

CITY OF TURLOCK

February 26, 2019

Budget Workshop

Fiscal Year 2017/2018 Budget Performance Review -
General Fund & Non-General Funds (unaudited)

GENERAL FUND:

- General Fund Revenues & Expenditures
 - Sales Tax Current and Past
- *General Fund Reserve Status & History*

Summary of Fund Balances – All Funds (unaudited)



Types of Funds

Where the money comes from determines how it can be spent

- **General Fund** is used to account for money which is not required legally or by sound financial management to be accounted for in another fund.
Services Provided: Police and Fire services, administration, park maintenance, recreation activities
- **Enterprise Funds** are used to account for self supporting activities which provide services on a user-charge basis.
Services Provided: Water and Sewer services
- **Special Revenue and Capital Project Funds** are used to account for activities paid for by taxes or other designated revenue sources which have specific limitations on use according to law.
Example: Gas Tax, Landscape and Lighting Districts, Capital Facility Fees
- **Internal Service Funds** are used to account for services provided internally in support of various City Departments by a department or function.
Example: Vehicle Maintenance Fund, Information Technology





CITY OF TURLOCK

General Fund Revenue Summary



Description	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
	Final	Final	Final	Final	Final	Final (unaudited)
Property taxes	4,028,822	4,396,286	4,644,888	\$ 5,221,732	\$ 5,639,846	\$ 6,116,104
Property tax in lieu	4,329,945	4,522,430	5,033,758	\$ 5,466,624	\$ 5,939,491	\$ 6,265,189
Sales taxes	10,867,339	11,985,750	12,571,964	\$ 13,148,443	\$ 14,015,023	\$ 13,673,561
Franchise Fees/BL/ TOT	3,455,155	3,598,208	3,927,403	\$ 4,198,271	\$ 4,479,829	\$ 4,598,491
Fines / Interest Income	644,285	631,379	754,584	\$ 388,687	\$ 340,601	\$ 487,674
Administrative Support	2,131,314	2,124,399	2,435,505	\$ 2,517,221	\$ 2,900,133	\$ 2,558,571
Property Sales				\$ 2,610,987		
Administrative Services	92,022	32,158	33,325	\$ 159,815	\$ 155,552	\$ 126,304
Police	1,585,188	1,578,049	1,630,989	\$ 1,611,935	\$ 1,549,796	\$ 1,562,565
Fire	289,334	473,613	637,056	\$ 718,869	\$ 742,452	\$ 939,260
Planning	273,363	271,132	186,031	\$ 161,359	\$ 154,313	\$ 154,558
Public Facilities	150,607	33,115	34,840	\$ 32,618	\$ 36,611	\$ 35,007
Parks	114,171	61,355	64,304	\$ 69,297	\$ 82,994	\$ 87,748
Recreation	1,124,143	1,243,268	1,287,405	\$ 1,420,352	\$ 1,329,452	\$ 1,373,080
Total Revenues	29,085,688	30,951,142	33,242,052	\$ 37,726,210	\$ 37,366,093	\$ 37,978,113
Remove Property Sales	\$ -	\$ -	\$ -	\$ (2,610,987)	\$ -	\$ -
Total Revenues w/o property sales	29,085,688	30,951,142	33,242,052	\$ 35,115,223	\$ 37,366,093	\$ 37,978,113
Percentage Growth over previous FY		6.4%	7.4%	5.6%	6.4%	1.6%



CITY OF TURLOCK

General Fund Summary of Revenue & Expenditures by Department
Fiscal Year 2017/2018



Fund 110 - General Fund						
REVENUE	Adopted Budget	Budget Amendments	Amended Budget	Actual 6/30/2018	Budget (Over) / Under	% Used/ Rec'd
Property Taxes	11,309,500	0	11,309,500	11,550,493	(240,993)	102%
Sales Tax	14,703,300	0	14,703,300	13,673,561	1,029,739	93%
RPTTF Distributions (Other Prop Taxes)	459,400	0	459,400	830,800	(371,400)	181%
Franchise Fees	2,847,500	0	2,847,500	2,804,776	42,724	98%
Hotel/Motel Taxes	1,093,000	0	1,093,000	1,069,190	23,810	98%
Business License	788,900	0	788,900	724,525	64,375	92%
Other Revenue	332,100	0	332,100	487,674	(155,574)	147%
Dept 10 - Administration	2,709,703	55,809	2,765,512	2,684,875	80,637	97%
Dept 20 - Police	1,508,960	0	1,508,960	1,562,565	(53,605)	104%
Dept 30 - Fire	641,100	25,000	666,100	939,260	(273,160)	141%
Dept 40 - Development Services	152,450	0	152,450	154,558	(2,108)	101%
Dept 50 - Municipal Services	31,500	0	31,500	35,007	(3,507)	111%
Dept 60 - Parks	88,200	0	88,200	87,748	452	99%
Dept 61 - Recreation	1,415,550	0	1,415,550	1,373,080	42,470	97%
TOTAL REVENUE	38,081,163	80,809	38,161,972	37,978,113	183,859	100%
EXPENDITURES						
Administration Totals	4,955,624	646,341	5,601,965	5,306,475	295,490	95%
Police Totals	19,607,377	217,183	19,824,560	19,915,232	(90,672)	100%
Fire Totals	9,741,048	276,212	10,017,260	10,524,524	(507,265)	105%
Development Services Totals	981,011	26,214	1,007,225	820,562	186,663	81%
Municipal Services Totals	390,289	6,112	396,401	310,832	85,569	78%
Parks Totals	1,007,947	32,457	1,040,404	968,607	71,797	93%
Recreation Totals	1,565,879	52,000	1,617,879	1,367,233	250,646	85%
TOTAL EXPENDITURES	38,249,175	1,256,519	39,505,694	39,213,465	292,229	99%
Fund 110 - General Fund Totals						
REVENUE TOTALS	38,081,163	80,809	38,161,972	37,978,113	183,859	100%
EXPENSE TOTALS	38,249,175	1,256,519	39,505,694	39,213,465	292,229	99%
Fund 110 - General Fund Totals	(168,012)	(1,175,710)	(1,343,722)	(1,235,352)	(108,370)	



CITY OF TURLOCK



SALES TAX REVENUE - Historical and Projected

	2017-18	2016-17	2015-16	2014-15	2013-14	2012-13	2011-12
July - Sept							
Gross	3,707,381.65	3,818,905.18	3,459,777.43	3,190,615.78	3,036,572.46	2,898,476.27	2,708,303.00
5% to County	(185,369.08)	(190,945.26)	(172,988.87)	(159,530.79)	(151,828.62)	(144,923.81)	(135,415.15)
State Admin	(40,677.74)	(43,601.44)	(33,080.32)	(30,130.56)	(30,768.72)	(26,843.06)	(25,489.39)
Net to City	3,481,334.83	3,584,358.48	3,253,708.24	3,000,954.43	2,853,975.12	2,726,709.40	2,547,398.46
693,490.71 after removal of \$528,528	-2.87%	10.16%	8.42%	5.15%	4.67%	7.04%	
Oct - Dec							
Gross	3,915,593.15	4,064,884.28	3,806,909.16	3,664,305.96	3,361,804.27	2,945,884.05	3,012,895.13
5% to County	(195,779.66)	(203,244.21)	(190,345.46)	(183,215.30)	(168,090.21)	(147,294.20)	(150,644.76)
State Admin	(40,778.52)	(44,467.52)	(34,641.21)	(33,276.38)	(32,083.54)	(27,008.44)	(26,869.12)
Net to City	3,679,034.97	3,817,172.55	3,581,922.49	3,447,814.28	3,161,630.52	2,771,581.41	2,835,381.25
187,630.78	-3.62%	6.57%	3.89%	9.05%	14.07%	-2.25%	
Jan - March							
Gross	3,301,977.10	3,454,472.76	3,220,629.89	3,081,805.94	3,188,943.90	2,750,845.87	2,613,822.57
5% to County	(165,098.86)	(172,723.64)	(161,031.49)	(154,090.30)	(159,447.20)	(137,542.29)	(130,691.13)
State Admin	(37,768.49)	(42,699.74)	(52,798.84)	(35,274.76)	(31,113.74)	(26,909.03)	(22,915.63)
Net to City	3,099,109.75	3,239,049.38	3,006,799.56	2,892,440.88	2,998,382.96	2,586,394.55	2,460,215.81
61,982.19	-4.32%	7.72%	3.95%	-3.53%	15.93%	5.13%	
Apr - June							
Gross	3,403,934.65	3,593,817.00	3,582,126.91	3,467,457.06	3,188,057.67	2,987,291.04	2,910,292.51
5% to County	(170,196.73)	(179,690.85)	(179,106.35)	(173,372.85)	(159,402.88)	(149,364.55)	(145,514.63)
State Admin	(34,284.13)	(39,683.07)	(41,116.94)	(33,086.12)	(30,452.00)	(29,996.02)	(27,531.02)
Net to City	3,199,453.79	3,374,443.08	3,361,903.62	3,260,998.09	2,998,202.79	2,807,930.47	2,737,246.86
603,087.64	-5.19%	0.37%	3.09%	8.77%	6.78%	2.58%	
Additional Accrued for 2017-18 per reports received from Sales Tax Consultants (*)							
Annual Total							
Gross	14,328,886.55	14,932,079.22	14,069,443.39	13,404,184.74	12,775,378.30	11,582,497.23	11,245,313.21
5% to County	(716,444.33)	(746,603.96)	(703,472.17)	(670,209.24)	(638,768.91)	(579,124.85)	(562,265.67)
State Admin	(153,508.88)	(170,451.77)	(161,637.31)	(131,767.82)	(124,418.00)	(110,756.55)	(102,805.16)
Net to City	13,458,933.34	14,015,023.49	13,204,333.91	12,602,207.68	12,012,191.39	10,892,615.83	10,580,242.38
Add'l admin on Triple Flip	0.00	0.00	(55,890.57)	(30,243.84)	(26,441.16)	(25,276.93)	(25,515.70)
*unprocessed claims	214,628.00						
	13,673,561.34	14,015,023.49	13,148,443.34	12,571,963.84	11,985,750.23	10,867,338.90	10,554,726.68
	-2.44%	6.59%	4.59%	4.89%	10.29%	2.96%	

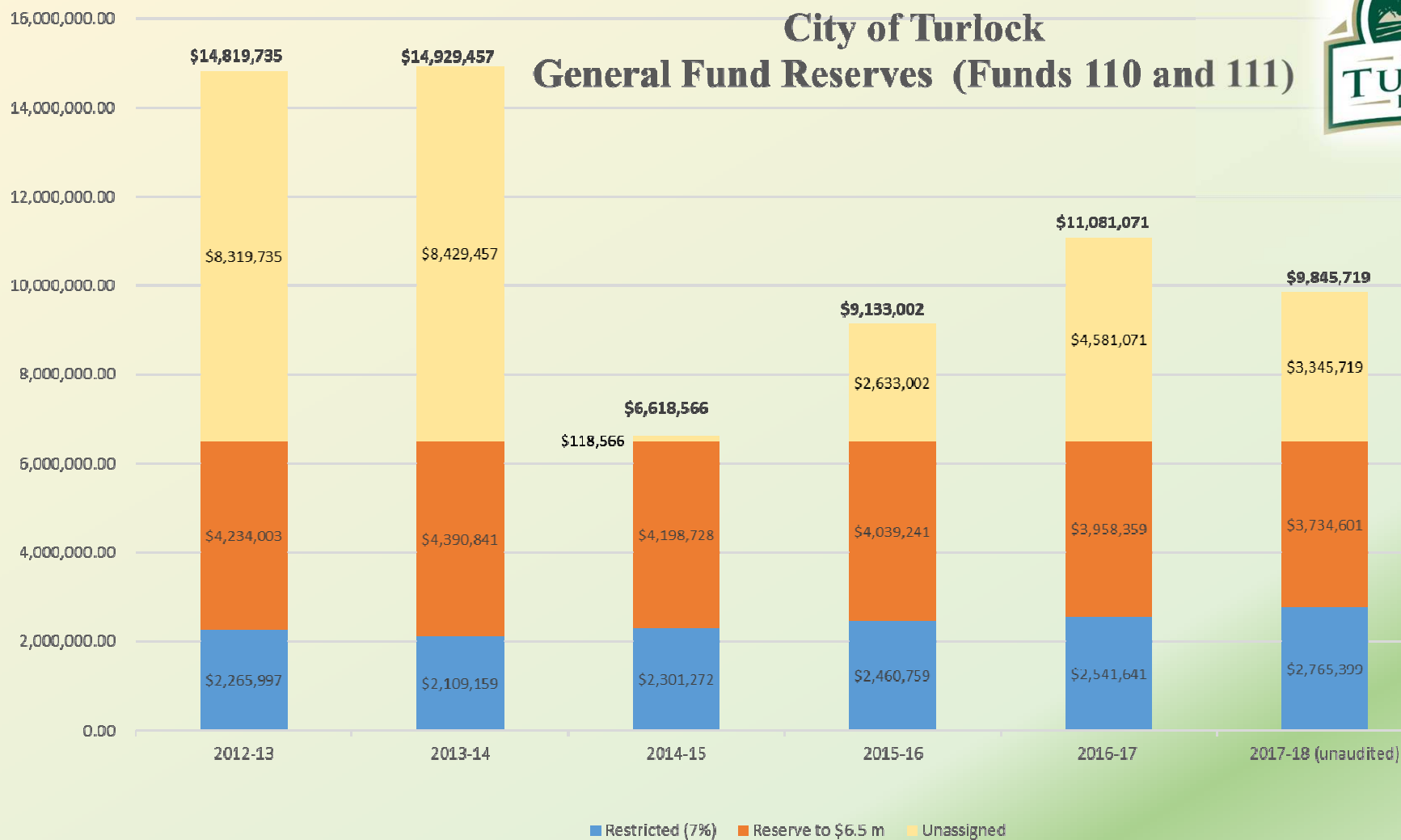
*CDTFA implemented new reporting system 5/2018 and many 2nd qtr claims weren't processed until 3rd qtr (see Avenu Insights)

fall of 2014
MVC south

prior high 2006-07 11,148,000.00



City of Turlock General Fund Reserves (Funds 110 and 111)



CITY OF TURLOCK

GENERAL FUND RESERVE:

Turlock Municipal Code Section 3-3-201 thru 205 (781-CS):

- General Fund Reserve deposit shall remain at seven percent (7%) until amended by ordinance of the Turlock City Council.
- Specifies purposes for which the General Fund Reserve can be utilized.
- Requires public hearing and 4/5ths vote of City Council.

Resolution No. 2011-123:

- Establishes that the minimum General Fund Emergency/Contingency Reserve is \$6.5 million and includes the amount specifically required under Ordinance 781-CS.



**SUMMARY OF FUND BALANCES - Unaudited at 6/30/18 - Missing Accruals
FY 17-18**

FUND NO.	FUND NAME	Opening Balance 7/1/17	Actual Revenues Received	Actual Expenses & Net Transfers	Unaudited Balance 6/30/18
110	GENERAL FUND (UNRESERVED)	\$ 6,750,056	\$ 37,978,113	\$ 39,213,465	\$ 5,514,704
111	GENERAL FUND RESERVE	\$ 4,331,040	\$ -	\$ -	\$ 4,331,040
113	PARKS, ARTS & RECREATION COMMISSION	\$ 1,281	\$ -	\$ -	\$ 1,281
116	SPECIAL PUBLIC SAFETY	\$ 824,075	\$ 981,317	\$ 1,337,494	\$ 467,898
120	TOURISM (\$489K reserved Pedretti Park Lighting)	\$ 905,430	\$ 547,065	\$ 254,972	\$ 1,197,523
201	ASSET FORFEITURE	\$ 25,385	\$ 25,956	\$ 4,887	\$ 46,454
202	BICYCLE FUND	\$ 84,036	\$ 1,955	\$ 7,388	\$ 78,603
203	ANIMAL FEE FORFEITURE	\$ 16,852	\$ 19,720	\$ 21,729	\$ 14,843
204	AB 939 INTEGRATED WASTE MANAGEMENT	\$ 950,117	\$ 175,587	\$ 156,762	\$ 968,942
205	SPORTS FACILITIES	\$ 10,187	\$ 781,890	\$ 781,763	\$ 10,314
215	STREETS: FEDERAL, STATE & LOCAL GRANT FUNDED PROJECTS	\$ 128,564	\$ 1,498,651	\$ 3,853,636	\$ (2,226,421)
216	STREETS: LOCAL TRANSPORTATION FUNDS				
	LTF Streets	\$ 219,843	\$ 61,676	\$ 550,610	\$ (269,091)
	Non-Motorized (LTF)	\$ 88,248	\$ -	\$ -	\$ 88,248
	Trench Restoration	\$ 38,227	\$ 28,356	\$ -	\$ 66,583
217	STREETS: GAS TAX (STREET MAINTENANCE)	\$ 1,508,188	\$ 1,515,404	\$ 2,650,764	\$ 372,828
218	MEASURE L	\$ (100,318)	\$ 4,424,742	\$ 361,808	\$ 3,962,616
219	SB1 ROAD MAINTENANCE & REHABILITATION	\$ -	\$ 511,413	\$ 25,163	\$ 486,250
225	TRANSPORTATION TAX	\$ 43,551	\$ 1,013	\$ 11,149	\$ 33,415
226	TRAFFIC TAX	\$ 7,739	\$ 2,318	\$ 2,981	\$ 7,076
227	PUBLIC SAFETY TAX	\$ 33,640	\$ 1,013	\$ -	\$ 34,653
228	PARK DEVELOPMENT TAX	\$ 3,947,098	\$ 47,631	\$ 289,424	\$ 3,705,305
229	AIR QUALITY IMPROVEMENT	\$ 189,408	\$ 1,992	\$ -	\$ 191,400
230	NORTHWEST TRIANGLE SPECIFIC PLAN AREA FEE	\$ 318,906	\$ 7,329	\$ 1,063	\$ 325,172
231	CFD #2 SERVICES MITIGATION (MELLO ROOS)	\$ 75,551	\$ 676,563	\$ 676,563	\$ 75,551
240	SMALL EQUIPMENT REPLACEMENT	\$ 2,277,280	\$ 2,566,964	\$ 2,269,056	\$ 2,575,188
241	ASSET REPLACEMENT	\$ 986,090	\$ 95,000	\$ 125,409	\$ 955,681
242	COMPUTER REPLACEMENT FUND	\$ 1,017,171	\$ 152,748	\$ 88,327	\$ 1,081,592
245	DEVELOPMENT BENEFIT ASSESSMENT	\$ 637,785	\$ 6,706	\$ -	\$ 644,491
246	LANDSCAPE ASSESSMENT	\$ 13,129,504	\$ 2,919,968	\$ 1,883,082	\$ 14,166,390
247	DOWNTOWN ASSESSMENT	\$ 55,081	\$ -	\$ -	\$ 55,081



CITY OF TURLOCK
SUMMARY OF FUND BALANCES - Unaudited at 6/30/18 - Missing Accruals
FY 17-18

FUND NO.	FUND NAME	Opening Balance 7/1/17	Actual Revenues Received	Actual Expenses & Net Transfers	Unaudited Balance 6/30/18
255	HOUSING PROGRAM SERVICES	\$ 36,432	\$ 727,850	\$ 675,394	\$ 88,888
256	STANISLAUS HOUSING CONSORTIA	\$ (107,900)	\$ 1,260,214	\$ 534,963	\$ 617,351
257	HOME PROGRAM (STATE)	\$ 1,990,075	\$ 449,818	\$ 51,962	\$ 2,387,931
258	HOUSING STIMULUS FUNDS	\$ 25,169	\$ 6,888	\$ 1,149	\$ 30,907
265	FIRE SERVICES GRANTS	\$ 1,130	\$ 348,116	\$ 348,188	\$ 1,058
266	POLICE GRANTS	\$ 238,932	\$ 390,431	\$ 418,459	\$ 210,904
267	COPS AB3229 SLESF (COPS) GRANT	\$ (5,938)	\$ 165,860	\$ -	\$ 159,922
269	PARKS & PUBLIC FACILITIES GRANTS	\$ 34,310	\$ 154,615	\$ 156,949	\$ 31,976
270	RECREATION DIVISION GRANTS AND DONATIONS	\$ 46,027	\$ 552,188	\$ 540,065	\$ 58,150
301	CAPITAL IMPROVEMENT	\$ 492,524	\$ 170,612	\$ 223,981	\$ 439,155
302	STREET LIGHTING	\$ 150,894	\$ 11,337	\$ 30,192	\$ 132,039
305	CAPITAL FACILITY FEES	\$ 11,696,656	\$ 782,602	\$ 1,036,622	\$ 11,442,636
306	NORTH TURLOCK MASTER PLAN FEES	\$ 2,222,442	\$ 9,233	\$ 50,436	\$ 2,181,239
307	NORTHEAST MASTER PLAN AREA FEES	\$ 3,648,768	\$ 565,180	\$ 103,496	\$ 4,110,452
308	TURLOCK REGIONAL INDUSTRIAL PARK	\$ 237,053	\$ 67,955	\$ -	\$ 305,008
309	EAST TUOLUMNE MASTER PLAN	\$ (163,000)	\$ -	\$ -	\$ (163,000)
401	AIRPORT FUND	\$ 39,753	\$ 72,966	\$ 64,839	\$ 47,880
405	BUILDING AND SAFETY DIVISION	\$ 137,517	\$ 1,258,885	\$ 1,261,795	\$ 134,607
410	WATER QUALITY CONTROL	\$ 28,074,422	\$ 20,602,167	\$ 23,698,420	\$ 24,978,169
411	STORM DRAINAGE CONSTRUCTION	\$ 2,290,415	\$ 43,695	\$ 34,780	\$ 2,299,330
412	SEWER CONSTRUCTION	\$ 1,417,173	\$ 22,825	\$ 278	\$ 1,439,720
413	WQC - CAPITAL EXPANSION RESERVE	\$ 18,198,377	\$ 5,547,110	\$ 8,913,049	\$ 14,832,438
414	SEWER LINE/TRUNK CONSTRUCTION	\$ 310,634	\$ 150,888	\$ 74	\$ 461,448
415	SEWER BONDS	\$ -	\$ -	\$ -	\$ -
416	RECYCLED WATER SALES	\$ -	\$ 183,689	\$ 1,162,851	\$ (979,162)
420	WATER ENTERPRISE	\$ 34,963,042	\$ 12,713,477	\$ 9,431,307	\$ 38,245,212
421	WATER LINE CONSTRUCTION	\$ 1,636,188	\$ 36,078	\$ 3,409	\$ 1,668,857
425	TRANSIT - DIAL-A-RIDE	\$ 400,413	\$ 454,850	\$ 544,774	\$ 310,489
426	TRANSIT - FIXED ROUTE	\$ 2,508,692	\$ 2,530,482	\$ 7,828,133	\$ (2,788,959)
501	INFORMATION TECHNOLOGY	\$ 171,807	\$ 1,143,897	\$ 1,149,197	\$ 166,507
502	ENGINEERING	\$ (2,065,361)	\$ 1,973,470	\$ 2,460,623	\$ (2,552,514)
505	FLEET SERVICES	\$ 897,321	\$ 865,848	\$ 776,325	\$ 986,844
506	VEHICLE/EQUIPMENT REPLACEMENT	\$ 4,062,220	\$ 1,262,622	\$ 974,956	\$ 4,349,886
510	WORKERS COMPENSATION	\$ 929,130	\$ 1,125,642	\$ 987,495	\$ 1,067,277
511	HEALTH CARE	\$ 89,401	\$ 8,651,862	\$ 8,384,988	\$ 356,275
512	CASUALTY & UNEMPLOYMENT INSURANCE	\$ 863,850	\$ 1,185,138	\$ 1,062,613	\$ 986,375
602	DOWNTOWN IMPROVEMENT PROJECT	\$ 244,914	\$ -	\$ 689	\$ 244,225
621	SUCCESSOR AGENCY NON LMI	\$ 4,862,349	\$ 2,934,673	\$ 2,262,564	\$ 5,534,458
625	SUCCESSOR AGENCY - LMI	\$ 29,072	\$ 83,345	\$ 143,416	\$ (30,999)
705	NORTHWEST TRIANGLE MELLO-ROOS ASSESSMENT	\$ 394,621	\$ 297,686	\$ 282,316	\$ 409,991
706	PBID	\$ 22,718	\$ 148,836	\$ 142,810	\$ 28,744
TOTALS		\$ 159,522,256	\$ 123,984,120	\$ 130,311,051	\$ 153,195,324

