



## COUNCIL AGENDA ITEM FOR FEBRUARY 19, 2019

**Prepared By:** Tammy Alcantor, City Manager | Finance Director ~~TA~~  
**Date:** February 14, 2019  
**Subject:** Consideration of Approving Mid-Year Revisions to the Fiscal Year 2018-2019 City Budget

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### **Recommendation:**

Council approves the mid-year revisions to the Fiscal Year (FY) 2018-2019 City Budget as identified in this staff report.

### **Background:**

On June 20, 2018, Council adopted the City's Budget for FY 2018-2019, which projected an operating deficit of (\$59,587) for the General Fund. Staff prepared a budget that contained conservative estimates for both revenues and expenditures. As we have done for the last eight (8) years staff has conducted a mid-year budget review for Council consideration.

### **Discussion:**

This mid-year budget review involved:

- ✓ Utilizing actual expenditure and revenue history from the first seven months for the FY 2018-2019 Budget and projecting that history over the remainder of the fiscal year.
- ✓ Incorporating revenue trends, specifically retail sales tax, investment earnings, property tax and development fees.
- ✓ Updating Capital Improvements Program to reflect projects completed with their actual costs, and any additional projects that have developed.
- ✓ Conducting a department-by-department review of expenditures for supplies, equipment, overtime and personnel costs.
- ✓ Incorporating any appropriations that have been made since the adopted budget.

### **Revenues:**

Staff completed an in-depth review of the City's revenues to determine if adjustments were needed to the original budget. Some revenues increased and some decreased. Following are some of the major adjustments:

- Increase to Sales Tax \$160,000 based on current revenues and past trends.
- Increase Investment Earnings- Interest \$17,000
- Construction permits, and Planning fees were increased based on permits for new homes in the Westwood Subdivision \$13,510
- Special Fund revenues were increased due to increase \$13,000 for interest revenues and \$109,400 Impact fees from construction.
- Adjustments to Enterprise Funds were made based on current revenue trends with a net increase of \$258,000 with \$29,000 for interest earnings.
- Revenues of \$165,000 were add to the Water funds for loan funds received for Test Well expenditures.

- Revenues of \$3,878,176 to the Sewer funds for the funds received to refinance a current debt and the construction of the sewer lift station and sewer trunkline rehabilitation.

The overall change to the Budget reflects an increase to the General Fund total revenue of \$196,620, Special Governmental funds increased \$113,000, Enterprise funds increased \$47,300 not including the \$4,043,176 of loan monies received for a City-wide increase of 4,400,100.

### **Expenditures:**

Staff conducted a department-by-department review of expenses. All expenditures in each department were examined and adjustments were made to the original budget. Appropriations that have been made since the adopted budget have been incorporated. Included on the agenda is a memo from Chief Borges regarding the additional funding needed within his department. Following are some of the significant adjustments:

- Employee Services
  - Police payroll expenditures were adjusted to reflect increase cost for personnel resigning, payouts for leave accounts and the increase in staffing hours. \$41,000
  - Police overtime expenditures were adjusted to reflect an increase due to staffing issues, coverage for training and additional coverage. \$30,500
  - Police payroll expenditures for Reserve Officer increased due to the need for coverage with the resignation of personnel and coverage for staffing hours. \$8,750
  - Animal Control payroll expenditures increased based on the increase of hours required to maintain the shelter and call for service. \$7,625
  - Decreased payroll expenditures for Management due to not filling part-time Assistant to City Manager position. \$66,000
  - Increase to multiple departments and funds due to formula error \$45,000

City Wide salaries had an increase of \$74,000

- Supplies and Services were adjusted with the following:
  - Increase to the Police Department budget to account for additional uniform allowance cost due to changes in personnel.
  - Small increases to multiple departments.
  - Increases to Sewer for the evaluation of the wastewater treatment plant. \$45,000
- Capital Outlay
  - Adjustments were made to capital outlay to reflect actual cost and some know increases for a net increase of \$500

The overall change to the Budget reflects an increase to the General Fund total operating expenditures of \$83,600 and a City-wide increase of \$223,500 and \$727,400 bond costs including issuing fees, and payoff of existing bond.

### **Capital Improvement Program:**

Staff Reviewed the Capital Improvement Program (CIP) and updated it to reflect projects completed with their actual costs, and adjustments to existing projects that are not anticipated to be completed in Fiscal Year 2018-2019. The overall changes reduced the total CIP program by (\$600,625), PW/Engineering credits by (\$5,500) and General Government (\$10,250).

- Adjusted Security Fencing for Corporation Yard to actual cost.
- Adjusted North Street Overlay to actual cost of the project. Original budget \$353,500 actual

- cost \$313,500 savings of \$40,000
- Increased the cost for Escalon Avenue project for the completion of addition of sidewalk after PG & E relocates power poles.
- Reduced Municipal Well #1 cost for the current fiscal year based on anticipated expenditures for FY 2018-2019. Currently in the design phase and will be seeking the funding for construction which will include a water rate study to ensure there are sufficient revenues. The construction cost will be included in the 2019-2020 budget.
- Removed the water meter replacement program cost as staff is continuing to work through this project.
- Increased the cost for the New McHenry Lift Station based on the additional appropriation made when awarding the contract in August.
- Updated WWTP Sludge Removal Project cost to actual. Budgeted \$401,000, actual \$326,000 savings of \$75,000. (Industrial)
- Added a project to replace Industrial Flow Meter utilizing the savings from the Sludge Removal project. Budgeted \$60,500
- Removed CIP projects for Interconnected Piping & Valves, Headworks Grinder/Baler Assembly and Vactor Truck Dump station. These projects were removed at this time to await the outcome of the wastewater treatment plant evaluation for capacity.

**General Fund:**

With the adjustments to both revenues and expenditures, staff is projecting a surplus of \$52,802 for FY 2018-2019 Budget. Staff will continue to evaluate the budget process in preparation for the upcoming budget for FY 2019-2020.

Staff has taken the Audit for FY 2017-2018 and adjusted beginning fund balances. The General Fund beginning balance was originally projected to be \$3,017,911, however using actual numbers from the audit; staff has revised the balance to be \$3,261,292, an increase of \$243,381. With the revised beginning balance and the adjustments to the budget, staff is now projecting an ending fund balance of \$3,160,517, an increase of \$357,270 from the adopted budget. Staff has added the additional \$100,000 to the equipment reserve and CalPERS Unfunded Liability as approved by the Council with the acceptance of the FY 2017-2018 Audit.

The new projected ending balance for June 30, 2019 includes the following:

❖ Operating Budget Reserve	\$ 2,047,064 (48.0% of Operating budget)
❖ Equipment Reserve	\$ 204,651
❖ Debt Service Reserve	\$ 708,802 (approx. 4 years of payments)
❖ CalPERS Unfunded Liability	<u>\$ 200,000</u>
❖ Total General Fund Balance	\$ 3,160,517

**Enterprise Funds:**

Water Funds: The fund revenue budget was adjusted by current revenue trends including an increase of \$47,000 for connection fees due to development projects. Fund balances were updated according to the FY 2017-2018 Audit. Some minor changes were made to expenditures including a correction due to a data entry error in the original budget. The overall outlook of the Water Fund reflects a decrease of funds in the amount of (\$124,000). Also included is cost for the design of Well No. 1A which will be reimbursed through the loan with DWSRF.

Sewer Funds:

The Municipal Sewer fund revenue budget was adjusted by current revenue trends including \$37,000 for connection fees and the addition of loan proceeds. Expenditures were increased to cover the cost of the wastewater treatment plant evaluation for future needs, \$60,000. Fund balances were updated according to FY 2017-2018 Audit. The overall outlook of the Municipal Sewer Funds reflects an increase of funds for \$377,570. The increase is due to loan proceeds for future capital projects related to the trunkline rehabilitation.

The Industrial Sewer fund revenue budget was adjusted by current revenue trends and adjustments were made in expenditures including an increase for the wastewater treatment plant evaluation for future needs, \$15,000. Fund balances were updated according to FY 2017-2018 Audit. The overall outlook of the Industrial Sewer Funds reflects an increase of funds in the amount of \$22,692.

Storm Funds: Fund balances were updated according to the FY 2017-2018 Audit. The overall outlook of the Storm Fund reflects a reduction of funds in the amount of (\$26,964). The City is subject to the MS4 permit under the State of California. Each year there continues to be additional demands of monitoring and improvements under the permit. One item that will be in the 2019-2020 budget will be the requirement to join the organization CV Salts which has a membership cost of \$15,000 and future drain inlet improvements estimated at \$800,000 over the next 10 years. Our current storm fees are collected via property tax and in order to increase them would need to be approved by voters. Our current revenue is not supporting the continued cost for storm and we will need to look at how we will fund these operations in the future.

Attached to this staff report you will find updated information for the General Fund Summary, Fund Analysis Summaries, Revenues, Expenditure Summary, Capital Outlay and the Capital Improvement Summary sheets.

**Therefore,** staff recommends Council approve the mid-year revisions to the FY 2018-2019 City Budget as identified in this staff report.



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

**GENERAL FUND OPERATING**

<b>OPERATING REVENUES (Including Transfers In)</b>	<b>\$4,230,554</b>
<b>OPERATING EXPENDITURES</b>	<b>4,177,752</b>
<b>SURPLUS/(DEFICIT)</b>	
	<b>52,802</b>

<b>ESTIMATED BEGINNING RESERVE BALANCE JULY 1, 2018</b>	<b>\$3,261,292</b>
<b>RESERVE EXPENDITURES OR DECREASES</b>	
2018/2019 Debt Service City Civic Center	-124,922
2018/2019 Debt Service Community Center	-41,855
Sewer-Industrial Interfund Loan Payments	104,000
<b>EQUIPMENT RESERVE: EXPENDITURES OR INCREASES</b>	
Computer(6)	-9,000
Camera Server Replacements/RIMS update	-3,125
Replacement MDC with Mounts/installation	-9,875
Jail Cameras/ 2- Body Cameras	-12,100
Public Works Vehicle Replacement	-47,500
Council Chambers Video System/Council iPads	-9,200
<b>DEFICIENCY (DEFICIENCY) OF OPERATING REVENUE OVER EXPENDITURES</b>	<b>52,802</b>
<b>ESTIMATED RESERVE BALANCE JUNE 30, 2019</b>	<b>3,160,517</b>

**RESERVE FUNDS ALLOCATION**

<b>ESTIMATED RESERVE BALANCE JUNE 30, 2019</b>	<b>\$3,160,517</b>
<b>Operating Budget Reserve (minimum 33%)</b>	<b>2,047,064</b>
<b>Equipment Reserve</b>	<b>204,651</b>
<b>Debt Service Reserve</b>	<b>708,802</b>
<b>Cal PERS Unfunded Liability Reserve</b>	<b>200,000</b>

**CITY OF ESCALON  
FUND ANALYSIS  
MID-YEAR BUDGET FISCAL YEAR 2018-2019**

FUND	ESTIMATED BEGINNING BALANCE July 1, 2018	ESTIMATED REVENUE FY 18/19	TRANSFERS	AVAILABLE FOR BUDGET	ESTIMATED OPER.BDGT. FY 18/19	ESTIMATED CAPITAL BDGT. FY 18/19	ESTIMATED BALANCE/ RESERVES June 30, 2019
<b>GENERAL</b>	\$3,261,292	\$3,875,554	\$292,223	\$7,429,069	\$4,268,552	\$0	\$3,160,517
<b>DEVELOPMENT IMPACT FEE ACCOUNTS</b>							
IN-LIEU LOW INCOME HOUSING PROGRAM	\$38,759	\$400	\$0	\$39,159		\$0	\$39,159
PLANNING	\$11,770	\$100	\$0	\$11,870			\$11,870
LIBRARY	-\$162,150	\$1,830	\$0	-\$160,320		\$0	-\$160,320
PARKS	\$85,227	\$128,670	\$0	\$213,897	\$21,000	\$112,200	\$80,697
RECREATION DIF	\$116,930	\$98,963	\$0	\$215,893		\$112,200	\$103,693
PUBLIC WORKS TRANSPORTATION MITIGATION	\$82,595	\$15,130	\$0	\$97,725	\$0	\$25,000	\$72,725
POLICE	\$1,357,452	\$46,485	\$0	\$1,403,937		\$0	\$1,403,937
CITY HALL	\$23,123	\$30,595	\$0	\$53,718	\$0	\$10,100	\$43,618
	-\$2,853,292	\$13,380	\$0	-\$2,839,912		\$0	-\$2,839,912
<b>SPECIAL REVENUE</b>							
RECREATION	\$42,778	\$550	\$0	\$43,328	\$0		\$43,328
SPECIAL DISTRICTS	\$46,067	\$80,248	\$0	\$126,315	\$74,782	\$0	\$51,533
CDBG-HUD	\$0	\$0	\$0	\$0		\$0	\$0
AUTO THEFT	\$14,445	\$0	\$0	\$14,445			\$14,445
POLICE GRANTS	\$101,182	\$121,500	-\$60,000	\$162,682			\$162,682
SPECIAL GRANTS	\$0	\$0	\$0	\$0			\$0
TRANSPORTATION	\$1,615,296	\$200,457	\$0	\$1,815,753		\$1,182,245	\$633,508
RTIF	\$253,819	\$37,700	\$0	\$291,519			\$291,519
TRAFFIC CONGESTION	\$69,311	\$500	\$0	\$69,811			\$69,811
TRAFFIC SAFETY	\$16,268	\$18,000	-\$20,000	\$14,268			\$14,268
MEASURE K	\$1,286,415	\$419,000	\$0	\$1,705,415		\$1,580,505	\$124,910
GAS TAX 2103	\$112,377	\$157,032	-\$60,000	\$209,409		\$140,000	\$69,409
GAS TAX 2106	\$96,809	\$31,633	-\$20,000	\$108,442			\$108,442
GAS TAX 2107	\$203,160	\$57,042	-\$110,000	\$150,202			\$150,202
GAS TAX 2107.5	\$27,976	\$2,400	\$0	\$30,376			\$30,376
GAS TAX 2105	\$268,720	\$45,171	-\$85,000	\$228,891			\$228,891
TRANSIT - SECURITY	\$0	\$0	\$0	\$0			\$0
<b>CAPITAL IMPROVEMENTS</b>							
	\$0	\$0	\$0	\$0		\$0	\$0
	\$0	\$0	\$0	\$0		\$0	\$0
<b>WATER</b>							
OPERATING	\$149,092	\$757,714	\$0	\$906,806	\$931,459	\$0	-\$24,654
CAPITAL PROJECTS	\$898,612	\$164,865	\$0	\$1,063,477	\$0	\$0	\$1,063,477
DEPRECIATION RESERVE	\$887,764	\$288,600	\$0	\$1,176,364	\$0	\$455,000	\$721,364
SURFACE WATER CONNECT	\$418,796	\$104,699	\$0	\$523,495	\$0	\$0	\$523,495
DEBT SERVICE	\$813,641	\$234,248	\$0	\$1,047,889	\$87,499	\$201,000	\$759,390
<b>WATER - TOTAL</b>	<b>\$3,167,905</b>	<b>\$1,550,126</b>	<b>\$0</b>	<b>\$4,718,031</b>	<b>\$1,018,958</b>	<b>\$656,000</b>	<b>\$3,043,072</b>
<b>SEWER</b>							
<b>INDUSTRIAL</b>							
OPERATING	\$35,297	\$1,224,006	\$0	\$1,259,303	\$1,221,245	\$0	\$38,058
CAPITAL	\$184,658	\$386,500	\$0	\$571,158	\$0	\$386,500	\$184,658
DEPRECIATION RESERVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DEBT SERVICE	\$18,313	\$661,375	-\$104,000	\$575,688	\$537,444	\$0	\$38,244
<b>MUNICIPAL</b>							
OPERATING	\$215,294	\$775,894	\$0	\$991,188	\$789,517	\$0	\$201,671
CAPITAL	\$1,158,437	\$95,970	\$0	\$1,254,407	\$0	\$0	\$1,254,407
DEPRECIATION RESERVE	\$705,239	\$130,390	\$3,000,000	\$3,835,629	\$0	\$3,281,500	\$554,129
DEBT SERVICE	\$0	\$3,380,001	-\$3,000,000	\$380,001	\$218,419	\$0	\$161,582
<b>SEWER - TOTAL</b>	<b>\$2,317,238</b>	<b>\$6,654,136</b>	<b>-\$104,000</b>	<b>\$8,867,374</b>	<b>\$2,766,625</b>	<b>\$3,668,000</b>	<b>\$2,432,749</b>
<b>STORM WATER</b>							
OPERATING	\$17,155	\$180,750	\$30,000	\$227,905	\$238,214	\$0	-\$10,309
CAPITAL	\$281,830	\$30,500	\$0	\$312,330	\$0	\$0	\$312,330
DEPRECIATION RESERVE	\$39,690	\$0	-\$30,000	\$9,690	\$0	\$0	\$9,690
<b>STORM WATER - TOTAL</b>	<b>\$338,675</b>	<b>\$211,250</b>	<b>\$0</b>	<b>\$549,925</b>	<b>\$238,214</b>	<b>\$0</b>	<b>\$311,711</b>
<b>ENTERPRISE</b>							
TRANSIT	\$122,391	\$206,656	\$0	\$329,047	\$211,775	\$0	\$117,272
<b>DEBT SERVICE</b>							
CIVIC CENTER	\$0	\$0	\$124,922	\$124,922	\$124,922	\$0	\$0
COMMUNITY CENTER	\$0	\$0	\$41,855	\$41,855	\$41,854	\$0	\$1
LIBRARY - C.O.P.'S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL ALL FUNDS</b>	<b>\$12,062,538</b>	<b>\$14,004,507</b>	<b>\$0</b>	<b>\$26,067,045</b>	<b>\$8,766,683</b>	<b>\$7,486,250</b>	<b>\$9,814,112</b>

**CITY OF ESCALON  
REVENUE BUDGET**

		FY 16/17	FY 17/18	FY 17/18	FY 17/18	FY 18/19	FY 18/19
		Actual	Adopted	Mid-Year	Actual	Adopted	Mid-Year
<b>100 GENERAL</b>							
<b>3000 GENERAL REVENUE</b>							
<b>TAXES</b>							
1000	PROPERTY CURRENT SECURED	990,595	1,024,353	1,024,353	1,022,565	1,055,084	1,053,241
1001	PROPERTY TAX IN-LIEU OF VLF	573,203	569,569	569,569	594,434	609,295	609,295
1010	PROPERTY CURRENT UNSECURED	62,000	60,600	63,000	56,978	62,000	62,000
1035	SB813	26,633	28,000	28,000	15,020	18,540	15,470
1036	INTEREST	1,783	1,800	1,800	2,880	3,000	3,000
1100	RETAIL SALES	854,494	892,100	892,100	1,092,344	938,897	1,100,000
1109	PROPERTY TAX IN-LIEU OF SUT	124,104	0	0	0	0	0
1110	TRANSIT LODGING	3,523	4,500	4,500	5,883	6,000	6,000
1120	FRANCHISE-ELECTRIC	108,859	106,000	106,000	111,156	115,000	115,000
1121	FRANCHISE-GAS	32,442	31,000	31,000	31,000	31,000	31,000
1122	FRANCHISE-GARBAGE-RESID.	43,357	44,000	44,000	44,495	44,000	44,000
1123	FRANCHISE-CABLE TV	25,108	25,000	23,000	24,804	24,000	24,000
1124	FRANCHISE-GARBAGE-COMM.	22,098	21,000	21,000	27,828	22,000	22,000
1125	FRANCHISE-GARBAGE-GREENWASTE	15,465	16,500	16,500	15,844	16,500	16,500
1126	FRANCHISE - VIDEO SERVICE	11,790	15,000	12,500	8,655	9,000	7,500
1130	BUSINESS LICENSE	45,305	44,500	45,500	46,139	47,000	50,000
1140	REAL PROPERTY TRANSFER	33,574	33,000	30,000	29,025	32,000	30,000
1186	SB 1186 DISABILITY ACCESS	545	525	0	0	0	0
<b>LICENSE &amp; PERMITS</b>							
2050	FIREWORKS PERMITS	1,080	450	450	1,120	450	450
<b>USE OF MONEY &amp; PROPERTY</b>							
4000	INVESTMT.EARNINGS-INTEREST	9,362	6,000	14,000	20,532	18,000	35,000
4003	LOAN INTEREST	12,433	0	411	1,609	6,400	6,400
4004	LOAN INTEREST (WWTP LOAN)	5,919	0	0	5,654	0	0
4012	RENTS-CELL ONE TOWER	10,186	10,150	10,150	41,132	18,000	18,000
<b>FROM OTHER AGENCIES</b>							
5003	STATE MANDATED COST REIMBURSEMENT	0	0	0	0	0	0
5010	VEHICLE LICENSE FEES	3,195	4,000	4,000	3,793	4,500	4,000
5030	STATE HOMEOWNERS EXEMPTIONS	9,930	9,800	9,800	9,550	10,000	9,500
5042	STATE GRANT	0	0	0	0	0	0
5071	OFF HIGHWAY MOTOR VEHICLE	0	0	0	0	0	0
<b>CURRENT SERVICE CHARGES</b>							
6020	SALE OF MAPS & OTHER PUBL.	1,411	600	600	628	800	800
6025	CURRENT YEAR REIMBURSEMENT	13,854	10,000	10,000	8,420	9,000	9,000
6030	OTHER FILING FEES	75	0	0	0	0	0
6031	BUSINESS LICENSE APPL. FEE	4,500	4,000	4,000	5,036	7,500	7,500
6170	LATE CHARGES	19,963	18,000	18,000	20,351	21,000	21,000
6171	COLLECTION HANDLING FEE	740	2,100	2,100	1,355	2,100	2,100
6180	COBRA FEES	0	0	0	0	0	0
6181	ADMINISTRATIVE HANDLING FEE	4,930	4,500	4,500	3,581	4,500	4,500
6182	DIF ADMINISTRATIVE HANDLING FEE	10,367	11,336	9,710	2,454	10,420	13,130
<b>OTHER REVENUE</b>							
7000	SALE OF PROPERTY	0	0	0	170,910	0	0
7002	MISC. REVENUE	14,048	2,500	2,500	2,170	4,000	4,000
7004	UTILITY WRITE OFFS	-2,302	-500	-500	34	-500	-500
7005	RESTITUTION CITY PROPERTY DAMAGE	801	1,000	1,000	550	750	750
7006	YARD SALE	465	500	500	565	600	600
7010	CONVIENCE FEE - ONLINE CREDIT CARDS	4,378	4,000	4,000	6,935	9,000	12,000
7030	CONTRIBUTIONS	0	0	0	0	0	0
7040	INSURANCE REFUNDS	10,214	17,000	17,000	14,202	12,000	5,000
7041	LOSS/DAMAGES	0	0	0	0	0	0
7043	RETURN CHECK CHARGE	1,085	1,200	1,200	1,095	1,200	1,400
7046	JURY DUTY	0	0	0	0	0	0
7048	WITNESS FEES	0	0	0	0	0	0
7049	REBATES	0	0	0	0	0	0
8053	LOAN PROCEEDS	0	0	0	0	0	0
	<b>SUB-TOTAL</b>	<b>3,111,512</b>	<b>3,024,084</b>	<b>3,026,244</b>	<b>3,450,722</b>	<b>3,173,035</b>	<b>3,343,636</b>

**CITY OF ESCALON  
REVENUE BUDGET**

	FY 16/17	FY 17/18	FY 17/18	FY 17/18	FY 18/19	FY 18/19
	Actual	Adopted	Mid-Year	Actual	Adopted	Mid-Year
<b>100 GENERAL</b>						
<b>3200 POLICE DEPARTMENT</b>						
1100	1/2 CENT SALES TAX	34,048	32,000	32,000	36,143	33,990
2010	BICYCLE LICENSE	0	0	0	6	0
3010	FINES - OTHER	153	600	600	30	1,000
5002	BOOKING & PROCESSING FEES	0	0	0	0	0
5024	GRANTS-COUNTY	0	0	0	0	0
5026	GRANTS-FAST COPS	0	0	0	0	0
5031	GRANTS-FEDERAL	2,959	2,500	2,500	1,813	0
5039	ABANDON VEHICLE PROGRAM	0	0	0	0	0
5072	P.O.S.T. REIMBURSEMENT	0	2,500	2,500	7,489	2,500
5082	GRANTS STATE	23,452	0	1,828	0	2,000
6025	CURR. REIMBURSED EXPENSES	2,282	2,300	2,300	4,258	6,000
6040	SPECIAL POLICE CHARGE	17,369	17,000	17,000	18,554	25,000
6041	VEHICLE RELEASE FEE	2,700	7,000	7,000	4,097	7,500
6045	CSC-SECURITY	5,984	6,000	6,000	4,522	7,000
7000	SALE OF PROPERTY	0	0	0	401	0
7002	MISC REVENUES	1,704	1,500	1,500	6,102	1,500
7020	CONTRIBUTIONS	0	0	0	1,200	0
7036	ASSET SEIZURE	0	0	0	0	0
7037	CONTRIBUTIONS TO CADETS	50	0	0	0	0
	<b>SUB-TOTAL</b>	<b>90,701</b>	<b>71,400</b>	<b>73,228</b>	<b>84,616</b>	<b>86,490</b>
<b>100 GENERAL</b>						
<b>3210 ANIMAL CONTROL</b>						
2000	DOG LICENSE	2,749	2,500	4,000	5,807	4,500
6060	ANIMAL SHELTER CHARGE	12,020	12,000	12,000	16,337	16,000
7002	MISC. REVENUE	3,879	3,000	3,000	4,083	3,000
7050	SPAY/NUETER VOUCHER	0	1,500	1,500	0	0
	<b>SUB-TOTAL</b>	<b>18,648</b>	<b>19,000</b>	<b>20,500</b>	<b>26,227</b>	<b>23,500</b>
<b>100 GENERAL</b>						
3090	ABATEMENT ADMIN CITATION				1,450	3,100
6090	WEED & LOT CONTROL	0	0	16,732	16,732	0
	<b>SUB-TOTAL</b>	<b>0</b>	<b>0</b>	<b>16,732</b>	<b>18,182</b>	<b>3,100</b>
<b>100 GENERAL</b>						
<b>3300 STREETS</b>						
5082	MISC STATE GRANTS			220,000	220,000	0
6023	TRENCH CUT FEES					5,000
6121	STREET CLEANING	1,965	1,965	1,965	1,965	4,008
7041	LOSS OR DAMAGE REIMBURSEMENT	0	0	0	156	0
	<b>SUB-TOTAL</b>	<b>1,965</b>	<b>1,965</b>	<b>221,965</b>	<b>222,121</b>	<b>9,008</b>



**CITY OF ESCALON  
REVENUE BUDGET**

		FY 16/17	FY 17/18	FY 17/18	FY 17/18	FY 18/19	FY 18/19
		Actual	Adopted	Mid-Year	Actual	Adopted	Mid-Year
<b>100 GENERAL</b>							
<b>3400 PLANNING</b>							
6000	PLANNING FEES	34,424	20,000	15,000	11,495	30,000	35,000
	<b>SUB-TOTAL</b>	<b>34,424</b>	<b>20,000</b>	<b>15,000</b>	<b>11,495</b>	<b>30,000</b>	<b>35,000</b>
<b>100 GENERAL</b>							
<b>3420 BUILDING</b>							
2020	CONSTRUCTION PERMITS	110,672	101,000	95,000	81,306	142,001	162,000
6035	PERMIT ALLOCATION FEE	2,966	0	0	1,811	0	0
	<b>SUB-TOTAL</b>	<b>113,638</b>	<b>101,000</b>	<b>95,000</b>	<b>83,117</b>	<b>142,001</b>	<b>162,000</b>
<b>100 GENERAL</b>							
<b>3421 ENGINEERING</b>							
2030	ENCROACHMENT FEES	15,570	18,000	12,000	6,659	10,000	4,000
6050	PLAN CHECK	2,250	200	200	0	200	25,000
6070	ENGINEERING FEES	26,483	20,000	45,000	36,448	37,000	6,000
	<b>SUB-TOTAL</b>	<b>44,303</b>	<b>38,200</b>	<b>57,200</b>	<b>43,107</b>	<b>47,200</b>	<b>35,000</b>
<b>100 GENERAL</b>							
<b>3605 RECREATION</b>							
4012	CELL TOWER RENTS	21,425	22,000	22,000	22,769	22,000	22,000
8420	BALL LIGHT REIMBURSEMENT	1,537	1,800	1,800	-1,550	1,000	400
8440	FIELD RENTAL	3,150	3,400	3,400	3,600	3,600	1,710
8***	RECREATION FEES	108,195	104,130	101,280	110,691	113,100	125,980
8699	FUND RAISERS/CONTRIBUTIONS	0	0	0	0	0	0
	<b>SUB-TOTAL</b>	<b>134,307</b>	<b>131,330</b>	<b>128,480</b>	<b>135,510</b>	<b>139,700</b>	<b>150,090</b>
<b>100 GENERAL</b>							
<b>3620 COMMUNITY CENTER</b>							
6110	RENTAL FEES	25,120	25,000	25,000	22,800	28,000	25,000
	<b>SUB-TOTAL</b>	<b>25,120</b>	<b>25,000</b>	<b>25,000</b>	<b>22,800</b>	<b>28,000</b>	<b>25,000</b>
<b>FUND TOTAL</b>		<b>3,574,618</b>	<b>3,431,979</b>	<b>3,679,349</b>	<b>4,097,898</b>	<b>3,678,934</b>	<b>3,875,554</b>

**CITY OF ESCALON  
REVENUE BUDGET**

		FY 16/17	FY 17/18	FY 17/18	FY 17/18	FY 18/19	FY 18/19
		Actual	Adopted	Mid-Year	Actual	Adopted	Mid-Year
<b>122 RECREATION</b>							
<b>3605 SINKING FUND</b>							
4000	INVESTMENT EARNINGS	40	40	40	122	80	200
8004	BALL LIGHTS-SINKING FUND	0	700	700	2,800	2,800	350
<b>FUND TOTAL</b>		<b>40</b>	<b>740</b>	<b>740</b>	<b>2,922</b>	<b>2,880</b>	<b>550</b>
<b>DEVELOPMENT IMPACT FUNDS</b>							
<b>201 IN-LIEU OF LOW INCOME HOUSING</b>							
<b>4400</b>							
1153	DEVELOPMENT IMPACT FEES	5,893	0	0	10,784	0	0
4000	INVESTMENT EARNINGS (INTEREST)	146	100	200	303	250	400
<b>FUND TOTAL</b>		<b>6,039</b>	<b>100</b>	<b>200</b>	<b>11,087</b>	<b>250</b>	<b>400</b>
<b>202 PLANNING</b>							
<b>3400</b>							
1163	DEVELOPMENT IMPACT FEES	1,309	0	0	0	0	0
4000	INVESTMENT EARNINGS (INTEREST)	45	20	60	92	100	100
<b>FUND TOTAL</b>		<b>1,354</b>	<b>20</b>	<b>60</b>	<b>92</b>	<b>100</b>	<b>100</b>
<b>203 LIBRARY</b>							
<b>4610 DEVELOPMENT IMPACT FEES</b>							
1155	DEVELOPER FEES	62	976	610	500	1,220	1,830
4000	INVESTMENT EARNINGS (INTEREST)	0	0	0	0	0	0
5080	LIBRARY - GRANTS						
<b>FUND TOTAL</b>		<b>62</b>	<b>976</b>	<b>610</b>	<b>500</b>	<b>1,220</b>	<b>1,830</b>
<b>204 PARKS</b>							
<b>4600 CAPITAL IMPROVEMENT PARKS</b>							
1150	TAXES - PARK DEVELOPMENT	0	51,984	32,490	31,969	64,980	97,470
4016	RENTAL INCOME	26,132	20,000	45,000	43,856	45,000	30,000
4000	INVESTMENT EARNINGS (INTEREST)	93	20	250	479	325	1,200
5082	MISC STATE GRANT-Cal RECYCLE	0	0	0	0	0	0
<b>FUND TOTAL</b>		<b>26,225</b>	<b>72,004</b>	<b>77,740</b>	<b>76,304</b>	<b>110,305</b>	<b>128,670</b>
<b>205</b>							
<b>3605 RECREATION</b>							
1160	DEV. IMPACT FEE	0	51,980	32,488	26,704	64,975	97,463
4000	INVESTMENT EARNINGS	359	220	450	821	650	1,500
<b>FUND TOTAL</b>		<b>359</b>	<b>52,200</b>	<b>32,938</b>	<b>27,525</b>	<b>65,625</b>	<b>98,963</b>

**CITY OF ESCALON  
REVENUE BUDGET**

	FY 16/17	FY 17/18	FY 17/18	FY 17/18	FY 18/19	FY 18/19
	Actual	Adopted	Mid-Year	Actual	Adopted	Mid-Year
<b>206 PUBLIC WORKS</b>						
<b>4030 COST CENTER</b>						
1156	DEVELOPMENT IMPACT FEES	15,885	7,616	4,760	3,912	9,520
4000	INVESTMENT EARNINGS (INTEREST)	2,585	180	400	4,676	600
	<b>FUND TOTAL</b>	<b>18,470</b>	<b>7,796</b>	<b>5,160</b>	<b>8,588</b>	<b>10,120</b>
<b>207 TRANSPORTATION MITIGATION</b>						
<b>4300 TRANSPORTATION MITIGATION</b>						
1157	TRANSPORTATION MITIGATION FEES	79,317	23,792	20,495	4,516	25,990
4000	INVESTMENT EARNINGS (INTEREST)	18,200	2,800	6,000	28,541	9,000
	<b>FUND TOTAL</b>	<b>97,517</b>	<b>26,592</b>	<b>26,495</b>	<b>33,057</b>	<b>34,990</b>
<b>208 POLICE DEPARTMENT</b>						
<b>4200 PUBLIC SAFETY</b>						
1153	DEVELOPMENT IMPACT FEES	16,308	16,104	10,065	8,272	20,130
4000	INVESTMENT EARNINGS (INTEREST)	115	40	200	218	200
	<b>FUND TOTAL</b>	<b>16,423</b>	<b>16,144</b>	<b>10,265</b>	<b>8,490</b>	<b>20,330</b>
<b>209 CITY HALL</b>						
<b>4020 COST CENTER</b>						
1154	DEVELOPMENT IMPACT FEES	16,777	13,576	8,485	3,664	8,920
4000	INVESTMENT EARNINGS (INTEREST)	6	0	0	7	0
	<b>FUND TOTAL</b>	<b>16,783</b>	<b>13,576</b>	<b>8,485</b>	<b>3,671</b>	<b>8,920</b>
<b>SPECIAL DISTRICTS FUNDS</b>						
<b>22* LIGHTING &amp; LANDSCAPE DISTRICTS</b>						
<b>3850 LIGHTING &amp; LANDSCAPE</b>						
1159	LLD REVENUE	82,316	76,471	76,471	76,372	79,998
4000	INVESTMENT EARNINGS	121	40	40	273	250
	<b>FUND TOTAL</b>	<b>82,437</b>	<b>76,511</b>	<b>76,511</b>	<b>76,645</b>	<b>80,248</b>
<b>COMMUNITY DEVELOPMENT</b>						
<b>242 CDBG MONIES</b>						
<b>4040 SPECIAL GRANTS</b>						
5077	CDBG-HUD	0	0	0	74,381	0
1105	GRANTS	0	0	0	0	0
	<b>FUND TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>74,381</b>	<b>0</b>
<b>POLICE SPECIAL FUNDS</b>						
<b>251 AUTO THEFT</b>						
<b>3200 PUBLIC SAFETY</b>						
5011	AUTO THEFT	0	0	0	0	0
	<b>FUND TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>252 POLICE GRANTS</b>						
<b>3200 POLICE DEPARTMENT</b>						
5028	GRANTS - AB3229 - SLESF	113,812	100,000	115,000	152,423	100,000
	STATE 911 FUNDS	0	0	0	0	0
	RAN BOARD MONIES	0	0	0	0	0
4000	INVESTMENT EARNINGS ( INTEREST)	453	228	600	1,543	1,800
	<b>FUND TOTAL</b>	<b>114,265</b>	<b>100,228</b>	<b>115,600</b>	<b>153,965</b>	<b>101,800</b>
<b>255 POLICE GRANTS</b>						
<b>3200 PUBLIC SAFETY</b>						
5200	FEDERAL GRANTS	0	0	0	0	0
	<b>FUND TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**CITY OF ESCALON  
REVENUE BUDGET**

	FY 16/17	FY 17/18	FY 17/18	FY 17/18	FY 18/19	FY 18/19
	Actual	Adopted	Mid-Year	Actual	Adopted	Mid-Year
<b>TRANSPORTATION FUNDS</b>						
<b>270 TRANSPORTATION</b>						
<b>4300 CAPITAL IMPROVEMENT STREETS</b>						
1101	TDA/LTF SALES TAX	155,232	161,824	161,824	221,734	185,000
1103	TDA/LTF PED & BIKE	5,479	5,457	5,457	5,932	5,457
1111	M-K FIRST STREET	0	0	0	0	0
4000	INVESTMENT EARNINGS (INTEREST)	6,074	2,300	6,000	11,378	10,000
	<b>FUND TOTAL</b>	<b>166,785</b>	<b>169,581</b>	<b>173,281</b>	<b>239,044</b>	<b>200,457</b>
<b>271 REGIONAL TRANSPORTATION IMPACT FEES</b>						
<b>4300 CAPITAL IMPROVEMENT STREETS</b>						
1157	RTIF FEES	32,081	22,000	15,000	11,960	15,000
4000	INVESTMENT EARNINGS (INTEREST)	876	465	465	1,949	1,800
	<b>FUND TOTAL</b>	<b>32,957</b>	<b>22,465</b>	<b>15,465</b>	<b>13,909</b>	<b>37,700</b>
<b>TRAFFIC</b>						
<b>281 TRAFFIC CONGESTION</b>						
<b>4300 CAPITAL IMPROVEMENT STREETS</b>						
5037	TRAFFIC CONGESTION RELIEF	0	0	0	8,191	0
5040	PROPOSITION 1B	0	0	0	0	0
4000	INVESTMENT EARNINGS (INTEREST)	244	147	300	478	500
	<b>FUND TOTAL</b>	<b>244</b>	<b>147</b>	<b>300</b>	<b>8,669</b>	<b>500</b>
<b>282 TRAFFIC SAFETY</b>						
<b>3200 POLICE</b>						
3000	VEHICLE CODE FINES	3,056	16,000	16,000	19,649	18,000
	<b>FUND TOTAL</b>	<b>3,056</b>	<b>16,000</b>	<b>16,000</b>	<b>19,649</b>	<b>18,000</b>
<b>MEASURE K</b>						
<b>290 MEASURE K</b>						
<b>4300 CAPITAL IMPROVEMENT STREETS</b>						
1102	MEASURE K	300,000	300,000	320,000	319,624	405,000
7000	SALE OF PROPERTY	0	0	0	0	0
1112	REIMBURSEMENT BRENNAN/HWY 120	0	0	0	0	0
4000	INVESTMENT EARNINGS (INTEREST)	8,412	4,500	7,000	13,000	14,000
	<b>FUND TOTAL</b>	<b>308,412</b>	<b>304,500</b>	<b>327,000</b>	<b>332,624</b>	<b>419,000</b>
<b>GAS TAX</b>						
<b>322 GAS TAX 2103</b>						
<b>4300 CAPITAL IMPROVEMENT STREETS</b>						
4000	INVESTMENT EARNINGS (INTEREST)	5,883	300	450	914	1,500
5018	GAS TAX 2034 (SB1)	0	0	0	33,213	119,000
5019	GAS TAX 2103	19,036	28,555	28,555	28,058	55,238
	<b>FUND TOTAL</b>	<b>24,919</b>	<b>28,855</b>	<b>29,005</b>	<b>62,184</b>	<b>174,988</b>
<b>323 GAS TAX 2106</b>						
<b>4300 CAPITAL IMPROVEMENT STREETS</b>						
6080	CURB, GUTTER, SIDEWALKS	0	0	0	0	0
4000	INVESTMENT EARNINGS (INTEREST)	221	150	300	666	1,200
5020	GAS TAX 2106	28,011	29,836	29,836	27,993	28,078
	<b>FUND TOTAL</b>	<b>28,232</b>	<b>29,986</b>	<b>30,136</b>	<b>28,659</b>	<b>31,633</b>



**CITY OF ESCALON  
REVENUE BUDGET**

	FY 16/17	FY 17/18	FY 17/18	FY 17/18	FY 18/19	FY 18/19
	Actual	Adopted	Mid-Year	Actual	Adopted	Mid-Year
<b>324 GAS TAX 2107</b>						
<b>3300 STREETS</b>						
4000	INVESTMENT EARNINGS (INTEREST)	640	400	700	1,424	2,200
5021	GAS TAX 2107	50,808	53,551	53,551	50,885	54,842
	<b>FUND TOTAL</b>	<b>51,448</b>	<b>53,951</b>	<b>54,251</b>	<b>52,309</b>	<b>57,042</b>
<b>325 GAS TAX 2107.5</b>						
<b>3300 STREETS</b>						
4000	INVESTMENT EARNINGS (INTEREST)	242	125	300	491	400
5022	GAS TAX 2107.5	2,000	2,000	2,000	2,000	2,000
	<b>FUND TOTAL</b>	<b>2,242</b>	<b>2,125</b>	<b>2,300</b>	<b>2,491</b>	<b>2,400</b>
<b>328 GAS TAX 2105</b>						
<b>4300 CAPITAL IMPROVEMENT STREETS</b>						
4000	INVESTMENT EARNINGS (INTEREST)	1,240	750	1,500	2,484	2,750
5023	GAS TAX 2105	40,074	41,453	41,453	39,099	42,421
	<b>FUND TOTAL</b>	<b>41,314</b>	<b>42,203</b>	<b>42,953</b>	<b>41,583</b>	<b>45,171</b>
<b>DEBT SERVICE FUNDS</b>						
<b>504 CIVIC/COMM CENTER DEBT SERVICE</b>						
<b>4060 CIVIC/COMM CENTER DEBT SERVICE</b>						
4000	INVESTMENT EARNINGS (INTEREST)	0	0	0	0	0
8053	LOAN PROCEEDS	0	0	0	0	0
	<b>FUND TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**CITY OF ESCALON  
REVENUE BUDGET**

	FY 16/17	FY 17/18	FY 17/18	FY 17/18	FY 18/19	FY 18/19
	Actual	Adopted	Mid-Year	Actual	Adopted	Mid-Year
<b>WATER ENTERPRISE FUNDS</b>						
<b>600 WATER</b>						
<b>3700 WATER (OPERATING)</b>						
4000	INVESTMENT EARNINGS (INTEREST)	687	500	1,000	1,722	1,400
4016	RENTAL INCOME	600	600	600	600	600
6183	DBCP SETTLEMENT	0	0	0	0	0
9000	SALE OF WATER OUTSIDE OF CITY	104,699	104,699	104,699	104,699	104,699
9***	SALE OF WATER	733,098	856,872	871,712	832,322	746,714
9002	WATER RECONNECTION FEE	7,070	5,480	7,000	5,725	6,000
9004	METER & SERVICE INSTALLATION	3,825	2,000	3,000	7,421	3,000
	<b>FUND TOTAL</b>	<b>849,979</b>	<b>970,151</b>	<b>988,011</b>	<b>952,489</b>	<b>862,413</b>
<b>605 WATER</b>						
<b>4700 CAPITAL IMPROVEMENT</b>						
4000	INVESTMENT EARNINGS (INTEREST)	4,974	2,375	5,000	10,181	14,000
4003	LOAN INTEREST	0	0	0	0	0
7000	SALE OF PROPERTY	0	0	0	0	0
7010	CONNECTION FEES	94,291	75,128	31,955	28,944	125,865
7013	FIRE CONNECTION FEES	62,944	40,000	25,000	0	25,000
	<b>FUND TOTAL</b>	<b>162,209</b>	<b>117,503</b>	<b>61,955</b>	<b>39,125</b>	<b>164,865</b>
<b>610 WATER</b>						
<b>4700 DEPRECIATION RESERVE</b>						
4000	INVESTMENT EARNINGS (INTEREST)	3,490	1,715	4,500	7,533	9,000
5032	FOA - STATE OF CA					165,000
8000	BASE SERVICE CHARGE	162,106	114,600	114,600	114,600	114,600
	<b>FUND TOTAL</b>	<b>165,596</b>	<b>116,315</b>	<b>119,100</b>	<b>122,133</b>	<b>288,600</b>
<b>615 WATER -76</b>						
<b>3720 WATER DEBT SERVICE</b>						
4000	INVESTMENT EARNINGS (INTEREST)	1,389	350	1,500	2,786	3,200
7002	MISCELLANEOUS REVENUE	0	0	0	0	0
8000	DEBT SERVICE (BASE CHARGE)	0	0	0	0	0
	<b>FUND TOTAL</b>	<b>1,389</b>	<b>350</b>	<b>1,500</b>	<b>2,786</b>	<b>3,200</b>
<b>616 WATER -84</b>						
<b>3730 WATER DEBT SERVICE</b>						
4000	INVESTMENT EARNINGS (INTEREST)	1,623	1,125	2,000	4,133	6,500
8000	DEBT SERVICE (BASE CHARGE)	129,603	224,548	224,548	224,548	224,548
	<b>FUND TOTAL</b>	<b>131,226</b>	<b>225,673</b>	<b>226,548</b>	<b>228,681</b>	<b>231,048</b>

**CITY OF ESCALON  
REVENUE BUDGET**

		FY 16/17	FY 17/18	FY 17/18	FY 17/18	FY 18/19	FY 18/19
		Actual	Adopted	Mid-Year	Actual	Adopted	Mid-Year
<b>ENTERPRISE SEWER FUNDS</b>							
<b>620 SEWER- INDUSTRIAL SEWER</b>							
<b>3510 OPERATING</b>							
2040	INDUSTRIAL PERMIT	250	250	250	250	250	250
3030	PENALTY	36,563	0	0	0	0	0
4000	INVESTMENT EARNINGS (INTEREST)	719	0	0	2,452	2,000	2,000
6230	SERVICE CHARGE-Industrial	1,293,547	1,344,917	1,200,215	1,070,559	1,310,140	1,228,256
6231	SERVICE CHARGE-Electrical Service-Indust.	230,600	246,382	225,000	183,839	215,000	215,000
6234	SERVICE CHARGE-Liquid Oxygen	130,531	149,972	89,844	97,486	95,000	165,000
<b>FUND TOTAL</b>		<b>1,692,210</b>	<b>1,741,521</b>	<b>1,515,309</b>	<b>1,354,585</b>	<b>1,622,390</b>	<b>1,610,506</b>
<b>627 SEWER- INDUSTRIAL SEWER</b>							
<b>4510 WASTEWATER DEBT SERVICE</b>							
4000	INVESTMENT EARNINGS (INTEREST)	157	0	0	536	0	300
						LOAN REFUNDING PROCEEDS	
						498,175	
8001	READY TO SERVE CHARGE	157,817	162,889	162,889	162,900	163,705	162,900
<b>FUND TOTAL</b>		<b>157,974</b>	<b>162,889</b>	<b>162,889</b>	<b>163,436</b>	<b>163,705</b>	<b>661,375</b>
<b>630 SEWER-MUNICIPAL SEWER</b>							
4000	INVESTMENT EARNINGS (INTEREST)	555	0	0	2,852	2,000	6,000
6200	SERVICE CHARGE-Municipal	1,136,686	808,633	781,622	816,838	668,245	770,194
7000	SALE OF PROPERTY	0	0	0	0	0	0
7002	MISC. REVENUE	2,348	0	0	0	0	0
7,004	UTILITLY W/O	-1,038	-300	-300	31	-300	-300
<b>FUND TOTAL</b>		<b>1,138,551</b>	<b>808,333</b>	<b>781,322</b>	<b>819,721</b>	<b>669,945</b>	<b>775,894</b>
<b>633 SEWER-MUNICIPAL SEWER</b>							
<b>4500 CAPITAL IMPROVEMENT</b>							
4000	INVESTMENT EARNINGS (INTEREST)	6,474	4,900	6,000	11,217	9,000	16,000
6233	LOAN REPAYMENT	0	0	0	0	0	0
8051	LOAN PROCEEDS	0	0	0	0	0	0
7000	SALE OF PROPERTY	0	0	0	0	0	0
7011	CONNECTION FEES	18,474	47,984	19,990	18,486	49,980	79,970
<b>FUND TOTAL</b>		<b>24,948</b>	<b>52,884</b>	<b>25,990</b>	<b>29,703</b>	<b>58,980</b>	<b>95,970</b>
<b>635 SEWER-MUNICIPAL SEWER</b>							
<b>4500 DEPRECIATION RESERVE</b>							
4000	INVESTMENT EARNINGS (INTEREST)	0	157	1,500	3,908	2,800	7,500
8001	USER FEES FOR DEBT SERVICE	0	409,590	409,590	409,590	409,590	122,890
<b>FUND TOTAL</b>		<b>0</b>	<b>409,747</b>	<b>411,090</b>	<b>413,498</b>	<b>412,390</b>	<b>130,390</b>
<b>637 SEWER-MUNICIPAL SEWER</b>							
<b>4500 MUNICIPAL DEBT SERVICE</b>							
4000	INVESTMENT EARNINGS (INTEREST)	0	0	0	0	0	0
						LOAN PROCEEDS	
						3,380,001	
8001	USER FEES FOR DEBT SERVICE	0	0	0	0	0	0
<b>FUND TOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,380,001</b>

**CITY OF ESCALON  
REVENUE BUDGET**

		FY 16/17	FY 17/18	FY 17/18	FY 17/18	FY 18/19	FY 18/19
		Actual	Adopted	Mid-Year	Actual	Adopted	Mid-Year
<b>ENTERPRISE STORM FUNDS</b>							
640 STORM WATER ENTERPRISE							
3302 OPERATING							
4000	INVESTMENT EARNINGS	263	120	350	560	500	750
6400	STORM WATER UTILITY FEE	180,166	180,000	180,000	177,248	180,000	180,000
<b>FUND TOTAL</b>		<b>180,429</b>	<b>180,120</b>	<b>180,350</b>	<b>177,808</b>	<b>180,500</b>	<b>180,750</b>
643 STORM DRAINAGE							
4301 CAPITAL IMPROVEMENT							
1152	STORM DRAINAGE FEES	26,109	14,400	13,500	15,903	18,000	27,000
4000	INVESTMENT EARNINGS (INTEREST)	1,034	570	1,250	2,706	2,000	3,500
<b>FUND TOTAL</b>		<b>27,143</b>	<b>14,970</b>	<b>14,750</b>	<b>18,609</b>	<b>20,000</b>	<b>30,500</b>
<b>ENTERPRISE TRANSIT FUND</b>							
660 TRANSIT							
3320 TRANSIT							
5082	Misc Grants	110,169	52,742	52,742	45,525	105,545	105,545
7002	Misc Revenue/Advertising	9,089	500	500	4,369	500	500
9100	Passenger Fares/County Reimbursement	3,020	3,500	3,500	3,957	3,500	3,500
9110	TDA/LTF SALES TAX	77,273	68,439	68,439	57,613	54,499	54,499
9120	State Transit Assistance(STA)	5,000	0	0	450	1,313	1,313
9130	FEDERAL FTA	35,280	41,299	41,299	40,377	41,299	41,299
<b>FUND TOTAL</b>		<b>239,831</b>	<b>166,480</b>	<b>166,480</b>	<b>152,290</b>	<b>206,656</b>	<b>206,656</b>
<b>GRAND TOTAL ALL FUNDS</b>		<b>9,243,197</b>	<b>9,435,614</b>	<b>9,380,137</b>	<b>9,851,110</b>	<b>9,604,400</b>	<b>14,004,507</b>





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

Department	Salaries and Benefits			Operating Expenses			Capital Outlay			Cost Center Charges			Total Appropriations			Management Fees (Gen. Govt.)			Less Contributions other funds			Reserve Contributions	Total Fund Cost
	Salaries and Benefits	Operating Expenses	Capital Outlay	Cost Center Charges	Total Appropriations	Management Fees (Gen. Govt.)	Less Contributions other funds	Reserve Contributions	Total Fund Cost														
INSURANCE	-	105,000	-	(105,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
CITY HALL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
CORP YARD	195,195	72,800	49,000	(242,695)	74,300	-	(25,300)	(49,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	0	
DEV SERVICE BLDG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
CIVIC CENTER - PD	-	75,050	-	(75,050)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
CIVIC CENTER - CH	-	39,000	-	(39,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
LEGISLATIVE	36,197	207,010	-	23,412	266,619	(266,619)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(0)	
MGMT & SUPPORT	325,394	222,327	15,900	28,311	591,932	(515,532)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	21,250	
POLICE	1,591,946	315,575	25,900	103,483	2,036,904	(323,095)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,254,099	
ANIMAL CONTROL	69,344	28,580	-	3,827	101,751	17,882	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	119,633	
STREET LIGHTING	-	107,600	-	-	107,600	475	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	108,075	
WEED ABATMENT	-	4,700	-	-	4,700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,700	
STREETS	86,214	115,750	140,000	25,091	367,055	24,646	(275,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	116,701	
ST. TREES/LANDSCAPE	-	36,450	-	-	36,450	265	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	36,715	
PLANNING	102,333	86,800	-	3,042	192,175	20,842	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	213,017	
BUILDING	89,329	76,775	-	2,672	168,776	17,550	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	186,325	
ENGINEERING	100,040	55,600	-	2,504	158,144	21,117	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	179,261	
PARKS	48,296	99,800	-	16,944	165,040	16,726	(21,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	160,766	
RECREATION	96,387	149,525	-	3,956	249,868	18,227	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	268,095	
LIBRARY	8,924	45,550	-	876	55,350	5,382	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	60,732	
COMMUNITY CENTER	38,044	42,450	-	1,295	81,789	11,595	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	93,384	
Debit Service Community Center	-	41,854	-	-	41,854	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(41,854)	
Debit Service Civic Center	-	124,922	-	-	124,922	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(124,922)	
<b>Total General Fund Cost</b>	<b>2,787,643</b>	<b>2,053,118</b>	<b>230,800</b>	<b>(246,332)</b>	<b>4,825,229</b>	<b>(304,350)</b>	<b>(440,550)</b>	<b>(257,576)</b>	<b>3,822,753</b>	<b>304,350</b>	<b>(440,550)</b>	<b>(257,576)</b>	<b>(440,550)</b>	<b>(257,576)</b>	<b>(440,550)</b>	<b>(257,576)</b>	<b>(440,550)</b>	<b>(257,576)</b>	<b>(257,576)</b>	<b>(257,576)</b>	<b>(257,576)</b>	<b>3,822,753</b>	
SPECIAL DISTRICTS	-	69,382	-	-	69,382	5,400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	74,782
<b>Total Special District Cost</b>	<b>-</b>	<b>69,382</b>	<b>-</b>	<b>-</b>	<b>69,382</b>	<b>5,400</b>	<b>-</b>	<b>-</b>	<b>74,782</b>	<b>5,400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>74,782</b>	
WATER	391,826	324,650	-	113,457	829,933	101,527	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	931,459	
Debt Service - WATER LOAN	-	2,300	-	-	2,300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,300
Debt Service - WATER LOAN-84	-	85,199	-	-	85,199	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	85,199
<b>Total Water Fund Cost</b>	<b>391,826</b>	<b>412,149</b>	<b>-</b>	<b>113,457</b>	<b>917,432</b>	<b>101,527</b>	<b>-</b>	<b>-</b>	<b>1,018,958</b>	<b>101,527</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,018,958</b>	
SEWER - INDUSTRIAL	187,316	835,250	64,500	46,971	1,134,037	87,208	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,221,245	
SEWER - MUNICIPAL	209,835	421,540	22,500	58,695	712,570	76,947	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	789,517	
Debt Service - SEWER IND BOND	-	537,444	-	-	537,444	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	537,444	
Debt Service - SEWER MUNI BOND	-	218,419	-	-	218,419	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	218,419	
<b>Total Sewer Fund Cost</b>	<b>397,151</b>	<b>2,012,653</b>	<b>87,000</b>	<b>105,666</b>	<b>2,602,470</b>	<b>164,155</b>	<b>-</b>	<b>-</b>	<b>2,766,625</b>	<b>164,155</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,766,625</b>	
STORM WATER	96,801	85,900	-	27,208	209,909	28,305	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	238,214	
<b>Total Storm Fund Cost</b>	<b>96,801</b>	<b>85,900</b>	<b>-</b>	<b>27,208</b>	<b>209,909</b>	<b>28,305</b>	<b>-</b>	<b>-</b>	<b>238,214</b>	<b>28,305</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>238,214</b>	
TRANSIT	6,156	134,000	66,656	-	206,812	4,963	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	211,775	
<b>Total Transit Cost</b>	<b>6,156</b>	<b>134,000</b>	<b>66,656</b>	<b>-</b>	<b>206,812</b>	<b>4,963</b>	<b>-</b>	<b>-</b>	<b>211,775</b>	<b>4,963</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>211,775</b>	
<b>Total City Wide Cost</b>	<b>3,679,576</b>	<b>4,767,201</b>	<b>384,456</b>	<b>(1)</b>	<b>8,831,233</b>	<b>-</b>	<b>(440,550)</b>	<b>(257,576)</b>	<b>8,133,107</b>	<b>-</b>	<b>(440,550)</b>	<b>(257,576)</b>	<b>(440,550)</b>	<b>(257,576)</b>	<b>(440,550)</b>	<b>(257,576)</b>	<b>(440,550)</b>	<b>(257,576)</b>	<b>(257,576)</b>	<b>(257,576)</b>	<b>(257,576)</b>	<b>8,133,107</b>	



## CAPITAL IMPROVEMENT SUMMARY

MID-YEAR BUDGET FY 2018/2019						FY 2019/2020	FY 2020/2021	Future Planning
	Total Project Cost	Project Cost (Contractor, Advertise, Misc)	Contract Engineer (Plan documents, inspections)	Public Works Staff Time Credit	Gen. Govt Charge (Admin)	Project Cost	Project Cost	Project Cost
URBAN CORE DEVELOPMENT	\$0	\$0	\$0	\$0	\$0	\$15,000	\$0	\$0
COMMUNITY BUILDINGS & FACILITIES	\$238,250	\$216,450	\$20,000	\$1,300	\$500	\$43,000	\$1,050,000	\$0
STREETS	\$2,967,750	\$2,632,750	\$305,500	\$7,500	\$22,000	\$750,000	\$0	\$1,000,000
PARKS	\$21,250	\$19,000	\$0	\$1,500	\$750	\$50,000	\$10,000	\$13,237,811
WATER	\$591,000	\$430,000	\$153,000	\$4,500	\$3,500	\$522,600	\$524,625	\$19,029,593
SEWER	\$3,668,000	\$3,255,000	\$390,000	\$10,500	\$12,500	\$232,000	\$430,000	\$23,322,000
STORM	\$0	\$0	\$0	\$0	\$0	\$50,000	\$0	\$0
<b>TOTAL</b>	<b>\$7,486,250</b>	<b>\$6,553,200</b>	<b>\$868,500</b>	<b>\$25,300</b>	<b>\$39,250</b>	<b>\$1,662,600</b>	<b>\$2,014,625</b>	<b>\$56,589,404</b>

### FUND SOURCE USED FOR THE ABOVE PROJECTS

General Fund	\$0					\$0	\$0	\$0
Developer Impact Fees - Library	\$0							
Developer Impact Fees - Police	\$10,100					\$0	\$0	\$0
Developer Impact Fees - City Hall	\$0					\$0	\$0	\$0
Developer Impact Fees - Public Works	\$25,000					\$0	\$0	\$0
Developer Impact Fees - Parks	\$112,200					\$0	\$0	\$0
Developer Impact Fees - Recreation	\$112,200					\$0	\$0	\$0
In-Lieu of Low Income Housing	\$0							
Special Districts	\$0					\$0	\$0	\$0
HUD-CDBG	\$0					\$0	\$0	\$0
Grant Funding	\$0					\$0	\$0	\$0
Traffic Mitigation Fee	\$0					\$0	\$0	\$0
Local Transportation Fund	\$1,182,245					\$0	\$0	\$0
Gas Tax	\$140,000					\$0	\$0	\$0
Measure K	\$1,580,505					\$0	\$0	\$0
Police Funding SLESF/911/RAN	\$0					\$0	\$0	\$0
Flexible Congestion Relief	\$0					\$0	\$0	\$0
Storm Water Depreciation	\$0					\$0	\$0	\$0
Storm Drainage Connection	\$0					\$0	\$0	\$0
Storm Water Fund	\$0					\$0	\$0	\$0
Sewer Connection	\$0					\$0	\$0	\$0
Sewer Industrial	\$386,500					\$0	\$0	\$0
Sewer Depreciation	\$76,500					\$0	\$0	\$0
Sewer Municipal Fund	\$0					\$0	\$0	\$0
Water Connection	\$0					\$0	\$0	\$0
Water Depreciation	\$455,000					\$0	\$0	\$0
Water Debt Service Fund	\$201,000					\$0	\$0	\$0
Debt Financing Proceeds	\$0					\$0	\$0	\$0
Funding To be Pursued	\$3,205,000					\$1,662,600	\$2,014,625	\$56,589,404
<b>TOTAL</b>	<b>\$7,486,250</b>					<b>\$1,662,600</b>	<b>\$2,014,625</b>	<b>\$56,589,404</b>

## URBAN CORE IMPROVEMENTS

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

**FUND SOURCE**

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

## COMMUNITY BUILDINGS AND FACILITIES

MID-YEAR BUDGET FY 2018/2019						FY 2019/2020	FY 2020/2021	Future Planning
	Total Project Cost	Project Cost (Contractor, Advertise,Misc)	Contract Engineer (Plan documents, inspections)	Public Works Staff Time Credit	Gen. Govt Charge (Admin)	Project Cost	Project Cost	Project Cost
<b>CORPORATION YARD</b>								
Security Fencing	\$25,000	\$24,500	\$0	\$0	\$500			
Property Acquisition	\$0						\$400,000	
New Building Corporation Yard							\$650,000	
<b>CITY HALL &amp; POLICE FACILITIES</b>								
File Carousel - Development Services	\$0	\$0				\$43,000		
<b>ANIMAL SHELTER FACILITIES</b>								
Euthanasia Room Addition & Kennels	\$10,100	\$8,800	\$0	\$1,300	\$0			
<b>COMMUNITY CENTER</b>								
Parking Lot Re-pavement	\$203,150	\$183,150	\$20,000	\$0	\$0			
<b>LIBRARY FACILITY</b>								
<b>TOTAL - COMMUNITY BUILDINGS</b>								
	<b>\$238,250</b>					\$43,000	\$1,050,000	\$0

**FUND SOURCE**

Proceeds from Loan	\$0							
General Fund	\$0							
HUD-CDBG	\$0							
SLESF	\$0							
State 911 Fund	\$0							
RAN Board monies	\$0							
In-Lieu of Low Income Housing	\$0							
Developer Impact Funds - Library	\$0							
Developer Impact Funds - City Hall	\$0							
Developer Impact Funds - Parks & Recr	\$203,150							
Developer Impact Funds - Public Works	\$25,000							
Developer Impact Funds - Police	\$10,100							
Funding To be Pursued	\$0							
<b>TOTAL FUND SOURCE</b>	<b>\$238,250</b>					\$43,000	\$1,050,000	\$0
						<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



## STREETS

MID-YEAR BUDGET FY 2018/2019						FY 2019/2020	FY 2020/2021	Future Planning
	Total Project Cost	Project Cost (Contractor, Advertise, Misc)	Contract Engineer (Plan documents, inspections)	Public Works Staff Time Credit	Gen. Govt Charge (Admin)	Project Cost	Project Cost	Project Cost
<b>RECONSTRUCTS, OVERLAYS &amp; CHIP SEALS</b>								
Escalon Avenue (SR 120 to North City Limits)	\$1,120,250	\$1,042,750	\$60,000	\$2,500	\$15,000	Carryover FY 17/18		
North Street Overlay	\$313,500	\$290,000	\$20,000	\$500	\$3,000	Carryover FY 17/18		
Jordonolo Reconstruct - Service alignment	\$157,500	\$130,000	\$25,000	\$1,500	\$1,000			
Walnut Reconstruct						\$400,000		
Dias Street Reconstruct						\$350,000		
<b>GENERAL IMPROVEMENTS</b>								
South McHenry Ave(Jones to	\$1,304,500	\$1,100,000	\$200,000	\$2,000	\$2,500			
Upgrade/Add Pedestrian Crosswalks	\$72,000	\$70,000	\$500	\$1,000	\$500			
<b>TRAFFIC SIGNALS</b>								
Ullrey Ave/McHenry Intersection Imp.								\$500,000
Ullrey Ave/McHenry traffic signal								\$500,000
<b>TOTAL - STREETS</b>	<b>\$2,967,750</b>					<b>\$750,000</b>	<b>\$0</b>	<b>\$1,000,000</b>

### FUND SOURCE

Water Depreciation Fund	\$65,000							
M-K Competitive (Design & Construction)	\$105,005							
M-K Renewal (Future)	\$0							
TDA/LTF Ped & Bike	\$0							
CDBG	\$0							
General Fund	\$0							
M-K Non-Competitive Bike	\$0							
Local Transportation Fund	\$1,182,245							
Traffic Mitigation Fee	\$0							
STP	\$0							
Flexible Congestion Relief	\$0							
Traffic Congestion	\$0							
Gas Tax	\$140,000							
Measure K (road & street)	\$1,475,500							
Funding To be Pursued	\$0							
<b>TOTAL FUND SOURCE</b>	<b>\$2,967,750</b>					<b>\$750,000</b>	<b>\$0</b>	<b>\$1,000,000</b>
						<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## PARKS

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

### FUND SOURCE

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

## WATER

MID-YEAR BUDGET FY 2018/2019						FY 2019/2020	FY 2020/2021	Future Planning
	Total Project Cost	Project Cost (Contractor, Advertise,Misc)	Contract Engineer (Plan documents, inspections)	Public Works Staff Time Credit	Gen. Govt Charge (Admin)	Project Cost	Project Cost	Project Cost
<b>WELLS</b>								
Municipal Well No. 1-A New Well	\$201,000	\$100,000	\$100,000	\$500	\$500			
Water Tank Interior Recoat - Roosevelt Site	\$62,000	\$55,000	\$5,000	\$1,000	\$1,000			
Municipal Well No. 11- Construction								\$1,500,000
<b>LINE REPLACEMENT</b>								
Piping for Municipal Well No. 11								\$1,500,000
Steel Water Main Replacement (Jordan	\$182,500	\$150,000	\$30,000	\$1,500	\$1,000	\$100,000	\$100,000	\$300,000
AC(Transite) Water Main Replacement St. Clair	\$145,500	\$125,000	\$18,000	\$1,500	\$1,000	\$370,000	\$370,000	\$2,590,000
<b>GENERAL IMPROVMENTS</b>								
Water Meter Replacement Program	\$0	\$0	\$0	\$0	\$0	\$52,600	\$54,625	\$378,593
<b>SURFACE WATER TREATMENT PLANT</b>								
<b>Master Plan Improvements</b>								
Through 2020 Horizon								
Proposed Improvements								\$6,224,000
Phase I contribution SSJID project								\$700,000
Phase II contribution SSJID project								\$5,837,000
<b>TOTAL - WATER</b>	<b>\$591,000</b>					<b>\$522,600</b>	<b>\$524,625</b>	<b>\$19,029,593</b>

### FUND SOURCE

Water Connection Fee Fund	\$0			
Water Depreciation Fund	\$390,000			
Financing to be determined	\$0			
Water Debt Service	\$201,000			
Funding To be Pursued	\$0			
<b>TOTAL FUND SOURCE</b>	<b>\$591,000</b>	<b>\$522,600</b>	<b>\$524,625</b>	<b>\$19,029,593</b>



## SEWER

MID-YEAR BUDGET FY 2018/2019						FY 2019/2020	FY 2020/2021	Future Planning
	Total Project Cost	Project Cost (Contractor, Advertise,Misc)	Contract Engineer (Plan documents, inspections)	Public Works Staff Time Credit	Gen. Govt Charge (Admin)	Project Cost	Project Cost	Project Cost
<b>SEWER PIPELINES, PUMPS AND EQUIPMENT</b>								
New McHenry Lift Station	\$1,770,000	\$1,610,000	\$150,000	\$5,000	\$5,000			
Lift Station Pump Replacement								\$250,000
La Mesa Lift Station Pump							\$250,000	
Upstream McHenry Sewer Trunkline Re	\$1,435,000	\$1,200,000	\$225,000	\$5,000	\$5,000			
<b>WWTP GROUNDS/PONDS</b>								
Headworks Grinder/Baler Assembly	\$0	\$0	\$0	\$0	\$0			
Lift Station Pump #1 Replace/Repair						\$52,000		
Pond Sludge Removal & Maintenance	\$326,000	\$325,000	\$0	\$500	\$500			
Interconnect Piping & Valving	\$0							
Electrical upgrade -Industrial								\$385,000
Vactor Truck Dump Station	\$0							
Domestic Percolation Pond Improvements	\$76,500	\$60,000	\$15,000	\$0	\$1,500			
Industrial Flow Meter Replacement	\$60,500	\$60,000			\$500			
<b>Master Plan Improvements - Municipal</b>								
Sewer System Improvements Phase I								\$5,960,000
Influent Pump Station & Head Works								\$1,575,000
Disposal Improvement Cost								\$7,705,000
Treatment Improvement Costs Phase I Piping & Flow Distribution Improvements						\$180,000	\$180,000	\$180,000
<b>TOTAL - SEWER</b>	<b>\$3,668,000</b>					<b>\$232,000</b>	<b>\$430,000</b>	<b>\$23,322,000</b>
<b>FUND SOURCE</b>								
Sewer Connection Fee	\$0							
Sewer Industrial	\$386,500							
Sewer Depreciation	\$76,500							
Sewer Municipal Fund	\$0							
Financing to be determined	\$3,205,000					\$232,000	\$430,000	\$23,322,000
<b>TOTAL FUND SOURCE</b>	<b>\$3,668,000</b>					<b>\$232,000</b>	<b>\$430,000</b>	<b>\$23,322,000</b>



## STORM DRAIN

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

**FUND SOURCE**

Storm Water Capital	\$0			
Storm Water Depreciation	\$0			
Storm Water Fund	\$0			
<b>TOTAL FUND SOURCE</b>	\$0	\$50,000	\$0	\$0



## COUNCIL COMMUNICATION ITEM FOR FEBRUARY 19, 2019

**Prepared By:** Michael Borges, Chief of Police  
**Date:** February 5, 2019  
**Subject:** Staffing and Training update

At the July 16, 2018 council meeting staffing levels for the police department were discussed, with concern expressed that there were eight hours each day when only one patrol officer was on duty. Additionally, at this meeting, as well as subsequent meetings the training provided for personnel was discussed. As council is aware, the department implemented a new schedule that addressed the staffing shortage, and maintains a minimum of two officers per shift for patrol. Further, council was informed that our agency complied with California Peace Officers Standards and Training for all personnel. The agency has maintained that compliance, and addresses any personnel discovered failing to be in compliance.

During the discussion surrounding the topic of staffing, and connected with training, staff advised that personnel costs, related to overtime, and or reserve salary would be impacted, with an increase in cost. Staff indicated that we would address this issue during the mid-year budget review. Council acknowledged this, and directed staff to prepare a proposal outlining the needs of the department to maintain the level of staffing determined necessary for the safety of the personnel as well as the community.

### Staffing

The current schedule in place addresses the minimum staffing level of two officers on patrol each hour of the day. Maintaining this staffing level has affected our ability to sustain a detective position, solely dedicated to the task of following up on crime reports completed by patrol officers, and proactive investigations addressing issues within the community. Budget impacts anticipated, have occurred.

Currently our detective position fills a patrol shift for one of the departments' two squads, and is one of the agency's field training officers. Prior to the schedule change the officer assigned to this position, would only handle patrol activities, when training newly hired personnel, at the beginning of and end of their training period. This lessened the impact to his duties as they related to following up on his caseload, and it also provided an opportunity to expose personnel to the detectives duties for training purposes. Even when assigned a trainee, the detective had the flexibility to handle calls or follow up on his caseload.

Follow up on crimes reported, proactive investigations continue to be completed. The time line for completion are extended. Patrol officers continue to be active in following up their

own cases, as they did prior to the establishment of the detective position. Their follow up is hampered by handling calls for service, and limited ability travel to other locations to conduct their follow up.

In an effort to address our follow up of criminal investigations, we are attempting to use personnel within our reserve unit. We currently have twelve reserve officers that vary in level of training and knowledge.

Two of our Level One Reserve Officers, who have completed field training programs with past law enforcement agencies, have past experience in the area of investigations. Unfortunately, but both of these officers are employed full time, and thus we are unsure how much time either will be able to contribute.

We have one reserve officer who completed his field-training program with our agency and cleared to function as a full time officer. This officer prefers to work shifts when his schedule allows and does not generally back fill vacant shifts. He is one of our department range masters and armorer as well.

We currently have four level one reserves in our field-training program, all at various levels of completion. We foresee only one of these completing the entire training program within the next 12 to 18 months. The other three continue to support the agency, but in a limited role functioning more as a Level Two Reserve Officers. Of the four currently in our FTO program, three have desire for full time employment if it becomes available.

Our other five current reserve officers function as Level Two Reserve Officers. Of the four, one is retiring in March, two others work limited shifts, when available or special functions. The fourth one provides an enormous amount of services for the agency. He completes pre-employment background investigations for all city new hires, which includes police both paid and volunteer staff, animal control, and other city staff. He also completes massage parlor, and concealed weapons applicants' investigations. He is one of the agencies range masters and armorers. The last one is our Police Services Manager, who is employed full time with our agency.

As council may be aware, our supervision of personnel is limited to two patrol sergeants and the chief. Generally, one of them is on duty from 8 AM to 9 PM each day. At times, we will have a sergeant on duty until 11 PM. When the sergeant is on duty, not only are they the supervisor and watch commander, but they fill the role of the second patrol unit on duty. During the absence of a sergeant, the senior officer on duty acts as the officer in charge, to answer questions posed by citizens, or other agencies. We attempt to have one of our field training officers fill this role as much as possible. Our sergeants continuously receive phone calls during their off duty hours answering questions by staff and providing direction. In case of major incidents, they and or the chief will respond.

Currently when our staffing levels fall below two, we attempt to have a reserve officer fill the vacancy. Depending on what level of training that officer has, they could function alone, or they will be a second officer in the car. When no reserve personnel are available, we must have full time personnel fill in on overtime by modifying shifts or have personnel work on their days off. This takes place whenever personnel fall ill, take a scheduled vacation,

attend training, court, etc. Our staffing does not provide the ability to absorb the loss of one officer without incurring a cost.

Ideally, the addition of two full time personnel would, enable our detective to function with less distraction, provide more flexibility to fill any vacancy of one officer per squad, free the sergeants to provide more supervision ensuring coverage into the late evening hours, and allow us to maintain our minimum staffing level of two officers on duty at all times.

We would add one officer to each squad. By doing do this to the squad the detective is currently assigned to, would free him from patrol duties. The sergeant on this squad would still have to function as a second unit at times, but this squad would have the flexibility to have the detective respond to incidents to free the sergeant if necessary to address supervisory issues. This squad would have six personnel assigned to it. The addition of an officer to the second squad would allow us to move the sergeant to a shift that would enable him to interact with each officer on his squad. It would increase the number of personnel to five for this squad. With the increase in each squad, the squads would be able to absorb the loss on one person for whatever reason without affecting overtime or staffing. It would require an adjustment in schedules.

Additional personnel does not guarantee an elimination of overtime or the need to pay reserve personnel to supplement our staffing. It should reduce our cost, and as stated allow for flexibility in addressing losses.

### Training

California Peace Officers Standards and Training sets the mandates required by departments for the minimum levels of training that each officer should receive. It is based on a two year cycle during which personnel must complete training, Perishable Skills training which consist of a minimum of 12 hours broken down to a minimum of four hours in each of the three following areas: Arrest and Control, Driver Training/Awareness or Driving Simulator, and Tactical Firearms or Force Options Simulator.

There are additional legislative mandated training that must be completed within this two-year cycle as well. They include domestic violence, and first aid / CPR. Along with this are also mandated training regarding blood borne pathogens, along with respiratory protection/fitting that is required yearly. Further, each officer must complete high-speed vehicle pursuit training which we do yearly. The last mandated training required every five years relates to cultural diversity and racial profiling.

Along with the training listed above, each officer is required to complete twenty-four (24) hours of Continuous Professional Training, referred to as CPT, every two years. As we promote personnel, assign them to field-training officers' positions or detectives, these positions carry with them a mandate for training and continual refreshers to maintain their status with POST.

Every new full time or level one-reserve officer must complete a mandated field-training program that must be a minimum of ten weeks. Most programs are twelve to sixteen weeks long. This field-training program must be complete before an officer is cleared to work without direct supervision of a training officer. Our current field-training program is approx.



twelve weeks long, and when completed personnel have worked approx. 440 hours.

To address our training needs, especially in the area of perishable skills, in the past personnel attended training conducted in three or four-day blocks covered not only perishable skills listed above, but also the other mandate training that must be completed within the two-year window. When completed in this fashion we are burden with the cost for the training, back filling shifts and depending on location housing and meal cost for personnel.

In an effort to reduce our cost, this last two year cycle we had personnel complete some on line training in the focus areas, as well as using a local provider for CPR training. For the training targeting Arrest and Control, Driver Training/Awareness or Driving Simulator, and Tactical Firearms or Force Options Simulator these we had to use outside providers. We were fortunate to locate classes we could send personnel to meet our mandate. We split the training between the Stanislaus Sheriff's Training Center, and Alameda County Training Center. We have been using various training sites to send personnel, and are working with the San Joaquin County Sheriff's training unit, to send personnel to training they are presenting.

Besides the mandated training that we must provide, we have continued to target training that will enhance our personnel job performance, and or designed to address specific needs of their assignment and areas of interest. Within our current training plan, we have targeted all new personnel to attend Radar Operator, DUI Detection – Field Sobriety, and Basic Traffic Collision Investigation. These three course are what we would consider the core for new patrol officers. They address issues that our personnel frequently encounter and are major complaints registered by the community. Additionally we would like to add Interview and Interrogation course to this matrix. These courses range from 24 to 40 hours in length, when offered. With our more senior personnel, we have targeted training that builds their knowledge in specific areas, such as investigation of major crimes, field-training officer, supervisory and or management courses. Most of these range in 40, 80 or 110 hours depending on the course. We have taken advantage of low cost training that is offered locally, including crisis intervention, and vehicle racing. The training outlined here address the Continuous Professional Training each full time officer needs to complete.

Reserve personnel must also complete 24 hours of CPT. To assist them in addressing this mandate, we have encouraged them to attend any POST certified course, available. There is an annual training conference that reserve personnel can attend that provides training to meet the mandate as well. For those personnel who are unable to attend the conference or other POST training, they have access to the POST on line training that offers courses to fill this mandate and can be completed at their own pace. The on line training has no cost associated with attendance. For the training conference or other POST training, the cost for the training is paid for by the agency. Generally, the members who attend pay for their lodging and meals.

## Fiscal Impacts

To maintain our staffing levels, and ensure our training needs are met, our operating budget will be impacted in two areas. The first is our overtime line item for full time personnel, and the second is our reserve pay line item.

At the time this report was initially drafted, we had expended 77% of our overtime budget and 52% of our reserve pay. To put this in perspective, at the time those figures were determine, we should have expended 33% of our budgeted funds. With two additional months of data, we are at the 50% point of the fiscal year. We have currently expended \$22,429 in overtime funds, \$7,929 over budget. As for reserve salaries, we have expended 75% of that budget, with 25%, remaining.

We have attempted to project the number of hours that would need coverage due to planned training and or vacations. Approx. 209 hours for training which includes shift coverage, and overtime for attendance on days off. We recently added 164 hours for vacation time that needs shift coverage. The vacation time relates to one new officer who had pre-paid plans. His time off could be unpaid for him due do his lack of vacation accrual, but the shifts still need to be covered. The estimated cost for the training and vacation hours is \$17,531. This figure was computed using an average overtime rate for all positions and multiplying it to the numbers of hours projected.

As stated above, in our current budget for Reserve Salaries, we have expended 75% of the amount, \$22,515, with only approx. 25% of FY18-19 budget remaining, and we have 50% of the fiscal year remaining. Though I do not foresee us spending at the level we had since one reserve that was filling many of our patrol shifts, has since been hired full time, I do see this account being over budget by the end of the fiscal year. Reserve personnel still fill some shifts, as well as transports, and other assignments. I would forecast an additional \$7,500 in funds would be needed for this fiscal year.

Thus, I foresee an additional \$30,500 in funds needed for Police Overtime and \$7,500 for Reserve Salaries, for a total of \$38,000.

Over the last four years, our average expenditure for overtime has been \$15,746. It was my belief that this fiscal year we would expend more than our average. Unfortunately, this has taken place. I previously forecasted that we would have doubled what our budget amount for FY 18-19 was which would place our expense at \$29,000 for the fiscal year. I now foresee that figure to be closer to \$50,000 for the fiscal year.

As for reserve salary expenditures our average expenditures for the last four years has been \$29,804 a year. There is the possibly that we will stay within our budgeted amount of \$30,104. Factors that will affect this are if we lose another full time position, along with training and vacation coverage for shifts.

We have one full time officer in FTO, who is projected to complete his training by April 1. To ensure shifts are being covered, and to reduce overtime, the remaining officers are all working 12 hour shifts, to maintain our staffing levels. This scheduling does incur approx. eight hours of overtime each week. Whenever possible we will use reserve officers to fill, but due to their limited availability and training level, reserves are not always an option we have.

Each time we lose a full time officer; I estimate it costs the city approx. \$46,250. This figure covers the cost for recruitment, the hiring process, and training the officer to a level he/she can work without a training officer present. In the last two years we have loss six fully trained officers, which using the figure indicated above equates to \$277,500.

Attempting to project overtime usage for the fiscal year is dependent on a number of factors, such as vacation requests, sick time usage, major incidents, training and court attendance. If staff was to estimate just vacation and training hours, the amount of time projected would 1,080 hours. This amount reflects nine officers using 80 hours of vacation and attending 40 hours of training during the year. Using an average hourly overtime rate of \$46.96 the amount needed to fund this projection would be \$50,717.

Reserve personnel play a major role in supporting the operations of the agency in both paid events, and volunteer service. Reserve personnel provide security for events at the high school, the community center, and city sponsored events downtown, besides functioning as patrol personnel. Thus far, this fiscal year the number of paid hours worked totals 1,181.25 hours. Approximately 58% of this has been to cover patrol shifts, amounting to 691 hours. Other paid hours were for transporting prisoners 133.5 hours, working special events 49 hours, working the community center or other tasks for 307.5 hours. Of the 307.5 hours in this category, 207.5 hours were reimbursed to the city via, payment from the school district, community center rental, and City of Gustine.

Overtime and reserve personnel funding is needed, since we do not have the full time staff to absorb the loss of one position without the need to backfill.

Our options moving forward are the following:

(1) Add two additional full time officers to the agency. Cost for the first year would be approx. \$191,130. This amount is was computed by taking one half of the full cost for a police officer at Step A and one half at Step B.

(2) Adding one additional full time officer would cost approx. \$95,565.

(3) Continue with current staffing; add additional funds for police overtime, and reserve salary, for \$85,000. This amount would be split between the two accounts.

Many factors are not completely under our control affecting expenditures. These include (1) When full time personnel are not available to work patrol due to, vacation, sick, training, etc. (2) The availability and staffing of reserve personnel to fill vacancies. (3) The actual overtime cost of personnel who fill shifts. (4) Departure of full time personnel from the agency causing the need to complete the hiring and training process.

Each of the options outlined above have pros and cons related to them. Adding two personnel provides the ability to absorb a loss of one officer per squad, and frees our detective from patrol duties. The obvious down side is the personnel costs associate with two more officers, will cause our personnel cost to raise. It will not eliminate all overtime or need for reserve personnel entirely.

Adding one additional officer would free our detective from patrol duties, and provide one squad with flexibility to absorb the loss of one officer. The obvious down side is the personnel costs associate with one more officer will cause our personnel cost to raise. It will not eliminate all overtime or need for reserve personnel entirely.

The final option is the lowest cost to the agency. The actual raise in costs is approx. \$41,000 over what is currently budgeted for FY 18-19. The downside is our detective remains attached to patrol, and we are not able to absorb a loss of an officer for any reason without incurring personnel costs to fill the position.