	209,842	215,252
Capital Outlay	8,099	38,700	38,700	37,405	18,400
SUB-TOTAL	434,246	646,210	632,219	559,252	629,520
General Government Charge					
Cost Center Charge	28,860	33,406	31,430	29,373	27,115
TOTAL EXPENDITURES	\$463,106	\$679,616	\$663,649	\$588,625	\$656,635

FUND SOURCE

**GENERAL GOVERNMENT	455,007	640,916	624,949	551,220	616,235
GENERAL FUND	0	0	0	0	22,000
Equipment Reserve	8,099	38,700	38,700	37,405	18,400
Developer Impact Fees	0	0	0	0	0

TOTAL FUND SOURCE	\$463,106	\$679,616	\$663,649	\$588,625	\$656,635
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**General Government is allocated back to direct city functions.

**FUNCTION:
Public Safety**

**ACTIVITY:
Police**

The overall goal of the Escalon Police Department is to protect lives and property by the enforcement of local, state and federal laws. To that end, the police department provides around-the-clock protection in order to preserve the lives and property of our residents and visitors and will constantly strive to assess the needs of our community through a collaborative and partnership approach.

The Escalon Police Department's operational philosophy is that of Community Oriented Policing, a philosophy that uses fundamental policing practices with an emphasis on crime prevention and recommended solutions from our community members. The solutions that worked yesterday may no longer work or even apply tomorrow. Therefore, the Department will continually redefine the community oriented policing processes by working in a partnership with the community and continually place a premium on preventing crime.

Accomplishing a safe community requires the department and residents to become more effective and efficient in dealing with the underlying problems that could be targeted to reduce crime and disorder. Even though we enjoy a quality of life in Escalon that other communities can only dream of, we must always be vigilant in our crime prevention and detection efforts.

The Police Department will continue to seek funding opportunities by aggressively seeking grant funding, and examine fees for services when permissible.

Using the old adage that a "failure to plan will end in a plan to fail," the department will place an emphasis to train and support career development. A well-trained staff will add to the level of confidence the community has in their police department and ensure succession planning is in place for eventual staff attrition.

OBJECTIVES:

In order to provide law enforcement and crime prevention 24-hours a day, 365 days per year and seven days a week, the City must ensure that at a minimum of at least one officer is constantly on duty. Currently patrol personnel are split into two squads, working ten hours work days, with rotating days off. This schedule provides flexibility and maneuverability among staff members, at the same time assisting in addressing our training mandates and one that limits the City's exposure to an increase in overtime or decrease present staffing levels.

CAPITAL OUTLAY: In FY 17/18, we added a new unmanned aerial system to the fleet, and a used Ford Crown Victoria car for our volunteers via a donation from South San Joaquin Irrigation district. Replacement of an existing Mobile Data Computer (MDC), In-Car Video cameras and body worn cameras are being phased in.

In FY 18/19, we intend to replace the holding cell cameras, body worn cameras and replacement of an existing Mobile Data Computer.

FUNCTION:
Public Safety

ACTIVITY:
Police

CHANGES OVER PREVIOUS YEAR:

Personnel:

Regular and Reserve Officers: Staffing levels continue to be a concern with the desire to provide the upmost safety for our personnel and have at least two personnel on duty 24 hours day. At present, the department has two frontline supervisors, one detective and six uniformed officers. In 2017, the police department handled 11,805 total incidents (calls for service and officer self-initiated activity) a 4% decrease from 2016. Even with less incidents, personnel completed more reports documenting our actions. To augment the full-time staffing the department utilizes the support of Police Reserves as commissioned officers, who without their involvement the department would be exposed to increased personnel costs. We have twelve (12) reserve officers that includes six (6) Level I reserve officers.

Community Services Officer: This position continues to assist in the management of our property and evidence room, as well as providing leadership and guidance to our Animal Services unit.

Explorers: This youth program is in a rebuilding phase, and we have added five (5) explorers too our ranks. It continues to be one of the best recruitment tool available to a police department.

Volunteers in Police Service (VIPS): We currently have seven volunteers in our volunteer program. We are actively recruiting additional participants.

Operations:

Technology: We are continuing the process of upgrading our mobile computers in the patrol fleet with new Toughbook laptop computers to increase availability to new applications. We in the process of upgrading our body worn cameras and in car camera systems. We continue to educate personnel on the usage of this technology.

The Department is continuing to use its Facebook page along with Nixie, and Twitter to communicate and stay connected with our residents, in an effort to better serve and protect them.

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

Crime Prevention: The department is continuing to move forward to adopt a strong crime prevention program by encouraging Neighborhood Watch, which is a program where neighbors join forces to keep an eye on suspicious activity and then report to the police department. Participation from the public is still a challenge.

FUNCTION:
Public Safety

ACTIVITY:
Police

Training: This continues to be a priority for the department to ensure POST mandates, preparing personnel for specialize enforcement area, such DUI, traffic, criminal investigations are completed. We are focus on succession planning to ensure personnel are capable and qualified to serve in supervisory or management positions.

Police Administration: Still currently consists of the Chief of Police and the Police Services Manager. We utilize reserve personnel and our Community Service Officer to augment the services we provide in Animal Services, pre-employment and concealed weapons permit investigations, as well as property room management.



**PUBLIC SAFETY
POLICE
100-6200**

	Actual	Adopted	Mid-Year	Projected	Adopted
	FY 16/17	FY 17/18	FY 17/18	FY 17/18	FY 18/19
EXPENDITURES					
Employee Services	1,352,779	1,517,330	1,517,195	1,463,722	1,507,160
Supplies & Other Services	262,937	307,200	311,200	311,175	310,075
Capital Outlay	31,079	113,425	113,425	112,963	24,400
SUB-TOTAL	1,646,795	1,937,955	1,941,820	1,887,860	1,841,635
General Government Charge	234,625	276,268	264,162	281,705	338,323
Cost Center Charge	85,767	93,400	94,262	96,397	95,785
TOTAL EXPENDITURES	\$1,967,187	\$2,307,622	\$2,300,244	\$2,265,962	\$2,275,743

FUND SOURCE

GENERAL FUND	1,820,157	2,127,397	2,120,019	2,086,199	2,171,343
DEVELOPER IMPACT FEES	0	0	0	0	0
Equipment Reserve	85,767	104,225	104,225	103,763	24,400
SPECIAL REVENUE FUND-AUTO THEFT	0	0	0	0	0
GRANTS	61,263	60,000	60,000	60,000	60,000
TRAFFIC SAFETY (Vehicle code)	0	16,000	16,000	16,000	20,000
TOTAL FUND SOURCE	\$1,967,187	\$2,307,622	\$2,300,244	\$2,265,962	\$2,275,743

FUNCTION:
Public Safety

ACTIVITY:
Animal Control

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

OBJECTIVES:

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

CAPITAL OUTLAY: In FY 17/18 a used Animal Control truck via donation from the City of Tracy was added to the fleet. Cameras covering the shelter were added and access control to enhance security for the facility.

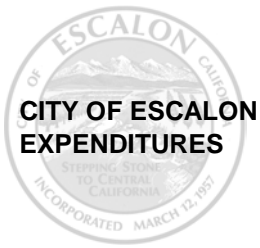
In FY 18/19 we will be adding a Euthanasia Room at the Animal Shelter and additional over-flow kennels.

CHANGES OVER PREVIOUS YEAR:

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

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

We are also exploring new methods to complete canvassing of neighborhood to ensure all animals are licensed and accounted for, to enable us to reunite any lost animals with their owners. We are implementing new procedures to enhance our accountability and tracking for animals in our shelter. As mentioned within the Police narrative the CSO was hired to provide leadership and guidance to our Animal Services unit.



**PUBLIC SAFETY
ANIMAL CONTROL
100-6210**

	Actual	Adopted	Mid-Year	Projected	Adopted
	FY 16/17	FY 17/18	FY 17/18	FY 17/18	FY 18/19
EXPENDITURES					
Employee Services	36,846	54,401	58,527	58,630	61,717
Supplies & Other Services	27,574	25,180	31,230	29,530	28,480
Capital Outlay	0	0	0	0	0
SUB-TOTAL	64,420	79,581	89,757	88,160	90,197
General Government Charge	7,991	11,262	12,089	13,810	18,175
Cost Center Charge	2,573	3,231	3,421	3,579	3,475
TOTAL EXPENDITURES	\$74,984	\$94,074	\$105,267	\$105,549	\$111,847

FUND SOURCE

GENERAL	74,984	94,074	105,267	105,549	111,847
TOTAL FUND SOURCE	\$74,984	\$94,074	\$105,267	\$105,549	\$111,847

FUNCTION:
Public Safety

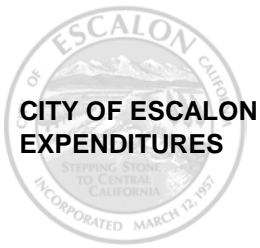
ACTIVITY:
Street Lightng

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

LEVEL OF SERVICE:

Street lighting is provided by contract with Pacific Gas and Electric Company, Modesto Irrigation District, and Caltrans. The current estimated inventory of lights supported by the General Fund is 454 lights.

CHANGES OVER PREVIOUS YEAR: None



**PUBLIC SAFETY
STREET LIGHTING
100-6220**

	Actual FY 16/17	Adopted FY 17/18	Mid-Year FY 17/18	Projected FY 17/18	Adopted FY 18/19
EXPENDITURES					
Employee Services	0	0	0	0	0
Supplies & Other Services	103,622	107,600	107,600	101,600	107,600
Capital Outlay	0	0	0	0	0
SUB-TOTAL	103,622	107,600	107,600	101,600	107,600
General Government Charge	4,756	5,380	5,380	5,080	524
Cost Center Charge	1,622	0	0	0	0
TOTAL EXPENDITURES	\$110,000	\$112,980	\$112,980	\$106,680	\$108,124

FUND SOURCE

GENERAL	110,000	112,980	112,980	106,680	108,124
TOTAL FUND SOURCE	\$110,000	\$112,980	\$112,980	\$106,680	\$108,124

FUNCTION:
Public Safety

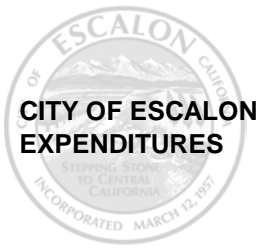
ACTIVITY:
Abatement

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

OBJECTIVES:

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

CHANGES OVER PREVIOUS YEAR: None



**PUBLIC SAFETY
WEED ABATEMENT
100-6230**

	Actual	Adopted	Mid-Year	Projected	Adopted
	FY 16/17	FY 17/18	FY 17/18	FY 17/18	FY 18/19
EXPENDITURES					
Employee Services	0	0	0	0	0
Supplies & Other Services	0	0	18,000	18,000	4,700
Capital Outlay	0	0	0	0	0
SUB-TOTAL	0	0	18,000	18,000	4,700
General Government Charge	0	0	0	0	0
Cost Center Charge	0	0	0	0	0
TOTAL EXPENDITURES	\$0	\$0	\$18,000	\$18,000	\$4,700

FUND SOURCE

GENERAL	0	0	18,000	18,000	4,700
TOTAL FUND SOURCE	0	0	18,000	18,000	4,700

FUNCTION:
Transportation

ACTIVITY:
Streets

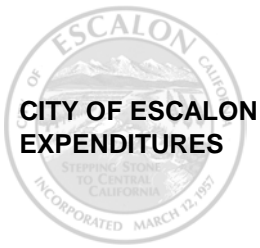
The purpose of the **Streets** activity is to provide a safe, clean, convenient and aesthetically pleasing means of conveying both pedestrian and vehicular traffic in and around the City, and to enhance and protect the community's investment in the transportation system. Reconstruction, resurfacing,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

OBJECTIVES:

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

CAPITAL OUTLAY: Replacement of current Ford 450 Boom Truck with an Altec Boom Truck with a higher reach on the boom. The current Boom Truck is approximately 18 years old and staff has been noticing an increase in maintenance. Gas Tax Monies will be used to purchase the new truck (This has been carried over from FY 17/18). The replacement of a Portable Air Compressor current unit is over 20 years old and is not reliable.

CHANGES OVER PREVIOUS YEAR: None.



**TRANSPORTATION
STREETS
100-6300**

	Actual	Adopted	Mid-Year	Projected	Adopted
	FY 16/17	FY 17/18	FY 17/18	FY 17/18	FY 18/19
EXPENDITURES					
Employee Services	68,646	86,765	84,767	86,255	85,650
Supplies & Other Services	101,899	114,250	114,250	70,550	116,250
Capital Outlay	0	110,000	334,000	224,000	140,000
SUB-TOTAL	170,545	311,015	533,017	380,805	341,900
SERVICE CREDIT	-281				
General Government Charge	22,905	45,531	72,276	27,129	27,182
Cost Center Charge	16,293	23,767	24,062	23,404	24,536
TOTAL EXPENDITURES	\$209,462	\$380,313	\$629,354	\$431,338	\$393,618

FUND SOURCE

GENERAL	104,462	90,313	334,354	136,338	118,618
GAS TAX	105,000	290,000	295,000	295,000	275,000
TOTAL FUND SOURCE	\$209,462	\$380,313	\$629,354	\$431,338	\$393,618

FUNCTION:
Transportation

ACTIVITY:
Street Trees & Landscaping

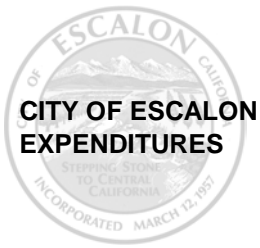
The **Street Trees and Landscaping** activity provides for the development and maintenance of street trees and landscaping within the public right-of-way.

OBJECTIVES:

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

CAPITAL OUTLAY: None

CHANGES OVER PREVIOUS YEAR: None



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

	Actual	Adopted	Mid-Year	Projected	Adopted
	FY 16/17	FY 17/18	FY 17/18	FY 17/18	FY 18/19
EXPENDITURES					
Employee Services	0	0	0	0	0
Supplies & Other Services	24,527	35,450	36,450	36,450	36,450
Capital Outlay	0	0	0	0	0
SUB-TOTAL	24,527	35,450	36,450	36,450	36,450
General Government Charge	1,225	1,773	1,823	0	292
Cost Center Charge	0	0	0	0	0
TOTAL EXPENDITURES	\$25,752	\$37,223	\$38,273	\$36,450	\$36,742

FUND SOURCE

GENERAL	25,752	37,223	38,273	36,450	36,742
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TOTAL FUND SOURCE	\$25,752	\$37,223	\$38,273	\$36,450	\$36,742
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**FUNCTION:
Development
Services**

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

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

OBJECTIVES:

The **Development Services Department** functions as a one-stop permitting location for the Planning, Building Safety, and Engineering activities. It also acts as a clearinghouse for development projects, coordinating plan submittals to all involved divisions, departments and agencies, including Engineering, Public Works, Police, Fire, Health, Air Pollution Control, Caltrans, Water, Wastewater, Storm Drainage, Public Utilities, etc. The Development Services Manager currently oversees the various activities and personnel within the Department.

The portion of **Building and Safety** is responsible for working with construction professionals and the community. The activity relating to structural plan review of complex commercial and industrial projects are performed by consultant engineers and plan checkers. All other plan review, as well as field inspection of all building-permitted projects are performed by a professional consulting firm that provides a part-time Building Official or Building Inspector, on a regular weekly schedule.

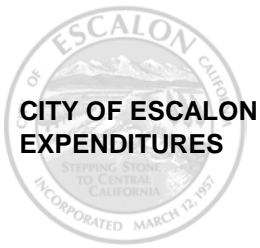
Engineering activity is performed by the Contract Engineer as services are needed. The Engineering Division is responsible for public infrastructure and improvements and related records, standards, enterprise fee schedules and other related activities pertaining to public property and the public right-of-way. Engineering staff is currently by contract.

The **Planning** activity is responsible for maintaining and implementing the City's General Plan. It also is responsible for local environmental review for new residential, commercial, and industrial projects, subdivision/mapping, and zoning and growth ordinances. Staff provides support to the Planning Commission, consisting of five (5) members appointed by the City Council who are responsible for recommending means to the City Council, to achieve the goals of the General Plan and land-use decisions for development.

Current staffing has been updated to include the Development Services Manager, Planning Technician II, and Office Specialist II. In addition to working in Development Services, the Office Specialist II also provides technical and administrative support to the Public Works Department. Development Services also serves as the primary point of contact for the City's economic development, code enforcement, business licensing, and recycling activities.

CAPITAL OUTLAY: None.

CHANGES OVER PREVIOUS YEAR: The Assistant Planner position is vacant and the Planning Technician II position was restored to full-time status.



DEVELOPMENT SERVICES DEPARTMENT

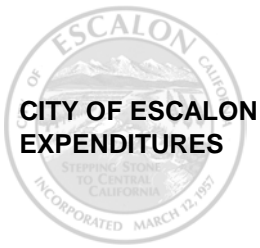
01-64**

	Actual FY 16/17	Adopted FY 17/18	Mid-Year FY 17/18	Projected FY 17/18	Adopted FY 18/19
EXPENDITURES					
Employee Services	229,283	254,706	263,732	248,104	290,195
Supplies & Other Services	173,324	187,050	182,050	135,400	244,100
Capital Outlay	0	0	0	0	0
SUB-TOTAL	402,607	441,756	445,782	383,504	534,295
SERVICE CREDIT	0	0	0	0	0
General Government Charge	53,125	60,967	58,716	58,770	65,345
Cost Center Charge	7,164	6,526	6,782	6,891	8,056
TOTAL EXPENDITURES	\$462,896	\$509,249	\$511,280	\$449,165	\$607,696

FUND SOURCE

GENERAL	462,896	509,249	511,280	449,165	607,696
Developer Impact Fees	0	0	0	0	0

TOTAL FUND SOURCE	\$462,896	\$509,249	\$511,280	\$449,165	\$607,696
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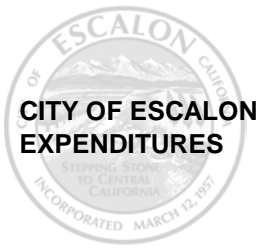
**CITY OF ESCALON
EXPENDITURES**

	Actual FY 16/17	Adopted FY 17/18	Mid-Year FY 17/18	Projected FY 17/18	Adopted FY 18/19
DEVELOPMENT SERVICES DEPARTMENT PLANNING 100-6400					
EXPENDITURES					
Employee Services	82,970	91,311	95,329	90,412	101,898
Supplies & Other Services	51,220	31,750	26,750	17,950	86,800
Capital Outlay	0	0	0	0	0
SUB-TOTAL	134,190	123,061	122,079	108,362	188,698
SERVICE CREDIT					
General Government Charge	17,913	16,984	16,079	16,606	22,910
Cost Center Charge	2,933	1,818	1,857	1,947	2,845
TOTAL EXPENDITURES	\$155,036	\$141,863	\$140,015	\$126,915	\$214,452

FUND SOURCE

GENERAL	155,036	141,863	140,015	126,915	214,452
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TOTAL FUND SOURCE	\$155,036	\$141,863	\$140,015	\$126,915	\$214,452
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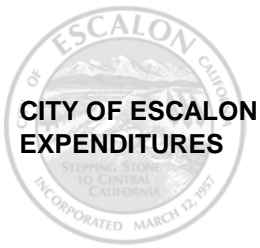
**DEVELOPMENT SERVICES DEPARTMENT
BUILDING REGULATIONS
100-6420**

	Actual	Adopted	Mid-Year	Projected	Adopted
	FY 16/17	FY 17/18	FY 17/18	FY 17/18	FY 18/19
EXPENDITURES					
Employee Services	64,206	77,371	79,986	72,486	88,784
Supplies & Other Services	59,004	77,250	77,250	65,750	76,700
Capital Outlay	0	0	0	0	0
SUB-TOTAL	123,210	154,621	157,236	138,236	165,484
General Government Charge	15,649	21,339	20,710	21,184	19,240
Cost Center Charge	2,298	2,284	2,392	2,484	2,495
TOTAL EXPENDITURES	\$141,157	\$178,244	\$180,338	\$161,904	\$187,219

FUND SOURCE

GENERAL	141,157	178,244	180,338	161,904	187,219
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TOTAL FUND SOURCE	\$141,157	\$178,244	\$180,338	\$161,904	\$187,219
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**DEVELOPMENT SERVICES DEPARTMENT
ENGINEERING
01-6421**

	Actual	Adopted	Mid-Year	Projected	Adopted
	FY 16/17	FY 17/18	FY 17/18	FY 17/18	FY 18/19
EXPENDITURES					
Employee Services	82,107	86,023	88,417	85,206	99,513
Supplies & Other Services	63,100	78,050	78,050	51,700	80,600
Capital Outlay	0	0	0	0	0
SUB-TOTAL	145,207	164,073	166,467	136,906	180,113
SERVICE CREDIT	0	0	0	0	0
General Government Charge	19,563	22,644	21,926	20,980	23,195
Cost Center Charge	1,933	2,424	2,533	2,460	2,716
TOTAL EXPENDITURES	\$166,703	\$189,141	\$190,927	\$160,346	\$206,024

FUND SOURCE

GENERAL	166,703	189,141	190,927	160,346	206,024
Developer Impact Fees					

TOTAL FUND SOURCE	166,703	189,141	190,927	160,346	206,024
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**FUNCTION:
Culture & Leisure**

**ACTIVITY:
Parks**

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

OBJECTIVES:

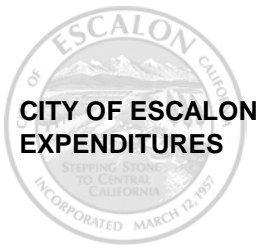
The service goal of this activity is to provide for general maintenance and improvements of park grounds including Hogan-Ennis Sports Complex, two Main Street sites, Latta Park, Sanchez Park, the Community Center Park, Brentwood Park, Reed Manor Park, the Pioneer Street Parkway, Sunrise Terrace Park,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

CAPITAL OUTLAY: None.

CHANGES OVER PREVIOUS YEAR:

The Department of Resources Recycling and Recovery (CalRecycle) administers a program to provide opportunities for beverage container recycling. The goal of this program is to reach and maintain an 80 percent recycling rate for all California refund value beverage containers--aluminum, glass, plastic and bi-metal. Projects implemented by cities and counties will assist in reaching and maintaining this goal. CalRecycle is distributing \$10,500,000 to eligible cities and counties specifically for beverage container recycling and litter cleanup activities.

The City of Escalon receives \$5,000 a year through this CalRecycle grant and the City of Escalon was able to purchase 14 Trash/Recycling combo bins to place in our city parks! The City has partnered up with Greater Valley Conservation Corp (GVCC), a program under the San Joaquin County Office of Education that helps youth, 18 to 25 years old, with academic instruction, employment opportunities, green job training, life skills, and much more! GVCC will collect, sort and weigh all of the recyclables placed in these bins, redeeming the CRV to help support their important mission. In return, they will report back to the City of Escalon the amount of recyclable waste being diverted from landfills.



**CULTURE & LEISURE
PARKS
100-6600**

	Actual	Adopted	Mid-Year	Projected	Adopted
	FY 16/17	FY 17/18	FY 17/18	FY 17/18	FY 18/19
EXPENDITURES					
Employee Services	39,690	45,662	45,610	44,542	48,106
Supplies & Other Services	71,432	83,550	83,550	73,550	78,800
Capital Outlay	0	0	0	0	0
SUB-TOTAL	111,122	129,212	129,160	118,092	126,906
SERVICE CREDIT					
General Government Charge	17,265	19,718	18,832	20,163	14,187
Cost Center Charge	13,285	15,773	15,988	15,846	16,241
TOTAL EXPENDITURES	\$141,672	\$164,703	\$163,980	\$154,101	\$157,334

FUND SOURCE

GENERAL	141,672	164,703	163,980	154,101	157,334
Parks - Developer Impact Fees	0	0	0	0	0

TOTAL FUND SOURCE	\$141,672	\$164,703	\$163,980	\$154,101	\$157,334
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FUNCTION:
Culture & Leisure

ACTIVITY:
Recreation

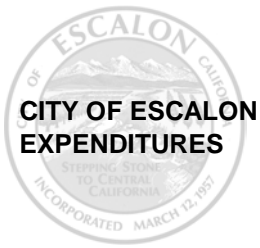
The overall goal of the Escalon **Recreation Department** is to create and develop an adequate and complete system of recreation programs and facilities for all ages within the City of Escalon. This will be accomplished by embracing the values of pride, professionalism and integrity. The Recreation Department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

OBJECTIVES:

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

CAPITAL OUTLAY: None.

CHANGES OVER PREVIOUS YEAR: The implementation of online participant registration software.



**CITY OF ESCALON
EXPENDITURES**

	Actual FY 16/17	Adopted FY 17/18	Mid-Year FY 17/18	Projected FY 17/18	Adopted FY 18/19
CULTURE & LEISURE RECREATION 100-6605					
EXPENDITURES					
Employee Services	77,627	106,737	106,706	94,343	96,161
Supplies & Other Services	113,865	134,700	134,700	129,450	132,025
Capital Outlay	0	0	0	0	0
SUB-TOTAL	191,492	241,437	241,406	223,793	228,186
General Government Charge	25,440	33,321	31,797	34,295	20,066
Cost Center Charge	3,971	3,567	3,673	4,021	3,441
TOTAL EXPENDITURES	\$220,903	\$278,325	\$276,876	\$262,109	\$251,693

FUND SOURCE

GENERAL	220,903	278,325	276,876	262,109	251,693
GENERAL FUND RESERVES	0	0	0	0	0
SPECIAL REVENUE (Ball Light Sinking Fund)	0	0	0	0	0
TOTAL FUND SOURCE	\$220,903	\$278,325	\$276,876	\$262,109	\$251,693

**FUNCTION:
Culture & Leisure**

**ACTIVITY:
Library**

The **Library** serves as a cultural center for the community by offering a varied collection of books, periodicals, and recordings for adults and children.

OBJECTIVES:

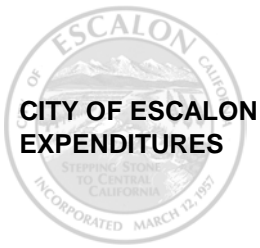
The library is not a City department or a function of the City, but a part of the Library system of San Joaquin County. The library activity is performed by the County through a contract with the City of Stockton. The City of Escalon participates by providing a building, facility maintenance, and capital outlay expenses (excluding the purchase of books, periodicals, and recordings). The library will be open to the public twenty-one (21) hours per week during this fiscal year.

CAPITAL OUTLAY: None.

CHANGES OVER PREVIOUS YEAR: None.

Library hours

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



**CULTURE & LEISURE
LIBRARY
100-6610**

	Actual FY 16/17	Adopted FY 17/18	Mid-Year FY 17/18	Projected FY 17/18	Adopted FY 18/19
EXPENDITURES					
Employee Services	4,965	6,019	5,959	5,995	4,156
Supplies & Other Services	43,273	45,150	45,150	48,005	45,550
Capital Outlay	0	0	0	0	0
SUB-TOTAL	48,238	51,169	51,109	54,000	49,706
General Government Charge	6,276	7,062	6,732	8,275	4,978
Cost Center Charge	1,004	756	778	970	749
TOTAL EXPENDITURES	\$55,518	\$58,987	\$58,618	\$63,246	\$55,433

FUND SOURCE

GENERAL	55,518	58,987	58,618	63,246	55,433
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TOTAL FUND SOURCE	\$55,518	\$58,987	\$58,618	\$63,246	\$55,433
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FUNCTION:
Culture & Leisure

ACTIVITY:
Community Center

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

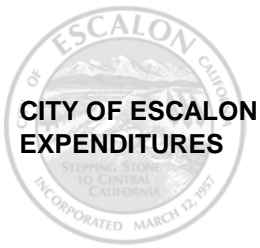
OBJECTIVES:

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

The Community Service Center is reserved for the senior lunch program two days per week, throughout the year. The Senior Lunch Program and the Recreation Department utilize the facility on a regular basis throughout the year. Rentals are also available for various one-time events.

CAPITAL OUTLAY: None.

CHANGES OVER PREVIOUS YEAR: None.



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

	Actual	Adopted	Mid-Year	Projected	Adopted
	FY 16/17	FY 17/18	FY 17/18	FY 17/18	FY 18/19
EXPENDITURES					
Employee Services	24,812	33,163	33,095	31,254	37,952
Supplies & Other Services	35,640	42,500	43,500	42,400	41,300
Capital Outlay	0	0	0	0	0
SUB-TOTAL	60,452	75,663	76,595	73,654	79,252
General Government Charge	7,455	10,442	10,089	11,287	12,544
Cost Center Charge	882	1,118	1,165	1,323	1,195
TOTAL EXPENDITURES	\$68,789	\$87,223	\$87,849	\$86,265	\$92,991

FUND SOURCE

GENERAL	68,789	87,223	87,849	86,265	92,991
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TOTAL FUND SOURCE	\$80,074	\$87,223	\$87,849	\$86,265	\$92,991
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**FUNCTION:
Lighting & Landscape
Districts**

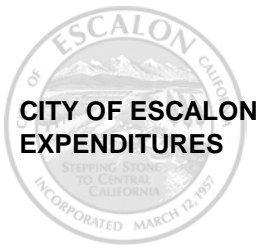
**ACTIVITY:
LLD Expenditures**

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

OBJECTIVES:

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

CHANGES OVER PREVIOUS YEAR: None.



**SPECIAL DISTRICTS
EXPENDITURES
22*-6850**

	Actual FY 16/17	Adopted FY 17/18	Mid-Year FY 17/18	Projected FY 17/18	Adopted FY 18/19
EXPENDITURES					
Employee Services					
Supplies & Other Services	65,279	63,118	63,118	63,118	69,382
Capital Outlay					
SUB-TOTAL	65,279	63,118	63,118	63,118	69,382
General Government Charge	5,616	5,614	5,614	5,614	5,959
Cost Center Charge	0	0	0	0	0
TOTAL EXPENDITURES	\$70,895	\$68,732	\$68,732	\$68,732	\$75,341

FUND SOURCE

LLD	70,895	68,732	68,732	68,732	75,341
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TOTAL FUND SOURCE	\$70,895	\$68,732	\$68,732	\$68,732	\$75,341
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**FUNCTION:
Public Utilities**

**ACTIVITY:
Water**

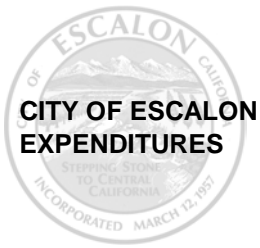
The **Water** activity is responsible for providing an adequate supply of clean, safe, and high quality water for domestic, industrial, and fire protection purposes. The water sources and distribution system are maintained to meet quantity and quality demands and future community needs.

OBJECTIVES:

The service goal of this activity is to deliver water to 2479 residential and 171 commercial, industrial and irrigation customers. The City consumes approximately, on average, 125 gallons per day per resident. Approximately 296 fire hydrants are available for fire protection. Personnel are available at all times to handle water service emergencies. Chlorine is used for disinfection. Water quality is consistently monitored to ensure safe, high quality drinking water per state and federal regulatory requirements.

CAPITAL OUTLAY: None

CHANGES OVER PREVIOUS YEAR: None



**PUBLIC UTILITIES
WATER
600-6700**

	Actual	Adopted	Mid-Year	Projected	Adopted
	FY 16/17	FY 17/18	FY 17/18	FY 17/18	FY 18/19
EXPENDITURES					
Employee Services	346,320	374,291	371,115	354,421	374,443
Supplies & Other Services	242,390	352,650	352,650	267,150	332,650
Capital Outlay	20,890	8,000	8,000	0	0
SUB-TOTAL	609,600	734,941	731,765	621,571	707,093
General Government Charge	88,246	114,613	109,103	109,715	109,634
Cost Center Charge	83,729	107,792	109,171	107,238	110,954
TOTAL EXPENDITURES	\$781,575	\$957,346	\$950,039	\$838,524	\$927,681

DEPRECIATION

FUND SOURCE

WATER FUND	781,575	957,346	950,039	838,524	927,681
WATER FUND					
WATER DEPRECIATION FUND	0	0	0	0	0

TOTAL FUND SOURCE	\$781,575	\$957,346	\$950,039	\$838,524	\$927,681
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FUNCTION:
Debt Service

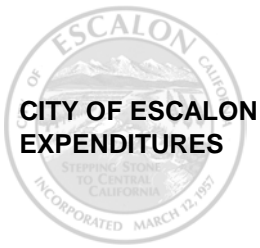
ACTIVITY:
Water Loan

The **Water Loan** activity provides for payment to the State Department of Water Resources for the \$1,300,000 Safe Drinking Water Bond Law of 1984 loan.

OBJECTIVES

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

CHANGES OVER PREVIOUS YEAR: none



**DEBT SERVICE
WATER LOAN - SDWBL 84
616-6730**

	Actual FY 16/17	Adopted FY 17/18	Mid-Year FY 17/18	Projected FY 17/18	Adopted FY 18/19
EXPENDITURES					
Employee Services					
Supplies & Other Services	84,525	85,220	85,220	85,220	85,199
Capital Outlay					
SUB-TOTAL	84,525	85,220	85,220	85,220	85,199
General Government Charge					
Cost Center Charge					
TOTAL EXPENDITURES	\$84,525	\$85,220	\$85,220	\$85,220	\$85,199

FUND SOURCE

WATER					
WATER DEBT SERVICE FUND	84,525	85,220	85,220	85,220	85,199

TOTAL FUND SOURCE	\$84,525	\$85,220	\$85,220	\$85,220	\$85,199
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**FUNCTION:
Health**

**ACTIVITY:
Wastewater
Collection &
Treatment System**

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

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

OBJECTIVES:

This program provides continuous collection and treatment of approximately .55 million gallons of **Municipal** wastewater daily from 2,450 residential and commercial connections. It provides preventative and corrective maintenance of fourteen (14) pumps at seven (7) lift stations including the cleaning of wet wells. Service includes regular inspection, cleaning, and repairing of sewer lines, and responding to main line stoppages 24 hours, seven days a week. Continuous monitoring and testing of the wastewater are performed to ensure effective treatment and compliance with state requirements. Levee and pond maintenance is performed by the removal of weeds and indigestible debris.

The recently enacted Fat Oils and Grease (FOG), program will assist the City in educating and holding businesses accountable for their grease disposal which will improve the stability, reliability, and functionality of the sewer system. Types of businesses that generate fats, oils, and grease that clog sewer lines include: restaurants, schools, churches, shopping malls, and assisted living facilities. While grease interceptors do not apply to all businesses on the list, education, training, and monitoring do apply to all. An effective FOG program involves: maintaining an accurate inventory of locations, contact information, and grease extraction devices, conducting inspections of grease devices, monitoring required device maintenance and training logs, educating businesses on FOG responsibilities, issuing violations and enforcements, determining effectiveness of program through samples and results, and analyzing data.

The program also provides for the conveyance and treatment of over 250 million gallons annually of **Industrial** wastewater. Industrial wastewater enters the City system on a seasonal basis from two major dischargers. Service includes performing preventative and corrective maintenance on a lift station with two pumps and approximately 2½ miles of associated pipeline. Personnel and equipment are available 24 hours per day on an on-call basis. Dike, levee and pond maintenance is performed by the removal of weeds, non-decomposable debris and annual bio-solids removal from treatment ponds.

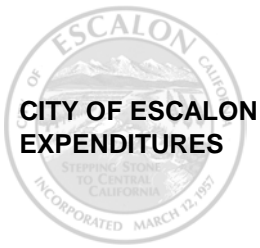
FUNCTION:
Health

ACTIVITY:
**Wastewater
Collection &
Treatment System**

Continuous monitoring and testing of the wastewater is performed to ensure effective treatment and compliance with state requirements.

CAPITAL OUTLAY: Aerators for both the Domestic and Industrial Treatment Ponds and upgrade of the Data Radio Link at the plant.

CHANGES OVER PREVIOUS YEAR: Implementation of the FOG program software and inspections of businesses.



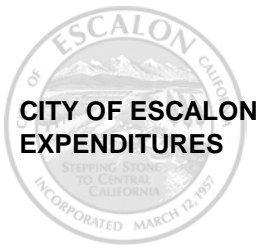
HEALTH
SEWER
620/630-65**

	Actual FY 16/17	Adopted FY 17/18	Mid-Year FY 17/18	Projected FY 17/18	Adopted FY 18/19
EXPENDITURES					
Employee Services	294,637	359,881	336,976	344,479	371,939
Supplies & Other Services	966,007	1,321,384	1,177,142	1,068,600	1,127,790
Capital Outlay	60,459	164,434	164,434	145,000	87,000
SUB-TOTAL	1,321,103	1,845,699	1,678,552	1,558,079	1,586,729
General Government Charge	125,743	206,911	187,656	187,324	172,630
Cost Center Charge	66,369	100,579	99,189	99,984	100,451
TOTAL EXPENDITURES	\$1,513,215	\$2,153,189	\$1,965,396	\$1,845,387	\$1,859,809

FUND SOURCE

SEWER	1,513,215	2,153,189	1,965,396	1,845,387	1,859,809
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TOTAL FUND SOURCE	\$1,513,215	\$2,153,189	\$1,965,396	\$1,845,387	\$1,859,809
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**HEALTH
SEWER - INDUSTRIAL
620-6510**

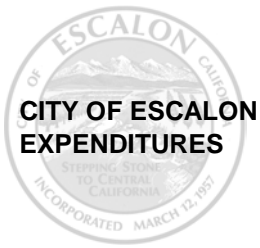
	Actual	Adopted	Mid-Year	Projected	Adopted
	FY 16/17	FY 17/18	FY 17/18	FY 17/18	FY 18/19
EXPENDITURES					
Employee Services	126,812	157,169	142,967	149,602	177,112
Supplies & Other Services	752,809	940,544	796,302	746,700	750,250
Capital Outlay	51,648	74,434	74,434	55,000	64,500
SUB-TOTAL	931,269	1,172,147	1,013,703	951,302	991,862
General Government Charge	77,705	107,849	94,199	101,244	94,173
Cost Center Charge	33,637	45,743	43,701	44,951	44,062
TOTAL EXPENDITURES	\$1,042,611	\$1,325,739	\$1,151,603	\$1,097,496	\$1,130,097

Depreciation

FUND SOURCE

SEWER - INDUSTRIAL	1,042,611	1,325,739	1,151,603	1,097,496	1,130,097
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TOTAL FUND SOURCE	\$1,042,611	\$1,325,739	\$1,151,603	\$1,097,496	\$1,130,097
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**HEALTH
SEWER - MUNICIPAL
630-6500**

	Actual FY 16/17	Adopted FY 17/18	Mid-Year FY 17/18	Projected FY 17/18	Adopted FY 18/19
EXPENDITURES					
Employee Services	167,825	202,712	194,008	194,878	194,826
Supplies & Other Services	213,198	380,840	380,840	321,900	377,540
Capital Outlay	8,811	90,000	90,000	90,000	22,500
SUB-TOTAL	389,834	673,552	664,848	606,778	594,866
General Government Charge	48,038	99,062	93,457	86,080	78,457
Cost Center Charge	32,732	54,836	55,488	55,033	56,389
TOTAL EXPENDITURES	\$470,604	\$827,450	\$813,793	\$747,891	\$729,712

Depreciation

FUND SOURCE

SEWER	470,604	827,450	813,793	747,891	729,712
TOTAL FUND SOURCE	\$470,604	\$827,450	\$813,793	\$747,891	\$729,712

FUNCTION:
Debt Service

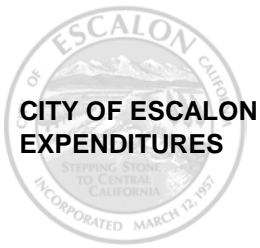
ACTIVITY:
Sewer Industrial Revenue Bond

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

OBJECTIVES:

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

CHANGES OVER PREVIOUS YEAR: None.



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

	Actual	Adopted	Mid-Year	Projected	Adopted
	FY 16/17	FY 17/18	FY 17/18	FY 17/18	FY 18/19
EXPENDITURES					
Employee Services					
Supplies & Other Services	62,516	61,255	61,255	61,255	64,660
Capital Outlay					
SUB-TOTAL	62,516	61,255	61,255	61,255	64,660
General Government Charge					
Cost Center Charge					
TOTAL EXPENDITURES	\$62,516	\$61,255	\$61,255	\$61,255	\$64,660

FUND SOURCE

SEWER DEBT SERVICE FUND	62,516	61,255	61,255	61,255	64,660
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TOTAL FUND SOURCE	\$62,516	\$61,255	\$61,255	\$61,255	\$64,660
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FUNCTION:
Transportation

ACTIVITY:
Storm Water

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

OBJECTIVES:

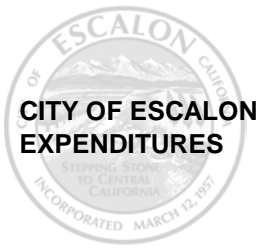
To provide for the maintenance and operation of the storm water system. This includes curb and gutter; drain inlets, nine (9) retention basins, associated pipeline, and thirteen (13) pumping facilities with twenty-one (21) pumps. Extra drain inlet cleaning is done during the autumn season to protect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

The City of Escalon is subject to the State Water Resources Control Board National Pollutant Discharge Elimination System (NPDES) General Permit for (MS4s). It's a phased, five year permit with a goal to protect storm water quality. The City completes year 5 on June 30, 2018. The permit dictates the City implement the following program elements: Education And Outreach Program, Public Involvement and Participation, Illicit Discharge Detection and Elimination, Construction Site Storm Water Runoff Control Program, Pollution Prevention/Good Housekeeping, Post Construction Storm Water Management Program, and Program Effectiveness Assessment and Improvement. Since the State has not issued a new permit, the City will continue with the current program for a 6th year or until a new permit is issued. The requirements for Year Six include:

- o Conduct Education & Outreach Survey
- o Conduct Quarterly inspections, visual monitoring, and remedial action for City owned/operated facilities/programs
- o Disseminate educational materials to public, residents, contractors, students, and commercial businesses
- o Annual training for staff
- o Update website, outfall inventory, construction site inventory, storm drain system assessment, and chemical usage report
- o Track inspection results, illicit discharges, number of trainings, number of educational flyers distributed, amount of trash collected at clean up events, number of participants at clean up events, number of curb miles swept, amount of trash removed by street sweeping, number of enforcement activities, number of SSOs, number of sewer improvements, number of FOG permit holders were inspected, number of FOG violations issued, number of hours spent cleaning sewer system, and amount of green waste collected
- o Sample any flowing outfalls during dry weather
- o Document construction site inspections
- o Complete program effectiveness assessment
- o Complete and submit annual report

Budget needed for staff time, professional services (WGR), trainings, and permit compliance (street sweeping, FOG implementation, storm drain buttons, sewer improvements, sampling lab costs, etc.

CAPITAL OUTLAY: None.



**TRANSPORTATION
STORM DRAINS
640-6302**

	Actual FY 16/17	Adopted FY 17/18	Mid-Year FY 17/18	Projected FY 17/18	Adopted FY 18/19
EXPENDITURES					
Employee Services	72,391	74,830	83,133	80,254	96,259
Supplies & Other Services	67,097	85,967	88,967	74,567	84,400
Capital Outlay	0	0	0	0	0
SUB-TOTAL	139,488	160,797	172,100	154,821	180,659
SERVICE CREDIT	-281				
General Government Charge	20,485	25,334	25,700	27,169	30,821
Cost Center Charge	20,097	25,483	25,990	25,656	26,603
TOTAL EXPENDITURES	\$179,789	\$211,614	\$223,790	\$207,645	\$238,084

Depreciation

FUND SOURCE

GENERAL	0	0	0	0	0
STORM WATER FEES	179,789	211,614	223,790	207,645	238,084
TOTAL FUND SOURCE	\$179,789	\$211,614	\$223,790	\$207,645	\$238,084

**FUNCTION:
TRANSPORTATION**

**ACTIVITY:
PUBLIC TRANSIT**

eTrans is the City's transit system and is provided under contract with San Joaquin Regional Transit District (RTD). RTD has a current subcontract with National Express Transit Corporation through April 28, 2023. The contract with RTD continues through June 30, 2018 through an interagency type of an agreement and is in process of being extended based once a new contractual rate has been determined by RTD. At the minimum, the hourly rate could be \$49.55 per revenue hour. The services include a local dial-a-ride service within the City limits and a deviated fixed route service, Route 1 between Escalon Park and Ride Lot and Modesto, three times each weekday. Limited service is provided between Escalon and Manteca through RTD GO!, a partnership with Uber, for a one year pilot ending June 30, 2018.

eTrans is managed by the Transit Coordinator whom reports to the City Manager/Finance Director/Human Resources Administrator. eTrans utilizes State Transportation Development Act (TDA), farebox revenue, Measure K and Federal Transit Administration (FTA) funding and receives no general fund support.

OBJECTIVES:

The eTrans service serves an estimated population area of 7,205 and serves a service area of 2.2 square miles. This service area includes the City limits. This service consists of a local dial-a-ride service that serves the entire City limits and a connection to StaRT Riverbank Dial-A-Ride and StaRT Eastside Shuttle at Jacob Meyers Park. A deviated fixed route also operates to Modesto with connections to MAX, Modesto Area Dial-A-Ride and StaRT. Finally, service is provided to the Escalon Community Service Center for seniors traveling to the senior lunch program. Service is provided Monday through Friday from 8:15 a.m. to 5:15 p.m. No Saturday, Sunday or Holiday service is provided. Holidays include New Years Day, Dr. Martin Luther King Jr. Day, Presidents' Day, Memorial Day, Independence Day, Labor Day, Veterans Day, Thanksgiving Day and Christmas Day.

CAPITAL OUTLAY: Continued purchase of passenger amenities and replacement vehicles using grant funds from San Joaquin Council of Governments (SJCOG) through the Public Transportation Modernization, Improvement, and Service Enhancement Account (PTMISEA) program are proposed. Project consist purchase of bus stop signs, purchase of benches for bus stops and operations costs associated with next bus equipment. These funds must be spent down by June 30, 2021. In addition, the City will have some remaining PTMISEA funds that can be used for a minivan replacement.

CHANGES OVER PREVIOUS YEAR: Currently unknown is changes to the TDA program at SJCOG due to San Joaquin Regional Rail Commission requiring more TDA funds off the top. This is causing a ripple effect to RTD whom is seeking guidance to recoup that loss with potential from changes to the overall TDA program. Additionally, SJCOG is looking to make changes to how TDA is used in the County, which may result in more TDA for public transit and none for streets and roads in the next three to ten

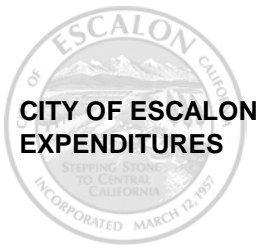
**FUNCTION:
TRANSPORTATION**

**ACTIVITY:
PUBLIC TRANSIT**

years. The City will also have two new funding sources that will be incorporated into this budget – State of Good Repair and Low Carbon Transit Options Program funding.

As part of the proposed new Interagency Agreement with RTD, it is anticipated that eTrans transit service will be reconfigured to provide at the minimum, three day a week dial-a-ride service within the City limits and that FTA Section 5311 and Measure K funding will be provided to RTD to extend a County Hopper route from Stockton and Manteca to travel through Escalon to Modesto. This will restore deviated fixed route transit service to San Joaquin County and as a result, eTrans Route 1 will be discontinued. The City will also provide its larger cutaway vehicle to RTD for use on this route. The City will continue to retain one minivan and one cutaway for use on eTrans Escalon Dial-A-Ride. One cutaway vehicle will be surplus.

As part of the letter of understanding with RTD, RTD will provide the City with an additional \$41,298.70 to compensate for the loss of FTA Section 5311 funding due to the previous subcontract with MV Transportation, Inc. not being approved by Caltrans.



**TRANSPORTATION
PUBLIC TRANSIT
660-6320**

	Actual	Adopted	Mid-Year	Projected	Adopted
	FY 16/17	FY 17/18	FY 17/18	FY 17/18	FY 18/19
EXPENDITURES					
Employee Services	6,081	6,137	6,139	6,150	6,160
Supplies & Other Services	114,188	140,926	134,926	134,926	134,000
Capital Outlay	62,305	8,100	8,100	163,100	0
SUB-TOTAL	182,574	155,163	149,165	304,176	140,160
General Government Charge	5,560	5,576	5,576	5,576	5,477
Cost Center Charge	0	0	0	0	0
TOTAL EXPENDITURES	\$188,134	\$160,739	\$154,742	\$309,753	\$145,637

FUND SOURCE

TRANSIT FUND	188,134	160,739	154,742	309,753	145,637
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TOTAL FUND SOURCE	\$188,134	\$160,739	\$154,742	\$309,753	\$145,637
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FUNCTION:
Debt Service

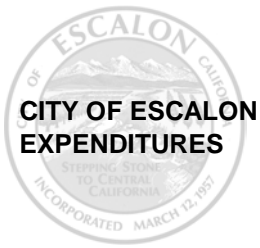
ACTIVITY:
Civic Center

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

OBJECTIVES:

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

CHANGES OVER PREVIOUS YEAR: None.



**DEBT SERVICE
CIVIC CENTER
504-8060**

	Actual FY 16/17	Adopted FY 17/18	Mid-Year FY 17/18	Projected FY 17/18	Adopted FY 18/19
EXPENDITURES					
Employee Services					
Supplies & Other Services	125,150	124,922	124,922	124,922	124,922
Capital Outlay					
SUB-TOTAL	125,150	124,922	124,922	124,922	124,922
General Government Charge					
Cost Center Charge					
TOTAL EXPENDITURES	\$125,150	\$124,922	\$124,922	\$124,922	\$124,922

FUND SOURCE

CIVIC CENTER - Gen. Fund transfer	125,150	124,922	124,922	124,922	124,922
DEVELOPER IMPACT FEES (City Hall)	0	0	0	0	0
DEVELOPER IMPACT FEES (Police)	0	0	0	0	0
Loan from In Lieu, PW DIF, Transportaion	0	0	0	0	0

TOTAL FUND SOURCE	\$125,150	\$124,922	\$124,922	\$124,922	\$124,922
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FUNCTION:
Debt Service

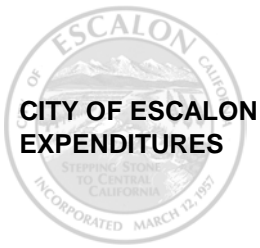
ACTIVITY:
Community Center

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

OBJECTIVES:

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

CHANGES OVER PREVIOUS YEAR: None.



**DEBT SERVICE
COMMUNITY CENTER
504-8620**

	Actual FY 16/17	Adopted FY 17/18	Mid-Year FY 17/18	Projected FY 17/18	Adopted FY 18/19
EXPENDITURES					
Employee Services					
Supplies & Other Services	41,875	41,855	41,855	41,855	41,854
Capital Outlay					
SUB-TOTAL	41,875	41,855	41,855	41,855	41,854
General Government Charge					
Cost Center Charge					
TOTAL EXPENDITURES	\$41,875	\$41,855	\$41,855	\$41,855	\$41,854

FUND SOURCE

COMMUNITY CENTER - Gen. Fund	41,875	41,855	41,855	41,855	41,854
Loan from In Lieu, PW DIF, Transportaion	0	0	0	0	0
TOTAL FUND SOURCE	\$41,875	\$41,855	\$41,855	\$41,855	\$41,854



**CITY OF ESCALON
EXPENDITURES**

	Actual FY 16/17	Adopted FY 17/18	Mid-Year FY 17/18	Projected FY 17/18	Adopted FY 18/19
SUMMARY					
ALL DEPARTMENTS					
EXPENDITURES					
Employee Services	3,364,816	3,514,558	3,493,380	3,343,823	3,606,208
Supplies & Other Services	3,893,193	4,059,955	3,937,732	3,600,552	3,904,049
Capital Outlay	245,863	444,659	668,659	682,468	319,300
SUB-TOTAL	7,503,872	8,019,172	8,099,771	7,626,842	7,829,556
SERVICE CREDIT	-17,375	-23,650	-23,150	-20,678	-30,800
General Government Charge	746,237	829,772	815,543	795,913	826,136
Cost Center Charge	385,200	381,992	384,481	385,309	391,486
TOTAL EXPENDITURES	\$8,617,934	\$9,207,286	\$9,276,644	\$8,787,386	\$9,016,379

TOTAL EXPENDITURES IS AN OVER STATED

FUND SOURCE

GENERAL	3,462,578	3,764,650	4,029,671	3,651,869	3,880,571
RECREATION	0	0	0	0	0
SPECIAL REVENUE FUND-AUTO THEFT	0	0	0	0	0
GRANTS	60,763	60,000	60,000	60,000	60,000
TRAFFIC SAFETY	10,000	16,000	16,000	16,000	20,000
AFFORDABLE HOUSING	0	0	0	0	0
DEVELOPER IMPACT FEES - Police	0	0	0	0	0
DEVELOPER IMPACT FEES - City Hall	0	0	0	0	0
DEVELOPER IMPACT FEES -Public Works	0	0	0	0	0
DEVELOPER IMPACT FEES -Parks	0	0	0	0	0
TRANSPORTATION	0	0	0	0	0
GAS TAX	245,000	290,000	295,000	295,000	275,000
TRANSIT FUND	256,491	160,739	154,742	309,753	145,637
SEWER - MUNICIPAL	689,590	827,450	813,793	747,891	729,712
SEWER - INDUSTRIAL	1,219,947	1,325,739	1,151,603	1,097,496	1,130,097
SEWER - INDUSTRIAL DEBT SERVICE	62,650	61,255	61,255	61,255	64,660
WATER	948,347	957,346	950,039	838,524	927,681
WATER DEPRECIATION RESERVES	0	0	0	0	0
DEBT SERVICE - WATER	84,525	85,220	85,220	85,220	85,199
STORM WATER	212,111	211,614	223,790	207,645	238,084
PARK FUND	0	0	0	0	0
SPECIAL DISTRICTS	67,472	68,732	68,732	68,732	75,341
LIBRARY DEBT SERVICE	0	0	0	0	0
CIVIC CENTER DEBT SERVICE	125,150	124,922	124,922	124,922	124,922
COMMUNITY CENTER DEBT SERVICE	41,875	41,855	41,855	41,855	41,854

TOTAL FUND SOURCE	\$7,486,499	\$7,995,522	\$8,076,622	\$7,606,162	\$7,798,757
G.G.CAPITAL IMPROVEMENT	31,775	59,250	57,250	6,600	49,750
ENGINEERING CREDIT	17,375	23,650	23,150	20,678	30,800
	7,535,649	8,078,422	8,157,022	7,633,441	7,879,307
TOTAL GENERAL FUND	3,778,341	4,130,650	4,400,671	4,022,869	4,235,571
		-1	-1	2	-1
		0	-1	0	0

CAPITAL IMPROVEMENT PROGRAM

**2018-2019
THROUGH
2020-2021**

CAPITAL IMPROVEMENT SUMMARY

	ADOPTED BUDGET FY 2018/2019					FY 2019/2020	FY 2020/2021	Future Planning
	Total Project Cost	Project Cost (Contractor, Advertise,Misc)	Contract Engineer (Plan documents, inspections)	Public Works Staff Time Credit	Gen. Govt Charge (Admin)	Project Cost	Project Cost	Project Cost
URBAN CORE DEVELOPMENT	\$0	\$0	\$0	\$0	\$0	\$15,000	\$0	\$0
COMMUNITY BUILDINGS & FACILITIES	\$235,750	\$213,950	\$20,000	\$1,300	\$500	\$43,000	\$1,050,000	\$0
STREETS	\$2,980,750	\$2,667,750	\$283,500	\$7,500	\$22,000	\$750,000	\$0	\$1,000,000
PARKS	\$21,250	\$19,000	\$0	\$1,500	\$750	\$50,000	\$10,000	\$13,237,811
WATER	\$1,484,875	\$1,177,875	\$290,000	\$6,500	\$10,500	\$522,600	\$524,625	\$19,029,593
SEWER	\$3,363,000	\$2,915,000	\$418,000	\$14,000	\$16,000	\$232,000	\$430,000	\$23,322,000
STORM	\$0	\$0	\$0	\$0	\$0	\$50,000	\$0	\$0
TOTAL	\$8,085,625	\$6,993,575	\$1,011,500	\$30,800	\$49,750	\$1,662,600	\$2,014,625	\$56,589,404

FUND SOURCE USED FOR THE ABOVE PROJECTS

General Fund	\$0					\$0	\$0	\$0
Developer Impact Fees - Library	\$0							
Developer Impact Fees - Police	\$10,100					\$0	\$0	\$0
Developer Impact Fees - City Hall	\$0					\$0	\$0	\$0
Developer Impact Fees - Public Works	\$22,500					\$0	\$0	\$0
Developer Impact Fees - Parks	\$112,200					\$0	\$0	\$0
Developer Impact Fees - Recreation	\$112,200					\$0	\$0	\$0
In-Lieu of Low Income Housing	\$0							
Special Districts	\$0					\$0	\$0	\$0
HUD-CDBG	\$0					\$0	\$0	\$0
Grant Funding	\$0					\$0	\$0	\$0
Traffic Mitigation Fee	\$0					\$0	\$0	\$0
Local Transportation Fund	\$1,155,245					\$0	\$0	\$0
Gas Tax	\$140,000					\$0	\$0	\$0
Measure K	\$1,620,505					\$0	\$0	\$0
Police Funding SLESF/911/RAN	\$0					\$0	\$0	\$0
Flexible Congestion Relief	\$0					\$0	\$0	\$0
Storm Water Depreciation	\$0					\$0	\$0	\$0
Storm Drainage Connection	\$0					\$0	\$0	\$0
Storm Water Fund	\$0					\$0	\$0	\$0
Sewer Connection	\$83,500					\$0	\$0	\$0
Sewer Industrial	\$442,000					\$0	\$0	\$0
Sewer Depreciation	\$142,500					\$0	\$0	\$0
Sewer Municipal Fund	\$0					\$0	\$0	\$0
Water Connection	\$0					\$0	\$0	\$0
Water Depreciation	\$437,000					\$0	\$0	\$0
Water Debt Service Fund	\$1,112,875					\$0	\$0	\$0
Debt Financing Proceeds	\$0					\$0	\$0	\$0
Funding To be Pursued	\$2,695,000					\$1,662,600	\$2,014,625	\$56,589,404
TOTAL	\$8,085,625					\$1,662,600	\$2,014,625	\$56,589,404

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PROJECTS IN PROGRESS

The following projects were budgeted for FY 17-18, and will still be in progress at the start of the new fiscal year.

STREET RECONSTRUCTION, OVERLAYS AND CHIP SEALS

- **ESCALON AVENUE**, from State Route 120 to the northerly City limits, will be rehabilitated with new pavement overlay and thermoplastic striping, and reconstruction of broken sidewalks on the West side between Lillian Avenue and La Mesa Street.
- **NORTH STREET**: Add curb, gutter, sidewalk, ADA ramps and pavement overlay on North Street from Stanislaus Street to the easterly end. The existing right of way is 50 feet wide with most of the existing curb 32 feet wide. There is sufficient right of way to add new infill sidewalk. Some existing landscape will need to be removed to accommodate the new walks. Three power poles may need to be relocated or designed around.

URBAN CORE IMPROVEMENTS

FY 18-19

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

FY 19-20 and Future Planning

GATEWAY

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

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

URBAN CORE IMPROVEMENTS

	ADOPTED BUDGET FY 2018/2019					FY 2019/2020	FY 2020/2021	Future Planning
	Total Project Cost	Project Cost (Contractor, Advertise,Misc)	Contract Engineer (Plan documents, inspections)	Public Works Staff Time Credit	Gen. Govt Charge (Admin)	Project Cost	Project Cost	Project Cost
GATEWAY IMPROVEMENTS Replace City Seals in Gateway to "Stepping Stone"	\$0					\$15,000		
FIRST STREET								
TOTAL - URBAN CORE IMPROVEMENTS	\$0					\$15,000	\$0	\$0

FUND SOURCE

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

COMMUNITY BUILDINGS AND FACILITIES

FY 18-19

CORPORATION YARD

SECURITY FENCING, installation of wrought iron fencing on the North side of the Corporation Yard for security purposes.

CITY HALL/POLICE BUILDINGS

ANIMAL SHELTER

Animal Shelter – Construction of a Euthanasia Room and the addition of temporary over flow kennels at the shelter.

COMMUNITY CENTER

Community Center Pavement Replacement Project - The existing asphalt pavement at the community center site is in poor condition and has numerous significant failures, cracks and depressions. It appears that the pavement failure is due to improper compaction and insufficient drainage. Several repairs were conducted previously that included slurry seal and crack seal with poor results. The best solution is to remove the pavement completely and reconditioning the base rock, proof rolling the base material and installing new pavement. The concrete parking curb stops can be removed and replaced. Parking lot striping would be completed after the pavement cures.

FY 19-20 and Future Planning

CORPORATION YARD

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

CITY HALL/POLICE BUILDINGS

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

COMMUNITY BUILDINGS AND FACILITIES

ADOPTED BUDGET FY 2018/2019						FY 2019/2020	FY 2020/2021	Future Planning
	Total Project Cost	Project Cost (Contractor, Advertise,Misc)	Contract Engineer (Plan documents, inspections)	Public Works Staff Time Credit	Gen. Govt Charge (Admin)	Project Cost	Project Cost	Project Cost
CORPORATION YARD								
Security Fencing	\$22,500	\$22,000	\$0	\$0	\$500			
Property Acquisition	\$0						\$400,000	
New Building Corporation Yard							\$650,000	
CITY HALL & POLICE FACILITIES								
File Carousel - Development Services	\$0	\$0				\$43,000		
ANIMAL SHELTER FACILITIES								
Euthanasia Room Addition & Kennels	\$10,100	\$8,800	\$0	\$1,300	\$0			
COMMUNITY CENTER								
Parking Lot Re-pavement	\$203,150	\$183,150	\$20,000	\$0	\$0			
LIBRARY FACILITY								
TOTAL - COMMUNITY BUILDINGS	\$235,750					\$43,000	\$1,050,000	\$0

FUND SOURCE

Proceeds from Loan	\$0							
General Fund	\$0							
HUD-CDBG	\$0							
SLESF	\$0							
State 911 Fund	\$0							
RAN Board monies	\$0							
In-Lieu of Low Income Housing	\$0							
Developer Impact Funds - Library	\$0							
Developer Impact Funds - City Hall	\$0							
Developer Impact Funds - Parks & Recre	\$203,150							
Developer Impact Funds - Public Works	\$22,500							
Developer Impact Funds - Police	\$10,100							
Funding To be Pursued	\$0					\$43,000	\$1,050,000	\$0
TOTAL FUND SOURCE	\$235,750					\$0	\$0	\$0

STREETS

FY 18-19

STREET RECONSTRUCTION, OVERLAYS AND CHIP SEALS

ESCALON AVENUE, from State Route 120 to the northerly City limits, will be rehabilitated with new pavement overlay and thermoplastic striping, and reconstruction of broken sidewalks on the West side between Lillian Avenue and La Mesa Street.

NORTH STREET: Add curb, gutter, sidewalk, ADA ramps and pavement overlay on North Street from Stanislaus Street to the easterly end. The existing right of way is 50 feet wide with most of the existing curb 32 feet wide. There is sufficient right of way to add new infill sidewalk. Some existing landscape will need to be removed to accommodate the new walks. Three power poles may need to be relocated or designed around.

JORDANOLO STREET WATER LINE REPLACEMENT

This project consists of replacing approximately 1100 linear feet of six-inch steel waterline. The waterline was installed in 1973 and has been experiencing several leaks. The waterline was installed behind the sidewalk and along common lot lines making it difficult to access and repair. The new waterline will be installed in the street and the street resurfaced. The waterline that traverses through private residential lots will be abandoned in-place.

GENERAL IMPROVEMENTS

SOUTH MCHENRY AVENUE: This project will be widened from two lanes to three lanes from Narcissus Way to Jones Road (3300 lineal feet). The improvements will include pavement widening and curb and gutter on the east side. It is anticipated that no right of way will be required but won't be confirmed until the project is in the design phase.

FY 19-20 and Future Planning

STREET RECONSTRUCTION, OVERLAYS AND CHIP SEALS

In future years, funding will be set aside for the rehabilitation of **Walnut Avenue**, and **Dias Street**.

GENERAL IMPROVEMENTS

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

TRAFFIC SIGNALS:

ULLREY AVE. / MCHENRY AVE. TRAFFIC SIGNAL - design and construction of a signal at the intersection of McHenry Avenue and Ullrey Avenue.

STREETS

ADOPTED BUDGET FY 2018/2019						FY 2019/2020	FY 2020/2021	Future Planning
	Total Project Cost	Project Cost (Contractor, Advertise,Misc)	Contract Engineer (Plan documents, inspections)	Public Works Staff Time Credit	Gen. Govt Charge (Admin)	Project Cost	Project Cost	Project Cost
RECONSTRUCTS, OVERLAYS & CHIP SEALS								
Escalon Avenue (SR 120 to North City Limits)	\$1,093,250	\$1,042,750	\$33,000	\$2,500	\$15,000	Carryover FY 17/18		
North Street Overlay	\$353,500	\$325,000	\$25,000	\$500	\$3,000	Carryover FY 17/18		
Jordonolo Reconstruct - Service alignment	\$157,500	\$130,000	\$25,000	\$1,500	\$1,000			
Walnut Reconstruct						\$400,000		
Dias Street Reconstruct						\$350,000		
GENERAL IMPROVEMENTS								
South McHenry Ave(Jones to	\$1,304,500	\$1,100,000	\$200,000	\$2,000	\$2,500			
Upgrade/Add Pedestrian Crosswalks	\$72,000	\$70,000	\$500	\$1,000	\$500			
TRAFFIC SIGNALS								
Ullrey Ave/McHenry Intersection Imp.								\$500,000
Ullrey Ave/McHenry traffic signal								\$500,000
TOTAL - STREETS	\$2,980,750					\$750,000	\$0	\$1,000,000
FUND SOURCE								
Water Depreciation Fund	\$65,000							
M-K Competitive (Design & Construction)	\$105,005							
M-K Renewal (Future)	\$0							
TDA/LTF Ped & Bike	\$0							
CDBG	\$0							
General Fund	\$0							
M-K Non-Competitive Bike	\$0							
Local Transportation Fund	\$1,155,245							
Traffic Mitigation Fee	\$0							
STP	\$0							
Flexible Congestion Relief	\$0							
Traffic Congestion	\$0							
Gas Tax	\$140,000							
Measure K (road & street)	\$1,515,500							
Funding To be Pursued	\$0					\$750,000	\$0	\$1,000,000
TOTAL FUND SOURCE	\$2,980,750					\$0	\$0	\$0

PARKS

FY 18-19

HOGAN-ENNIS PARK

EXISTING BATHROOM RENOVATION – Installation of new stall doors and dividers, sinks, toilets, urinals , floor paint and plumbing upgrade.

FY 19-20 and Future Planning

NEIGHBORHOOD PARKS

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

HOGAN-ENNIS PARK

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

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

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

In future years, the **MAIN STREET PARK MASTER PLAN** will be updated.

Miscellaneous improvements to the neighborhood parks include landscaping, irrigation systems, tables, small children's recreational equipment, fencing, trees, etc.

PARKS

ADOPTED BUDGET FY 2018/2019						FY 2019/2020	FY 2020/2021	Future Planning
	Total Project Cost	Project Cost (Contractor, Advertise,Misc)	Contract Engineer (Plan documents, inspections)	Public Works Staff Time Credit	Gen. Govt Charge (Admin)	Project Cost	Project Cost	Project Cost
NEIGHBORHOOD PARK IMPROVEMENTS								
<u>Hogan-Ennis Community Park</u>								
Existing Bathroom Replacement	\$21,250	\$19,000	\$0	\$1,500	\$750			
Phase One								
West Parking & Soccer Fields								\$4,921,707
Phase Two								
Baseball/Softball Fields & Features								\$4,218,968
East Parking								\$874,775
Phase Three								
South Parking & Restroom Replacement								\$1,125,325
Reconstruction of Softball Fields								\$2,097,036
<u>Neighborhood Parks</u>								
ADA-Compliant Access Ramps						\$50,000		
							\$10,000	
TOTAL - PARKS	\$21,250					\$50,000	\$10,000	\$13,237,811

FUND SOURCE

General Fund								
Special District Funding	\$0							
Park DIF Fund	\$10,625							
Recreation Funding	\$10,625							
Funding To be Pursued	\$0					\$50,000	\$10,000	\$13,237,811
TOTAL FUND SOURCE	\$21,250					\$0	\$0	\$0

WATER

FY 18-19

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

WATER TANK INTERIOR RECOAT – This project will have the inside of the water tank on Roosevelt Avenue inspected and recoated as necessary.

STEEL WATER MAIN REPLACEMENT – JORDANOLO STREET - This project consists of replacing approximately 1100 linear feet of six-inch steel waterline. The waterline was installed in 1973 and has been experiencing several leaks. The waterline was installed behind the sidewalk and along common lot lines making it difficult to access and repair. The new waterline will be installed in the street and the street resurfaced. The waterline that traverses through private residential lots will be abandoned in-place.

TRANSITE PIPE WATER MAIN REPLACEMENT PROGRAM: There are several thousand feet of existing Transite water lines that need to be removed and replaced with PVC mains. Transite pipe contains asbestos that has been identified with potential health risks. This project will identify the existing Transite pipes and provide the appropriate removal and disposal process.

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

FY 19-20 and Future Planning

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

New **MUNICIPAL WELL NO. 11:**

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

MASTER PLAN IMPROVEMENTS

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

WATER

ADOPTED BUDGET FY 2018/2019						FY 2019/2020	FY 2020/2021	Future Planning
	Total Project Cost	Project Cost (Contractor, Advertise,Misc)	Contract Engineer (Plan documents, inspections)	Public Works Staff Time Credit	Gen. Govt Charge (Admin)	Project Cost	Project Cost	Project Cost
WELLS								
Municipal Well No. 1-A New Well	\$1,062,875	\$850,375	\$205,000	\$2,500	\$5,000			
Water Tank Interior Recoat - Roosevelt Site	\$62,000	\$55,000	\$5,000	\$1,000	\$1,000			
Municipal Well No. 11- Construction								\$1,500,000
LINE REPLACEMENT								
Piping for Municipal Well No. 11								\$1,500,000
Steel Water Main Replacement (Jordano	\$182,500	\$150,000	\$30,000	\$1,500	\$1,000	\$100,000	\$100,000	\$300,000
AC(Transite) Water Main Replacement St. Clair	\$127,500	\$100,000	\$25,000	\$1,500	\$1,000	\$370,000	\$370,000	\$2,590,000
GENERAL IMPROVEMENTS								
Water Meter Replacement Program	\$50,000	\$22,500	\$25,000	\$0	\$2,500	\$52,600	\$54,625	\$378,593
SURFACE WATER TREATMENT PLANT								
Master Plan Improvements								
Through 2020 Horizon								
Proposed Improvements								\$6,224,000
Phase I contribution SSJID project								\$700,000
Phase II contribution SSJID project								\$5,837,000
TOTAL - WATER	\$1,484,875					\$522,600	\$524,625	\$19,029,593

FUND SOURCE

Water Connection Fee Fund	\$0							
Water Depreciation Fund	\$372,000							
Financing to be determined	\$0							
Water Debt Service	\$1,112,875							
Funding To be Pursued	\$0					\$522,600	\$524,625	\$19,029,593
TOTAL FUND SOURCE	\$1,484,875					\$522,600	\$524,625	\$19,029,593

SEWER ***FY 18-19***

NEW McHENRY LIFT STATION (Phase 2): Construction of a new Lift Station to replace the existing **McHenry Avenue lift station**, the land has been purchased, and the design of the new Lift Station is complete and out to bid.

SEWER TRUNKLINE REHABILITATION – The City recently prepared a video inspection of the McHenry sewer trunk from the McHenry lift station to the waste water treatment plant. The video indicated that several sections were in poor condition and several sections could not be inspected due to blockages. The improvement to the McHenry lift station will provide additional capacity to the sewage delivery system however it will further exacerbate deterioration and ultimate failure of the pipe. The pipe is a very aged concrete pipe with crack failures and erosion damage. It is the intent to replace the existing 14-inch concrete pipe with 24-inch PVC. There are several conflicts with replacing the pipe in place due to the proximity of PG& E joint poles, rail road right of way, industrial waste line and several gas lines. The design may consider moving the sewer line to the easterly side of the roadway prior to the McHenry widening project.

INDUSTRIAL TREATMENT POND SLUDGE REMOVAL annual removal of sludge from 3 treatment ponds.

HEADWORKS GRINDER/BALER ASSEMBLY – Currently gross influent solids are reduced by the use of a Muffin Monster inline grinder at the McHenry Lift Station. There is currently no grit removal or screening of the raw wastewater prior to the treatment ponds. The accumulation of rags and inert solids have the potential to foul pumps and aerators creating an increased maintenance cost to the operation of the treatment ponds. The installation of a grinder and mechanical screen will assist in the removal of solids.

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

VACTOR DUMP STATION is needed to receive debris from the truck vacuuming operations. This will consist of a concrete pit with screens that will allow the Vactor truck to dump solids and liquid waste safely in the treatment pond.

DOMESTIC PRECOLATION PONDS deepen the percolation ponds of the domestic system to assist with managing capacity and maintenance of ponds.

FY 19-20 and Future Planning

SEWER PIPELINES, PUMPS, AND EQUIPMENT

Further sewer trunkline projects, in accordance to Master Plan and Constraints Study recommendations, shall be constructed to accommodate future growth and augment existing infrastructure.

Sewer Infrastructure on Vine Avenue and Main Street will be upsized to accommodate future growth.

Sewer pipeline rehabilitation will be completed at various locations within city limits.

WWTP GROUNDS/PONDS

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

MASTER PLAN IMPROVEMENTS

The Sewer Master Plan has identified improvements necessary for the rehabilitation of Escalon's existing system and for the future growth of Escalon. In future years, funds have been allocated to perform **engineering design work** specific to the projects identified by the Master Plan.

Funding will be allocated in the future for widespread improvement projects in the following areas of our Sewer System:

- Trunklines
- Pump Stations
- Collection System
- Treatment System

SEWER

ADOPTED BUDGET FY 2018/2019						FY 2019/2020	FY 2020/2021	Future Planning
	Total Project Cost	Project Cost (Contractor, Advertise,Misc)	Contract Engineer (Plan documents, inspections)	Public Works Staff Time Credit	Gen. Govt Charge (Admin)	Project Cost	Project Cost	Project Cost
SEWER PIPELINES, PUMPS AND EQUIPMENT								
New McHenry Lift Station	\$1,260,000	\$1,100,000	\$150,000	\$5,000	\$5,000			
Lift Station Pump Replacement								\$250,000
La Mesa Lift Station Pump Replacement							\$250,000	
Upstream McHenry Sewer Trunkline Reh	\$1,435,000	\$1,200,000	\$225,000	\$5,000	\$5,000			
WWTP GROUNDS/PONDS								
Headworks Grinder/Baler Assembly	\$83,500	\$60,000	\$20,000	\$2,000	\$1,500			
Lift Station Pump #1 Replace/Repair						\$52,000		
Pond Sludge Removal & Maintenance	\$401,000	\$400,000	\$0	\$500	\$500			
Interconnect Piping & Valving	\$41,000	\$35,000	\$5,000		\$1,000			
Electrical upgrade -Industrial								\$385,000
Vactor Truck Dump Station	\$66,000	\$60,000	\$3,000	\$1,500	\$1,500			
Domestic Percolation Pond Improvements	\$76,500	\$60,000	\$15,000	\$0	\$1,500			
Master Plan Improvements - Municipal								
Sewer System Improvements Phase I								\$5,960,000
Influent Pump Station & Head Works								\$1,575,000
Disposal Improvement Cost								\$7,705,000
Treatment Improvement Costs Phase I Piping & Flow Distribution Improvements						\$180,000	\$180,000	\$180,000
TOTAL - SEWER	\$3,363,000					\$232,000	\$430,000	\$23,322,000

FUND SOURCE

Sewer Connection Fee	\$83,500			
Sewer Industrial	\$442,000			
Sewer Depreciation	\$142,500			
Sewer Municipal Fund	\$0			
Financing to be determined	\$2,695,000	\$232,000	\$430,000	\$23,322,000
TOTAL FUND SOURCE	\$3,363,000	\$232,000	\$430,000	\$23,322,000

STORM DRAIN

FY 18-19

There are currently no Storm Drain improvement projects planned for this fiscal year.

FY 19-20 and Future Planning

STORM DRAIN COLLECTION SYSTEM IMPROVEMENTS

VINE AVENUE STROM DRAIN PUMP VINE AVENUE STORM DRAIN: The storm drainage improvements for the Reed Manor Subdivision were never completed. Currently the system utilizes pumps and basins in order to manage the storm flows. The pumps are under sized and were installed as temporary improvements. The ultimate improvements are necessary and will eliminate the Vine pump station and alleviate the flooding at Vine and Main Street. The improvements will include a storm sewer extension, new drain inlets and a storm line under the railroad to the Countrywood storm system.

LIFT STATIONS/DRAIN INLETS

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

STORM DRAIN

ADOPTED BUDGET FY 2018/2019						FY 2019/2020	FY 2020/2021	Future Planning
	Total Project Cost	Project Cost (Contractor, Advertise,Misc)	Contract Engineer (Plan documents, inspections)	Public Works Staff Time Credit	Gen. Govt Charge (Admin)	Project Cost	Project Cost	Project Cost
STORM DRAIN COLLECTION SYSTEM IMPROVEMENTS								
Vine Ave Storm Drain Pipe Improvement	\$0	\$0	\$0	\$0	\$0			\$0
LIFT STATIONS								
Telemetry Upgrades (SSJID stations)						\$50,000		
TOTAL - STORMS	\$0					\$50,000	\$0	\$0

FUND SOURCE

Storm Water Capital	\$0							
Storm Water Depreciation	\$0							
Storm Water Fund	\$0					\$50,000	\$0	\$0
TOTAL FUND SOURCE	\$0					\$50,000	\$0	\$0