

BEFORE THE CITY COUNCIL OF THE CITY OF TURLOCK

IN THE MATTER OF AMENDING THE CITY }
OF TURLOCK FISCAL YEAR 2020-2021 }
GENERAL AND NON-GENERAL FUND }
BUDGETS }

RESOLUTION NO. 2021-021

WHEREAS, on June 23, 2020 the City Council adopted a budget for the General and Non-General Funds to cover the projected revenues and expenses for the Fiscal Year 2020-2021; and

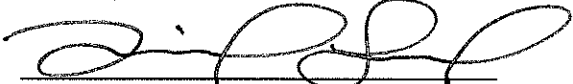
WHEREAS, during the course of the Fiscal Year unanticipated changes make it necessary to recommend budget amendments as detailed in "Attachment A".

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Turlock does hereby amend the City of Turlock Fiscal Year 2020-2021 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 9th day of February, 2021, by the following vote:

AYES: Councilmembers Larson, Franco, and Mayor Bublak
NOES: Councilmembers Nosrati and Monez
NOT PARTICIPATING: None
ABSENT: None

ATTEST:



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

**FY 2020-2021 BUDGET ADJUSTMENT REQUESTS
GENERAL FUND SUMMARY**

Original Budget General Fund Net Revenues in excess of Expenditures	\$ 1,062,977
Amendments during FY 20/21 to January 31, 2021	<u>\$ (238,188)</u>
General Fund Net Revenues in excess of Expenditures at January 31, 2021	<u><u>\$ 824,789</u></u>

TOTAL GENERAL FUND BUDGET ADJUSTMENT REQUESTS	REVENUES	\$ 3,782,695	Increase in Revenues
	EXPENSES	\$ (1,402,101)	(Increase) in Expenses
REVENUES IN EXCESS OF EXPENDITURES		<u>\$ 2,380,594</u>	Net Increase / (Decrease)
Cumulative FY 20-21 GENERAL FUND Revenues in excess of Expenditures After Budget Adjustment Requests		<u><u>\$ 3,205,383</u></u>	

SUMMARY OF REVENUE AND EXPENDITURE ADJUSTMENT REQUESTS, BY DEPARTMENT:

	REVENUES	EXPENDITURES	NET REVENUES/EXPENDITURES
GENERAL FUND/GOVERNMENT	\$ 3,728,600	\$ 25,000	\$ 3,703,600
COVID-19	\$ -	\$ 1,397,000	\$ (1,397,000)
CANNABIS	\$ 1,070,000	\$ 12,500	\$ 1,057,500
CITY MANAGER	\$ -	\$ 118,000	\$ (118,000)
FINANCE	\$ 3,000	\$ 5,500	\$ (2,500)
ATTORNEY	\$ -	\$ 16,500	\$ (16,500)
HUMAN RESOURCES	\$ -	\$ 185,300	\$ (185,300)
POLICE	\$ -	\$ 117,000	\$ (117,000)
RECREATION	\$ (1,018,905)	\$ (474,699)	\$ (544,206)
	<u>\$ 3,782,695</u>	<u>\$ 1,402,101</u>	

GENERAL FUND (revenues in excess of expenditures) \$ 2,380,594

FY 20-21 BUDGET ADJUSTMENT REQUESTS

Requesting Department	Account Type	General Ledger Account Number	Description	Amended FY 20-21 Budget (Prior to Adj)	FY 20-21 Actual YTD at 1/31/21	Adjusted Amount Requested	Amended FY 20-21 Budget (After Adj)	Impact to General Fund	Justification
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General Government	Revenue	110-00-000.30020_001	Sales Tax Current	\$ 13,161,800	\$ 6,777,366	\$ 1,438,200	\$ 14,600,000	\$ 1,438,200	Sales tax revenue experienced less negative impacts by COVID-19 than presumed, resulting in revenues exceeding conservative projections.
General Government	Revenue	110-00-000.30020_002	Sales Tax - Measure A	\$ -	\$ -	\$ 2,700,000	\$ 2,700,000	\$ 2,700,000	Due to the passage of Measure A on November 3, 2020, an additional sales tax of .75% will go into effect on 4/1/21. This will result in increased sales tax for 3 months during FY 20/21.
General Government	Revenue	110-00-000.30090_003	Franchise Fees Garbage Collections	\$ 1,830,500	\$ 973,794	\$ (179,000)	\$ 1,651,500	\$ (179,000)	Based on revenues to date, staff anticipates revenues will fall short of expectations and, therefore, recommends making an adjustment to revenues budgeted and approved by Council on 6/23/20.
General Government	Revenue	110-00-000.30090_005	Franchise Fees Card Room Operators	\$ 312,300	\$ 27,742	\$ (192,300)	\$ 120,000	\$ (192,300)	As a result of Governor Newsom's stay at home order, the local card room operator has been unable to conduct business which has resulted in decreased revenues. Revenue is expected to increase after January 2021, as the stay at home order has been lifted.
General Government	Revenue	110-00-000.32010	Motor Vehicles Fines	\$ 88,300	\$ 21,089	\$ (38,300)	\$ 50,000	\$ (38,300)	This revenue source has seen a decrease as a result of the COVID-19 pandemic due to the stay at home order, thereby decreasing traffic. As more individuals work from home, this trend is expected through the end of FY 20/21.
FUND 110 NON DEPARTMENTAL REVENUE TOTALS				\$ 15,392,900	\$ 7,799,991	\$ 3,728,600	\$ 19,121,500	\$ 3,728,600	

Administration COVID 19	Salaries/Benefits	110-10-189.41002_000	Part time help	\$ -	\$ 7,450	\$ 15,000	\$ 15,000	\$ (15,000)	Part time help related to sanitation necessary to respond to COVID-19 pandemic
Administration COVID 19	Salaries/Benefits	110-10-189.41100_001 & 030	Overtime	\$ -	\$ 764,211	\$ 1,200,000	\$ 1,200,000	\$ (1,200,000)	Overtime related to Fire in response to COVID-19 pandemic by maintaining fire station staffed and utilizing engine as response vehicle.
Administration COVID 19	Contractual	110-10-189.43009	City Attorney	\$ -	\$ 12,571	\$ 20,000	\$ 20,000	\$ (20,000)	Legal costs related to the COVID-19 pandemic
Administration COVID 19	Contractual	110-10-189.43060_000	Contract Services General	\$ -	\$ 1,256	\$ 2,000	\$ 2,000	\$ (2,000)	Professional sanitation of potentially contaminated areas within City buildings related to COVID-19 pandemic
Administration COVID 19	Supplies & Maint	110-10-189.44001_000	Supplies General	\$ -	\$ 84,371	\$ 120,000	\$ 120,000	\$ (120,000)	PPE and cleaning supplies necessary to respond to the COVID-19 pandemic
Administration COVID 19	Miscellaneous Exp	110-10-189.47079	Medical Testing-COVID 19	\$ -	\$ 27,041	\$ 40,000	\$ 40,000	\$ (40,000)	Medical testing of City employees for COVID-19 as a result of pandemic
FUND 110-10-189 COVID-19 TOTALS				\$ -	\$ 896,900	\$ 1,397,000	\$ 1,397,000	\$ (1,397,000)	

FY 20-21 BUDGET ADJUSTMENT REQUESTS

Requesting Department	Account Type	General Ledger Account Number	Description	Amended FY 20-21 Budget (Prior to Adj)	FY 20-21 Actual YTD at 1/31/21	Adjusted Amount Requested	Amended FY 20-21 Budget (After Adj)	Impact to General Fund	Justification
Administration - Cannabis	Revenue	110-10-190.37105_002	Cannabis Dispensary	\$ -	\$ 469,009	\$ 1,070,000	\$ 1,070,000	\$ 1,070,000	Two dispensaries have opened for business in the City, one in August and one in September of 2020. At the development and passage of the FY 20/21 budget, it was unknown when these dispensaries would open for business and how much revenue they would generate. Based on the revenues received to date, staff expects to receive revenues as recommended.
Administration - Cannabis	Contractual	110-10-190.43010	Contract Attorney	\$ -	\$ 7,277	\$ 10,000	\$ 10,000	\$ (10,000)	Expenses were unknown prior to the opening of cannabis dispensaries in Turlock.
Administration - Cannabis	Miscellaneous Exp	110-10-190.47004	Cannabis Business Expenses	\$ -	\$ 1,102	\$ 2,000	\$ 2,000	\$ (2,000)	Expenses were unknown prior to the opening of cannabis dispensaries in Turlock.
Administration - Cannabis	Miscellaneous Exp	110-10-190.47005	Advertising	\$ -	\$ 240	\$ 500	\$ 500	\$ (500)	Expenses were unknown prior to the opening of cannabis dispensaries in Turlock.
FUND 110-10-190 CANNABIS TOTALS				\$ -	\$ 477,628	\$ 1,057,500	\$ 1,057,500	\$ 1,057,500	
City Manager	Salaries/Benefits	110-10-102.41001	Full-Time Salaries and Associated Benefits			\$ 18,000	\$ 18,000	\$ (18,000)	Unfreeze Executive Admin Asst/Deputy City Clerk due to critical loss in support services to the offices of the City Manager and City Clerk.
City Manager	Salaries/Benefits	110-10-102.41001	Full-Time Salaries and Associated Benefits			\$ 100,000	\$ 100,000	\$ (100,000)	Salary and roll up costs of Acting City Manager appointed by City Council on 1/12/21 at hourly rate of Step 1 of City Manager position for maximum of 960 hours to end of FY
FUND 110 CITY MANAGER TOTALS				\$ -	\$ -	\$ 118,000	\$ 118,000	\$ (118,000)	
Finance	Revenue	110-10-106.35186	Cannabis Permit-Plan Check & Inspection	\$ -	\$ 1,900	\$ 3,000	\$ 3,000	\$ 3,000	Cannabis plan check and inspection fees for the cannabis businesses opening within the City. This revenue source was not secured until after the FY 20/21 budget was adopted.
Finance	Contractual	110-10-106.43055_008	Cannabis Consultant	\$ -	\$ 3,000	\$ 5,500	\$ 5,500	\$ (5,500)	Cannabis management services for the cannabis dispensaries that opened in FY 20/21.
FUND 110 FINANCE TOTALS				\$ -	\$ 4,900	\$ (2,500)	\$ (2,500)	\$ (2,500)	
City Attorney	Contractual	110-10-108.43010	Contract Attorney	400,000	213,592	\$ 16,500	\$ 416,500	\$ (16,500)	Complete the update of the City's outdated Personnel Rules & Regulations, as this document/resolution is referenced daily and is an imperative guide for HR.
FUND 110 ATTORNEY TOTALS				\$ 400,000	\$ 213,592	\$ 16,500	\$ 416,500	\$ (16,500)	
Human Resources	Salaries/Benefits	110-10-109.41001 & various benefits	Full-Time Salaries and Associated Benefits			\$ 30,300	\$ 30,300	\$ (30,300)	HR operates with 3 full-time employees, of which 1 position is frozen. Request to unfreeze HR Technician effective 3/1/21 due to staffing needs to provide timely personnel services and avoid exhaustion and burnout of current staff.

FY 20-21 BUDGET ADJUSTMENT REQUESTS

Requesting Department	Account Type	General Ledger Account Number	Description	Amended FY 20-21 Budget (Prior to Adj)	FY 20-21 Actual YTD at 1/31/21	Adjusted Amount Requested	Amended FY 20-21 Budget (After Adj)	Impact to General Fund	Justification
Human Resources	Contractual	110-10-109.43060_000	Contract Services	\$ 13,000	\$ 12,716	\$ 65,000	\$ 78,000	\$ (65,000)	HR Generalist contract through CPSHR Consulting to assist HR with recruitments to keep up with the demands of the departments, effective 3/1/21-6/30/21
Human Resources	Contractual	110-10-109.43010	Contract Attorney	\$ 85,000	\$ 71,879	\$ 90,000	\$ 175,000	\$ (90,000)	Labor negotiations/TCEA fact finding, 2021-2022 labor negotiations, and other labor negotiation legal costs as negotiations progresses. These services are currently provided by Atkinson, Andelson, Loya, Ruud & Romo
FUND 110 HUMAN RESOURCES TOTALS				\$ 98,000	\$ 84,595	\$ 185,300	\$ 283,300	\$ (185,300)	

Engineering	Supplies & Maint	502-40-410.44010_001	Computer Software Maintenance	\$ -	\$ 17,078	\$ 25,000	\$ 25,000	\$ -	Computer software maintenance, support, and annual subscription costs need to be added to the budget
General Government	Transfers-Expense	110-10-112.48001_305	Transfers out to Fund 502 Engineering from Fund 110 GF	\$ 19,383	\$ 11,305	\$ 25,000	\$ 44,383	\$ (25,000)	Transfer to Engineering from General Fund to make Engineering's expenses match with revenue
Engineering	Transfers-Revenue	502-40-410.38001_305	Transfers in From Fund 110 GF to Fund 502 Engineering	\$ 19,383	\$ 11,305	\$ 25,000	\$ 44,383	\$ -	Transfer from General Fund to Engineering to make Engineering's expenses match with revenue
FUND 502 ENGINEERING TOTALS				\$ -	\$ (17,078)	\$ (25,000)	\$ (25,000)	\$ (25,000)	

Police	Supplies and Maint	110-20-200.44010_001	Computer Software Maintenance	\$ -	\$ 6,834	\$ 25,000	\$ 25,000	\$ (25,000)	Computer software maintenance, support, and annual subscription costs need to be added to the budget
Police	Vehicle Expenses	110-20-210.46032	Vehicle & Small Equip Maint	\$ 40,000	\$ 51,143	\$ 30,000	\$ 70,000	\$ (30,000)	Police makes every effort to maximize the useful life of the City's police vehicles, which results in increased maintenance costs as a result of an aging fleet.
Police	Vehicle Expenses	110-20-210.46020	Fleet Maintenance Labor	\$ 55,000	\$ 80,618	\$ 30,000	\$ 85,000	\$ (30,000)	As a result of delaying purchases of replacement vehicles for multiple years, Police has experienced increased maintenance costs due to an aging fleet.
Police	Salaries/Benefits	110-20-210.41100_### (new account)	OT - CARE (Community Assistance Response Engagement Team	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ (15,000)	CARE (Community Assistance Response Engagement) Team works with the County Behavior Health and Recovery Services and other organizations to focus on connecting the homeless community with services. This team was inactivated due to budget restrictions. With the homeless situation worsening in Turlock, this team would aid the community.
Police	Contractual	110-20-200.43115_000	Maint Air and Heat General	\$ 40,000	\$ 31,323	\$ 17,000	\$ 57,000	\$ (17,000)	The Public Safety Facility has been dealing with continuous heating and cooling issues to which we have received a quote of \$17,000 to flush and clean the HVAC system.
FUND 110 POLICE SERVICES TOTALS				\$ 135,000	\$ 169,918	\$ 117,000	\$ 252,000	\$ (117,000)	

Recreation	Revenue	110-61-620.35700	Annual Participation Fee	\$ 36,000	\$ 695	\$ (36,000)	\$ -	\$ (36,000)	Reduction of revenue due to impacts of COVID restrictions
Recreation	Revenue	110-61-620.35702	PLAY Annual Registration	\$ 62,800	\$ -	\$ (62,800)	\$ -	\$ (62,800)	Reduction of revenue due to impacts of COVID restrictions
Recreation	Revenue	110-61-620.37060_002	Sports Facilities Rental	\$ 8,000	\$ -	\$ (8,000)	\$ -	\$ (8,000)	Reduction of revenue due to impacts of COVID restrictions

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Recreation	Revenue	110-61-620.37062	Park Reservations	\$ 15,800	\$ (27)	\$ (15,800)	\$ -	\$ (15,800)	Reduction of revenue due to impacts of COVID restrictions
Recreation	Revenue	110-61-620.37063_002	Bldg Rentals-Rube Boesch	\$ 2,000	\$ (135)	\$ (1,500)	\$ 500	\$ (1,500)	Reduction of revenue due to impacts of COVID restrictions
Recreation	Revenue	110-61-620.37063_003	Bldg Rentals-Senior Center	\$ 10,000	\$ -	\$ (7,500)	\$ 2,500	\$ (7,500)	Reduction of revenue due to impacts of COVID restrictions
Recreation	Revenue	110-61-622-002.35720	Christmas Parade Revenue	\$ 10,000	\$ 2,210	\$ (5,316)	\$ 4,684	\$ (5,316)	Reduction of revenue due to impacts of COVID restrictions
Recreation	Revenue	110-61-622-003.35720	Self Defense Class Revenue	\$ 18,000	\$ 696	\$ (11,304)	\$ 6,696	\$ (11,304)	Reduction of revenue due to impacts of COVID restrictions
Recreation	Revenue	110-61-622-004.35720	Dance Etc Program Revenue	\$ 22,000	\$ -	\$ (17,000)	\$ 5,000	\$ (17,000)	Reduction of revenue due to impacts of COVID restrictions
Recreation	Revenue	110-61-622-006.35720	Babysitting Class Revenue	\$ 700	\$ -	\$ (400)	\$ 300	\$ (400)	Reduction of revenue due to impacts of COVID restrictions
Recreation	Revenue	110-61-622-007.35720	Special Events Revenue	\$ 2,500	\$ -	\$ (2,000)	\$ 500	\$ (2,000)	Reduction of revenue due to impacts of COVID restrictions
Recreation	Revenue	110-61-624-050.35720	Youth Basketball	\$ 20,000	\$ -	\$ (20,000)	\$ -	\$ (20,000)	Reduction of revenue due to impacts of COVID restrictions
Recreation	Revenue	110-61-624-051.35720	PeeWee Tball Summer	\$ 3,000	\$ -	\$ (1,500)	\$ 1,500	\$ (1,500)	Reduction of revenue due to impacts of COVID restrictions
Recreation	Revenue	110-61-624-052.35720	PeeWee Tball Spring	\$ 15,000	\$ -	\$ (10,000)	\$ 5,000	\$ (10,000)	Reduction of revenue due to impacts of COVID restrictions
Recreation	Revenue	110-61-624-053.35720	Turkey Trot	\$ 4,500	\$ 2,450	\$ (2,050)	\$ 2,450	\$ (2,050)	Reduction of revenue due to impacts of COVID restrictions
Recreation	Revenue	110-61-624-054.35720	Adult Softball	\$ 80,000	\$ -	\$ (60,000)	\$ 20,000	\$ (60,000)	Reduction of revenue due to impacts of COVID restrictions
Recreation	Revenue	110-61-624-055.35720	Tiny Tot Baseball Spring	\$ 2,250	\$ -	\$ (1,000)	\$ 1,250	\$ (1,000)	Reduction of revenue due to impacts of COVID restrictions
Recreation	Revenue	110-61-624-057.35720	Fall Volleyball	\$ 750	\$ -	\$ (750)	\$ -	\$ (750)	Reduction of revenue due to impacts of COVID restrictions
Recreation	Revenue	110-61-624-059.35720	Spring Volleyball	\$ 1,000	\$ -	\$ (1,000)	\$ -	\$ (1,000)	Reduction of revenue due to impacts of COVID restrictions
Recreation	Revenue	110-61-624-061.35720	Track Class	\$ 3,500	\$ -	\$ (1,900)	\$ 1,600	\$ (1,900)	Reduction of revenue due to impacts of COVID restrictions
Recreation	Revenue	110-61-624-066.35720	Turlock Girls Softball	\$ 7,000	\$ -	\$ (6,000)	\$ 1,000	\$ (6,000)	Reduction of revenue due to impacts of COVID restrictions
Recreation	Revenue	110-61-624-068.35720	Soccer Camps	\$ 50,000	\$ -	\$ (30,000)	\$ 20,000	\$ (30,000)	Reduction of revenue due to impacts of COVID restrictions
Recreation	Revenue	110-61-626-101.35720	Rec Swim Revenue	\$ 6,750	\$ -	\$ (2,750)	\$ 4,000	\$ (2,750)	Reduction of revenue due to impacts of COVID restrictions
Recreation	Revenue	110-61-630-121.35720	PLAY Program Revenue	\$ 835,987	\$ 98,114	\$ (661,000)	\$ 174,987	\$ (661,000)	Reduction of revenue due to impacts of COVID restrictions
Recreation	Revenue	110-61-630-121.35720	Off Track Camp Revenue	\$ 78,335	\$ 2,935	\$ (53,335)	\$ 25,000	\$ (53,335)	Reduction of revenue due to impacts of COVID restrictions
FUND 110 RECREATION TOTAL REVENUE				\$ 1,295,872	\$ 106,938	\$ (1,018,905)	\$ 276,967	\$ (1,018,905)	
Recreation	Contractual	110-61-622-004.43161	Facility Rent Expense	\$ 7,000	\$ -	\$ (5,800)	\$ 1,200	\$ 5,800	Reduction of facility rental costs due to impacts of COVID restrictions
Recreation	Contractual	110-61-630-125.43161	Facility Rent Expense	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ (2,000)	Modified summer camp program offered at the fair grounds and started in July 2020
Recreation	Miscellaneous Exp	110-61-626-47030	Conferences	\$ 500	\$ -	\$ (300)	\$ 200	\$ 300	Reduction of conference costs due to impacts of COVID restrictions
Recreation	Salaries and benefits	110-61-622-002. 41002_000	Christmas Parade part time salaries/roll up costs	\$ 779	\$ -	\$ (779)	\$ -	\$ 779	Reduction of part time costs and associated roll up costs due to impacts of COVID restrictions
Recreation	Salaries and benefits	110-61-622-004. 41002_000	Dance part time salaries/roll up costs	\$ 6,677	\$ -	\$ (4,451)	\$ 2,226	\$ 4,451	Reduction of part time costs and associated roll up costs due to impacts of COVID restrictions
Recreation	Salaries and benefits	110-61-622-006. 41002_000	Babysitting part time salaries/roll up costs	\$ 445	\$ -	\$ (334)	\$ 111	\$ 334	Reduction of part time costs and associated roll up costs due to impacts of COVID restrictions
Recreation	Salaries and benefits	110-61-622-007.41002_000	Special Events part time salaries/roll up costs	\$ 1,113	\$ -	\$ (835)	\$ 278	\$ 835	Reduction of part time costs and associated roll up costs due to impacts of COVID restrictions
Recreation	Salaries and benefits	110-61-624-050. 41002_000	Part time Help Youth Basketball with roll costs	\$ 111	\$ -	\$ (111)	\$ -	\$ 111	Reduction of part time costs and associated roll up costs due to impacts of COVID restrictions

FY 20-21 BUDGET ADJUSTMENT REQUESTS

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Recreation	Salaries and benefits	110-61-624-052. 41002_000	Part time help Spring Peewee Tball with roll up costs	\$ 1,113	\$ -	\$ (334)	\$ 779	\$ 334	Reduction of part time costs and associated roll up costs due to impacts of COVID restrictions
Recreation	Salaries and benefits	110-61-624-053. 41002_000	Part time Help Turkey Trot with roll up costs	\$ 1,224	\$ -	\$ (1,224)	\$ -	\$ 1,224	Reduction of part time costs and associated roll up costs due to impacts of COVID restrictions
Recreation	Salaries and benefits	110-61-624-054. 41002_000	Part time Help Adult Softball with roll up costs	\$ 2,003	\$ -	\$ (1,447)	\$ 556	\$ 1,447	Reduction of part time costs and associated roll up costs due to impacts of COVID restrictions
Recreation	Salaries and benefits	110-61-624-055. 41002_000	Part time Help Tiny Tots Spring with roll up costs	\$ 974	\$ -	\$ (417)	\$ 557	\$ 417	Reduction of part time costs and associated roll up costs due to impacts of COVID restrictions
Recreation	Salaries and benefits	110-61-624-057. 41002_000	Part time Help Fall Volleyball with roll up costs	\$ 334	\$ -	\$ (334)	\$ -	\$ 334	Reduction of part time costs and associated roll up costs due to impacts of COVID restrictions
Recreation	Salaries and benefits	110-61-624-059. 41002_000	Part time Help Spring Volleyball with roll up costs	\$ 556	\$ -	\$ (556)	\$ -	\$ 556	Reduction of part time costs and associated roll up costs due to impacts of COVID restrictions
Recreation	Salaries and benefits	110-61-624-061. 41002_000	Part time help Track Class with roll up costs	\$ 1,335	\$ -	\$ (668)	\$ 667	\$ 668	Reduction of part time costs and associated roll up costs due to impacts of COVID restrictions
Recreation	Salaries and benefits	110-61-624-066. 41002_000	Part time help Turlock Girls Softball with roll up costs	\$ 3,895	\$ -	\$ (2,560)	\$ 1,335	\$ 2,560	Reduction of part time costs and associated roll up costs due to impacts of COVID restrictions
Recreation	Salaries and benefits	110-61-626.41002_000	Part time help, General and roll up costs	\$ 7,790	\$ -	\$ (4,451)	\$ 3,339	\$ 4,451	Reduction of part time costs and associated roll up costs due to impacts of COVID restrictions
Recreation	Salaries and benefits	110-61-626-101. 41002_000	Rec Swim Part time staff and roll up costs	\$ 17,805	\$ -	\$ (6,677)	\$ 11,128	\$ 6,677	Reduction of part time costs and associated roll up costs due to impacts of COVID restrictions
Recreation	Salaries and benefits	110-61-626-41002_012	Part time help, Attend & Concess and roll up costs	\$ 2,782	\$ -	\$ (556)	\$ 2,226	\$ 556	Reduction of part time costs and associated roll up costs due to impacts of COVID restrictions
Recreation	Salaries and benefits	110-61-630-121. 41002_000 & roll up costs	PLAY Part time staff and roll up costs	\$ 453,521	\$ 63,920	\$ (334,139)	\$ 119,382	\$ 334,139	Reduction of part time costs and associated roll up costs due to impacts of COVID restrictions
Recreation	Salaries and benefits	110-61-630-125. 41002_000 & roll up costs	Off Track Part time staff and roll up costs	\$ 55,000	\$ 9,884	\$ (27,821)	\$ 27,179	\$ 27,821	Reduction of part time costs and associated roll up costs due to impacts of COVID restrictions
Recreation	Supplies and Maint	110-61-622-002.44055	Christmas Parade Supplies	\$ 7,000	\$ 1,423	\$ (5,500)	\$ 1,500	\$ 5,500	Reduction of supply costs due to impacts of COVID restrictions
Recreation	Supplies and Maint	110-61-622-003.43727	Turlock Youth Self Defense Supplies	\$ 11,000	\$ -	\$ (6,800)	\$ 4,200	\$ 6,800	Reduction of supply costs due to impacts of COVID restrictions
Recreation	Supplies and Maint	110-61-622-006.44055	Babysitting supplies	\$ 150	\$ -	\$ (75)	\$ 75	\$ 75	Reduction of supply costs due to impacts of COVID restrictions
Recreation	Supplies and Maint	110-61-622-007.44055	Special Events supplies	\$ 1,000	\$ 104	\$ (650)	\$ 350	\$ 650	Reduction of supply costs due to impacts of COVID restrictions
Recreation	Supplies and Maint	110-61-624-050.43726	Youth Basketball Transfer	\$ 17,800	\$ -	\$ (17,800)	\$ -	\$ 17,800	Reduction of supply costs due to impacts of COVID restrictions
Recreation	Supplies and Maint	110-61-624-050.44055	Supplies Youth Basketball	\$ 4,000	\$ -	\$ (4,000)	\$ -	\$ 4,000	Reduction of supply costs due to impacts of COVID restrictions
Recreation	Supplies and Maint	110-61-624-051.44055	Supplies Summer Tball	\$ 1,500	\$ -	\$ (500)	\$ 1,000	\$ 500	Reduction of supply costs due to impacts of COVID restrictions
Recreation	Supplies and Maint	110-61-624-052.44055	Supplies Spring PeeWee Tball	\$ 5,200	\$ -	\$ (3,000)	\$ 2,200	\$ 3,000	Reduction of supply costs due to impacts of COVID restrictions

FY 20-21 BUDGET ADJUSTMENT REQUESTS

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Recreation	Supplies and Maint	110-61-624-053.44055	Supplies Turkey Trot	\$ 3,750	\$ 1,145	\$ (2,605)	\$ 1,145	\$ 2,605	Reduction of supply costs due to impacts of COVID restrictions
Recreation	Supplies and Maint	110-61-624-054.44055	Supplies Adult Softball	\$ 13,000	\$ -	\$ (8,000)	\$ 5,000	\$ 8,000	Reduction of supply costs due to impacts of COVID restrictions
Recreation	Supplies and Maint	110-61-624-055.44055	Supplies Tiny Tots Spring	\$ 1,000	\$ -	\$ (250)	\$ 750	\$ 250	Reduction of supply costs due to impacts of COVID restrictions
Recreation	Supplies and Maint	110-61-624-057.44055	Supplies Fall Volleyball	\$ 75	\$ -	\$ (75)	\$ -	\$ 75	Reduction of supply costs due to impacts of COVID restrictions
Recreation	Supplies and Maint	110-61-624-059.44055	Supplies Spring Volleyball	\$ 150	\$ -	\$ (150)	\$ -	\$ 150	Reduction of supply costs due to impacts of COVID restrictions
Recreation	Supplies and Maint	110-61-624-066.44055	Supplies Turlock Girls Softball	\$ 2,000	\$ -	\$ (1,000)	\$ 1,000	\$ 1,000	Reduction of supply costs due to impacts of COVID restrictions
Recreation	Supplies and Maint	110-61-624-068.43725	Soccer Camp Supplies	\$ 35,000	\$ -	\$ (20,000)	\$ 15,000	\$ 20,000	Reduction of supply costs due to impacts of COVID restrictions
Recreation	Supplies and Maint	110-61-630-121.44055	PLAY Supplies	\$ 20,000	\$ 7,036	\$ (10,000)	\$ 10,000	\$ 10,000	Reduction of supply costs due to impacts of COVID restrictions
Recreation	Supplies and Maint	110-61-630-125.44055	Off Track Camp Supplies	\$ 5,000	\$ 1,462	\$ (2,500)	\$ 2,500	\$ 2,500	Reduction of supply costs due to impacts of COVID restrictions
FUND 110 RECREATION TOTAL EXPENDITURES				\$ 692,582	\$ 84,974	\$ (474,699)	\$ 217,883	\$ 474,699	

Housing	Revenue	255-41-485.34130_001	CDBG Current Year Revenue	\$ 657,574	\$ -	\$ (100)	\$ 657,474	N/A	HUD Grant allocation change by HUD
Housing	Revenue	255-41-485.35300_000	Loan Payback General	\$ 160,000	\$ 99,905	\$ 835,000	\$ 995,000	N/A	Housing program services anticipates a loan payoff which will generate program income.
Housing	Capital	255-41-485.51105	Vehicle Purchase/Replacement	\$ -	\$ -	\$ 70,000	\$ 70,000	N/A	Housing's two vehicles are almost 20 years old and have exceeded their useful life. Funds are available and this is an eligible activity under CDBG program guidelines.
Housing	Supplies and Maint	255-41-485.44001_000	Supplies, General	\$ 2,000	\$ 3,387	\$ 15,000	\$ 17,000	N/A	Increased program income requires proceeds be expended by 4/30/21. Additional supplies are needed, including items to facilitate zoom conferences.
Housing	Miscellaneous Exp	255-41-485.47210_001	Housing Program Services Programs Affordable Housing Development	\$ 201	\$ 6,345	\$ 362,405	\$ 362,606	N/A	Housing program services anticipates a loan payoff of an old CDBG loan and this program income needs to be expended by 4/30/21 to be utilized on eligible activities.
Housing	Miscellaneous Exp	255-41-485.47210_006	Housing Program Services Programs Public Improvements	\$ 200,000	\$ -	\$ 400,000	\$ 600,000	N/A	Housing program services anticipates a loan payoff of an old CDBG loan and this program income needs to be expended by 4/30/21 to be utilized on eligible activities.
Housing	Revenue	256-41-486.34135_001	HOME Current Year	\$ 1,363,238	\$ -	\$ 62,505	\$ 1,425,743	N/A	HUD Grant allocation change by HUD
Housing	Miscellaneous Exp	256-41-486.47221_001	Admin Consortia Turlock	\$ -	\$ -	\$ 50,000	\$ 50,000	N/A	Administrative expenses from program income
Housing	Revenue	258-41-498.34305	CDBG-CARES	\$ 386,000	\$ -	\$ 475,502	\$ 861,502	N/A	The City will be receiving a second round of CDBG CARES funding.
Housing	Miscellaneous Exp	258-41-498.47213	COVID-19 Prevention	\$ 49,000	\$ -	\$ (49,000)	\$ -	N/A	CARES funding to be utilized for Prevention services
Housing	Miscellaneous Exp	258-41-498.47215_017	Public Service CARES Act (COVID-19)	\$ 60,000	\$ -	\$ 629,202	\$ 689,202	N/A	CARES funding to be utilized for Public Service
Housing	Miscellaneous Exp	258-41-498.47220_007	Administration - City CARES Act (COVID-19)	\$ 77,000	\$ -	\$ 95,300	\$ 172,300	N/A	CARES funding to be utilized for Administration

FY 20-21 BUDGET ADJUSTMENT REQUESTS

Requesting Department	Account Type	General Ledger Account Number	Description	Amended FY 20-21 Budget (Prior to Adj)	FY 20-21 Actual YTD at 1/31/21	Adjusted Amount Requested	Amended FY 20-21 Budget (After Adj)	Impact to General Fund	Justification
Housing	Miscellaneous Exp	258-41-498.47367	Economic Development Expenses	\$ 200,000	\$ -	\$ (200,000)	\$ -	N/A	CARES funding to be utilized for Economic Development
FUND 255, 256, 258 HOUSING TOTALS				\$ 1,978,611	\$ 90,173	\$ -	\$ 1,978,611		
Water	Capital	420-52-551.51358	Regional Surface Water Treatment Plant	\$ -	\$ 9,557,750	\$ 31,662,767	\$ 31,662,767	N/A	The City's contribution to the SRWA was not included in the FY 20/21 budget adopted on 6/23/20. These costs have been calculated based on actual paid to date and estimates remaining through FY 20/21.
FUND 420 WATER TOTALS				\$ -	\$ 9,557,750	\$ 31,662,767	\$ 31,662,767		
WQC	Supplies and Maint	410-51-534.44030_042	Minor Equipment New TV Truck Software Etc	\$ 3,000	\$ 19,980	\$ 19,000	\$ 22,000	N/A	A new computer/software/licensing was needed for the utilities TV van. This expenditure was not anticipated and, therefore, not included in the FY 20/21 budget adopted on 6/23/20.
FUND 410 WQC TOTALS				\$ 3,000	\$ 19,980	\$ 19,000	\$ 22,000		
SB1	Fixed Assets	219-40-428.51030	Hot mix trailer	\$ 42,000	\$ 76,674	\$ 36,341	\$ 78,341	N/A	SB1 project plan for FY 20/21 was approved by Council on 4/28/20 and included a hot mix truck/trailer.
FUND 219 SB1 TOTALS				\$ 42,000	\$ 76,674	\$ 36,341	\$ 78,341		
CFD #1	Contractual	705-10-170.43165_001	Annual Reports	\$ 7,000		\$ 2,050	\$ 9,050	N/A	Arbitrage Services performed every 5 years was not included in FY 20/21 budget adopted 6/23/20.
FUND 705 CFD#1 TOTALS				\$ 7,000	\$ -	\$ 2,050	\$ 9,050		

TOTAL GENERAL FUND BUDGET ADJUSTMENT REQUESTS	REVENUES	\$ 3,782,695	Increase in Revenues
NET REVENUES OVER EXPENDITURES in GENERAL FUND	EXPENDITURES	\$ (1,402,101)	Increase in Expenditures
		<u>\$ 2,380,594</u>	Net Increase / (Decrease) to GF