

BEFORE THE CITY COUNCIL OF THE CITY OF TURLOCK

IN THE MATTER OF AMENDING THE CITY }
OF TURLOCK FISCAL YEAR 2019-2020 }
GENERAL AND NON-GENERAL FUND }
BUDGETS }
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RESOLUTION NO. 2020-018

WHEREAS, on June 11, 2019 the City Council adopted a budget for the General and Non-General Funds to cover the projected revenues and expenses for the Fiscal Year 2019-2020; and

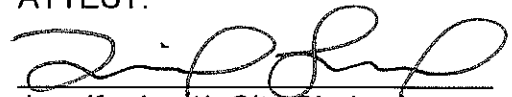
WHEREAS, during the course of the Fiscal Year unanticipated changes make it necessary to recommend budget amendments as detailed in "Attachment A".

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Turlock does hereby amend the City of Turlock Fiscal Year 2019-2020 General and Non-General Fund budgets as detailed in "Attachment A".

PASSED AND ADOPTED at a regular meeting of the City Council of the City of Turlock this 25th day of February, 2020, by the following vote:

AYES: Councilmembers Larson, Arellano, Nosrati, Esquer, and Mayor
Bublak
NOES: None
NOT PARTICIPATING: None
ABSENT: None

ATTEST:



Jennifer Land, City Clerk
City of Turlock, County of Stanislaus,
State of California

FY 19-20 BUDGET ADJUSTMENT REQUESTS

Requesting Department	Account Type	General Ledger Account Number	Description	Amended FY 19-20 Budget (Prior to Adj)	FY 19-20 Actual YTD at 2/12/20	Adjusted Amount Requested	Amended FY 19-20 Budget (After Adj)	Effect to General Fund	Justification
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Original Budget General Fund Net Revenue over Expenses	1,601
Amendments during FY 19/20 to 12/31/2019	<u>(109,718)</u>
Current General Fund Net Revenue over Expenses (if negative number, Expenses exceed Revenues)	<u><u>(108,117)</u></u>

Finance	REVENUE	110-00-000.30010_006	Property Transfer Tax	\$ 218,600	\$ 145,780	\$ (20,925)	\$ 197,675	\$ (20,925)	Due to a clerical error by Stanislaus County during the period of April 2015 to March 2017, Documentary Transfer Tax was overpaid to local cities, as 50% should have been retained by the County, however, 100% was paid to the City of Turlock in error. This resulted in \$188,324.24 in overpayment which the County will deduct from the City's Documentary Transfer Tax over a three year period in the amount of \$5,231.23 per month, starting March 2020 ending in February 2023.
Finance	REVENUE	110-00-000.30010_007	Property Tax In Lieu VLF	\$ 6,962,500	\$ 3,509,517	\$ 56,534	\$ 7,019,034	\$ 56,534	The actual payment the City received in January 2020 for Property Tax In Lieu of VLF was higher than originally budgeted. The County pays two equal installment payments in January and May of each Fiscal Year. Therefore, May 2020 payment will be equal to January 2020 payment, resulting in slightly higher revenue than anticipated.
FUND 110 REVENUE TOTALS						\$ 35,609	\$ 35,609		

City Manager	SALARIES/BENEFITS	110-10-102.41001	Full-Time Salaries and Associated Benefits	\$ 980,570	\$ 589,167	\$ (13,922)	\$ 966,648	\$ 13,922	Vacant City Manager position less payouts for remainder of FY 19/20 less Interim City Manager Salary/Benefits
FUND 110 CITY MANAGER TOTAL						\$ (13,922)	\$ 13,922		

Finance	SALARIES/BENEFITS	110-10-106.41001	Full-Time Salaries and Associated Benefits	\$ 1,012,003	\$ 502,132	\$ (178,221)	\$ 833,782	\$ 178,221	Vacant Administrative Services Director from end of September 2019 to end of FY 19/20
Finance	SALARIES/BENEFITS	110-10-106.41002	Part-Time Salaries and Associated Benefits	\$ 5,534	\$ 36,264	\$ 133,848	\$ 139,382	\$ (133,848)	Due to vacant Administrative Services Director, City has hired an Interim Finance Director to assist Finance
FUND 110 FINANCE TOTAL						\$ (44,373)	\$ 44,373		

City Attorney	SALARIES/BENEFITS	110-10-108.41002_000	Part Time Salaries & Associated Benefits	-	34,572	\$49,579	\$49,579	(\$49,579)	Part-time employee has been performing Administrative Investigations. This was originally budgeted in this line number, however, since our part-time employee has been performing these investigations, we would like to move the budget to part-time salaries and associated benefits.
City Attorney	Miscellaneous Exp	110-10-108.47302	Administrative Investigations	25,000	0	(\$25,000)	\$0	\$25,000	

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FUND 110 ATTORNEY TOTAL \$ 24,579 \$ (24,579)

Human Resources	SALARIES/BENEFITS	110-10-109.41001 & various benefits	Full-Time Salaries and Associated Benefits	\$ 493,607	\$ 270,120	\$ (32,107)	\$ 461,500	\$ 32,107	HR Technician position vacant as of 11/8/19 to an anticipated date of 4/1/2020, at which time the position is expected to be filled.
Human Resources	SALARIES/BENEFITS	110-10-109.41002_014	Part Time Help-Human Resources & Associated Benefits	\$ 55,344	\$ 33,872	\$ 21,031	\$ 76,375	\$ (21,031)	Additional part-time funding needed to maintain minimum daily Human Resources operations due to vacant HR Technician and additional work load.
Human Resources	MISC Expenses	110-10-109.47015	Subscription for NeoGov for onboarding module	\$ 15,000	\$ 408	\$ 11,253	\$ 26,253	\$ (11,253)	NeoGov for employee onboarding module to include one-time start up fees and subscription fees for 4/1/2020-6/30/2020.

FUND 110 HUMAN RESOURCES TOTAL \$ 177.00 \$ (177.00)

Payroll	Capital Outlay	110-10-112.51016	Executime Software	\$ 12,187	\$ 5,738	\$ 5,000	\$ 17,187	\$ (5,000)	Additional \$5,000 is needed for Executime Advanced Scheduling to migrate all time keeping to the New World/Tyler software platform.
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FUND 110 GENERAL GOVERNMENT TOTAL \$ 5,000 \$ (5,000)

Information Technology	Capital Outlay	110-10-112.51201	BCH ServerRoom Emergency Repair	\$ -	\$ 5,406	\$ 25,000	\$ 25,000	\$ (25,000)	On 12/2/2019 staff returned from the Thanksgiving holiday to find the server room at City Hall experiecd a leak due to the storm conditions. As a result, repairs were needed to bring the servers back online so staff could resume normal operations. The City's property insurance deductible is \$25,000 and we anticipate reaching up to this amount in expenses. Therefore, staff requests that Council approve a budget of \$25,000 to be allocated to all departments within City Hall in the same manner that other building maintenance costs are allocated.
	Transfers Out	Fund 110	General Fund	\$ -	\$ -	\$ 10,702	\$ 10,702		\$10,702 will remain in General Fund
	Transfers Out	501-10-130	Information Technology	\$ -	\$ -	\$ 712	\$ 712	\$ 712	
	Transfers Out	255-41-485	CDBG	\$ -	\$ -	\$ 890	\$ 890	\$ 890	
	Transfers Out	405-40-405	Building	\$ -	\$ -	\$ 2,786	\$ 2,786	\$ 2,786	
	Transfers Out	502-40-410	Engineering	\$ -	\$ -	\$ 4,931	\$ 4,931	\$ 4,931	
	Transfers Out	410-51-530	Sewer	\$ -	\$ -	\$ 2,489	\$ 2,489	\$ 2,489	
	Transfers Out	420-52-550	WQC	\$ -	\$ -	\$ 2,490	\$ 2,490	\$ 2,490	

FUND 110 GENERAL GOVERNMENT TOTAL \$ 25,000 \$ (10,702)

Fire - Neighborhood Services	SALARIES	110-30-220.41001	Full-Time Salaries	\$ 163,858	\$ 83,675	\$ (14,062)	\$ 149,796	\$ 14,062	Full time Neighborhood Preservation Officer position vacant for
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FY 19-20 BUDGET ADJUSTMENT REQUESTS

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Fire - Neighborhood Services	BENEFITS	110-30-220.various	Benefits	\$ 151,733	\$ 79,035	\$ (11,960)	\$ 139,773	\$ 11,960	three months - reduced expenses
FUND 110 NEIGHBORHOOD PRESERVATION TOTAL						\$ (26,022)		\$ 26,022	

Fire-Operations	SALARIES	110-30-300.41001	Full-Time Salaries	\$ 4,211,067	\$ 2,396,460	\$ (220,604)	\$ 3,990,463	\$ 220,604	Full year of vacant Fire Chief position less payouts, as well as 19 months of firefighter vacancies spread over three positions - reduced expenses
Fire-Operations	BENEFITS	110-30-300.various	Benefits	\$ 3,796,739	\$ 2,181,682	\$ (180,214)	\$ 3,616,525	\$ 180,214	
Fire-Operations	SALARIES/BENEFITS	110-30-300.various	Overtime and Payouts	\$ 591,430	\$ 517,074	\$ 378,275	\$ 969,705	\$ (378,275)	Increased over-time. Payouts of employees that retired/resigned, including Fire Chief
FUND 110 FIRE TOTAL						\$ (22,543)		\$ 22,543	

Police Services Grants	REVENUE	266-20-255-348.35066	Animal Services-Delinquent Dog	\$ 2,000	\$ -	\$ (2,000)	\$ -	\$ -	This is a fee charged for delinquent dog license payments and should be in the General Fund, not Grant Fund
Animal Control	REVENUE	110-20-215.35066	Animal Services-Delinquent Dog	\$ -	\$ 2,836	\$ 2,000	\$ 2,000	\$ 2,000	
Animal Control	REVENUE	110-20-215.32030	Non Spay/Unneutered Penalties	\$ 5,000	\$ -	\$ (5,000)	\$ -	\$ (5,000)	Non spay/unneutered penalties should be in Fund 203 as this is a state assessed fine and is part of the Animal Forfeiture Fund
Animal Forfeiture	REVENUE	203-20-250.35065	Non Spay/Unneutered Penalties	\$ 15,000	\$ 11,542	\$ 5,000	\$ 20,000	\$ -	
FUND 110/203/266 ANIMAL CONTROL/ANIMAL FEE FORFEITURE/POLICE GRANTS TOTAL						\$ -		\$ (3,000)	

Transit	Utilities	110-61-620.45002_000	Turlock Irrigation District General	\$ 80	\$ 17	\$ 1,700	\$ 1,780	\$ (1,700)	As of January 2020, Transit is no longer utilizing the facilities at the Corporation Yard. Parks/Recreation/Public Facilities is now utilizing this area to park vehicles and access the building
Transit	Utilities	426-40-415.45002_000	Turlock Irrigation District General	\$ 10,000	\$ 5,383	\$ (1,700)	\$ 8,300	\$ -	
Transit	Contractual	110-61-620.43150	Pest Control	\$ 1,000	\$ 100	\$ 180	\$ 1,180	\$ (180)	
Transit	Contractual	425-40-415.43150	Pest Control	\$ 300	\$ 180	\$ (180)	\$ 120	\$ -	
Transit	Contractual	110-61-620.43115_003	Maint-Air & Heat Recreation Bldg	\$ 1,000	\$ 60	\$ 210	\$ 1,210	\$ (210)	
Transit	Contractual	426-40-415.43125_011	Maintenance-Outside Contractor Repair	\$ 17,000	\$ 4,883	\$ (210)	\$ 16,790	\$ -	
FUND 110/425/426 GENERAL FUND/TRANSIT FUNDS TOTAL						\$ -		\$ (2,090)	

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Information Technology	Utilities	501-10-130.45007	Internet	\$ 16,000	\$ 10,961	\$ 3,000	\$ 19,000	\$ -	Internet costs increased \$250 per month in FY 19/20 for a total of \$3,000 per year, however, City was not made aware of this until after FY 19/20 budget was adopted. This expense is paid out of Fund 501 and then allocated to funds based on employee headcount.
General Fund	Transfers Out	110 various.48001_083	Internet allocation	\$ 905,977	\$ 452,988	\$ 1,815	\$ 907,792	\$ (1,815)	
Pedretti & Sports Complex	Transfers Out	205-60-602 & 604	Internet allocation	\$ 12,583	\$ 6,292	\$ 25	\$ 12,608		
Streets	Transfers Out	217-50-510	Internet allocation	\$ 41,943	\$ 20,972	\$ 84	\$ 42,027		
Assessments	Transfers Out	246-60-600	Internet allocation	\$ 33,555	\$ 16,778	\$ 67	\$ 33,622		
Housing	Transfers Out	255-41-485	Internet allocation	\$ 8,389	\$ 4,194	\$ 17	\$ 8,406		
Consortium	Transfers Out	256-41-486	Internet allocation	\$ 4,194	\$ 2,098	\$ 8	\$ 4,202		
Building	Transfers Out	405-40-405	Internet allocation	\$ 37,749	\$ 18,874	\$ 76	\$ 37,825		
WQC	Transfers Out	410-51-530, 531, 532	Internet allocation	\$ 218,105	\$ 109,052	\$ 438	\$ 218,543		
Water	Transfers Out	420-52-550	Internet allocation	\$ 109,053	\$ 54,526	\$ 218	\$ 109,271		
Transit	Transfers Out	425-40-415/426-40-415	Internet allocation	\$ 29,360	\$ 14,680	\$ 59	\$ 29,419		
Engineering	Transfers Out	502-40-410	Internet allocation	\$ 71,304	\$ 35,652	\$ 143	\$ 71,447		
Fleet	Transfers Out	505-50-525	Internet allocation	\$ 25,166	\$ 12,584	\$ 50	\$ 25,216		

FUND 501 INFORMATION TECHNOLOGY TOTAL \$ 3,000 \$ (1,815)

Landscape Assessment	Contractual	246-60-600.43009	Churchwell White	\$ -	\$ 25,645	\$ 125,000	\$ 125,000	\$ -	The City of Turlock is working with our attorney, Doug White, of Churchwell White, to assist the City with administration of the City of Turlock's Assessment District Fund
Landscape Assessment	Contractual	246-60-600.43055_000	Consultant Services - Goodwin Consulting Group via Churchwell White	\$ -	\$ 4,307	\$ 30,000	\$ 30,000	\$ -	The City of Turlock has hired a consultant with the assistance of Doug White of Churchwell White to assist the City with administration of the City of Turlock's Assessment District Fund

FUND 246 LANDSCAPE ASSESSMENT TOTAL \$ 155,000 \$ -

Housing	SALARIES	255-41-485.41002_00	Part Time Help	\$ 12,000	\$ 8,751	\$ 42,509	\$ 54,509	\$ -	The current part-time clerical was hired after the budget was adopted and there are additional costs relative to being vested in PERS. The City is bringing back a retired annuitant to assume project management for some special CDBG and HEAP grant projects.
Housing	BENEFITS	255-41-485.various	Benefits	\$ 1,283	\$ 936	\$ 20,969	\$ 22,252	\$ -	
Housing	Supplies & Maint	255-41-485.44001_000	Supplies, General	\$ 6,000	\$ 811	\$ 1,000	\$ 7,000	\$ -	The CDBG program has realized an additional \$180,000 in program income which will address the need for additional appropriations to deal with HUD requirements and changes in grants management.
Housing	REVENUE	255-41-485.37030	Sale of Property	\$ 500,000	\$ -	\$ 180,000	\$ 680,000	\$ -	
Housing	Miscellaneous Exp	255-41-485.47095_000	Training	\$ -	\$ 911	\$ 2,500	\$ 2,500	\$ -	Staff needs to attend a training in Oakland that is required by HUD

FUND CDBG TOTAL \$ 113,022 \$ -

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Water Quality Control	Transfers Out	410-51-532.48001_289	W Main Corridor Rehab P1730	\$ -	\$ -	\$ 1,079,370	\$ 1,079,370	\$ -	This transfer was budgeted in FY 18/19 per Resolution 2018-137 dated 5/22/2018 for F410 to fund P#1730, for W Main Corridor Rehab. This transfer should have been rebudgeted in FY 19/20, however, was not included. Therefore, staff is asking this be included at this time.
Water Quality Control	Transfers Out	410-51-534.48001_289	W Main Corridor Rehab P1730	\$ -	\$ -	\$ 1,446,532	\$ 1,446,532	\$ -	
Measure L	Transfers In	218-40-426.38001_289	W Main Corridor Rehab P1730	\$ -	\$ -	\$ 2,525,902	\$ 2,525,902	\$ -	

FUND WQC/MEASURE L TOTAL \$ - \$ -

Administration	Contractual	512-10-152.43191	Claims Expense	\$ -	\$ 385	\$ 385	\$ 385	\$ -	Final bill for Littler Mendelson for specialized legal services related to claims administration
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FUND 512 CASUALTY INSURANCE TOTAL \$ 385 \$ -

TOTAL GENERAL FUND BUDGET ADJUSTMENT REQUESTS	REVENUES	\$ 32,609	Increase in Revenues
REVENUES OVER EXPENSES (IF NEGATIVE NUMBER, EXPENSES EXCEED REVENUES)	EXPENSES	\$ (62,497)	Decrease in Expenses
		<u>\$ 95,106</u>	Net Increase / (Decrease)
GENERAL FUND Net Revenue over Expenses (if negative number, Expenses exceed Revenues) after Budget Adjustment Requests		<u>\$ (13,011)</u>	