

# City of Escalon



**Fiscal Year 2023-24 Budget  
July 1, 2023 – June 30, 2024  
Adopted October 2, 2023**

**CITY OF ESCALON**  
**FISCAL YEAR 2023-24 BUDGET OVERVIEW**

Following is a summary of the Fiscal Year 2023-24 Operating Budget, including a comparison with prior years actuals and estimated actuals for Fiscal Year 2022-23. On September 5, 2023, the City Council was provided with a preliminary overview of the General Fund and Water Fund Budgets for the coming fiscal year, pointing out various funding issues and recommended alternatives to help alleviate the issues. The final Proposed Budget presented herein incorporates any changes to fund schedules previously presented and includes budgetary information for all citywide funds.

Although forecasts for revenues most impacted by the Pandemic have fully recovered from COVID Pandemic lows, factors including the loss of the City's largest sales taxpayer due to a business move, continued high inflation, CalPERS investment return uncertainty and general economic uncertainty all impact the City's current and future fiscal framework. As the economy continues to be impacted by these negative externalities, staff will periodically present updates to this budget after its final adoption to assure the City Council is apprised of fiscal activity as the year progresses.

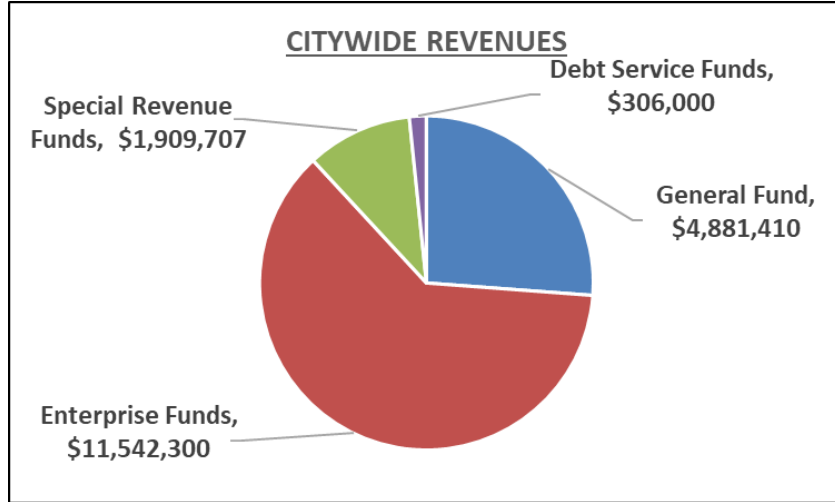
Combined operating budget estimated revenues for the 2023-24 fiscal year are \$18.6 million, compared to an estimated \$13.5 million for FY 2022-23. Total planned spending for FY 2023-24 is \$29.7 million, compared to \$12.9 million anticipated for FY 2022-23. It should be mentioned that the Proposed Budget includes \$14.6 million in planned capital outlay and project spending.

**Citywide Revenues**

Total estimated revenues for FY 2023-24 increase by approximately \$5.1 million to \$18.6 million when compared to the FY 2022-23 estimated actuals. The increase in overall expected revenues can be wholly attributed to the one-time transfers-in and/or collection of project-related grant and other sources for activities expected to be underway during FY 2023-24. The majority of these projects are housed in the City's Water and Wastewater Enterprise Funds; and the City's transportation-related funds.

A breakdown of the anticipated \$18.6 million in revenue by fund type is presented below.

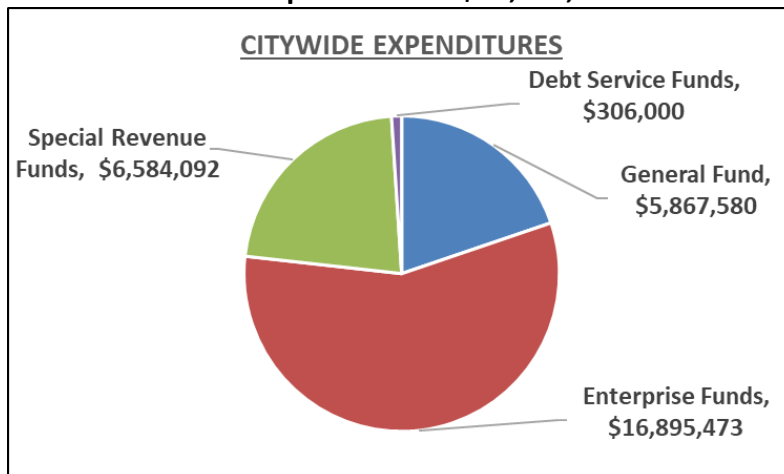
**Fiscal Year 2023-24 Budgeted Operating Revenues**  
**Total Revenue = \$18,639,417**



**Citywide Expenditures**

Anticipated expenditures for FY 2023-24 are \$29.7 million, an increase of approximately \$16.8 million from the \$12.9 million anticipated by the end of FY 2022-23. Similar to the year-over-year increase in revenues, a majority of the increase in overall expenditures can be attributed to one-time expenditures related to various grant-related and other project expenditures expected to be incurred on a one-time basis in FY 2023-24. Additionally, it should be mentioned that all positions including those that are currently vacant are budgeted for the entirety of the fiscal year (i.e. no salary savings are built in) to assure adequate levels of appropriation authority consistent with the demand for services. Budgeted expenditures by fund type are show below.

**Fiscal Year 2023-24 Budgeted Operating Expenditures**  
**Total Expenditures = \$29,653,145**



Taken as a whole, the above estimates indicate the City will be spending approximately \$11.0 million more than it will collect in revenue during the coming fiscal year, resulting in uses of carryover monies and fund balance earmarked primarily for capital outlay and debt service in certain funds.

The budget presented herein reviews citywide operations as accounted for in their respective funds while laying out respective financial plans for the 2023-24 fiscal year consistent with strategies and directives set forth by the City Council.

A brief overview of the City’s major funds is presented below:

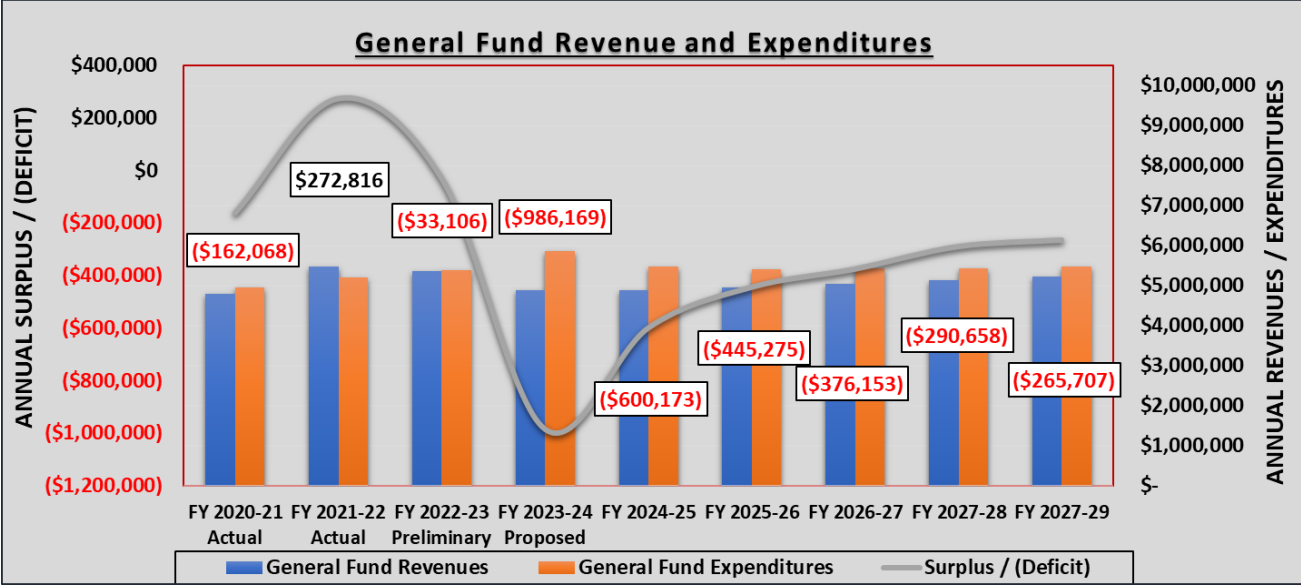
**GENERAL FUND**

The City’s General Fund accounts for all discretionary revenues which may be appropriated towards any Citywide program/expenditure as approved by the City Council. Preliminary General Fund revenues and expenditures anticipated for FY 2023-24 are noted below:

	<u>Revenues</u>	<u>Expenditures</u>
<b>FY 2023-24 Proposed Budget</b>	<b>\$ 4,881,410</b>	<b>\$ 5,867,580</b>

As indicated above, the General Fund Proposed Budget accounts for revenues of \$4,881,410 and expenditures of \$5,867,580; and requires the use of \$986,170 in General Fund Reserves (Fund Balance) to balance the overall budget.

Although there are a number of one-time revenues and expenditures built into the Preliminary Budget, the long-term forecast for the General Fund under a “base budget” concept (taking out all one-time revenues and expenditures and focusing only on requirements to provide a defined level of service) shows an ongoing need for using reserves of up to \$600,000 to balance the General Fund Budget for at least the next six years (*i.e., Systemic Deficit*). Given the unsustainability of the current budget framework, the city will ultimately need to decide how to increase discretionary revenue sources, reduce ongoing base expenditures, or a combination of both. The updated multi-year forecast for the General Fund is presented below:



	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Preliminary	FY 2023-24 Proposed	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2027-29
General Fund Revenues	\$ 4,787,071	\$ 5,473,487	\$ 5,355,519	\$ 4,881,410	\$ 4,869,778	\$ 4,954,833	\$ 5,046,701	\$ 5,134,602	\$ 5,213,359
General Fund Expenditures	\$ 4,949,139	\$ 5,200,671	\$ 5,388,625	\$ 5,867,579	\$ 5,469,951	\$ 5,400,108	\$ 5,422,854	\$ 5,425,260	\$ 5,479,066
Surplus / (Deficit)	(\$162,068)	\$272,816	(\$33,106)	(\$986,169)	(\$600,173)	(\$445,275)	(\$376,153)	(\$290,658)	(\$265,707)

As noted in the above chart, is projected that the City will use just over \$986,000 to balance the current General Fund Budget for FY 2023-24. The forecast assumed for future years assumes delivery of services consistent with those budgeted in FY 2023-24 (same number of staff with all positions filled for the entirety of the year along with conservative revenue and expenditure growth for each year in the forecast). All one-time revenues and expenditures have been removed from future forecasted years where appropriate.

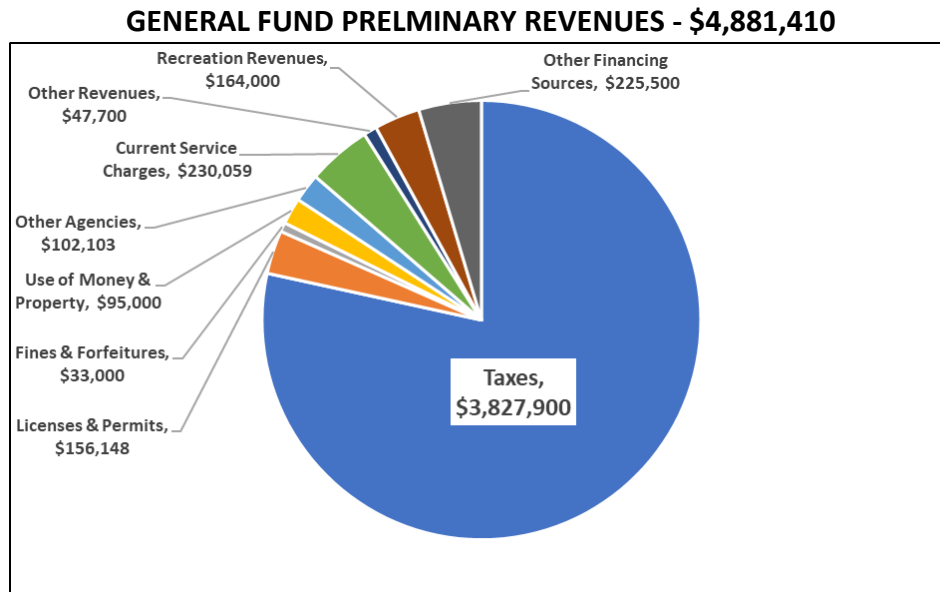
The budgetary imbalance for FY 2023-24 is due to several reasons which will be discussed below.

**Revenues**

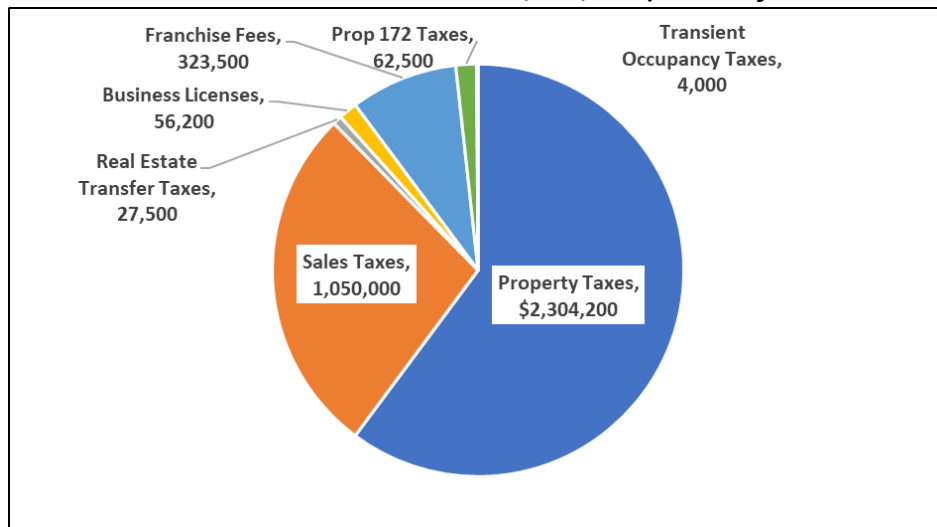
FY 2023-24 General Fund Revenues are projected to be \$4,881,410. These revenues are based on the following assumptions:

- An increase of approximately 4% in the Property Taxes based on growth in assessed valuation;
- Inclusion of the remaining \$71,678 in ARPA funding not yet recognized as revenue;
- Conservative estimates for Current Service Charges and Other Revenues; and
- A \$390,000 reduction in Sales Tax revenues due to the business closure of the City’s largest sales taxpayer.

Revenues by type are noted in the pie-chart below:



**GENERAL FUND PRELIMINARY TAXES - \$3,827,900 (78.4% of total revenues)**



**Expenditures**

FY 2023-24 General Fund Expenditures are projected to be \$5,867,580. These expenditures are based on following assumptions:

- Full staffing for all positions budgeted to the General Fund for the entirety of the fiscal year (i.e. no salary savings due to possible vacant positions is built in);

- Inclusion of negotiated and approved salary increases (i.e. if salary increases have not been approved by the City Council at the time the budget is presented, they are not included);
- One-time expenditures of \$471,900 (list included below);
- Inclusion of recurring transfers-out for debt service totaling \$308,999 (Civic Center and Energy Lease debts);
- Contracting out for Animal Services function;
- Conservative estimates for increases to regularly occurring expenditures for materials, supplies, contracts, fuel, maintenance, etc.; and
- Inclusion of net Cost Center (Insurance / Corporation Yard / Civic Center); and General Government (Legislative / Management & Support) revenues (costs transferred to other funds and treated as a negative expenditure) of \$983,647.

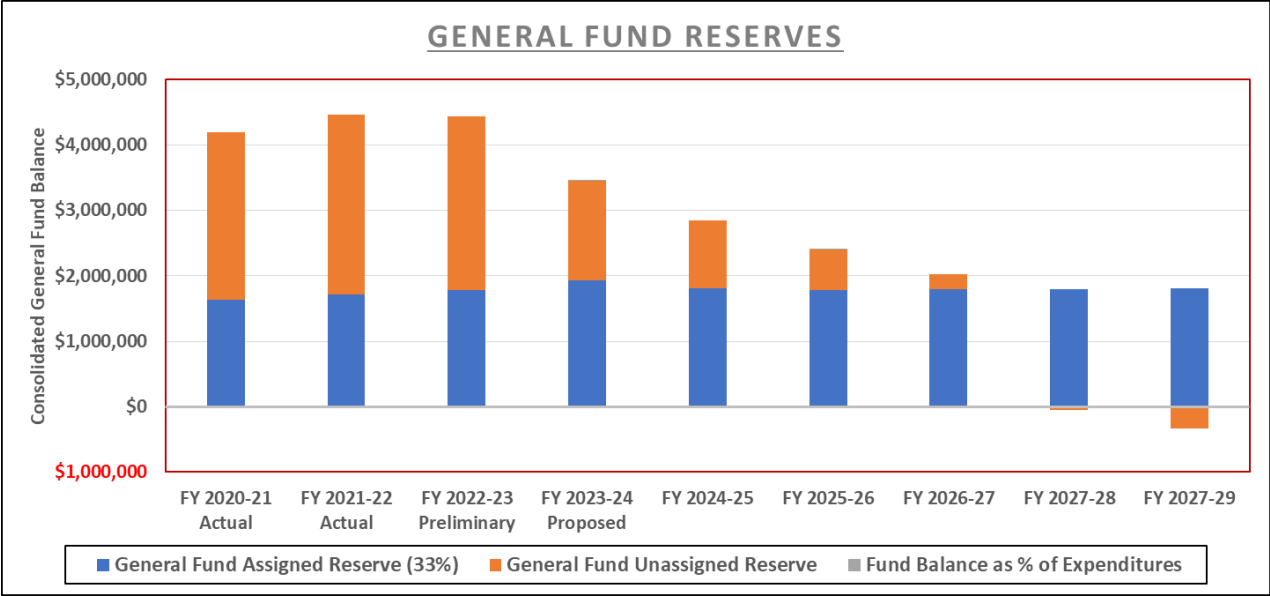
Staffing levels charged to the General Fund include allocations for 29.25 FTE out of 36.85 total positions authorized (note: there is a 60% Part-Time Office Specialist in the Police Department and a 25% Part-Time Transit Manager). It should be mentioned that of the 29.25 positions charged to the General Fund departments, 10.95 of these FTE are allocated citywide through the Cost Center and General Government Distributions (approximately 50% of these charges stay in the General Fund).

One-time costs included in the General Fund Preliminary Budget for FY 2023-24 are as follows:

<b>One-time in FY 2023-24:</b>	
\$ 44,000	6030 - Corp Yard - Equipment / Software / Infrastructure
\$ 10,000	6065 - Civic Center - Server Replacement
\$ 19,900	6110 - Management & Support - Equipment
\$ 15,000	6200 - Police - Handguns / Desk
\$ 65,000	6200 - Police - Radio Upgrade
\$ 133,000	6200 - Police - Vehicle / RIMS Server / Desktop
\$ 120,000	6400 - Planning - Housing Element / Ordinance Updates
\$ 50,000	6620 - Community Center - AC Unit
\$ 15,000	6620 - Community Center - Ice Machine / Equipment
<u>\$ 471,900</u>	Total One-Time FY 2023-24

**FY 2023-24 Preliminary Budget General Fund Balance**

Taking into account all of the aforementioned revenue and expenditure activity anticipated for FY 2023-24 in addition to base revenues and expenditures forecasted for the next few years, reserves in the General Fund will be impacted as indicated in the graph below:



Given the Preliminary General Fund Budget framework, General Fund reserves (not including non-spendable reserves) are anticipated to be approximately \$3.45 million at the end of FY 2023-24. This includes a General Fund Policy Reserve of 33% (\$1.94 million depicted by the blue portion of the bar above) and \$1.51 million in General Fund Unassigned Reserves. Due to systemic deficits forecasted for each year, Unassigned Reserves are likely to be exhausted by FY 2027-28, requiring the City to use the General Fund Policy Reserve to balance the budget. Before that occurs, it is recommended that the City consider all economic options to reduce the level of the forecasted annual deficits.

**ENTERPRISE FUNDS**

The City currently has four Enterprise Funds – the Water, Sewer, Stormwater and Transit Funds. These funds are treated as “business-type” funds whereby all support for the enterprise activity is paid directly by those who benefit from the service – the rate payers. The proposed budgets for the Enterprise Funds are discussed below.

**Water Enterprise Fund(s)**

The City’s Water Enterprise Fund(s) accounts for all activity associated with the delivery of Water Services by the City. This includes water treatment, conveyance, plant operations, and capital improvement / debt service requirements. Proposed aggregate Water Enterprise Fund(s) revenues and expenditures anticipated for FY 2023-24 are noted below:

	Revenues	Expenditures
<b>FY 2023-24 Proposed Budget</b>	<b>\$ 5,335,523</b>	<b>\$ 6,530,095</b>



As noted above, total Water Enterprise revenues and expenditures are projected to be \$5,335,523 and \$6,530,095, respectively. Assuming the budget comes to fruition, the Water Enterprise Fund(s) will be using \$1,194,572 in available reserves during the year – primarily for budgeted capital projects (noted below).

Budget fiscal activity for individual Water Enterprise Fund(s) are as follows:

<b>WATER FUNDS</b>			
<b>Fund</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Ending (6/30/24) Unreserved Fund Balance</b>
600 - Water Operating Fund	\$ 1,414,700	\$ 1,211,285	\$ 2,089,725
605 - Water Capital Fund	139,699	900,000	1,790,043
610 - Water Depreciation Reserve Fund	3,468,200	3,474,801	4,519
615 - Water SDWBL 76 Debt Service Fund	160,640	262,860	576,742
617 - Water SDWBL 84 Debt Service Fund	152,284	681,149	551,740
619 - Water Deposit Trust Fund	-	-	-
<b>Total Water Enterprise Fund(s):</b>	<b>\$ 5,335,523</b>	<b>\$ 6,530,095</b>	<b>\$ 5,012,769</b>

The \$3,474,801 in expenditures budgeted in Fund 610 – Water Depreciation Reserve Fund, are all capital project-related. Budgeted projects include the following:

- Generator Upgrade - \$162,700
- Well 1-A Design Work - \$2,570,626
- Water Valve Replacement - \$132,500
- Water Line Replacement - \$608,975

Given the anticipated revenues and expenditures noted above, it is anticipated that the Water Enterprise Fund(s) will have just over \$5 million remaining in reserves at the end of the fiscal year (June 30, 2024).

**Sewer (Wastewater) Enterprise Fund(s)**

The City’s Sewer Enterprise Fund(s) accounts for all activity associated with the conveyance and treatment of Wastewater Services in the City. This includes treatment, conveyance, plant operations, and capital improvement / debt service requirements. Proposed aggregate Sewer Enterprise Fund(s) revenues and expenditures anticipated for FY 2023-24 are noted below:

	Revenues	Expenditures
<b>FY 2023-24 Proposed Budget</b>	<b>\$ 5,388,007</b>	<b>\$ 9,521,512</b>

As noted above, total Sewer Enterprise revenues and expenditures are projected to be \$5,388,007 and \$9,521,512, respectively. Assuming the budget comes to fruition, the Sewer Enterprise Fund(s) will be using \$4,133,505 in available reserves during the year – primarily for budgeted capital projects (noted below).

Budget fiscal activity for individual Sewer Enterprise Fund(s) are as follows:

<b>SEWER (WASTEWATER) FUNDS</b>			
<b>Fund</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Ending (6/30/24) Unreserved Fund Balance</b>
620 - Sewer Industrial Operations	\$ 1,130,000	\$ 1,330,764	\$ 401,468
623 - Sewer Industrial Capital	469,217	815,968	(269,320)
625 - Sewer Industrial Depreciation	-	-	-
627 - Sewer Industrial Debt Service	164,400	49,184	490,409
630 - Sewer Municipal Operating	891,050	1,632,093	1,164,752
633 - Sewer Municipal Capital	2,255,000	3,085,338	67,421
635 - Sewer Municipal Depreciation	214,795	1,575,750	27,954
637 - Sewer Municipal Debt Service	263,545	1,032,415	1,084,434
<b>Total Water Enterprise Fund(s):</b>	<b>\$ 5,388,007</b>	<b>\$ 9,521,512</b>	<b>\$ 2,967,118</b>

There are \$4,789,056 in capital outlay / project expenditures budgeted in Fund 620, 630 and 633. Budgeted projects include the following:

- Industrial Aerators - \$65,000
- WWTP Facility Expansion - \$936,936
- Pond Improvements - \$350,500
- Aerators (Municipal) - \$15,000
- Lift Station Improvements - \$775,750
- Portable Pumps - \$32,000
- McHenry Trunk Line Rehab - \$2,589,870
- WWTP McHenry Controllers - \$10,000
- Energy Project – WWTP Solar - \$20,000

Given the anticipated revenues and expenditures noted above, it is anticipated that the Sewer Enterprise Fund(s) will have approximately \$3 million remaining in reserves at the end of the fiscal year (June 30, 2024).

**Stormwater Enterprise Fund(s)**

The City’s Stormwater Enterprise Fund(s) accounts for all activity associated with the conveyance of Stormwater throughout the City. The Proposed Budget for the Stormwater Enterprise Fund(s) revenues and expenditures anticipated for FY 2023-24 are noted below:

	<b>Revenues</b>	<b>Expenditures</b>
<b>FY 2023-24 Proposed Budget</b>	<b>\$ 239,650</b>	<b>\$ 327,398</b>

As noted above, total Stormwater Enterprise revenues and expenditures are projected to be \$239,650 and \$327,398, respectively. Assuming the budget comes to fruition, the Stormwater Enterprise Fund(s) will be using \$87,748 in available reserves during the year.

Budget fiscal activity for individual Stormwater Enterprise Fund(s) are as follows:

<b>STORMWATER FUNDS</b>			
<b>Fund</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Ending (6/30/24) Unreserved Fund Balance</b>
640 - Stormwater Operations	\$ 232,150	\$ 277,398	\$ (9,657)
643 - Stormwater Capital	7,500	50,000	338,573
<b>Total Water Enterprise Fund(s):</b>	<b>\$ 239,650</b>	<b>\$ 327,398</b>	<b>\$ 328,916</b>

There are no capital outlay / project expenditures budgeted in the Stormwater Enterprise Fund(s) for FY 2023-24.

Given the anticipated revenues and expenditures noted above, it is anticipated that the Stormwater Capital Fund will need to transfer an additional \$9,657 to the Stormwater Enterprise Fund to offset expected deficit fund balances. The Stormwater Enterprise Fund(s) is expected to have approximately \$329,000 remaining in reserves at the end of the fiscal year (June 30, 2024).

**Transit Enterprise Fund**

The City’s Transit Enterprise Fund(s) accounts for all activity associated with the City’s transit program. The Proposed Budget for the Transit Enterprise Fund(s) revenues and expenditures anticipated for FY 2023-24 are noted below:

	<u>Revenues</u>	<u>Expenditures</u>
<b>FY 2023-24 Proposed Budget</b>	<b>\$ 579,020</b>	<b>\$ 485,968</b>

As noted above, total Transit Enterprise Fund revenues and expenditures are projected to be \$579,020 and \$485,968, respectively. Assuming the budget comes to fruition, the Transit Enterprise Fund(s) will be using all available reserves and is projected to have a deficit fund balance of \$5,833 by the end of the fiscal year. Once the final fiscal activity for FY 2022-23 is closed out, staff will update the budget for FY 2023-24 (likely at mid-year) and balance the expected deficit accordingly.

Capital outlay activity proposed for the Transit Enterprise Fund includes \$69,000 for a Miocar / Desktop / MDTC.

**SPECIAL REVENUE FUNDS – TRANSPORTATION**

The City’s Transportation-related Special Revenue Funds include the Transportation, RTIF, Traffic Congestion, Traffic Safety, Measure K and Gas Tax / RMRA SB-1 Funds. Revenues earned in these funds can only be used for applicable transportation-related purposes. The proposed budgets for the Transportation Special Revenue Funds are discussed below.

**Transportation Fund**

The City’s Transportation Fund accounts for the receipt of applicable Transportation Development Authority / Local Transportation Funding and other grant-related revenues to be used towards applicable transportation projects. The Proposed Budget for the Transportation Fund revenues and expenditures anticipated for FY 2023-24 are noted below:

	<u>Revenues</u>	<u>Expenditures</u>
<b>FY 2023-24 Proposed Budget</b>	<b>\$ 317,000</b>	<b>\$ -</b>

As noted above, total Transportation Fund revenues are projected to be \$317,000 – essentially the annual allocation of TDA/LTF and Pedestrian / Bicycle funding received from the County Transportation Authority. At this time, there are no expenditures budgeted from the Transportation Fund.

It is expected that the Transportation Fund will have approximately \$2.0 million remaining in Fund Balance at the end of FY 2023-24, which may be used for any applicable transportation purpose.

**Regional Transportation Impact Fee (RTIF) Fund**

The City’s RTIF Fund accounts for the receipt of monies from the Regional Transportation Impact Fee Program, which may be used towards applicable transportation purposes. The Proposed Budget for the RTIF Fund revenues and expenditures anticipated for FY 2023-24 are noted below:

	<u>Revenues</u>	<u>Expenditures</u>
<b>FY 2023-24 Proposed Budget</b>	<b>\$ 12,500</b>	<b>\$ -</b>

As noted above, total RTIF Fund revenues are projected to be \$12,500 – which makes up expected RTIF Impact Fees and interest earnings for the fiscal year. At this time, there are no expenditures budgeted from the RTIF Fund.

It is expected that the RTIF Fund will have approximately \$385,000 remaining in Fund Balance at the end of FY 2023-24, which may be used for any applicable transportation purpose.

**Traffic Congestion Relief Fund**

The City’s Traffic Congestion Relief Fund accounts for the receipt of monies used to fund projects to minimize traffic congestion. The Proposed Budget for the Traffic Congestion Relief Fund revenues and expenditures anticipated for FY 2023-24 are noted below:

	<u>Revenues</u>	<u>Expenditures</u>
<b>FY 2023-24 Proposed Budget</b>	<b>\$ 500</b>	<b>\$ -</b>

As noted above, total Traffic Congestion Relief Fund revenues are projected to be \$500 – which makes up expected interest earnings for the fiscal year. At this time, there are no expenditures budgeted from the Traffic Congestion Relief Fund.

It is expected that the Traffic Congestion Relief Fund will have approximately \$92,000 remaining in Fund Balance at the end of FY 2023-24, which may be used for any applicable transportation purpose.

**Traffic Safety Fund**

The City’s Traffic Safety Fund accounts for the receipt of monies received from various vehicle code violations to be used for traffic safety purposes. The Proposed Budget for the Traffic Safety Fund revenues and expenditures anticipated for FY 2023-24 are noted below:

	<u>Revenues</u>	<u>Expenditures</u>
<b>FY 2023-24 Proposed Budget</b>	<b>\$ 21,000</b>	<b>\$ 20,000</b>

As noted above, total Traffic Safety Fund revenues are projected to be \$21,000 – which makes up expected collections from vehicle code violations for the fiscal year. FY 2023-24 budgeted expenditures include a transfer out of \$20,000 to the City’s General Fund to offset costs incurred in the General Fund for the City’s Streets Program.

It is expected that the Traffic Safety Fund will have approximately \$32,000 remaining in Fund Balance at the end of FY 2023-24, which may be used for any applicable transportation / traffic safety purpose.

**Measure K Fund**

The City’s Measure K Fund accounts for the receipt of monies received from the Measure K Transportation-related Sales Tax administered by the San Joaquin Council of Governments. The Proposed Budget for the Measure K Fund revenues and expenditures anticipated for FY 2023-24 are noted below:

	<u>Revenues</u>	<u>Expenditures</u>
<b>FY 2023-24 Proposed Budget</b>	<b>\$ 793,620</b>	<b>\$ 5,252,736</b>

As noted above, total Measure K Fund revenues are projected to be \$793,620 – which makes up expected collections from Measure K allocations and interest earnings for the fiscal year. FY 2023-24 budgeted expenditures include capital appropriations totaling \$5,252,736 for the following projects:

- South McHenry Avenue to Jones *(note: this project is not currently funded)*
- Vintage Estates Street Reconstruction
- Main Street Bicycle / Pedestrian Improvements
- First Street Improvements

As noted above, the South McHenry Avenue capital projects does not currently have a funding source identified. It is anticipated that this project will not be undertaken until such a source is identified. It is expected that the Measure K Fund will have a deficit fund balance of \$2,621,669 by the end of FY 2023-24 – which assumes a source for the South McHenry Avenue project is not identified and the project is undertaken.

**Gas Tax / RMRA (SB-1) Fund**

The City’s Gas Tax / RMRA (SB-1) Fund accounts for the receipt of monies from the State monthly allocation of gas taxes and road maintenance rehabilitation act funds. These funds may only be used towards eligible transportation purposes. The Proposed Budget for the Gas Tax / RMRA Fund revenues and expenditures anticipated for FY 2023-24 are noted below:

	<u>Revenues</u>	<u>Expenditures</u>
<b>FY 2023-24 Proposed Budget</b>	<b>\$ 400,894</b>	<b>\$ 917,750</b>

As noted above, total Gas Tax / RMRA Fund revenues are projected to be \$400,894 – which makes up expected collections from the distribution of gas taxes, road rehab funding and interest earnings for the fiscal year. FY 2023-24 budgeted expenditures include a transfer out of \$125,000 to the City’s General Fund to offset costs incurred in the General Fund for the City’s Streets Program. Additionally, there are \$792,750 in capital outlay / project expenditures appropriated, including the following:

- New truck for Street Program
- Street Overlay / Chipseal
- McHenry Sidewalk Rehabilitation
- Yosemite Sidewalk Replacement

It is expected that the Gas Tax / RMRA Fund will have approximately \$752,000 remaining in Fund Balance at the end of FY 2023-24, which may be used for any applicable transportation purpose.

**SPECIAL REVENUE FUNDS – IMPACT FEES**

The City’s Special Revenue Impact Fee Funds include the Planning, Library, Parks, Recreation, Public Works, Transportation, Police and City Hall Impact Fee funds. These funds may only be used for allowable expenditures consistent with parameters outlined in each fee’s originating resolution consistent with AB-1600.

Revenues and expenditures for most Impact Fee funds typically have minimal revenues budgeted consistent with prior year collections. Expenditures budgeted at the beginning of the fiscal year only include eligible expenditures and / or projects that are noted in the City’s Capital Improvement Program (CIP). Only two of the Impact Fee funds have an expenditure budgeted for FY 2023-24:

- Parks - \$89,300 - For parks machinery, taxes, upkeep and materials
- Transportation - \$20,000 - Ullrey Intersection Improvements

It should be mentioned that two of the City’s Impact Fee programs currently have negative fund balances due to the completion of applicable projects in a prior year for which the full amount of required funding was not available. Both the Library and City Hall Impact Fee Fund have negative (deficit) fund balances which are expected to be offset by future collections of impact fees. These projects and loan balances are specifically discussed in schedule included with the FY 2023-24 Proposed Budget.

Anticipated fund balances as of June 30, 2024 for each of the Impact Fee Funds are as follows:

Planning Impact Fee – \$7,696  
 Library Impact Fee – (\$156,592)  
 Parks Impact Fee - \$3,204  
 Recreation Impact Fee - \$158,013  
 Public Works Impact Fee - \$424,198  
 Transportation Impact Fee - \$3,354,174  
 Police Development Impact Fee - \$44,292  
 City Hall Development Impact Fee – (\$2,964,418)

**SPECIAL REVENUE FUNDS – ASSESSMENT DISTRICTS**

The City’s Assessment District Funds account for assessments levied from the Sunrise Terrace, Belle Terra and Westwood Lighting & Landscape Districts; and the Estates Lighting & Maintenance and Business Assessment Districts. These funds may be used for purposes as specifically outlined by Engineer’s Reports prepared annually for each district, which typically include costs for street lighting, landscaping and related maintenance.

A total of \$135,806 is appropriated for all five districts. It is anticipated that each district will have the following fund remaining at the end of FY 2023-24:

Sunrise -	\$7,696	The Estates (Lighting) -	\$1,719
Belle Terra -	\$20,232	The Estates (Business Assessment) -	\$20,332
Westwood -	(\$2,567)		

**OTHER SPECIAL REVENUE FUNDS**

The City has a variety of other special revenue funds which may only be used for specific purposes. Funds with recommended budgets for FY 2023-24 are discussed below.

**COPS Supplement Law Enforcement Grant (SLESF) Fund**

The City’s COPS / SLESF Fund accounts for the receipt of monies received through an annual COPS allocation which may only be used for Police-related purposes. The Proposed Budget for the COPS / SLESF Fund revenues and expenditures anticipated for FY 2023-24 are noted below:

	<u>Revenues</u>	<u>Expenditures</u>
<b>FY 2023-24 Proposed Budget</b>	<b>\$ 150,250</b>	<b>\$ 148,500</b>

As noted above, total COPS / SLESF Fund revenues are projected to be \$150,250 – which makes up expected collections from the annual allocation of COPS funds and interest earnings for the fiscal year. FY 2023-24 budgeted expenditures include a transfer out of \$80,500 to the City’s



General Fund to offset costs incurred in the General Fund for the City’s Police Department. Additionally, there is \$68,000 appropriated for police-related expenses directly in the fund.

It is expected that the COPS / SLESF Fund will have approximately \$86,000 remaining in Fund Balance at the end of FY 2023-24, which may be used for any applicable police-related purpose.

**Low Income Housing In-Lieu Fund**

The City’s Low Income Housing In-Lieu Fund accounts for monies received and expended by the City to support affordable housing. The Proposed Budget for the Low Income Housing In-Lieu Fund revenues and expenditures anticipated for FY 2023-24 are noted below:

	<u>Revenues</u>	<u>Expenditures</u>
<b>FY 2023-24 Proposed Budget</b>	<b>\$ 400</b>	<b>\$ -</b>

As noted above, total Low Income Housing In-Lieu Fund revenues are projected to be \$400 – which makes up expected interest earnings for the fiscal year. There are no expenditures budgeted in FY 2023-24.

Similar to certain Impact Fee Funds, the Low Income Housing In-Lieu Fund previously “loaned” funds to the City Hall Impact Fee Fund to help with the funding of the City Hall Project. As such, although the fund balance in this fund is expected to be approximately \$901,000 at the end of FY 2023-24, there is only approximately \$67,000 in cash available for housing purposes.

**DEBT SERVICE FUNDS**

The City currently has two debt service funds that account for debt payments related to General Government (non-Enterprise) activities. These funds are discussed below.

**Civic / Community Center Debt Service Fund**

The Civic / Community Center Debt Service Fund accounts for debt incurred to facilitate improvements to the Civic Center and renovation of the Community Center. This debt will be fully paid off in FY 2043-44. The Proposed Budget for the Civic / Community Center Debt Service Fund is noted below:

	<u>Revenues</u>	<u>Expenditures</u>
<b>FY 2023-24 Proposed Budget</b>	<b>\$ 160,776</b>	<b>\$ 160,776</b>

As noted above, total Civic / Community Center Debt Service Fund revenues and expenditures are projected to be \$160,776 – which makes up a transfer in from the General Fund to support expected debt service expenditures for FY 2023-24.

Since this fund acts as a conduit to pay the debt for the Civic and Community Center debt, there is no fund balance projected at the end of FY 2023-24.

**Energy Lease Debt Service Fund**

The Energy Lease Debt Service Fund accounts for debt incurred to facilitate the undertaking of energy improvements in the City. This fund accounts for the General Government portion of the debt service, with the Water and Sewer Enterprise Fund portions being accounted for in those respective fund(s). The Proposed Budget for the Energy Lease Debt Service Fund is noted below:

	<b>Revenues</b>	<b>Expenditures</b>
<b>FY 2023-24 Proposed Budget</b>	<b>\$ 145,224</b>	<b>\$ 145,224</b>

As noted above, total Energy Lease Debt Service Fund revenues and expenditures are projected to be \$145,224 – which makes up a transfer in from the General Fund to support expected debt service expenditures for FY 2023-24.

Since this fund acts as a conduit to pay the debt for the Energy Lease debt, there is no fund balance projected at the end of FY 2023-24.

**City of Escalon**  
**Budgeted Revenues / Expenditures / Fund Balance**  
**Fiscal Year 2023-24 Budget**

	<u>BEGINNING FUND BALANCE</u>	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>ENDING FUND BALANCE (INCLUDES RESERVES)</u>	<u>Excess / (Deficit) of Revenues over Expenses</u>	<u>Capital Plan / Outlay</u>
<b>General Fund</b>	\$ 4,688,146	\$ 4,881,410	\$ 5,867,580	\$ 3,701,976	\$ (986,170)	\$ 206,900
<b>Enterprise Funds</b>						
600/605/610/615/616/619 - Water	\$ 6,207,341	5,335,523	\$ 6,530,095	\$ 5,012,769	\$ (1,194,572)	\$ 3,474,801
620/623/625/627 - Sewer Industrial	1,054,856	1,763,617	2,195,916	622,557	(432,299)	880,968
630/633/635/637 - Sewer Municipal	6,045,767	3,624,390	7,325,596	2,344,561	(3,701,206)	3,908,088
640/643/645 - Stormwater	459,985	239,750	357,898	341,837	(118,148)	30,500
660 - Transit	(98,885)	579,020	485,968	(5,833)	93,052	69,000
<b>Total Enterprise Funds</b>	<u>\$ 13,669,064</u>	<u>\$ 11,542,300</u>	<u>\$ 16,895,473</u>	<u>\$ 8,315,891</u>	<u>\$ (5,353,173)</u>	<u>\$ 8,363,357</u>
<b>Special Revenue Funds</b>						
<b>TRANSPORTATION</b>						
270 - Transportation	\$ 1,704,968	\$ 317,000	\$ -	\$ 2,021,968	\$ 317,000	\$ -
271 - Regional Transportation Impact Fee	372,048	12,500	-	384,548	12,500	-
281 - Traffic Congestion	91,044	500	-	91,544	500	-
282 - Traffic Safety	30,754	21,000	20,000	31,754	1,000	-
290 - Measure K	1,837,447	793,620	5,252,736	(2,621,669)	(4,459,116)	5,252,736
322 - Gas Tax / RMRA SB-1	1,268,375	400,894	917,750	751,519	(516,856)	702,750
<b>DEVELOPMENT IMPACT FEES</b>						
202 - Planning	12,498	75	-	12,573	75	-
203 - Library	(156,892)	300	-	(156,592)	300	-
204 - Parks	65,304	27,200	89,300	3,204	(62,100)	10,500
205 - Recreation	146,513	11,500	-	158,013	11,500	-
206 - Public Works	419,998	4,200	-	424,198	4,200	-
207 - Transportation	3,354,174	20,000	20,000	3,354,174	-	20,000
208 - Police	40,192	4,100	-	44,292	4,100	-
209 - City Hall	(2,967,418)	3,000	-	(2,964,418)	3,000	-
<b>ASSESSMENT DISTRICTS</b>						
220 - Sunrise Lighting & Landscape	8,813	9,914	11,031	7,696	(1,117)	-
221 - Belle Terra Lighting & Landscape	13,391	70,825	63,984	20,232	6,841	-
222 - Westwood Lighting & Landscape	(2,198)	40,852	41,221	(2,567)	(369)	-
223 - The Estates Lighting & Maintenance	1,713	16,994	16,988	1,719	6	-
224 - The Estates Business Assessment	18,331	4,583	2,582	20,332	2,001	-

**City of Escalon**  
**Budgeted Revenues / Expenditures / Fund Balance**  
**Fiscal Year 2023-24 Budget**

	<u>BEGINNING FUND BALANCE</u>	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>ENDING FUND BALANCE (INCLUDES RESERVES)</u>	<u>Excess / (Deficit) of Revenues over Expenses</u>	<u>Capital Plan / Outlay</u>
<b>PUBLIC SAFETY / POLICE</b>						
251 - Auto Theft Deterrence	-	-	-	-	-	-
252 - COPS / SLESF	84,686	150,250	148,500	86,436	1,750	-
<b>CDBG / HOUSING</b>						
201 - Low Income Housing In Lieu	900,914	400	-	901,314	400	-
242 - CDBG HUD	1,246	-	-	1,246	-	-
<b>RECREATION</b>						
263 - Recreation All Stars Fundraising	1	-	-	1	-	-
267 - Recreation Trust	-	-	-	-	-	-
268 - Pool Trust	7	-	-	7	-	-
<b>CAPITAL PROJECTS / DEBT SERVICE</b>						
431 - St. John @ BNSF	-	-	-	-	-	-
504 - Civic / Comm. Center Debt Service	-	160,776	160,776	-	-	-
505 - Energy Lease Debt Service	-	145,224	145,224	-	-	-
<b>Total Special Revenue Funds</b>	<b><u>\$ 7,245,909</u></b>	<b><u>\$ 2,215,707</u></b>	<b><u>\$ 6,890,092</u></b>	<b><u>\$ 2,571,524</u></b>	<b><u>\$ (4,674,385)</u></b>	<b><u>\$ 5,985,986</u></b>
<b>Total Citywide</b>	<b><u>\$ 25,603,119</u></b>	<b><u>\$ 18,639,417</u></b>	<b><u>\$ 29,653,145</u></b>	<b><u>\$ 14,589,391</u></b>	<b><u>\$ (11,013,728)</u></b>	<b><u>\$ 14,556,243</u></b>

**City of Escalon Fiscal Year 2023-24 Budget  
Capital Outlay / Projects Reconciliation**

<b>Fund</b>	<b>Capital Outlay / Project</b>	<b>Outlay</b>	<b>Project</b>
<b><u>General Fund</u></b>			
- Corporation Yard	Equipment / Software / Infrastructure	\$ 54,000	
- Management & Support	Machinery & Equipment	\$ 19,900	
- Police	Vehicle	\$ 70,000	
	RIMS Server	40,000	
	Desktops	23,000	
<b><u>Water Enterprise Fund(s)</u></b>			
	Generator Upgrade - Well Site	610	\$ 162,700
	Water Valve Replacement	610	132,500
	Well 1-A Design Work	610	2,570,626
	St Claire St. Waterline Replacement	610	71,250
	Vintage Estates Water Main Rplcmt	610	537,725
<b><u>Sewer Industrial Enterprise Fund(s)</u></b>			
	Industrial Aerators	620	\$ 65,000
	WWTP Facility Expansion	620	\$ 465,468
	Pond Improvements	620	350,500
<b><u>Sewer Municipal Enterprise Fund(s)</u></b>			
	Aerators	630	\$ 15,000
	Portable Pumps	630	32,000
	WWTP Facility Expansion	633	\$ 465,468
	McHenry Trunk Line Rehab	633	2,589,870
	WWTP McHenry Controllers	633	10,000
	Energy Project - WWTP Solar	633	20,000
	Lift Station Impvmts - Carigane	635	775,750
<b><u>Stormwater Enterprise Fund(s)</u></b>			
	Telemetry Upgrades - SSJID	645	\$ 30,500

**City of Escalon Fiscal Year 2023-24 Budget  
Capital Outlay / Projects Reconciliation**

<b>Fund</b>	<b>Capital Outlay / Project</b>	<b>Outlay</b>	<b>Project</b>
<b><u>Transit Enterprise Fund</u></b>			
	Miocar / Desktop / MDTC	\$ 69,000	
<b><u>Measure K Fund</u></b>			
	South McHenry Ave. to Jones	\$	2,320,036
	Vintate Estate Street Reconstruction		416,350
	Main St. Bicycle / Pedestrian Impvmts		1,215,000
	First Street Improvements		1,301,350
<b><u>Gas Tax / RMRA SB-1 Fund</u></b>			
	Streets Overlay / Chipseal	\$	651,500
	McHenry Ave. Sidewalk Rehabilitation		14,000
	Yosemite Ave. Sidewalk Replacement		37,250
<b><u>Parks DIF Fund</u></b>			
	Playground Rubber / Wood Bark	\$	10,500
<b><u>Transportation DIF Fund</u></b>			
	Ullrey Intersection Improvements	\$	20,000
<b>Citywide Captial Outlay / Projects Totals:</b>		<b>\$ 387,900</b>	<b>\$ 14,168,343</b>
			<b>\$ 14,556,243</b>

City of Escalon  
 Fiscal Year 2023-24 Budget  
 Staffing Resources / Allocation

Staffing Allocation by Fund (in FTE's):

STAFFING RESOURCES ALLOCATION (in FTE's)					
	General Fund	Water Fund	Sewer Fund	Strmwtr Fund	Transit Fund
Corporation Yard	1.80				
Legislative (includes City Council)	5.90				
Management & Support	3.25				
Police	14.60				
Street Lighting	0.05				
Streets	1.00				
Planning	0.70				
Building	0.55				
Engineering	0.60				
Parks	0.30				
Recreation	0.35				
Library	0.05				
Community Center	0.10				
Water Enterprise		3.25			
Sewer Enterprise			3.45		
Stormwater Enterprise				0.65	
Transit Enterprise					0.25
<b>Total Staffing Resources:</b>	<b>29.25</b>	<b>3.25</b>	<b>3.45</b>	<b>0.65</b>	<b>0.25</b>

Staffing Allocation by Position:

Accountant	1.00
Accounting Technician I	2.00
Administrative Assistant	1.00
Assistant Planner	1.00
City Councilmember	5.00
City Manager	1.00
Community Services Officer	1.00
Development / Community Services Manager	1.00
Finance Director	1.00
Maintenance Service Crew Leader	1.00
Maintenance Worker I	2.00
Maintenance Worker II	2.00
Maintenance Worker III	1.00
Office Assistant	1.00
Office Specialist PT (60%)	0.60
Police Chief	1.00
Police Officer	9.00
Police Sergeant	2.00
Police Services Manager	1.00
Public Works Superintendent	1.00
Transit Coordinator PT (25%)	0.25
Water System Operator	1.00
<b>Total Citywide Full Time Equivalents (FTE):</b>	<b>36.85</b>

City of Escalon  
 Fiscal Year 2023-24 Budget  
 Interfund Loans Payable

The below interfund loans are noted as "Due to/from & Advances to/from" in the City's financial statements.

Fund Taking Loan	Fund Providing Source Funds	Estimated Amount Owed @ 7/1/2023
<b><i>Library Development Impact Fee - Fund 203</i></b>		
- Loan Purpose: In FY 2017-18, the Library roof had a significant rehabilitation project funded through the City's General Fund . Future collections of development impact fees are expected to be used to pay down this loan.	Fund 100 - General Fund	\$ 157,133
	<b><i>Total Loan:</i></b>	<b><u><u>\$ 157,133</u></u></b>
<b><i>City Hall Development Impact Fee - Fund 209</i></b>		
- Loan Purpose: Starting in FY 2011-12, several funds made a loan to the City Hall Impact Fee Fund to finance updates to the Civic Center. Future collections of development impact fees are expected to be used to pay down this loan.	Fund 201 - Low Income Housing Fund	\$ 833,886
	Fund 206 - Public Works Impact Fee Fund	312,707
	Fund 207 - Transportation Impact Fee Fund	1,822,443
	<b><i>Total Loan:</i></b>	<b><u><u>\$ 2,969,036</u></u></b>



**GENERAL**

**FUND**

**City of Escalon**  
**Fiscal Year 2023-24 Budget**  
**General Fund Revenue and Expenditure Detail**

	Actual FY 2020-21	Actual FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>REVENUES</b>				
Taxes	\$ 3,541,405	4,007,602	4,162,153	3,827,900
Licenses & Permits	178,470	188,208	158,850	156,148
Fines & Forfeitures	35,586	38,133	32,973	33,000
Use of Money & Property	62,230	(36,936)	96,784	95,000
Other Agencies	173,982	535,686	166,720	102,103
Current Service Charges	193,803	216,822	293,167	230,059
Other Revenues	73,693	158,407	87,157	47,700
Recreation Revenues	41,616	122,860	153,215	164,000
Other Financing Sources	486,286	242,705	204,500	225,500
<b>Total Revenues</b>	<b>\$ 4,787,071</b>	<b>5,473,487</b>	<b>5,355,519</b>	<b>4,881,410</b>
<b>EXPENDITURES</b>				
6010 - Insurance	-	-	-	-
6030 - Corporation Yard	2	1	11,316	54,000
6060 - Civic Center - Police Department	-	-	-	-
6065 - Civic Center - City Hall	-	-	-	-
6100 - Legislative	-	-	-	-
6110 - Management & Support	(2)	31,583	3,574	19,900
6200 - Police	3,034,811	2,861,106	3,346,988	3,340,553
6210 - Animal Control	128,578	131,414	171,756	196,307
6220 - Street Lighting	95,074	88,292	122,732	115,101
6230 - Code Enforcement	34,566	3,322	1,112	6,000
6300 - Streets	198,905	262,965	305,194	303,527
6310 - Streets - Trees/Landscaping	24,650	36,910	33,798	36,350
6400 - Planning	171,118	193,575	145,842	363,017
6420 - Building	207,349	205,186	139,398	216,147
6421 - Engineering	188,618	212,534	168,731	240,245
6600 - Parks	157,274	152,911	181,588	186,855
6605 - Recreation	191,864	244,147	324,800	270,241
6610 - Library	144,577	48,608	50,882	62,964
6620 - Community Center	205,494	79,667	76,496	147,374
9999 - Transfers Out	166,261	648,449	304,418	308,999
<b>Total Expenditures</b>	<b>\$ 4,949,139</b>	<b>\$ 5,200,670</b>	<b>\$ 5,388,625</b>	<b>\$ 5,867,580</b>
Excess / (Deficit) of Revenues over Expenditures	\$ (162,068)	272,817	(33,106)	(986,170)
Reserve Transfer to Impact Fee Fund	-	-	-	-
Beginning Fund Balance	\$ 4,610,503	4,448,435	4,721,252	4,688,146
Ending Fund Balance	<b>\$ 4,448,435</b>	<b>4,721,252</b>	<b>4,688,146</b>	<b>3,701,976</b>
<b>Less - Designated Reserves:</b>				
Assigned Reserve - General Fund Policy (33%)	\$ 1,633,215	1,716,221	1,778,246	1,975,809
Non-Spendable Reserves	252,947	252,947	252,947	252,947
Amount Not Obligated at Year End	<b>\$ 2,562,273</b>	<b>2,752,084</b>	<b>2,656,953</b>	<b>1,473,220</b>

**City of Escalon  
Fiscal Year 2023-24 Budget  
General Fund Revenue Account Detail**

<b>Description</b>	<b>Actuals FY 2020-21</b>	<b>Actuals FY 2021-22</b>	<b>Estimated FY 2022-23</b>	<b>Budget FY 2023-24</b>
Property Tax - Current Secured	\$ 1,179,768	\$ 1,253,413	\$ 1,335,771	\$ 1,389,200
Property Tax - MVL In Lieu	668,117	710,283	760,593	791,000
Property Tax - Current Unsecured	59,272	63,153	69,213	72,000
Property Tax - Prior	1,075	1,494	1,027	1,000
Property Tax - Supplemental	39,628	66,197	47,474	45,000
Property Tax - Interest	4,148	1,140	6,318	6,000
Sales Tax	1,177,694	1,378,996	1,440,000	1,050,000
Transient Occupancy Tax	8,041	5,319	4,000	4,000
Franchise Fees - Electric	105,857	106,157	111,832	115,000
Franchise Fees - Gas	33,823	38,902	57,803	60,000
Franchise Fees - Cable	29,696	31,902	28,500	29,000
Franchise Fees - Video SC	5,581	3,385	5,500	4,500
Buisness Licesne Tax	48,082	51,270	54,307	55,000
Real Property Transfer Tax	43,641	51,532	26,959	27,500
SB1186 ADA Fees	1,080	1,287	1,200	1,200
Proposition 172 Sales Tax	47,473	141,606	77,263	62,500
Franchise Fees - Garbage	45,902	50,264	58,490	60,000
Franchise Fees - Garbage Bins	26,218	26,552	34,015	30,000
Franchise Fees - Garbage Greenwaste	16,309	24,750	41,888	25,000
<b>TOTAL TAXES</b>	<b>\$ 3,541,405</b>	<b>4,007,602</b>	<b>4,162,153</b>	<b>3,827,900</b>
Fireworks Permits	\$ 1,144	\$ 1,148	\$ 1,148	\$ 1,148
Animial Control Licenses	8,617	6,129	4,228	5,000
Building Permits - Construction	149,686	161,546	127,703	125,000
Encroachment Permits	19,023	19,385	25,771	25,000
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>\$ 178,470</b>	<b>188,208</b>	<b>158,850</b>	<b>156,148</b>
Other Penalties	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Vehicle Code Fines	846	678	29	-
Other Police Fines	-	-	96	-
Unneutered Animal Citations	315	105	85	-
Abatement Admin Citation	4,425	7,350	2,763	3,000
<b>TOTAL FINES &amp; FORFEITURES</b>	<b>\$ 35,586</b>	<b>38,133</b>	<b>32,973</b>	<b>33,000</b>

**City of Escalon  
Fiscal Year 2023-24 Budget  
General Fund Revenue Account Detail**

Description	Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
Investment Earnings	\$ 13,502	\$ (90,142)	\$ 41,828	\$ 40,000
Loan Interest Earnings	4,042	248	-	-
WWTP Loan Interest Earnings	575	24	-	-
Cell Tower Rents	19,957	27,530	30,128	30,000
Recreation - Cell Tower Rents	24,154	25,404	24,828	25,000
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ 62,230</b>	<b>(36,936)</b>	<b>96,784</b>	<b>95,000</b>
COVID-19 - State Funds	\$ 92,332	\$ 376	\$ -	\$ -
MVLF Residual	5,485	8,666	7,625	7,625
HOPTR - State Homeowners	8,836	7,507	9,879	9,800
American Rescue Plan Act (ARPA)	-	509,496	122,775	71,678
Federal Grants - Police	1,256	2,158	4,192	3,000
POST Reimbursements	6,453	6,192	7,249	10,000
State Grants - Police	49,070	1,291	15,000	-
CDFA - Spay/Neuter Grant	10,550	-	-	-
<b>TOTAL OTHER AGENCIES</b>	<b>\$ 173,982</b>	<b>535,686</b>	<b>166,720</b>	<b>102,103</b>
Sale of Maps	\$ 1,047	\$ 650	\$ 890	\$ 800
Expense Reimbursements	2,460	10,412	38,735	15,000
Filing Fees	695	-	225	-
Business License Application Fees	6,093	6,343	6,535	6,250
Advertisements	1,130	1,155	2,435	1,500
Storage Fees	18,825	19,050	25,350	22,500
Late Charges	24,317	26,690	26,920	26,000
Collection Handling Fees	(962)	361	168	-
Handling Fees	800	5,209	4,840	4,500
DIF Handling Fees	5,227	3,225	1,124	1,500
Police Expense Reimbursements	1,358	3,683	5,665	3,500
Special Police Fees	15,556	21,898	25,018	20,000
Vehicle Release Fees	16,572	18,017	18,813	18,000
Police Security Fees	-	4,460	8,258	8,000
Police Handling Fees	-	374	-	-
Animal Shelter Revenues	14,658	12,215	2,069	-
Abatement Reimbursement	-	270	-	-
Trench Cut Fees	14,151	10,470	9,501	9,500

**City of Escalon**  
**Fiscal Year 2023-24 Budget**  
**General Fund Revenue Account Detail**

Description	Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
Street Cleaning Fees	4,009	4,009	4,009	4,009
Planning Fees	38,923	38,809	35,273	35,000
Engineering Plan Check Fees	-	-	147	-
Engineering Fees	25,750	9,668	44,085	25,000
Recreation Advertisement	4,500	1,700	4,150	4,000
CSC Rentals	(1,306)	18,154	28,957	25,000
<b>TOTAL CURRENT SERVICE CHARGES</b>	<b>\$ 193,803</b>	<b>216,822</b>	<b>293,167</b>	<b>230,059</b>
Sale of Property	\$ -	\$ -	1,050	\$ -
Miscellaneous Revenue	172	16,472	7,324	1,000
Utility W/O	(1,291)	81	210	-
Restitution	100	-	-	-
Yard Sales	-	405	395	-
Convenience Fees	1,547	4,059	4,539	4,500
Contributions	35	-	-	-
Insurance Refunds	53,698	110,965	63,098	35,000
Loss / Damage Revenues	-	9,118	-	-
Returned Check Charges	420	770	860	700
Corp Yard - Sale of Property	213	-	-	-
Corp Yard - Miscellaneous Revenue	1,299	-	-	-
Gain / Loss - Asset Disposals	3,872	3,592	-	-
Police - Sale of Property	30	6,463	6,290	5,000
Police - Miscellaneous Revenue	6,273	5,085	1,810	1,500
Animal Control - Misc Revenue	265	1,397	1,181	-
Animal Control - Donations	50	-	-	-
Animal Control - Spay/Neuter Voucher	7,010	-	-	-
Recreation Contributions	-	-	400	-
<b>TOTAL OTHER REVENUES</b>	<b>\$ 73,693</b>	<b>158,407</b>	<b>87,157</b>	<b>47,700</b>

**City of Escalon**  
**Fiscal Year 2023-24 Budget**  
**General Fund Revenue Account Detail**

Description	Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
Recreation - Misc. Classes	\$ 8,381	\$ 16,490	\$ 15,327	\$ 15,000
Recreation - Flag Football	-	11,956	15,335	15,000
Recreation - Ball Lights	-	1,968	1,413	1,500
Recreation - Snack Bar	-	400	900	500
Recreation - Field Rentals	140	1,575	1,015	1,000
Recreation - Soccer League	(68)	30,525	58,325	65,000
Recreation - Youth Baseball	23,693	34,115	33,640	36,000
Recreation - Basketball	-	18,417	22,860	25,000
Recreation - Adult Softball	5,280	5,280	4,400	5,000
Recreation - Swimming Pool	4,190	2,134	-	-
<b>TOTAL RECREATION REVENUES</b>	<b>\$ 41,616</b>	<b>122,860</b>	<b>153,215</b>	<b>164,000</b>
Transfers In - Fund 252 (SLESF)	\$ 80,500	\$ 80,500	\$ 80,500	\$ 80,500
Transfers In - Fund 282 (Traff Safety)	20,000	20,000	20,000	20,000
Transfers In - Fund 322 (Gas Tax)	40,000	125,000	104,000	125,000
Transfers In - Fund 242 (CDBG)	750	1,159	-	-
Transfers In - Fund 504 (Comm Ctr)	-	1,601	-	-
Transfers In - Auto Theft PD Reimb	-	14,445	-	-
Transfers In - Fund 505 (Energy Ls DS)	345,036	-	-	-
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$ 486,286</b>	<b>242,705</b>	<b>204,500</b>	<b>225,500</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 4,787,071</b>	<b>5,473,487</b>	<b>5,355,519</b>	<b>4,881,410</b>

**City of Escalon  
Fiscal Year 2023-24 Budget  
General Fund**

**Departmental Expenditure Account Detail**

	<b>Actual FY 2020-21</b>	<b>Actual FY 2021-22</b>	<b>Estimated FY 2022-23</b>	<b>Budget FY 2023-24</b>
<b>Insurance - 6010</b>				
Personnel Costs	\$ -	\$ -	\$ -	\$ -
Services and Supplies	107,973	114,467	165,190	212,228
Cost Allocation	(107,973)	(114,467)	(165,190)	(212,228)
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Corporation Yard - 6030</b>				
Personnel Costs	\$ 253,217	282,627	280,404	305,481
Services and Supplies	68,112	50,707	74,894	75,250
Cost Allocation	(326,427)	(333,333)	(355,298)	(380,731)
Capital Outlay	5,100	-	11,316	54,000
<b>Total:</b>	<b>\$ 2</b>	<b>1</b>	<b>11,316</b>	<b>54,000</b>
<b>Civic Center - Police Department - 6060</b>				
Personnel Costs	\$ -	-	-	-
Services and Supplies	150,194	48,320	48,344	57,200
Cost Allocation	(150,194)	(48,320)	(48,344)	(57,200)
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Civic Center - City Hall - 6065</b>				
Personnel Costs	\$ -	-	-	-
Services and Supplies	37,531	38,109	34,789	59,200
Cost Allocation	(37,531)	(38,109)	(34,789)	(59,200)
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Legislative - 6100</b>				
Personnel Costs	\$ 33,511	51,605	156,741	172,552
Services and Supplies	194,247	211,480	306,834	256,432
Cost Allocation	(227,758)	(263,085)	(463,575)	(428,984)
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>

**City of Escalon  
Fiscal Year 2023-24 Budget  
General Fund**

**Departmental Expenditure Account Detail**

	<u>Actual FY 2020-21</u>	<u>Actual FY 2021-22</u>	<u>Estimated FY 2022-23</u>	<u>Budget FY 2023-24</u>
<b>Management &amp; Support - 6110</b>				
Personnel Costs	\$ 347,664	428,133	585,453	611,953
Services and Supplies	235,208	262,381	412,272	368,178
Cost Allocation	(594,206)	(690,514)	(997,725)	(980,131)
Capital Outlay	11,332	31,583	3,574	19,900
<b>Total:</b>	<b>\$ (2)</b>	<b>31,583</b>	<b>3,574</b>	<b>19,900</b>
<b>Police - 6200</b>				
Personnel Costs	\$ 2,117,824	1,843,161	1,984,628	1,961,108
Services and Supplies	316,248	370,143	534,729	567,150
Cost Allocation	590,071	563,695	775,703	679,295
Capital Outlay	10,668	84,107	51,928	133,000
<b>Total:</b>	<b>\$ 3,034,811</b>	<b>2,861,106</b>	<b>3,346,988</b>	<b>3,340,553</b>
<b>Animal Control - 6210</b>				
Personnel Costs	\$ 69,412	76,473	20,202	-
Services and Supplies	35,267	27,590	112,088	157,100
Cost Allocation	23,899	27,351	39,466	39,207
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 128,578</b>	<b>131,414</b>	<b>171,756</b>	<b>196,307</b>
<b>Street Lighting - 6220</b>				
Personnel Costs	\$ -	-	3,810	4,904
Services and Supplies	94,666	83,892	112,861	104,500
Cost Allocation	408	4,400	6,061	5,697
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 95,074</b>	<b>88,292</b>	<b>122,732</b>	<b>115,101</b>
<b>Code Enforcement - 6230</b>				
Personnel Costs	\$ -	-	-	-
Services and Supplies	34,566	2,694	1,112	6,000
Cost Allocation	-	628	-	-
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 34,566</b>	<b>3,322</b>	<b>1,112</b>	<b>6,000</b>



**City of Escalon  
Fiscal Year 2023-24 Budget  
General Fund**

**Departmental Expenditure Account Detail**

	<u>Actual FY 2020-21</u>	<u>Actual FY 2021-22</u>	<u>Estimated FY 2022-23</u>	<u>Budget FY 2023-24</u>
<b>Streets - 6300</b>				
Personnel Costs	\$ 76,983	111,702	115,420	124,986
Services and Supplies	50,903	72,875	64,566	73,050
Cost Allocation	71,019	78,388	125,208	105,491
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 198,905</b>	<b>262,965</b>	<b>305,194</b>	<b>303,527</b>
<b>Streets - Trees &amp; Landscaping - 6310</b>				
Personnel Costs	\$ -	-	-	-
Services and Supplies	24,545	35,421	33,798	36,350
Cost Allocation	105	1,489	-	-
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 24,650</b>	<b>36,910</b>	<b>33,798</b>	<b>36,350</b>
<b>Planning - 6400</b>				
Personnel Costs	\$ 104,547	118,567	51,799	126,678
Services and Supplies	35,397	42,518	61,677	166,300
Cost Allocation	31,174	32,490	32,366	70,039
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 171,118</b>	<b>193,575</b>	<b>145,842</b>	<b>363,017</b>
<b>Building - 6420</b>				
Personnel Costs	\$ 97,481	100,221	42,962	100,125
Services and Supplies	81,404	78,096	65,521	74,250
Cost Allocation	28,464	26,869	30,915	41,772
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 207,349</b>	<b>205,186</b>	<b>139,398</b>	<b>216,147</b>
<b>Engineering - 6421</b>				
Personnel Costs	\$ 108,973	107,485	42,926	110,346
Services and Supplies	49,182	75,973	88,399	83,450
Cost Allocation	30,463	29,076	37,406	46,449
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 188,618</b>	<b>212,534</b>	<b>168,731</b>	<b>240,245</b>

**City of Escalon  
Fiscal Year 2023-24 Budget  
General Fund**

**Departmental Expenditure Account Detail**

	<b>Actual FY 2020-21</b>	<b>Actual FY 2021-22</b>	<b>Estimated FY 2022-23</b>	<b>Budget FY 2023-24</b>
<b>Parks - 6600</b>				
Personnel Costs	\$ 42,746	40,034	42,274	40,354
Services and Supplies	71,728	78,927	78,071	91,550
Cost Allocation	42,800	33,950	61,243	54,951
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 157,274</b>	<b>152,911</b>	<b>181,588</b>	<b>186,855</b>
<b>Recreation - 6605</b>				
Personnel Costs	\$ 78,910	96,225	90,934	53,656
Services and Supplies	90,911	120,642	161,915	164,860
Cost Allocation	22,043	27,280	71,951	51,725
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 191,864</b>	<b>244,147</b>	<b>324,800</b>	<b>270,241</b>
<b>Library - 6610</b>				
Personnel Costs	\$ 4,499	4,927	5,064	5,489
Services and Supplies	133,676	35,553	34,535	45,450
Cost Allocation	6,402	8,128	11,283	12,025
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 144,577</b>	<b>48,608</b>	<b>50,882</b>	<b>62,964</b>
<b>Community Center - 6620</b>				
Personnel Costs	\$ 19,074	24,113	21,895	17,049
Services and Supplies	176,955	41,894	37,618	102,150
Cost Allocation	9,465	13,660	16,983	28,175
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 205,494</b>	<b>79,667</b>	<b>76,496</b>	<b>147,374</b>

City of Escalon  
 Fiscal Year 2023-24 Budget  
 General Fund

**Departmental Expenditure Account Detail**

	<b>Actual FY 2020-21</b>	<b>Actual FY 2021-22</b>	<b>Estimated FY 2022-23</b>	<b>Budget FY 2023-24</b>
<b>Transfers Out - 9999</b>				
Transfers Out - Fund 504 (CC Debt Svc)	\$ 166,261	165,377	163,776	163,776
Transfers Out - Fund 505 (Energy Lse)	-	140,986	140,642	145,223
Transfers Out - Fund 620 (Sewer Indust)	-	-	-	-
Transfers Out - Fund 623 (Sewer Capital)	-	171,043	-	-
Transfers Out - Fund 630 (Wastewater)	-	-	-	-
Transfers Out - Fund 633 (WWTP CI)	-	171,043	-	-
<b>Total:</b>	<b>\$ 166,261</b>	<b>648,449</b>	<b>304,418</b>	<b>308,999</b>
<hr/>				
<b>Total Appropriations - General Fund</b>	<b>\$ 4,949,139</b>	<b>\$ 5,200,670</b>	<b>\$ 5,388,625</b>	<b>\$ 5,867,580</b>
<hr/>				
<b>Total Personal Services:</b>	<b>\$ 3,354,841</b>	<b>3,285,273</b>	<b>3,444,512</b>	<b>3,634,681</b>
<b>Total Services and Supplies:</b>	<b>1,988,713</b>	<b>1,791,682</b>	<b>2,429,213</b>	<b>2,700,648</b>
<b>Total Cost Allocations:</b>	<b>(587,776)</b>	<b>(640,424)</b>	<b>(856,336)</b>	<b>(983,648)</b>
<b>Total Capital Outlay:</b>	<b>27,100</b>	<b>115,690</b>	<b>66,818</b>	<b>206,900</b>
<b>Total Transfers Out:</b>	<b>166,261</b>	<b>648,449</b>	<b>304,418</b>	<b>308,999</b>

**ENTERPRISE**

**FUNDS**

**City of Escalon  
Fiscal Year 2023-24 Budget  
Water Operating Fund (Fund 600)**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Revenues:</b>					
600-3700-4000	Investment Earnings	\$ 3,551	(33,382)	24,694	13,000
600-3700-4016	Rental Income	600	600	350	600
600-3700-7002	Miscellaneous Revenues	966	1,084	361	-
600-3700-7003	Gain / Loss on Disposed Assets	-	5,662	-	-
600-3700-7004	Utility Write Offs	(1,900)	(340)	262	100
600-3700-9001	Ready-to-Serve Water Fees (Residential)	626,278	537,740	569,018	580,000
600-3700-9002	Reconnection Fees	205	1,500	7,375	7,000
600-3700-9004	Meter / Service Fees	5,909	5,421	2,541	2,500
600-3700-9005	Water Construction Fees	1,106	470	347	500
600-3700-9010	Residential Water Fees	603,880	588,316	581,023	600,000
600-3700-9015 / 20	Commercial Water Fees	48,449	52,025	49,966	55,000
600-3700-9016 / 30	Industrial Water Fees	13,180	15,457	17,643	20,000
600-3700-9040	Irrigation Water Fees	41,890	39,214	38,462	40,000
600-3700-9050	Hotel Water Fees	2,470	2,544	817	1,000
600-3700-9060	School Water Fees	37,435	46,144	65,543	50,000
600-3700-9080	Laundromat Water Fees	1,050	1,158	1,423	1,000
600-3700-9090	Fire Service Water Fees	32,726	35,608	38,606	40,000
600-3700-9091	Residential Water Fees - Flat Rate	2,328	2,218	2,226	2,500
600-3700-9095	Commercial Water Fees - Flat Rate	1,005	1,089	1,180	1,500
600-9999-9990	Transfers In -	-	-	-	-
		<u>\$ 1,421,128</u>	<u>1,302,528</u>	<u>1,401,837</u>	<u>1,414,700</u>
<b>Expenditures:</b>					
600-6700-0100	Salaries	\$ 201,826	203,237	207,890	231,291
600-6700-0102	Overtime	2,257	2,917	6,340	3,170
600-6700-0110	CalPERS Normal Costs	84,547	87,995	95,951	85,448
600-6700-0110	CalPERS UAAL Payment	-	-	-	-
600-6700-0111	Social Security	15,421	14,753	16,790	18,119
600-6700-0112	Deferred Compensation	4,236	2,076	2,319	2,383
600-6700-0120	Health Expenses	48,974	49,327	50,282	54,795
600-6700-0122	Fitness Program	18	30	31	29
600-6700-0125	Life Insurance	293	281	278	288
600-6700-0130	Workers Compensation Expenses	13,693	15,662	12,565	18,149
600-6700-0131	Unemployment	1,145	782	555	569
600-6700-0140	Miscellaneous Payroll Expenses	2,145	1,001	-	-
600-6700-0200	Office Supplies	25	-	155	200
600-6700-0201	Postage	-	755	62	100
600-6700-0202	Priting & Reproduction	-	-	-	500
600-6700-0205	Special Department Expenses	4,483	4,434	5,973	6,000
600-6700-0210	Weed Control	250	516	-	500
600-6700-0212	Equipment Replacement	24,922	30,630	23,902	20,000
600-6700-0215	Street Patching Maintenance	9,383	5,139	13,470	15,000
600-6700-0216	Street Paint	-	-	-	-
600-6700-0217	Testing	10,616	11,517	13,247	12,000
600-6700-0220	Small Tools	485	683	1,166	1,000
600-6700-0221	Treatment	10,528	20,151	18,249	20,000
600-6700-0223	SWTP - Operations & Maintenance	21,582	35,528	41,441	40,000
600-6700-0227	Personal Safety	427	-	-	-
600-6700-0235	Communications - Telephone	2,629	4,292	4,015	4,100
600-6700-0240	Electricity	119,711	107,253	126,925	125,000
600-6700-0245	Rents & Leases	-	-	-	-
600-6700-0250	Maintenance - Building Supplies	218	-	474	500
600-6700-0251	Building Maintenance	59	417	17	1,000
600-6700-0255	Equipment Mtc - Special Department	22,344	19,992	28,009	25,000
600-6700-0256	Equipment Mtc - Pumps	1,795	16,009	3,459	10,000

**City of Escalon  
Fiscal Year 2023-24 Budget  
Water Operating Fund (Fund 600)**

	Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
600-6700-0257	Equipment Mtc - Office Supplies	5,535	-	-
600-6700-0260	Vehicle Repairs	2,679	1,317	684
600-6700-0261	Vehicle Fuel	1,533	2,279	2,903
600-6700-0262	Vehicle Oil / Lube	-	-	244
600-6700-0263	Vehicle Tires	-	-	75
600-6700-0264	Professional Services	1,396	9,523	20,654
600-6700-0265	Professional Services - Engineering	14,780	1,105	-
600-6700-0266	Professional Services - Auditor / Attorney	1,703	-	-
600-6700-0276	Contractual Services	6,328	8,605	20,937
600-6700-0290	Dues & Memberships	1,028	1,352	1,711
600-6700-0293	Training	269	100	351
600-6700-0294	Computer Training	-	80	-
600-6700-0295	Travel / Conferences / Meetings	100	-	-
600-6700-0319	Regulatory Fees	33,526	25,698	27,956
600-6700-0390	General Government Charges	107,638	128,839	180,856
600-6700-0391	Cost Center Charges	134,058	144,668	146,979
600-6700-0590	Capital (See below)	32,594	-	-
600-9999-0990	Transfers Out - To Water DS 84 (Fund 616)	-	98,569	78,589
		\$ 947,179	1,057,512	1,155,504
	Excess (deficit) of revenues over expenditures	\$ 473,949	245,016	246,333
	Beginning Fund Balance	\$ 921,012	1,394,961	1,639,977
	Ending Fund Balance	\$ 1,394,961	1,639,977	1,886,310
	Reserved Fund Balance: Capital Projects	\$ -	-	-
	Unobligated Fund Balance	\$ 1,394,961	1,639,977	1,886,310

**Capital Expenditure Detail**

<u>Capital Expenditures</u>	Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
CCTV Inspection System	\$ 32,594	-	-	-
	\$ 32,594	-	-	-

**City of Escalon  
Fiscal Year 2023-24 Budget  
Water Capital Fund (Fund 605)**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Revenues:</b>					
605-4700-4000	Investment Earnings	\$ 7,518	(48,067)	30,225	15,000
605-4700-7010	Water Connection Fees	70,725	118,673	15,470	20,000
605-4700-9000	Sales of Water - SSJID	104,699	104,699	104,699	104,699
605-9999-9990	Transfers In -	-	-	-	-
		<u>\$ 182,942</u>	<u>175,305</u>	<u>150,394</u>	<u>139,699</u>
<b>Expenditures:</b>					
605-7700-XXXX	Capital (See below)	\$ -	-	-	-
605-9999-0990	Transfers Out - Water Dep Res (Fund 610)	-	-	-	900,000
		<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>900,000</u>
	Excess (deficit) of revenues over expenditures	\$ 182,942	175,305	150,394	(760,301)
	Beginning Fund Balance	\$ 2,041,703	2,224,645	2,399,950	2,550,344
	Ending Fund Balance	<u>\$ 2,224,645</u>	<u>2,399,950</u>	<u>2,550,344</u>	<u>1,790,043</u>
	Reserved Fund Balance: Capital Projects	<u>\$ 628,194</u>	<u>732,894</u>	<u>837,593</u>	<u>-</u>
	Unobligated Fund Balance	<u>\$ 1,596,451</u>	<u>1,667,056</u>	<u>1,712,751</u>	<u>1,790,043</u>

**Capital Expenditure Detail**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Capital Expenditures</b>					
	None	\$ -	-	-	-
		<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Escalon**  
**Fiscal Year 2023-24 Budget**  
**Water Depreciation Reserve Fund (Fund 610)**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Revenues:</b>					
610-4700-4000	Investment Earnings	\$ 2,163	(8,752)	1,104	1,000
610-4700-8000	Ready-to-Serve - Water Fees	114,600	292,900	346,600	402,200
610-XXXX-XXXX	Loan Proceeds - Water SDWBL 84	1,612,159	-	-	1,355,000
610-9999-9990	Transfers In - Water Capital (Fund 605)	-	-	-	900,000
610-9999-9990	Transfers In - Water DS 76 (Fund 615)	-	-	-	210,000
610-9999-9990	Transfers In - Water DS 84 (Fund 616)	-	-	-	600,000
		<u>\$ 1,728,922</u>	<u>284,148</u>	<u>347,704</u>	<u>3,468,200</u>
<b>Expenditures:</b>					
610-7700-XXXX	Capital (See below)	\$ 2,204,000	47,409	938,886	3,474,801
610-9999-9990	Transfers Out - Water Operating (Fund 600)	-	-	-	-
		<u>\$ 2,204,000</u>	<u>47,409</u>	<u>938,886</u>	<u>3,474,801</u>
Excess (deficit) of revenues over expenditures		\$ (475,078)	236,739	(591,182)	(6,601)
Beginning Fund Balance		\$ 840,641	365,563	602,302	11,120
Ending Fund Balance		<u>\$ 365,563</u>	<u>602,302</u>	<u>11,120</u>	<u>4,519</u>
Reserved Fund Balance: Capital Projects		\$ -	-	-	-
Unobligated Fund Balance		<u>\$ 365,563</u>	<u>602,302</u>	<u>11,120</u>	<u>4,519</u>

**Capital Expenditure Detail**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Capital Expenditures</b>					
610-7700-0581	Generator Upgrade - Well Site	\$ -	300	-	162,700
610-7700-0582	Water Valve Replacement	-	21,438	265,213	132,500
610-7700-0584	Well 1-A Design Work	6,412	11,527	57,391	2,570,626
610-7700-0585	Water Line Replacement	264,630	-	17,058	608,975
610-7700-0587	Well #10 Improvements	-	10,132	56,861	-
610-7700-0588	Water - Other Improvements (Waterline)	1,932,958	4,012	392,319	-
610-7700-0589	Surface Water Project	-	-	150,044	-
		<u>\$ 2,204,000</u>	<u>47,409</u>	<u>938,886</u>	<u>3,474,801</u>



**City of Escalon  
Fiscal Year 2023-24 Budget  
Water SDWBL 76 Debt Service Fund (Fund 615)**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Revenues:</b>					
615-3720-4000	Investment Earnings	\$ 1,582	(10,462)	7,032	4,000
615-3720-8000	Ready-to-Serve - Water Fees	112,274	156,640	156,640	156,640
615-9999-9990	Transfers In -	-	-	-	-
		<u>\$ 113,856</u>	<u>146,178</u>	<u>163,672</u>	<u>160,640</u>
<b>Expenditures:</b>					
615-6740-0410	Water Loan - 76 - Principal	49,849	50,885	51,754	52,194
615-6740-0410	Water Loan - 76 - Interest	3,011	1,975	1,106	666
615-7700-XXXX	Capital (See below)	-	-	-	-
615-9999-0990	Transfers Out - Water Dep Rsv (Fund 610)	-	-	-	210,000
		<u>\$ 52,860</u>	<u>52,860</u>	<u>52,860</u>	<u>262,860</u>
	Excess (deficit) of revenues over expenditures	\$ 60,996	93,318	110,812	(102,220)
	Beginning Fund Balance	\$ 413,836	474,832	568,150	678,962
	Ending Fund Balance	<u>\$ 474,832</u>	<u>568,150</u>	<u>678,962</u>	<u>576,742</u>
	Reserved Fund Balance: Debt Service Requirement	\$ -	-	-	-
	Unobligated Fund Balance	<u>\$ 474,832</u>	<u>568,150</u>	<u>678,962</u>	<u>576,742</u>

**Capital Expenditure Detail**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Capital Expenditures</b>					
	None	\$ -	-	-	-
		<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Escalon  
Fiscal Year 2023-24 Budget  
Water SDWBL 84 Debt Service Fund (Fund 616)**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Revenues:</b>					
616-3730-4000	Investment Earnings	\$ 3,131	(18,805)	10,240	7,000
616-3730-8000	Ready-to-Serve - Water Fees	112,274	59,872	61,966	64,135
616-9999-9990	Transfers In - Water Operations (Fund 600)	-	98,569	78,589	81,149
		<u>\$ 115,405</u>	<u>139,636</u>	<u>150,795</u>	<u>152,284</u>
<b>Expenditures:</b>					
616-6740-0400	Water Loan - 84 - Principal	\$ -	37,901	38,446	38,927
616-6740-0410	Water Loan - 84 - Interest	-	41,110	40,143	42,222
616-7700-XXXX	Capital (See below)	-	-	-	-
616-9999-0990	Transfers Out - Water Dep Rsv (Fund 610)	-	-	-	600,000
		<u>\$ -</u>	<u>79,011</u>	<u>78,589</u>	<u>681,149</u>
	Excess (deficit) of revenues over expenditures	\$ 115,405	60,625	72,206	(528,865)
	Beginning Fund Balance	\$ 832,369	947,774	1,008,399	1,080,605
	Ending Fund Balance	<u>\$ 947,774</u>	<u>1,008,399</u>	<u>1,080,605</u>	<u>551,740</u>
	Reserved Fund Balance: Debt Service Requirement	\$ -	-	-	-
	Unobligated Fund Balance	<u>\$ 947,774</u>	<u>1,008,399</u>	<u>1,080,605</u>	<u>551,740</u>

**Capital Expenditure Detail**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Capital Expenditures</b>					
	None	\$ -	-	-	-
		<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Escalon  
Fiscal Year 2023-24 Budget  
Water Trust - Utility Deposit Fund (Fund 619)**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Revenues:</b>					
619-XXXX-XXXX	Net Deposit Increases	\$ -	-	1,306	-
		\$ -	-	1,306	-
<b>Expenditures:</b>					
619-XXXX-XXXX	Net Deposit Decreases	\$ 3,922	4,974	-	-
		\$ 3,922	4,974	-	-
	Excess (deficit) of revenues over expenditures	\$ (3,922)	(4,974)	1,306	-
	Beginning Fund Balance	\$ 51,498	47,576	42,602	43,908
	Ending Fund Balance	\$ 47,576	42,602	43,908	43,908
	Reserved Fund Balance: Utility Deposits	\$ 47,576	42,602	43,908	43,908
	Unobligated Fund Balance	\$ -	-	-	-

**Capital Expenditure Detail**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Capital Expenditures</b>					
	None	\$ -	-	-	-
		\$ -	-	-	-

**City of Escalon**  
**Fiscal Year 2023-24 Budget**  
**Sewer Industrial Operating Fund (Fund 620)**

		Actuals	Actuals	Estimated	Budget
		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
<b>Revenues:</b>					
620-3510-2040	SW - Permit Applications	\$ 500	-	484	500
620-3510-3030	Wastewater Penalties	20,790	-	-	-
620-3510-4000	Investment Earnings	944	(8,745)	9,624	4,500
620-3510-6230	Industrial Sewer Fees - Mo.	707,548	1,098,366	1,083,131	850,000
620-3510-6231	Industrial Sewer Fees	193,914	166,127	157,443	160,000
620-3510-6234	Liquid Oxygen	82,285	76,245	113,890	115,000
620-9999-9990	Transfers In - General Fund (100)	-	30,000	-	-
620-9999-9990	Transfers In - Sewer DS Bond (Fund 627)	104,000	-	-	-
		<b>\$ 1,109,981</b>	<b>1,361,993</b>	<b>1,364,572</b>	<b>1,130,000</b>
<b>Expenditures:</b>					
620-6510-0100	Salaries	\$ 89,234	75,586	83,154	99,669
620-6510-0102	Overtime	2,237	1,971	2,079	2,000
620-6510-0110	CalPERS Normal Costs	38,979	40,080	44,505	8,489
620-6510-0110	CalPERS UAAL Payment	-	-	-	24,894
620-6510-0111	Social Security	7,013	5,956	6,805	7,846
620-6510-0112	Deferred Compensation	270	270	300	900
620-6510-0120	Health Expenses	24,839	17,238	18,487	20,697
620-6510-0122	Fitness Program	47	93	92	96
620-6510-0125	Life Insurance	144	102	126	142
620-6510-0130	Workers Compensation Expenses	6,565	7,139	4,999	7,727
620-6510-0131	Unemployment	492	337	242	280
620-6510-0200	Office Supplies	92	124	63	400
620-6510-0205	Special Department Expenses	6,269	6,982	2,588	5,000
620-6510-0210	Weed Control	1,595	343	1,382	4,000
620-6510-0212	Equipment Replacement	7,176	-	3,996	7,000
620-6510-0217	Testing	26,842	27,112	29,596	30,000
620-6510-0220	Small Tools	774	1,033	951	1,500
620-6510-0221	Treatment	82,430	69,757	113,890	125,000
620-6510-0227	Personal Safety	214	-	-	-
620-6510-0235	Communications - Telephone	185	245	190	250
620-6510-0236	Computer	-	-	1,249	-
620-6510-0240	Electricity	206,325	172,957	170,507	180,000
620-6510-0245	Rents & Leases	1,626	22,484	28,940	25,000
620-6510-0250	Maintenance - Building Supplies	174	59	30	500
620-6510-0251	Building Maintenance	343	805	208	500
620-6510-0252	Industrial Pond Maintenance	61,486	65,531	127,219	115,000
620-6510-0255	Equipment Mtc - Special Department	5,916	2,615	13,545	15,000
620-6510-0256	Equipment Mtc - Pumps	46,911	78,753	46,513	60,000
620-6510-0260	Vehicle Repairs	376	422	460	1,000
620-6510-0261	Vehicle Fuel	14,030	12,421	7,319	7,000
620-6510-0262	Vehicle Oil / Lube	-	-	-	-
620-6510-0263	Vehicle Tires	557	36	-	1,000
620-6510-0264	Professional Services	144,284	201,144	218,520	200,000
620-6510-0265	Professional Services - Engineering	6,795	3,603	3,780	5,000
620-6510-0266	Professional Services - Auditor / Attorney	-	-	-	-
620-6510-0290	Dues & Memberships	55	92	-	100
620-6510-0293	Training	-	-	-	-
620-6510-0295	Travel / Conferences / Meetings	-	-	-	1,000
620-6510-0319	Regulatory Fees	21,251	3,958	24,927	25,000
620-6510-0390	General Government Charges	86,034	85,766	209,503	215,208
620-6510-0391	Cost Center Charges	52,541	54,103	51,091	68,566
620-6510-0410	Interest Charges	575	24	-	-

**City of Escalon**  
**Fiscal Year 2023-24 Budget**  
**Sewer Industrial Operating Fund (Fund 620)**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
620-6510-XXXX	Capital (See below)	59,410	-	-	65,000
620-9999-0990	Transfers Out -	-	-	-	-
		\$ 1,004,086	959,141	1,217,256	1,330,764
Excess (deficit) of revenues over expenditures		\$ 105,895	402,852	147,316	(200,764)
Beginning Fund Balance		\$ (53,831)	52,064	454,916	602,232
Ending Fund Balance		\$ 52,064	454,916	602,232	401,468
Reserved Fund Balance: Capital Projects		\$ -	-	-	-
Unobligated Fund Balance		\$ 52,064	454,916	602,232	401,468

**Capital Expenditure Detail**

<u>Capital Expenditures</u>		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
620-6510-0590	Industrial Aerators	\$ 28,032	-	-	65,000
620-6510-0590	Portable Pumps	31,378	-	-	-
		\$ 59,410	-	-	65,000

**City of Escalon  
Fiscal Year 2023-24 Budget  
Sewer Industrial Capital Fund (Fund 623)**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Revenues:</b>					
623-4510-4000	Investment Earnings	\$ 338	(2,434)	5,374	2,500
623-4510-6230	Industrial Sewer Fees - Mo.	350,000	-	-	350,000
623-4510-5090	ARPA Funding (From Deferred Revenue)	-	-	528,957	
623-9999-9990	Transfers In - General Fund (Fund 100)	-	171,043	-	-
623-9999-9990	Transfers In - Sewer Ind. DS Fund (Fund 627)	-	-	-	116,717
		<u>\$ 350,338</u>	<u>168,609</u>	<u>534,331</u>	<u>469,217</u>
<b>Expenditures:</b>					
623-7510-XXXX	Capital (See below)	\$ 69,246	506,371	477,268	815,968
623-9999-0990	Transfers Out -	-	-	-	-
		<u>\$ 69,246</u>	<u>506,371</u>	<u>477,268</u>	<u>815,968</u>
Excess (deficit) of revenues over expenditures		\$ 281,092	(337,762)	57,063	(346,751)
Beginning Fund Balance		\$ 77,038	358,130	20,368	77,431
Ending Fund Balance		<u>\$ 358,130</u>	<u>20,368</u>	<u>77,431</u>	<u>(269,320)</u>
Reserved Fund Balance: Capital Projects		\$ -	-	-	-
Unobligated Fund Balance		<u>\$ 358,130</u>	<u>20,368</u>	<u>77,431</u>	<u>(269,320)</u>

**Capital Expenditure Detail**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Capital Expenditures</b>					
623-7510-0501	WWTP Facility Expansion	\$ -	33,547	206,827	465,468
623-7510-0503	WWTP Ground Improvements	29,348	19,062	-	-
623-7510-0504	Pond Improvements	39,898	453,762	270,441	350,500
		<u>\$ 69,246</u>	<u>506,371</u>	<u>477,268</u>	<u>815,968</u>

**City of Escalon**  
**Fiscal Year 2023-24 Budget**  
**Sewer Industrial Depreciation Reserve Fund (Fund 625)**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Revenues:</b>					
625-4510-4000	Investment Earnings	\$ -	-	-	-
625-9999-9990	Transfers In - General Fund (Fund 100)	-	-	-	-
625-9999-9990	Transfers In - Sewer Ind. DS Fund (Fund 627)	-	-	-	-
		<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures:</b>					
625-7510-XXXX	Capital (See below)	\$ -	-	-	-
625-9999-0990	Transfers Out -	-	-	-	-
		<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures		\$ -	-	-	-
Beginning Fund Balance		\$ -	-	-	-
Ending Fund Balance		<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Reserved Fund Balance: Capital Projects		<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unobligated Fund Balance		<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**Capital Expenditure Detail**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Capital Expenditures</b>					
	None	\$ -	-	-	-
		<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
	#	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Escalon  
Fiscal Year 2023-24 Budget  
Sewer Industrial Debt Service Fund (Fund 627)**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Revenues:</b>					
627-4510-4000	Investment Earnings	\$ 605	(3,968)	3,817	1,500
627-4510-8001	Sinking Fund SW (Debt Svc Charges)	\$ 162,900	162,900	162,900	162,900
627-9999-9990	Transfers In - General Fund (Fund 100)	-	-	-	-
627-9999-9990	Transfers In - Sewer Ind. Op Fund (Fund 620)	-	-	-	-
		<u>\$ 163,505</u>	<u>158,932</u>	<u>166,717</u>	<u>164,400</u>
<b>Expenditures:</b>					
627-8510-0400	Loan Principal	\$ 34,305	38,635	37,879	37,099
627-8510-0410	Interest Expense	14,773	13,574	12,317	11,085
627-8510-0420	Loan Fees	-	360	550	1,000
627-7510-XXXX	Capital (See below)	-	-	-	-
627-9999-0990	Transfers Out - Sewer Ind Op Fund (Fund 620)	104,000	-	-	-
627-9999-0990	Transfers Out - Sewer Ind Cap Fund (Fund 623)	-	-	-	116,717
		<u>\$ 153,078</u>	<u>52,569</u>	<u>50,746</u>	<u>49,184</u>
Excess (deficit) of revenues over expenditures		\$ 10,427	106,363	115,971	115,216
Beginning Fund Balance		\$ 142,432	152,859	259,222	375,193
Ending Fund Balance		<u>\$ 152,859</u>	<u>259,222</u>	<u>375,193</u>	<u>490,409</u>
Reserved Fund Balance: Capital Projects		\$ -	-	-	-
Unobligated Fund Balance		<u>\$ 152,859</u>	<u>259,222</u>	<u>375,193</u>	<u>490,409</u>

**Capital Expenditure Detail**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Capital Expenditures</b>					
None		\$ -	-	-	-
#		<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>



**City of Escalon**  
**Fiscal Year 2023-24 Budget**  
**Sewer Municipal Operating Fund (Fund 630)**

		Actuals	Actuals	Estimated	Budget
		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
<b>Revenues:</b>					
630-3500-4000	Investment Earnings	\$ 3,334	(26,750)	20,992	10,000
630-3500-6210	Municipal Sewer Fees - Res - Mo.	670,683	679,343	1,086,144	680,000
630-3500-6220	Municipal Sewer Fees - Com - Mo.	157,126	155,988	152,795	160,000
630-3500-6250	Municipal Sewer Fees - Hotel - Mo.	2,867	2,868	2,868	2,900
630-3500-6260	Municipal Sewer Fees - Schools - Mo.	36,827	36,366	36,906	38,000
630-3500-7003	Gain on Disposal of Asset	345	-	-	-
630-3500-7004	Sewer Utility Write-Offs	(1,737)	(487)	193	150
630-9999-9990	Transfers In - General Fund (100)	-	20,000	-	-
630-9999-9990	Transfers In - Sewer Mun Cap (Fund 633)	-	-	-	-
		<b>\$ 869,445</b>	<b>867,328</b>	<b>1,299,898</b>	<b>891,050</b>
<b>Expenditures:</b>					
630-6500-0100	Salaries	\$ 99,407	102,373	104,487	118,931
630-6500-0102	Overtime	2,856	3,271	3,310	3,000
630-6500-0110	CalPERS Normal Costs	43,517	46,306	50,138	41,002
630-6500-0110	CalPERS UAAL Payment	-	-	-	-
630-6500-0111	Social Security	7,564	8,042	8,590	9,405
630-6500-0112	Deferred Compensation	2,443	596	677	1,009
630-6500-0120	Health Expenses	23,235	22,643	23,166	25,500
630-6500-0122	Fitness Program	32	75	75	77
630-6500-0125	Life Insurance	162	151	155	164
630-6500-0130	Workers Compensation Expenses	6,692	8,193	6,323	9,253
630-6500-0131	Unemployment	677	468	308	324
630-6500-0140	Miscellaneous Payroll Expense	2,133	996	-	-
630-6500-0200	Office Supplies	72	265	133	250
630-6500-0202	Printing & Reproduction	-	-	-	-
630-6500-0205	Special Department Expenses	4,593	6,196	5,512	5,000
630-6500-0210	Weed Control	752	20	2,250	3,500
630-6500-0212	Equipment Replacement	5,151	7,724	4,684	5,000
630-6500-0215	Patching Materials	-	-	-	-
630-6500-0216	Street Paint	-	-	-	-
630-6500-0217	Water Testing	8,227	7,398	10,919	10,000
630-6500-0220	Small Tools	501	1,624	72	500
630-6500-0225	Clothing	-	-	-	-
630-6500-0227	Personal Safety	307	-	-	-
630-6500-0235	Communications - Telephone	185	245	190	250
630-6500-0236	Computer	-	-	833	-
630-6500-0240	Electricity	81,692	67,511	74,888	80,000
630-6500-0245	Rents & Leases	-	-	-	-
630-6500-0250	Maintenance - Building Supplies	76	91	210	500
630-6500-0251	Building Maintenance	394	1,890	741	2,000
630-6500-0252	Industrial Pond Maintenance	-	5,400	11,000	60,000
630-6500-0254	Meter Repairs	-	-	-	500
630-6500-0255	Equipment Mtc - Special Department	6,887	3,264	9,594	10,000
630-6500-0256	Equipment Mtc - Pumps	28,924	20,470	36,387	50,000
630-6500-0257	Equipment Mtc - Office	660	725	800	1,000
630-6500-0259	Equipment Mtc - Sweeper	-	-	-	-
630-6500-0260	Vehicle Repairs	2,554	796	4,039	10,000
630-6500-0261	Vehicle Fuel	1,190	1,143	1,826	2,000
630-6500-0262	Vehicle Oil / Lube	196	-	56	300
630-6500-0264	Professional Services	71,360	77,347	166,959	125,000
630-6500-0265	Professional Services - Engineering	1,625	-	-	2,500
630-6500-0266	Professional Services - Auditor / Attorney	-	-	-	-
630-6500-0274	Contractual Services - Bldg Mtc	-	-	-	-
630-6500-0276	Contractual Services - Special Dept	4,051	6,717	5,668	5,000

**City of Escalon  
Fiscal Year 2023-24 Budget  
Sewer Municipal Operating Fund (Fund 630)**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
630-6500-0290	Dues & Memberships	1,034	1,137	926	1,000
630-6500-0293	Training	-	-	-	1,000
630-6500-0295	Travel / Conferences / Meetings	-	-	-	3,500
630-6500-0319	Regulatory Fees	3,053	24,005	3,836	5,000
630-6500-0390	General Government Charges	63,649	60,203	139,929	142,541
630-6500-0391	Cost Center Charges	67,877	84,005	84,280	103,337
630-6500-0410	Interest Charges	-	-	-	-
630-6500-XXXX	Capital (See below)	77,989	-	-	47,000
630-9999-0990	Transfers Out - Sewer Mun Cap (Fund 633)	-	-	-	700,000
630-9999-0990	Transfers Out - Sewer Mun DS (Fund 637)	-	24,137	45,275	46,750
		<u>\$ 621,717</u>	<u>595,427</u>	<u>808,236</u>	<u>1,632,093</u>
Excess (deficit) of revenues over expenditures		<u>\$ 247,728</u>	<u>271,901</u>	<u>491,662</u>	<u>(741,043)</u>
Beginning Fund Balance		<u>\$ 894,504</u>	<u>1,142,232</u>	<u>1,414,133</u>	<u>1,905,795</u>
Ending Fund Balance		<u>\$ 1,142,232</u>	<u>1,414,133</u>	<u>1,905,795</u>	<u>1,164,752</u>
Reserved Fund Balance: Capital Projects		<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unobligated Fund Balance		<u>\$ 1,142,232</u>	<u>1,414,133</u>	<u>1,905,795</u>	<u>1,164,752</u>

**Capital Expenditure Detail**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Capital Expenditures</b>					
630-6500-0590	CCTV Inspection System	\$ 32,594	-	-	-
630-6500-0590	Aerators	14,016	-	-	15,000
630-6500-0590	Portable Pumps	31,379	-	-	32,000
		<u>\$ 77,989</u>	<u>-</u>	<u>-</u>	<u>47,000</u>

**City of Escalon**  
**Fiscal Year 2023-24 Budget**  
**Sewer Municipal Capital Fund (Fund 633)**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Revenues:</b>					
633-4500-4000	Investment Earnings	\$ 2,123	(10,670)	11,809	5,000
633-4500-4003	Loan Interest	285	119	3	-
633-4500-7011	Connection Fees	60,269	36,421	47,430	50,000
633-4510-5090	ARPA Funding (From Deferred Revenue)	-	-	528,957	-
633-9999-9990	Transfers In - General Fund (Fund 100)	-	171,043	-	-
623-9999-9990	Transfers In - Sewer Mun Op Fund (Fund 630)	-	-	-	700,000
623-9999-9990	Transfers In - Sewer Mun Dep Fund (Fund 635)	-	-	-	800,000
623-9999-9990	Transfers In - Sewer Mun DS Fund (Fund 637)	928,757	-	-	700,000
		<u>\$ 991,434</u>	<u>196,913</u>	<u>588,199</u>	<u>2,255,000</u>
<b>Expenditures:</b>					
623-7510-XXXX	Capital (See below)	\$ 1,000,871	129,298	285,677	3,085,338
623-9999-0990	Transfers Out -	-	-	-	-
		<u>\$ 1,000,871</u>	<u>129,298</u>	<u>285,677</u>	<u>3,085,338</u>
Excess (deficit) of revenues over expenditures		\$ (9,437)	67,615	302,522	(830,338)
Beginning Fund Balance		\$ 537,059	527,622	595,237	897,759
Ending Fund Balance		<u>\$ 527,622</u>	<u>595,237</u>	<u>897,759</u>	<u>67,421</u>
Reserved Fund Balance: Capital Projects		\$ -	-	-	-
Unobligated Fund Balance		<u>\$ 527,622</u>	<u>595,237</u>	<u>897,759</u>	<u>67,421</u>

**Capital Expenditure Detail**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Capital Expenditures</b>					
633-7500-0501	WWTP Facility Expansion	\$ -	33,947	209,827	465,468
633-7500-0502	McHenry Trunk Line Rehabilitation	43,213	95,351	75,850	2,589,870
633-7500-0504	WWTP Pond Improvements	26,375	-	-	-
633-7500-0508	WWTP SCADA Upgrade	-	-	-	20,000
633-7500-0580	WWTP McHenry Controllers	-	-	-	10,000
633-7500-0590	Energy Project - WWTP Solar	931,283	-	-	-
		<u>\$ 1,000,871</u>	<u>129,298</u>	<u>285,677</u>	<u>3,085,338</u>

**City of Escalon**  
**Fiscal Year 2023-24 Budget**  
**Sewer Municipal Depreciation Reserve Fund (Fund 635)**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Revenues:</b>					
635-4500-4000	Investment Earnings	\$ 4,482	(30,160)	17,425	10,000
635-4500-7004	Sewer Utility Write-Offs	-	43	8	-
635-4500-8001	Sinking Fund SW (Debt Svc Charges)	204,795	118,563	-	204,795
635-9999-9990	Transfers In - General Fund (Fund 100)	-	-	-	-
635-9999-9990	Transfers In - Sewer Ind. DS Fund (Fund 627)	-	-	-	-
		<u>\$ 209,277</u>	<u>88,446</u>	<u>17,433</u>	<u>214,795</u>
<b>Expenditures:</b>					
635-7510-XXXX	Capital (See below)	\$ -	2,035	101,650	775,750
635-9999-0990	Transfers Out - Sewer Mun Cap (Fund 633)	-	-	-	800,000
		<u>\$ -</u>	<u>2,035</u>	<u>101,650</u>	<u>1,575,750</u>
Excess (deficit) of revenues over expenditures		<u>\$ 209,277</u>	<u>86,411</u>	<u>(84,217)</u>	<u>(1,360,955)</u>
Beginning Fund Balance		\$ 1,177,438	1,386,715	1,473,126	1,388,909
Ending Fund Balance		<u>\$ 1,386,715</u>	<u>1,473,126</u>	<u>1,388,909</u>	<u>27,954</u>
Reserved Fund Balance: Capital Projects		<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unobligated Fund Balance		<u>\$ 1,386,715</u>	<u>1,473,126</u>	<u>1,388,909</u>	<u>27,954</u>

**Capital Expenditure Detail**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Capital Expenditures</b>					
635-7500-0502	Pipeline, Pumps & Lift Station	\$ -	-	32,002	-
635-7500-0509	Lift Station Improvements - Carigane	-	2,035	69,648	775,750
		<u>\$ -</u>	<u>2,035</u>	<u>101,650</u>	<u>775,750</u>

**City of Escalon  
Fiscal Year 2023-24 Budget  
Sewer Municipal Debt Service Fund (Fund 637)**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Revenues:</b>					
637-4500-4000	Investment Earnings	\$ 6,351	(41,865)	23,123	12,000
627-4500-8001	Sinking Fund SW (Debt Svc Charges)	204,795	286,700	-	204,795
637-XXXX-XXXX	Proceeds of Debt	928,757	-	-	-
637-9999-9990	Transfers In - General Fund (Fund 100)	-	-	-	-
637-9999-9990	Transfers In - Sewer Mun. Op Fund (Fund 630)	-	24,137	45,275	46,750
		<u>\$ 1,139,903</u>	<u>268,972</u>	<u>68,398</u>	<u>263,545</u>
<b>Expenditures:</b>					
637-8500-0400	Loan Principal	\$ 184,901	190,997	197,294	203,797
637-8500-0410	Interest Expense	99,265	93,169	86,873	80,368
637-8500-0400	Lease Principal	-	21,835	22,148	22,426
637-8500-0410	Lease Interest	-	23,683	23,127	24,324
637-8500-0420	Loan Fees	5,088	6,013	1,700	1,500
637-8500-0330	Debt Issuance Costs	1,285			
637-7510-XXXX	Capital (See below)	-	-	-	-
637-9999-0990	Transfers Out - Sewer Mun Op Fund (Fund 630)	-	-	-	-
637-9999-0990	Transfers Out - Sewer Mun Cap Fund (Fund 633)	928,757	-	-	700,000
		<u>\$ 1,219,296</u>	<u>335,697</u>	<u>331,142</u>	<u>1,032,415</u>
Excess (deficit) of revenues over expenditures		\$ (79,393)	(66,725)	(262,744)	(768,870)
Beginning Fund Balance		\$ 2,262,166	2,182,773	2,116,048	1,853,304
Ending Fund Balance		<u>\$ 2,182,773</u>	<u>2,116,048</u>	<u>1,853,304</u>	<u>1,084,434</u>
Reserved Fund Balance: Capital Projects		\$ -	-	-	-
Unobligated Fund Balance		<u>\$ 2,182,773</u>	<u>2,116,048</u>	<u>1,853,304</u>	<u>1,084,434</u>

**Capital Expenditure Detail**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Capital Expenditures</b>					
None		\$ -	-	-	-
		<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Escalon**  
**Fiscal Year 2023-24 Budget**  
**Stormwater Enterprise Operating Fund (Fund 640)**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Revenues:</b>					
640-3302-4000	Investment Earnings	\$ 1,511	(1,514)	733	150
640-3302-6400	Stormwater Fees	181,208	181,092	181,773	182,000
640-9999-9990	Transfers In - Storm Drain CAP (Fund 643)	-	-	-	50,000
		<u>\$ 182,719</u>	<u>179,578</u>	<u>182,506</u>	<u>232,150</u>
<b>Expenditures:</b>					
640-6302-0100	Salaries	\$ 44,019	40,127	38,491	51,400
640-6302-0102	Overtime	2,001	3,170	4,558	4,000
640-6302-0110	CalPERS Normal Costs	19,658	20,003	21,704	19,498
640-6302-0110	CalPERS UAAL Payment	-	-	-	-
640-6302-0111	Social Security	3,685	3,361	3,429	4,284
640-6302-0112	Deferred Compensation	2,214	675	600	600
640-6302-0120	Health Expenses	5,205	4,305	4,486	11,004
640-6302-0122	Fitness Program	16	31	31	29
640-6302-0125	Life Insurance	61	36	36	57
640-6302-0130	Workers Compensation Expenses	3,610	3,902	2,525	3,977
640-6302-0131	Unemployment	223	160	124	114
640-6302-0140	Miscellaneous Payroll Expense	568	265	-	-
640-6302-0202	Printing & Reproduction	-	-	-	-
640-6302-0205	Special Department Expenses	1,379	2,103	2,698	5,000
640-6302-0210	Weed Control	-	-	-	-
640-6302-0212	Equipment Replacement	-	-	1,303	3,000
640-6302-0220	Small Tools	-	114	99	150
640-6302-0240	Electricity	6,130	6,659	10,323	12,000
640-6302-0245	Rents & Leases	-	-	-	-
640-6302-0255	Equipment Mtc - Special Department	727	4,859	11,114	12,000
640-6302-0256	Equipment Mtc - Pumps	-	307	721	2,000
640-6302-0259	Equipment Mtc - Sweeper	526	266	615	750
640-6302-0260	Vehicle Repairs	-	-	-	-
640-6302-0261	Vehicle Fuel	439	793	684	750
640-6302-0264	Professional Services	6,580	8,502	24,171	25,000
640-6302-0265	Professional Services - Engineering	505	507	2,333	4,000
640-6302-0266	Professional Services - Auditor / Attorney	-	-	-	-
640-6302-0276	Contractual Services - Special Dept	8,472	7,706	9,314	8,000
640-6302-0290	Dues & Memberships	-	350	407	-
640-6302-0295	Travel / Conferences / Meetings	-	100	582	500
640-6302-0319	Regulatory Fees	5,994	7,067	7,067	7,100
640-6302-0325	Storm Drain Fee	16,667	16,667	16,667	16,700
640-6302-0329	Property Tax Charge	1,812	1,810	1,876	2,000
640-6302-0999	Service Credit	(256)	-	-	-
640-6302-0390	General Government Charges	19,145	23,500	42,915	47,154
640-6302-0391	Cost Center Charges	32,129	26,945	24,867	36,331
640-6302-XXXX	Capital (See below)	-	-	-	-
		<u>\$ 181,509</u>	<u>184,290</u>	<u>233,740</u>	<u>277,398</u>
Excess (deficit) of revenues over expenditures		\$ 1,210	(4,712)	(51,234)	(45,248)
Beginning Fund Balance		\$ 90,327	91,537	86,825	35,591
Ending Fund Balance		<u>\$ 91,537</u>	<u>86,825</u>	<u>35,591</u>	<u>(9,657)</u>

**City of Escalon**  
**Fiscal Year 2023-24 Budget**  
**Stormwater Enterprise Operating Fund (Fund 640)**

---

	Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
Reserved Fund Balance: Capital Projects	\$ -	-	-	-
Unobligated Fund Balance	\$ 91,537	86,825	35,591	(9,657)

---

**Capital Expenditure Detail**

	Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<u>Capital Expenditures</u>				
None	\$ -	-	-	-
	\$ -	-	-	-

**City of Escalon  
Fiscal Year 2023-24 Budget  
Stormwater Enterprise Capital Fund (Fund 643)**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Revenues:</b>					
643-4301-4000	Investment Earnings	\$ 1,072	(7,938)	4,658	2,500
643-4301-1152	T-CD Storm Drain	30,834	8,991	1,257	5,000
643-9999-9990	Transfers In -	-	-	-	-
		<u>\$ 31,906</u>	<u>1,053</u>	<u>5,915</u>	<u>7,500</u>
<b>Expenditures:</b>					
643-7302-XXXX	Capital (See below)	\$ -	-	-	-
643-9999-0990	Transfers Out - Stormwater Op (Fund 640)	-	-	-	50,000
		<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>50,000</u>
Excess (deficit) of revenues over expenditures		\$ 31,906	1,053	5,915	(42,500)
Beginning Fund Balance		\$ 342,199	374,105	375,158	381,073
Ending Fund Balance		<u>\$ 374,105</u>	<u>375,158</u>	<u>381,073</u>	<u>338,573</u>
Reserved Fund Balance: Capital Projects		\$ -	-	-	-
Unobligated Fund Balance		<u>\$ 374,105</u>	<u>375,158</u>	<u>381,073</u>	<u>338,573</u>

**Capital Expenditure Detail**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Capital Expenditures</b>					
None		\$ -	-	-	-
		<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>



**City of Escalon**  
**Fiscal Year 2023-24 Budget**  
**Stormwater Enterprise Depreciation Reserve Fund (Fund 645)**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Revenues:</b>					
645-4301-4000	Investment Earnings	\$ 360	(921)	531	100
645-9999-9990	Transfers In -	-	-	-	-
		<u>\$ 360</u>	<u>(921)</u>	<u>531</u>	<u>100</u>
<b>Expenditures:</b>					
645-7302-XXXX	Capital (See below)	\$ -	-	-	30,500
645-9999-0990	Transfers Out -	-	-	-	-
		<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>30,500</u>
Excess (deficit) of revenues over expenditures		\$ 360	(921)	531	(30,400)
Beginning Fund Balance		\$ 43,351	43,711	42,790	43,321
Ending Fund Balance		<u>\$ 43,711</u>	<u>42,790</u>	<u>43,321</u>	<u>12,921</u>
Reserved Fund Balance: Capital Projects		<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unobligated Fund Balance		<u>\$ 43,711</u>	<u>42,790</u>	<u>43,321</u>	<u>12,921</u>

**Capital Expenditure Detail**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Capital Expenditures</b>					
645-7302-0581	Telemetry Upgrades SSJID Station	\$ -	-	-	30,500
		<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>30,500</u>

**City of Escalon  
Fiscal Year 2023-24 Budget  
Transit Enterprise Fund (Fund 660)**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Revenues:</b>					
660-3320-1102	Measure K Revenues	\$ -	153,714	-	337,100
660-3320-5082	Miscellaneous Grants	20,000	-	-	-
660-3320-5090	State Transit Assistance	-	-	-	-
660-3320-9100	Farebox Revenues	1,730	1,217	56	20
660-3320-9105	LCTOP Grants	-	3,914	-	-
660-3320-9110	TDA - STA Funding	1,885	34,759	11,196	-
660-3320-9130	FTA - Section 5311 Funding	50,312	190,648	47,040	238,100
660-3320-9145	PTMISEA Funding	-	7,529	76,189	-
660-3320-7002	Advertising Revenues	4,510	5,255	2,147	3,600
660-3320-7003	Gain or Loss on Asset Disposal	-	4,979	31,346	-
660-3320-7005	Transit Reimbursements	-	375	-	-
660-3320-7006	Sales of Newspapers	74	316	164	100
660-3320-4000	Investment Earnings	344	(213)	405	100
660-9999-9990	Transfers In -	-	-	-	-
		<u>\$ 78,855</u>	<u>402,493</u>	<u>168,543</u>	<u>579,020</u>
<b>Expenditures:</b>					
660-6320-0100	Salaries	\$ 8,883	10,100	12,000	12,000
660-6320-0110	CalPERS Normal Costs	118	12,888	1,744	5,146
660-6320-0110	CalPERS UAAL Payment	-	-	-	-
660-6320-0111	Social Security	676	773	856	918
660-6320-0130	Workers Compensation Expenses	367	498	704	985
660-6320-0131	Unemployment	433	250	220	300
660-6320-0202	Printing & Reproduction	1,959	-	-	5,000
660-6320-0205	Special Department Expenses	903	7,082	21,884	8,000
660-6320-0230	Advertising	-	392	-	100
660-6320-0235	Telephone	545	533	538	2,800
660-6320-0251	Building Maintenance	-	-	-	-
660-6320-0260	Vehicle Repairs	15,771	16,520	13,147	11,196
660-6320-0261	Vehicle Fuel	11,952	19,781	7,718	15,000
660-6320-0264	Professional Services	-	7,548	-	5,000
660-6320-0267	Professional Services - Planning	-	-	-	50,000
660-6320-0277	Contractual Services - Transit	111,211	139,650	167,029	293,523
660-6320-0290	Dues & Memberships	785	560	865	1,000
660-6320-0390	General Government Charges	5,685	14,625	-	6,000
660-6320-0391	Cost Center Charges	-	-	-	-
660-6320-XXXX	Capital (See below)	12,685	62,692	163,367	69,000
		<u>\$ 171,973</u>	<u>293,892</u>	<u>390,072</u>	<u>485,968</u>
Excess (deficit) of revenues over expenditures		\$ (93,118)	108,601	(221,529)	93,052
Beginning Fund Balance		\$ 107,161	14,043	122,644	(98,885)
Ending Fund Balance		<u>\$ 14,043</u>	<u>122,644</u>	<u>(98,885)</u>	<u>(5,833)</u>
Reserved Fund Balance:					
Capital Projects		\$ -	-	-	-
Unobligated Fund Balance		<u>\$ 14,043</u>	<u>122,644</u>	<u>(98,885)</u>	<u>(5,833)</u>

**City of Escalon**  
**Fiscal Year 2023-24 Budget Transit**  
**Enterprise Fund (Fund 660)**

---

Actuals	Actuals	Estimated	Budget
FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24

---

**Capital Expenditure Detail**

Capital Expenditures	Actuals	Actuals	Estimated	Budget
	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
660-6320-0590 Nextbus Units	\$ 600	-	-	-
660-6320-0590 Oscillators	2,169	-	-	-
660-6320-0590 Security Cameras	9,916	-	-	-
660-6320-0590 IT Equipment	-	62,692	-	-
660-6320-0590 2021 Bus	-	-	163,367	-
660-6320-0590 Miocar / Desktop / MDTC	-	-	-	69,000
	\$ 12,685	62,692	163,367	69,000
	\$ 12,685	62,692	163,367	69,000

**SPECIAL REVENUE**

**FUNDS**

**City of Escalon  
Fiscal Year 2023-24 Budget  
Transportation Fund (Fund 270)**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Revenues:</b>					
270-4300-1101	TDA / LTF Funding	\$ 312,772	466,699	-	300,000
270-4300-1103	TDA - Pedestrian & Bicycle Funding	7,360	7,501	-	7,000
270-4300-4000	Investment Earnings	3,883	(24,778)	19,888	10,000
270-9999-9990	Transfers In -	-	-	-	-
		<u>\$ 324,015</u>	<u>449,422</u>	<u>19,888</u>	<u>317,000</u>
<b>Expenditures:</b>					
270-9999-0990	Transfers Out -	-	-	-	-
270-7300-XXXX	Capital (See below)	259,577	41,389	-	-
		<u>\$ 259,577</u>	<u>41,389</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures		\$ 64,438	408,033	19,888	317,000
Beginning Fund Balance		\$ 1,212,609	1,277,047	1,685,080	1,704,968
Ending Fund Balance		<u>\$ 1,277,047</u>	<u>1,685,080</u>	<u>1,704,968</u>	<u>2,021,968</u>
Reserved Fund Balance: Capital Projects		\$ -	-	-	-
Unobligated Fund Balance		<u>\$ 1,277,047</u>	<u>1,685,080</u>	<u>1,704,968</u>	<u>2,021,968</u>

**Capital Expenditure Detail**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Capital Expenditures</b>					
270-7300-0572	Streets Reconstruction	\$ 245,277	-	-	-
270-7300-0576	Bike / Pedestrian Projects	14,300	41,389	-	-
		<u>\$ 259,577</u>	<u>41,389</u>	<u>-</u>	<u>-</u>

**City of Escalon**  
**Fiscal Year 2023-24 Budget**  
**Regional Transportation Impact Fee Fund (Fund 271)**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Revenues:</b>					
271-4300-1157	T-C/D Streets Impact Fees	\$ 22,849	11,814	3,942	10,000
271-4300-4000	Investment Earnings	1,256	(7,767)	4,532	2,500
271-9999-9990	Transfers In -	-	-	-	-
		<u>\$ 24,105</u>	<u>4,047</u>	<u>8,474</u>	<u>12,500</u>
<b>Expenditures:</b>					
271-9999-0990	Transfers Out -	\$ -	-	-	-
271-7300-XXXX	Capital (See below)	-	-	-	-
		<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures		\$ 24,105	4,047	8,474	12,500
Beginning Fund Balance		\$ 335,422	359,527	363,574	372,048
Ending Fund Balance		<u>\$ 359,527</u>	<u>363,574</u>	<u>372,048</u>	<u>384,548</u>
Reserved Fund Balance: Capital Projects		\$ -	-	-	-
Unobligated Fund Balance		<u>\$ 359,527</u>	<u>363,574</u>	<u>372,048</u>	<u>384,548</u>

**Capital Expenditure Detail**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Capital Expenditures</b>					
None		\$ -	-	-	-
		<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Escalon  
Fiscal Year 2023-24 Budget  
Traffic Congestion Fund (Fund 281)**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Revenues:</b>					
281-4300-5037	FOA - STOFCA - Transportation	\$ -	-	-	-
281-4300-5040	Proposition 1B Funding	-	-	-	-
281-4300-4000	Investment Earnings	330	(1,936)	1,107	500
281-9999-9990	Transfers In -	-	-	-	-
		<u>\$ 330</u>	<u>(1,936)</u>	<u>1,107</u>	<u>500</u>
<b>Expenditures:</b>					
281-9999-0990	Transfers Out -	\$ -	-	-	-
281-7300-XXXX	Capital (See below)	-	-	-	-
		<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures		\$ 330	(1,936)	1,107	500
Beginning Fund Balance		\$ 91,543	91,873	89,937	91,044
Ending Fund Balance		<u>\$ 91,873</u>	<u>89,937</u>	<u>91,044</u>	<u>91,544</u>
Reserved Fund Balance: Capital Projects		\$ -	-	-	-
Unobligated Fund Balance		<u>\$ 91,873</u>	<u>89,937</u>	<u>91,044</u>	<u>91,544</u>

**Capital Expenditure Detail**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Capital Expenditures</b>					
None		\$ -	-	-	-
		<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Escalon  
Fiscal Year 2023-24 Budget  
Traffic Safety Fund (Fund 282)**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Revenues:</b>					
282-3200-3000	Police - Vehicle Code Fines	\$ 20,181	22,215	23,121	21,000
282-3200-4000	Investment Earnings	-	-	-	-
282-9999-9990	Transfers In -	-	-	-	-
		<u>\$ 20,181</u>	<u>22,215</u>	<u>23,121</u>	<u>21,000</u>
<b>Expenditures:</b>					
282-9999-0990	Transfers Out -	\$ 20,000	20,000	20,000	20,000
282-7300-XXXX	Capital (See below)	-	-	-	-
		<u>\$ 20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
Excess (deficit) of revenues over expenditures		\$ 181	2,215	3,121	1,000
Beginning Fund Balance		\$ 25,237	25,418	27,633	30,754
Ending Fund Balance		<u>\$ 25,418</u>	<u>27,633</u>	<u>30,754</u>	<u>31,754</u>
Reserved Fund Balance: Capital Projects		\$ -	-	-	-
Unobligated Fund Balance		<u>\$ 25,418</u>	<u>27,633</u>	<u>30,754</u>	<u>31,754</u>

**Capital Expenditure Detail**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Capital Expenditures</b>					
None		\$ -	-	-	-
		<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>



**City of Escalon  
Fiscal Year 2023-24 Budget  
Measure K Fund (Fund 290)**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Revenues:</b>					
290-4300-1102	Measure K Revenue	\$ 300,000	300,000	328,078	300,000
290-4300-1105	Measure K Smart Growth	14,501	1,919	16,380	483,620
290-4300-4000	Investment Earnings	6,084	(41,471)	21,749	10,000
290-9999-9990	Transfers In -	-	-	-	-
		<u>\$ 320,585</u>	<u>260,448</u>	<u>366,207</u>	<u>793,620</u>
<b>Expenditures:</b>					
290-9999-0990	Transfers Out -	\$ -	-	-	-
290-7300-XXXX	Capital (See below)	57,587	188,865	490,087	5,252,736
		<u>\$ 57,587</u>	<u>188,865</u>	<u>490,087</u>	<u>5,252,736</u>
Excess (deficit) of revenues over expenditures		\$ 262,998	71,583	(123,880)	(4,459,116)
Beginning Fund Balance		\$ 1,626,746	1,889,744	1,961,327	1,837,447
Ending Fund Balance		<u>\$ 1,889,744</u>	<u>1,961,327</u>	<u>1,837,447</u>	<u>(2,621,669)</u>
Reserved Fund Balance: Capital Projects		\$ -	-	-	-
Unobligated Fund Balance		<u>\$ 1,889,744</u>	<u>1,961,327</u>	<u>1,837,447</u>	<u>(2,621,669)</u>

**Capital Expenditure Detail**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Capital Expenditures</b>					
290-7300-0551	South McHenry Avenue to Jones	\$ -	483	-	2,320,036
290-7300-0556	Yosemite Improvements	39,638	-	-	-
290-7300-0572	Vintage Estates St. Reconstruction	17,949	188,382	432,665	416,350
290-7300-0576	Main St Bicycle / Pedestrian Improvements	-	-	16,517	1,215,000
290-7300-0577	First Street Improvements	-	-	40,905	1,301,350
		<u>\$ 57,587</u>	<u>188,865</u>	<u>490,087</u>	<u>5,252,736</u>

**City of Escalon  
Fiscal Year 2023-24 Budget  
Gas Tax Fund (Fund 322)**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Revenues:</b>					
322-4300-5018	Gas Tax - RMRA Funding (SB-1)	\$ 124,223	163,591	166,020	180,259
322-4300-5019	Gas Tax - Section 2103	49,891	59,260	68,374	68,915
322-4300-5020	Gas Tax - Section 2106	26,873	29,229	27,428	32,071
322-4300-5021	Gas Tax - Section 2107	51,553	49,716	52,433	55,979
322-4300-5022	Gas Tax - Section 2107.5	2,000	2,000	2,000	2,000
322-4300-5023	Gas Tax - Section 2105	38,098	41,586	42,509	46,670
322-4300-4000	Investment Earnings	3,734	(24,427)	21,232	15,000
322-9999-9990	Transfers In -	-	-	-	-
		<u>\$ 296,372</u>	<u>320,955</u>	<u>379,996</u>	<u>400,894</u>
<b>Expenditures:</b>					
322-XXXX-0590	Machinery & Equipment	\$ -	-	-	90,000
322-9999-0990	Transfers Out - General Fund	40,000	125,000	104,000	125,000
322-7300-XXXX	Capital (See below)	165,111	325,065	29,694	702,750
		<u>\$ 205,111</u>	<u>450,065</u>	<u>133,694</u>	<u>917,750</u>
Excess (deficit) of revenues over expenditures		\$ 91,261	(129,110)	246,302	(516,856)
Beginning Fund Balance		\$ 1,059,922	1,151,183	1,022,073	1,268,375
Ending Fund Balance		<u>\$ 1,151,183</u>	<u>1,022,073</u>	<u>1,268,375</u>	<u>751,519</u>
Reserved Fund Balance: Capital Projects		\$ -	-	-	-
Unobligated Fund Balance		<u>\$ 1,151,183</u>	<u>1,022,073</u>	<u>1,268,375</u>	<u>751,519</u>

**Capital Expenditure Detail**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Capital Expenditures</b>					
322-7300-0573	Streets Overlay / Chipseal	\$ 165,111	310,745	18,394	651,500
322-7300-0576	McHenry Avenue Sidewalk Rehabilitation	-	14,320	11,300	14,000
322-7300-0576	Yosemite Avenue Sidewalk Replacement	-	-	-	37,250
		<u>\$ 165,111</u>	<u>325,065</u>	<u>29,694</u>	<u>702,750</u>

**City of Escalon**  
**Fiscal Year 2023-24 Budget**  
**Planning Developer Impact Fee Fund (Fund 202)**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Revenues:</b>					
202-3400-1163	Planning TCD Plan Update DIF	\$ -	-	-	-
202-3400-4000	Investment Earnings	45	(266)	152	75
202-9999-9990	Transfers In -	-	-	-	-
		\$ 45	(266)	152	75
<b>Expenditures:</b>					
202-9999-0990	Transfers Out -	\$ -	-	-	-
202-XXXX-XXXX	Capital (See below)	-	-	-	-
		\$ -	-	-	-
Excess (deficit) of revenues over expenditures		\$ 45	(266)	152	75
Beginning Fund Balance		\$ 12,567	12,612	12,346	12,498
Ending Fund Balance		\$ 12,612	12,346	12,498	12,573
Reserved Fund Balance: Capital Projects		\$ -	-	-	-
Unobligated Fund Balance		\$ 12,612	12,346	12,498	12,573

**Capital Expenditure Detail**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Capital Expenditures</b>					
None		\$ -	-	-	-
		\$ -	-	-	-

**City of Escalon**  
**Fiscal Year 2023-24 Budget**  
**Library Developer Impact Fee Fund (Fund 203)**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Revenues:</b>					
203-4610-1155	Library TCD DIF	\$ 948	681	240	300
203-4610-4000	Investment Earnings	1	(9)	1	-
203-9999-9990	Transfers In -	-	-	-	-
		<u>\$ 949</u>	<u>672</u>	<u>241</u>	<u>300</u>
<b>Expenditures:</b>					
203-9999-0990	Transfers Out -	\$ -	-	-	-
203-XXXX-XXXX	Capital (See below)	-	-	-	-
		<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures		\$ 949	672	241	300
Beginning Fund Balance		\$ (158,754)	(157,805)	(157,133)	(156,892)
Ending Fund Balance		<u>\$ (157,805)</u>	<u>(157,133)</u>	<u>(156,892)</u>	<u>(156,592)</u>
Reserved Fund Balance: Capital Projects		\$ -	-	-	-
Unobligated Fund Balance		<u>\$ (157,805)</u>	<u>(157,133)</u>	<u>(156,892)</u>	<u>(156,592)</u>

**Capital Expenditure Detail**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Capital Expenditures</b>					
None		\$ -	-	-	-
		<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Escalon**  
**Fiscal Year 2023-24 Budget**  
**Parks Developer Impact Fee Fund (Fund 204)**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Revenues:</b>					
204-4600-1150	Parks TCD DIF	\$ 64,233	32,995	7,642	5,000
204-4600-4016	Parks Rental Income	24,960	24,775	21,791	22,200
204-4600-5042	Miscellaneous State Grant	-	182,571	20,000	
204-4600-4000	Investment Earnings	599	(1,512)	276	-
204-9999-9990	Transfers In - Recreation Sinking (Fund 122)	7	-	-	-
204-9999-9990	Transfers In - Recreation DIF (Fund 205)	-	120,053	-	-
		<u>\$ 89,799</u>	<u>358,882</u>	<u>49,709</u>	<u>27,200</u>
<b>Expenditures:</b>					
204-6600-0321	Property Taxes	\$ 12,941	13,058	13,148	13,500
204-6600-0240	Electricity	2,881	1,292	1,773	2,000
204-6600-0241	Irrigation Water	302	279	177	300
204-6600-0251	Building Maintenance	2,844	22,426	468	5,000
204-6600-0590	Machinery & Equipment	-	-	24,647	58,000
204-9999-0990	Transfers Out -	-	-	-	-
204-7600-XXXX	Capital (See below)	16,690	443,347	6,542	10,500
		<u>\$ 35,658</u>	<u>480,402</u>	<u>46,755</u>	<u>89,300</u>
Excess (deficit) of revenues over expenditures		<u>\$ 54,141</u>	<u>(121,520)</u>	<u>2,954</u>	<u>(62,100)</u>
Beginning Fund Balance		\$ 129,729	183,870	62,350	65,304
Ending Fund Balance		<u>\$ 183,870</u>	<u>62,350</u>	<u>65,304</u>	<u>3,204</u>
Reserved Fund Balance: Capital Projects		<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unobligated Fund Balance		<u>\$ 183,870</u>	<u>62,350</u>	<u>65,304</u>	<u>3,204</u>

**Capital Expenditure Detail**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Capital Expenditures</b>					
204-7600-0530	Playground Rubber / Wood Bark	\$ -	-	6,360	10,500
204-7600-0532	Park Improvements & Developments	16,690	428,627	182	-
204-7620-0521	Community Center Capital Improvements	-	14,720	-	-
		<u>\$ 16,690</u>	<u>443,347</u>	<u>6,542</u>	<u>10,500</u>

**City of Escalon**  
**Fiscal Year 2023-24 Budget**  
**Recreation Developer Impact Fee Fund (Fund 205)**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Revenues:</b>					
205-3605-1160	Recreation TCD DIF	\$ 64,233	32,995	7,642	10,000
205-3605-4000	Investment Earnings	643	(4,710)	1,914	1,500
205-9999-9990	Transfers In - Recreation All Star (Fund 263)	-	528	-	-
205-9999-9990	Transfers In - Recreation Trust (Fund 267)	-	18,182	-	-
205-9999-9990	Transfers In - Recreation Tr Pool (Fund 268)	-	7,975	-	-
		<u>\$ 64,876</u>	<u>54,970</u>	<u>9,556</u>	<u>11,500</u>
<b>Expenditures:</b>					
205-6605-0264	Professional Sevices	\$ -	-	-	-
205-9999-0990	Transfers Out - Park DIF (Fund 204)	-	120,053	-	-
205-7600-XXXX	Capital (See below)	-	-	-	-
		<u>\$ -</u>	<u>120,053</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures		<u>\$ 64,876</u>	<u>(65,083)</u>	<u>9,556</u>	<u>11,500</u>
Beginning Fund Balance		<u>\$ 137,164</u>	<u>202,040</u>	<u>136,957</u>	<u>146,513</u>
Ending Fund Balance		<u>\$ 202,040</u>	<u>136,957</u>	<u>146,513</u>	<u>158,013</u>
Reserved Fund Balance: Capital Projects		<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unobligated Fund Balance		<u>\$ 202,040</u>	<u>136,957</u>	<u>146,513</u>	<u>158,013</u>

**Capital Expenditure Detail**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Capital Expenditures</b>					
None		\$ -	-	-	-
		<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Escalon**  
**Fiscal Year 2023-24 Budget**  
**Public Works Developer Impact Fee Fund (Fund 206)**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Revenues:</b>					
206-4030-1156	Public Works TCD DIF	\$ 7,388	5,309	1,885	3,000
206-4030-4003	Loan Interest	1,624	1,201	-	1,000
206-4030-4000	Investment Earnings	344	(2,192)	1,287	200
206-9999-9990	Transfers In -	-	-	-	-
		<u>\$ 9,356</u>	<u>4,318</u>	<u>3,172</u>	<u>4,200</u>
<b>Expenditures:</b>					
206-9999-0990	Transfers Out -	\$ -	-	-	-
206-6030-XXXX	Capital (See below)	-	-	-	-
		<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures		\$ 9,356	4,318	3,172	4,200
Beginning Fund Balance		\$ 403,152	412,508	416,826	419,998
Ending Fund Balance		<u>\$ 412,508</u>	<u>416,826</u>	<u>419,998</u>	<u>424,198</u>
Reserved Fund Balance: Capital Projects		\$ -	-	-	-
Unobligated Fund Balance		<u>\$ 412,508</u>	<u>416,826</u>	<u>419,998</u>	<u>424,198</u>

**Capital Expenditure Detail**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Capital Expenditures</b>					
None		\$ -	-	-	-
		<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Escalon**  
**Fiscal Year 2023-24 Budget**  
**Transportation Mitigation Developer Impact Fee Fund (Fund 207)**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Revenues:</b>					
207-4300-1157	Streets TCD DIF	\$ 7,261	20,868	8,005	10,000
207-4300-4003	Loan Interest	9,465	7,001	-	-
207-4300-4000	Investment Earnings	5,411	(32,273)	18,575	10,000
207-9999-9990	Transfers In -	-	-	-	-
		<u>\$ 22,137</u>	<u>(4,404)</u>	<u>26,580</u>	<u>20,000</u>
<b>Expenditures:</b>					
207-9999-0990	Transfers Out -	\$ -	-	-	-
207-7300-XXXX	Capital (See below)	-	-	-	20,000
		<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>20,000</u>
	Excess (deficit) of revenues over expenditures	\$ 22,137	(4,404)	26,580	-
	Beginning Fund Balance	\$ 3,309,861	3,331,998	3,327,594	3,354,174
	Ending Fund Balance	<u>\$ 3,331,998</u>	<u>3,327,594</u>	<u>3,354,174</u>	<u>3,354,174</u>
	Reserved Fund Balance: Capital Projects	\$ -	-	-	-
	Unobligated Fund Balance	<u>\$ 3,331,998</u>	<u>3,327,594</u>	<u>3,354,174</u>	<u>3,354,174</u>

**Capital Expenditure Detail**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Capital Expenditures</b>					
207-7300-0578	Ullrey Intersection Improvements	\$ -	-	-	20,000
		<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>20,000</u>



**City of Escalon**  
**Fiscal Year 2023-24 Budget**  
**Police Developer Impact Fee Fund (Fund 208)**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Revenues:</b>					
208-4200-1153	Police TCD DIF	\$ 15,627	11,270	3,985	4,000
208-4200-4000	Investment Earnings	310	(2,153)	755	100
208-9999-9990	Transfers In -	-	-	-	-
		\$ 15,937	9,117	4,740	4,100
<b>Expenditures:</b>					
208-6200-0590	Machinery & Equipment	\$ -	-	52,721	-
208-9999-0990	Transfers Out -	-	-	-	-
208-7200-XXXX	Capital (See below)	-	15,670	-	-
		\$ -	15,670	52,721	-
Excess (deficit) of revenues over expenditures		\$ 15,937	(6,553)	(47,981)	4,100
Beginning Fund Balance		\$ 78,789	94,726	88,173	40,192
Ending Fund Balance		\$ 94,726	88,173	40,192	44,292
Reserved Fund Balance: Capital Projects		\$ -	-	-	-
Unobligated Fund Balance		\$ 94,726	88,173	40,192	44,292

**Capital Expenditure Detail**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Capital Expenditures</b>					
208-7200-0528	Police Facilities Improvements	\$ -	15,670	-	-
		\$ -	15,670	-	-

**City of Escalon**  
**Fiscal Year 2023-24 Budget**  
**City Hall Developer Impact Fee Fund (Fund 209)**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Revenues:</b>					
208-4020-1154	City Hall TCD DIF	\$ 6,925	4,930	1,614	3,000
209-4020-4000	Investment Earnings	12	(65)	4	-
209-9999-9990	Transfers In -	-	-	-	-
		<u>\$ 6,937</u>	<u>4,865</u>	<u>1,618</u>	<u>3,000</u>
<b>Expenditures:</b>					
209-7000-0410	Interest Expense	\$ 15,420	11,404	-	-
209-9999-0990	Transfers Out -	-	-	-	-
209-7200-XXXX	Capital (See below)	-	-	-	-
		<u>\$ 15,420</u>	<u>11,404</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures		<u>\$ (8,483)</u>	<u>(6,539)</u>	<u>1,618</u>	<u>3,000</u>
Beginning Fund Balance		\$ (2,954,014)	(2,962,497)	(2,969,036)	(2,967,418)
Ending Fund Balance		<u>\$ (2,962,497)</u>	<u>(2,969,036)</u>	<u>(2,967,418)</u>	<u>(2,964,418)</u>
Reserved Fund Balance: Capital Projects		<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unobligated Fund Balance		<u>\$ (2,962,497)</u>	<u>(2,969,036)</u>	<u>(2,967,418)</u>	<u>(2,964,418)</u>

**Capital Expenditure Detail**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Capital Expenditures</b>					
	None	\$ -	-	-	-
		<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Escalon**  
**Fiscal Year 2023-24 Budget**  
**Sunrise District Lighting & Landscaping District Fund (Fund 220)**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Revenues:</b>					
220-3850-1159	Lighting & Landscape District Assessments	\$ 9,856	9,856	9,856	9,856
220-3850-4000	Investment Earnings	27	(196)	98	58
220-9999-9990	Transfers In -	-	-	-	-
		<u>\$ 9,883</u>	<u>9,660</u>	<u>9,954</u>	<u>9,914</u>
<b>Expenditures:</b>					
220-6850-0205	Special Department Expense	\$ 34	-	-	-
220-6850-0240	Electricity	123	122	18	152
220-6850-0242	Utilities - Water	2,669	3,017	2,723	3,000
220-6850-0265	Professional Services - Engineering	1,350	1,350	1,383	1,590
220-6850-0273	Contractual Services - Street Lights	2,311	2,034	2,685	2,774
220-6850-0279	Contractual Services - Park Maintenance	3,120	2,640	2,880	3,000
220-6850-0329	Property Tax Charges	98	99	99	99
220-6850-0390	General Government Charges	384	419	416	416
220-9999-0990	Transfers Out -	-	-	-	-
220-7200-XXXX	Capital (See below)	-	-	-	-
		<u>\$ 10,089</u>	<u>9,681</u>	<u>10,204</u>	<u>11,031</u>
Excess (deficit) of revenues over expenditures		<u>\$ (206)</u>	<u>(21)</u>	<u>(250)</u>	<u>(1,117)</u>
Beginning Fund Balance		\$ 9,290	9,084	9,063	8,813
Ending Fund Balance		<u>\$ 9,084</u>	<u>9,063</u>	<u>8,813</u>	<u>7,696</u>
Reserved Fund Balance:					
Capital Projects		\$ -	-	-	-
Unobligated Fund Balance		<u>\$ 9,084</u>	<u>9,063</u>	<u>8,813</u>	<u>7,696</u>

**Capital Expenditure Detail**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Capital Expenditures</b>					
None		\$ -	-	-	-
		<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Escalon**  
**Fiscal Year 2023-24 Budget**  
**Bella Terra Estates Lighting & Landscaping District Fund (Fund 221)**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Revenues:</b>					
221-3850-1159	Lighting & Landscape District Assessments	\$ 44,564	67,936	68,714	70,774
221-3850-4000	Investment Earnings	11	(44)	78	51
220-9999-9990	Transfers In -	-	-	-	-
		\$ 44,575	67,892	68,792	70,825
<b>Expenditures:</b>					
221-6850-0205	Special Department Expense	\$ 224	-	-	-
221-6850-0240	Electricity	583	588	588	650
221-6850-0242	Utilities - Water	23,019	22,630	21,539	23,000
221-6850-0264	Professional Services - Special Dept. Exp.	-	-	375	1,500
221-6850-0265	Professional Services - Engineering	1,725	1,725	1,768	1,810
221-6850-0272	Professional Services - Trees & Landscaping	168	621	199	-
221-6850-0273	Contractual Services - Street Lights	1,696	1,718	1,603	1,927
221-6850-0276	Contractual Services - Special Dept. Exp.	-	-	183	-
221-6850-0279	Contractual Services - Park Maintenance	24,063	36,807	31,489	33,210
221-6850-0329	Property Tax Charges	429	429	429	431
221-6850-0390	General Government Charges	1,256	489	1,456	1,456
221-9999-0990	Transfers Out -	-	-	-	-
221-7200-XXXX	Capital (See below)	-	-	-	-
		\$ 53,163	65,007	59,629	63,984
Excess (deficit) of revenues over expenditures		\$ (8,588)	2,885	9,163	6,841
Beginning Fund Balance		\$ 9,931	1,343	4,228	13,391
Ending Fund Balance		\$ 1,343	4,228	13,391	20,232
Reserved Fund Balance: Capital Projects		\$ -	-	-	-
Unobligated Fund Balance		\$ 1,343	4,228	13,391	20,232

**Capital Expenditure Detail**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Capital Expenditures</b>					
None		\$ -	-	-	-
		\$ -	-	-	-

**City of Escalon**  
**Fiscal Year 2023-24 Budget**  
**Westwood Lighting & Landscaping District Fund (Fund 222)**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Revenues:</b>					
222-3850-1159	Lighting & Landscape District Assessments	\$ 25,675	25,147	25,635	40,845
222-3850-4000	Investment Earnings	50	(295)	31	7
222-9999-9990	Transfers In -	-	-	-	-
		\$ 25,725	24,852	25,666	40,852
<b>Expenditures:</b>					
222-6850-0205	Special Department Expense	\$ 223	-	767	1,130
222-6850-0240	Electricity	150	61	78	152
222-6850-0242	Utilities - Water	9,799	11,327	10,101	11,000
222-6850-0264	Professional Services - Special Dept. Exp.	-	207	-	-
222-6850-0265	Professional Services - Engineering	1,925	1,875	1,975	2,025
222-6850-0272	Professional Services - Trees & Landscaping	373	674	3,081	-
222-6850-0273	Contractual Services - Street Lights	2,995	3,033	2,995	3,200
222-6850-0279	Contractual Services - Park Maintenance	8,712	14,028	18,948	22,000
222-6850-0329	Property Tax Charges	257	251	256	258
222-6850-0390	General Government Charges	1,171	261	1,456	1,456
222-9999-0990	Transfers Out -	-	-	-	-
222-7200-XXXX	Capital (See below)	-	-	-	-
		\$ 25,605	31,717	39,657	41,221
Excess (deficit) of revenues over expenditures		\$ 120	(6,865)	(13,991)	(369)
Beginning Fund Balance		\$ 18,538	18,658	11,793	(2,198)
Ending Fund Balance		\$ 18,658	11,793	(2,198)	(2,567)
Reserved Fund Balance:					
Capital Projects		\$ -	-	-	-
Unobligated Fund Balance		\$ 18,658	11,793	(2,198)	(2,567)

**Capital Expenditure Detail**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Capital Expenditures</b>					
None		\$ -	-	-	-
		\$ -	-	-	-

**City of Escalon**  
**Fiscal Year 2023-24 Budget**  
**The Estates Lighting & Maintenance District Fund (Fund 223)**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Revenues:</b>					
223-3850-1159	Lighting & Landscape District Assessments	\$ 10,086	15,288	15,487	16,988
223-3850-4000	Investment Earnings	10	(54)	14	6
223-9999-9990	Transfers In -	-	-	-	-
		\$ 10,096	15,234	15,501	16,994
<b>Expenditures:</b>					
223-6850-0205	Special Department Expense	\$ 290	61	338	175
223-6850-0242	Utilities - Water	2,860	2,495	3,369	3,050
223-6850-0265	Professional Services - Engineering	985	985	1,010	1,035
223-6850-0273	Contractual Services - Street Lights	1,140	1,051	1,290	1,300
223-6850-0279	Contractual Services - Park Maintenance	5,675	9,408	10,793	10,840
223-6850-0329	Property Tax Charges	101	114	114	156
223-6850-0390	General Government Charges	384	398	432	432
223-9999-0990	Transfers Out -	-	-	-	-
223-7200-XXXX	Capital (See below)	-	-	-	-
		\$ 11,435	14,512	17,346	16,988
Excess (deficit) of revenues over expenditures		\$ (1,339)	722	(1,845)	6
Beginning Fund Balance		\$ 4,175	2,836	3,558	1,713
Ending Fund Balance		\$ 2,836	3,558	1,713	1,719
Reserved Fund Balance: Capital Projects		\$ -	-	-	-
Unobligated Fund Balance		\$ 2,836	3,558	1,713	1,719

**Capital Expenditure Detail**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Capital Expenditures</b>					
None		\$ -	-	-	-
		\$ -	-	-	-

**City of Escalon**  
**Fiscal Year 2023-24 Budget**  
**The Estates Business Assessment District Fund (Fund 224)**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Revenues:</b>					
224-3850-1159	Lighting & Landscape District Assessments	\$ 5,201	4,237	4,277	4,556
224-3850-4000	Investment Earnings	50	(358)	214	27
224-9999-9990	Transfers In -	-	-	-	-
		\$ 5,251	3,879	4,491	4,583
<b>Expenditures:</b>					
224-6850-0205	Special Department Expense	\$ 139	-	45	-
224-6850-0240	Electricity	322	301	395	530
224-6850-0264	Professional Services - Special Dept Exp.	511	1,534	1,845	720
224-6850-0265	Professional Services - Engineering	985	1,035	1,010	1,035
224-6850-0329	Property Tax Charges	52	42	43	48
224-6850-0390	General Government Charges	193	204	249	249
224-9999-0990	Transfers Out -	-	-	-	-
224-7200-XXXX	Capital (See below)	-	-	-	-
		\$ 2,202	3,116	3,587	2,582
Excess (deficit) of revenues over expenditures		\$ 3,049	763	904	2,001
Beginning Fund Balance		\$ 13,615	16,664	17,427	18,331
Ending Fund Balance		\$ 16,664	17,427	18,331	20,332
Reserved Fund Balance: Capital Projects		\$ -	-	-	-
Unobligated Fund Balance		\$ 16,664	17,427	18,331	20,332

**Capital Expenditure Detail**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Capital Expenditures</b>					
None		\$ -	-	-	-
		\$ -	-	-	-

**City of Escalon  
Fiscal Year 2023-24 Budget  
Auto Theft Deterrence Fund (Fund 251)**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Revenues:</b>					
251-3200-5011	Police Auto Theft Revenue	\$ -	-	-	-
251-3200-4000	Investment Earnings	-	-	-	-
251-9999-9990	Transfers In -	-	-	-	-
		\$ -	-	-	-
<b>Expenditures:</b>					
251-6200-0269	Police Grant Expenses	\$ -	-	-	-
251-6200-0313	Police Community Relations	-	-	-	-
251-9999-0990	Transfers Out - General Fund	-	14,445	-	-
251-7200-XXXX	Capital (See below)	-	-	-	-
		\$ -	14,445	-	-
Excess (deficit) of revenues over expenditures		\$ -	(14,445)	-	-
Beginning Fund Balance		\$ 14,445	14,445	-	-
Ending Fund Balance		\$ 14,445	-	-	-
Reserved Fund Balance: Capital Projects		\$ -	-	-	-
Unobligated Fund Balance		\$ 14,445	-	-	-

**Capital Expenditure Detail**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Capital Expenditures</b>					
None		\$ -	-	-	-
		\$ -	-	-	-



**City of Escalon**  
**Fiscal Year 2023-24 Budget**  
**COPS Grants - SLESF / CLEEF Fund (Fund 252)**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Revenues:</b>					
252-3200-5028	Police SLESF - AB-3229	\$ 156,727	86,285	152,771	150,000
252-3200-4000	Investment Earnings	853	(2,929)	614	250
252-9999-9990	Transfers In -	-	-	-	-
		<u>\$ 157,580</u>	<u>83,356</u>	<u>153,385</u>	<u>150,250</u>
<b>Expenditures:</b>					
252-6200-0269	Police Grant Expenses	\$ 77,273	90,513	107,899	68,000
252-6200-0590	Machinery & Equipment	-	-	-	-
252-9999-0990	Transfers Out - General Fund	80,500	80,500	80,500	80,500
252-7200-XXXX	Capital (See below)	-	-	-	-
		<u>\$ 157,773</u>	<u>171,013</u>	<u>188,399</u>	<u>148,500</u>
Excess (deficit) of revenues over expenditures		\$ (193)	(87,657)	(35,014)	1,750
Beginning Fund Balance		\$ 207,550	207,357	119,700	84,686
Ending Fund Balance		<u>\$ 207,357</u>	<u>119,700</u>	<u>84,686</u>	<u>86,436</u>
Reserved Fund Balance: Capital Projects		\$ -	-	-	-
Unobligated Fund Balance		<u>\$ 207,357</u>	<u>119,700</u>	<u>84,686</u>	<u>86,436</u>

**Capital Expenditure Detail**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Capital Expenditures</b>					
None		\$ -	-	-	-
		<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Escalon**  
**Fiscal Year 2023-24 Budget**  
**Low Income Housing In Lieu Fund (Fund 201)**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Revenues:</b>					
201-4400-1161	Low Income In-Lieu	\$ 17,288	-	-	-
201-4400-4003	Loan Interest	4,331	3,202	-	-
201-4400-4000	Investment Earnings	223	(1,397)	815	400
201-9999-9990	Transfers In -	-	-	-	-
		\$ 21,842	1,805	815	400
<b>Expenditures:</b>					
201-6400-0205	Special Department Expense	\$ -	-	-	-
201-6400-0264	Professional Services	-	-	-	-
201-6400-XXXX	Capital (See below)	-	-	-	-
		\$ -	-	-	-
Excess (deficit) of revenues over expenditures		\$ 21,842	1,805	815	400
Beginning Fund Balance		\$ 876,452	898,294	900,099	900,914
Ending Fund Balance		\$ 898,294	900,099	900,914	901,314
Reserved Fund Balance: Capital Projects		\$ -	-	-	-
Unobligated Fund Balance		\$ 898,294	900,099	900,914	901,314

**Capital Expenditure Detail**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Capital Expenditures</b>					
None		\$ -	-	-	-
		\$ -	-	-	-
		\$ -	-	-	-

**City of Escalon**  
**Fiscal Year 2023-24 Budget**  
**Community Development Block Grant - HUD Fund (Fund 242)**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Revenues:</b>					
242-4000-5077	General Revenues - FOA-ST-CDBG	\$ 750	1,159	1,246	-
242-4000-4000	Investment Earnings	-	-	-	-
242-9999-9990	Transfers In -	-	-	-	-
		<u>\$ 750</u>	<u>1,159</u>	<u>1,246</u>	<u>-</u>
<b>Expenditures:</b>					
242-9999-0990	Transfers Out - General Fund	\$ 750	1,159	-	-
242-7300-XXXX	Capital (See below)	-	-	-	-
		<u>\$ 750</u>	<u>1,159</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures		\$ -	-	1,246	-
Beginning Fund Balance		\$ -	-	-	1,246
Ending Fund Balance		<u>\$ -</u>	<u>-</u>	<u>1,246</u>	<u>1,246</u>
Reserved Fund Balance: Capital Projects		\$ -	-	-	-
Unobligated Fund Balance		<u>\$ -</u>	<u>-</u>	<u>1,246</u>	<u>1,246</u>

**Capital Expenditure Detail**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Capital Expenditures</b>					
None		\$ -	-	-	-
		<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Escalon**  
**Fiscal Year 2023-24 Budget**  
**Recreation All-Stars Fundraising Fund (Fund 263)**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Revenues:</b>					
263-3605-8699	Recreation Fund Raisers	\$ -	-	-	-
263-3605-4000	Investment Earnings	2	(11)	-	-
263-9999-9990	Transfers In -	-	-	-	-
		\$ 2	(11)	-	-
<b>Expenditures:</b>					
263-6605-0853	Recreation Youth Baseball	\$ -	-	-	-
263-9999-0990	Transfers Out - Recreation DIF (Fund 205)	-	528	-	-
263-7200-XXXX	Capital (See below)	-	-	-	-
		\$ -	528	-	-
Excess (deficit) of revenues over expenditures		\$ 2	(539)	-	-
Beginning Fund Balance		\$ 538	540	1	1
Ending Fund Balance		\$ 540	1	1	1
Reserved Fund Balance: Capital Projects		\$ -	-	-	-
Unobligated Fund Balance		\$ 540	1	1	1

**Capital Expenditure Detail**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Capital Expenditures</b>					
None		\$ -	-	-	-
		\$ -	-	-	-
		\$ -	-	-	-

**City of Escalon  
Fiscal Year 2023-24 Budget  
Recreation Trust Fund (Fund 267)**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Revenues:</b>					
267-3605-4000	Investment Earnings	\$ 67	(391)	-	-
267-9999-9990	Transfers In -	-	-	-	-
		<u>\$ 67</u>	<u>(391)</u>	<u>-</u>	<u>-</u>
<b>Expenditures:</b>					
267-9999-0990	Transfers Out - Recreation DIF (Fund 205)	-	18,182	-	-
267-7200-XXXX	Capital (See below)	-	-	-	-
		<u>\$ -</u>	<u>18,182</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures		\$ 67	(18,573)	-	-
Beginning Fund Balance		\$ 18,506	18,573	-	-
Ending Fund Balance		<u>\$ 18,573</u>	<u>-</u>	<u>-</u>	<u>-</u>
Reserved Fund Balance: Capital Projects		<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unobligated Fund Balance		<u>\$ 18,573</u>	<u>-</u>	<u>-</u>	<u>-</u>

**Capital Expenditure Detail**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Capital Expenditures</b>					
None		\$ -	-	-	-
		<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Escalon  
Fiscal Year 2023-24 Budget  
Pool Trust Fund (Fund 268)**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Revenues:</b>					
268-3605-4000	Investment Earnings	\$ 19	(175)	7	-
268-9999-9990	Transfers In -	-	-	-	-
		<u>\$ 19</u>	<u>(175)</u>	<u>7</u>	<u>-</u>
<b>Expenditures:</b>					
268-9999-0990	Transfers Out - Recreation DIF (Fund 205)	\$ -	7,975	-	-
268-7200-XXXX	Capital (See below)	-	-	-	-
		<u>\$ -</u>	<u>7,975</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures		\$ 19	(8,150)	7	-
Beginning Fund Balance		\$ 8,131	8,150	-	7
Ending Fund Balance		<u>\$ 8,150</u>	<u>-</u>	<u>7</u>	<u>7</u>
Reserved Fund Balance: Capital Projects		<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unobligated Fund Balance		<u>\$ 8,150</u>	<u>-</u>	<u>7</u>	<u>7</u>

**Capital Expenditure Detail**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Capital Expenditures</b>					
	None	\$ -	-	-	-
		<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Escalon  
Fiscal Year 2023-24 Budget  
St. John @ BNSF Fund (Fund 431)**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Revenues:</b>					
431-4300-4000	Investment Earnings	\$ -	-	-	-
431-9999-9990	Transfers In -	-	-	-	-
		<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures:</b>					
431-9999-0990	Transfers Out -	\$ -	-	-	-
431-7300-XXXX	Capital (See below)	-	8,506	-	-
		<u>\$ -</u>	<u>8,506</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures		\$ -	(8,506)	-	-
Beginning Fund Balance		\$ 8,506	8,506	-	-
Ending Fund Balance		<u>\$ 8,506</u>	<u>-</u>	<u>-</u>	<u>-</u>
Reserved Fund Balance: Capital Projects		\$ -	-	-	-
Unobligated Fund Balance		<u>\$ 8,506</u>	<u>-</u>	<u>-</u>	<u>-</u>

**Capital Expenditure Detail**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Capital Expenditures</b>					
431-7300-0576	Main Street Bicycle & Pedestrian Impvmts	\$ -	8,506	-	-
		<u>\$ -</u>	<u>8,506</u>	<u>-</u>	<u>-</u>

**DEBT SERVICE**

**FUNDS**



**City of Escalon**  
**Fiscal Year 2023-24 Budget**  
**Civic / Community Center Debt Service Fund (Fund 504)**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Revenues:</b>					
504-4000-8053	Loan Proceeds	\$ -	-	-	-
504-9999-9990	Transfers In - General Fund	165,161	165,377	163,776	160,776
		\$ 165,161	165,377	163,776	160,776
<b>Expenditures:</b>					
504-8060-0400	Civic Center Debt Service - Principal	\$ 67,305	71,053	72,541	74,376
504-8060-0410	Civic Center Debt Service - Interest	54,617	50,869	49,381	44,546
504-8620-0400	Community Center Debt Service - Principal	23,105	24,392	24,902	25,532
504-8620-0410	Community Center Debt Service - Interest	18,749	17,462	16,952	16,322
504-8060-0330	COP Cost of Issuance	1,385			
504-9999-0990	Transfers Out - General Fund	-	1,601	-	-
504-7300-XXXX	Capital (See below)	-	-	-	-
		\$ 165,161	165,377	163,776	160,776
Excess (deficit) of revenues over expenditures		\$ -	-	-	-
Beginning Fund Balance		\$ -	-	-	-
Ending Fund Balance		\$ -	-	-	-
Reserved Fund Balance: Capital Projects		\$ -	-	-	-
Unobligated Fund Balance		\$ -	-	-	-

**Capital Expenditure Detail**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Capital Expenditures</b>					
	None	\$ -	-	-	-
		\$ -	-	-	-

**City of Escalon**  
**Fiscal Year 2023-24 Budget**  
**Energy Lease Debt Service Fund (Fund 505)**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Revenues:</b>					
505-4000-8053	Loan Proceeds	\$ 2,885,096	411	-	-
505-9999-9990	Transfers In - Recreation Sinking (Fund 122)	20,700	-	-	-
505-9999-9990	Transfers In - General Fund (Fund 100)	-	140,986	140,642	145,224
		<u>\$ 2,905,796</u>	<u>141,397</u>	<u>140,642</u>	<u>145,224</u>
<b>Expenditures:</b>					
505-8000-0400	Equipment Lease Debt Service - Principal	\$ -	67,827	68,802	69,663
505-8000-0410	Equipment Lease Debt Service - Interest	-	73,570	71,840	75,561
505-9999-0990	Transfers Out - General Fund	345,036	-	-	-
505-7000-XXXX	Capital (See below)	2,560,760	-	-	-
		<u>\$ 2,905,796</u>	<u>141,397</u>	<u>140,642</u>	<u>145,224</u>
Excess (deficit) of revenues over expenditures		\$ -	-	-	-
Beginning Fund Balance		\$ -	-	-	-
Ending Fund Balance		<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Reserved Fund Balance: Capital Projects		\$ -	-	-	-
Unobligated Fund Balance		<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**Capital Expenditure Detail**

		Actuals FY 2020-21	Actuals FY 2021-22	Estimated FY 2022-23	Budget FY 2023-24
<b>Capital Expenditures</b>					
505-7000-0590	Energy Capital Projects	\$ 2,560,760	-	-	-
		<u>\$ 2,560,760</u>	<u>-</u>	<u>-</u>	<u>-</u>