



Fiscal Year 2020-2021  
Budget Workshop  
May 13, 2020

Prepared By Finance Department



# FY 2020-2021 Budget Workshop

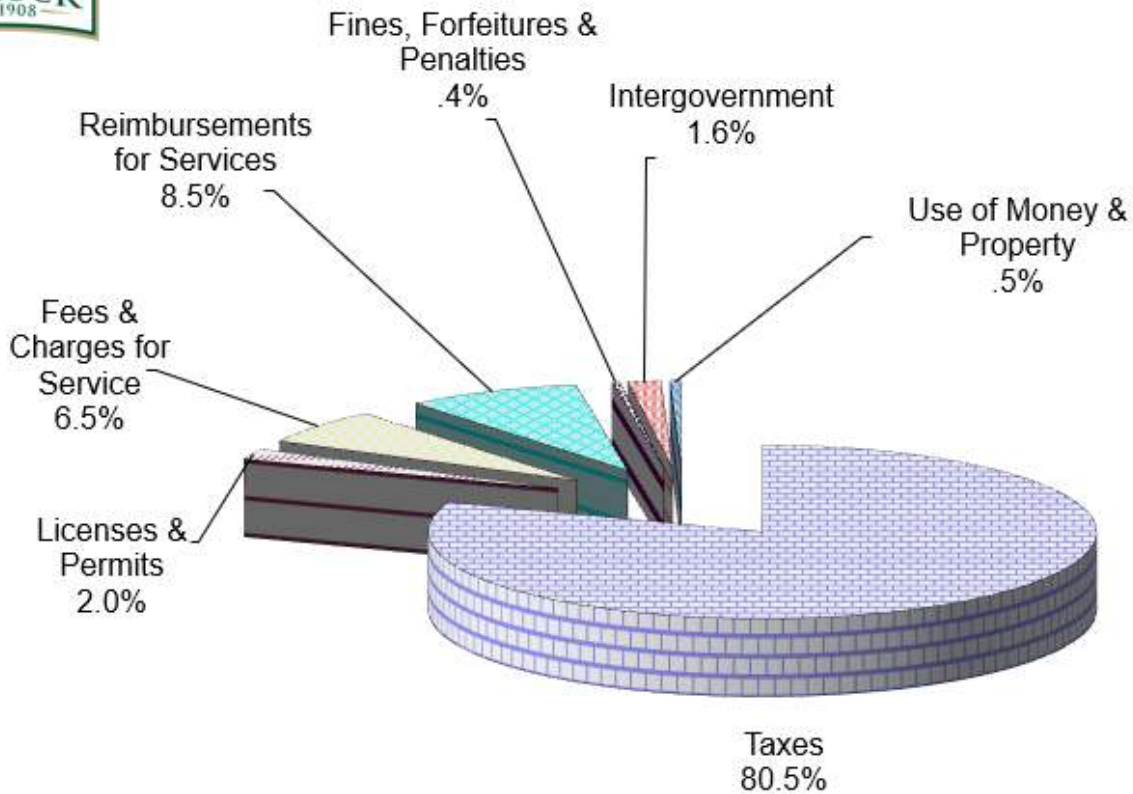
## Draft Summary of Revenues and Expenses

	Actual FY 18/19	Budget FY 19/20	Budget FY 20/21	
<b>General Fund</b>				
Revenues	\$ 41,296,270	\$ 40,938,881	\$ 39,058,635	-5%
Expenditures	42,014,817	41,458,791	43,098,257	4%
<b>Net Income (Loss) General Fund</b>	<b>\$ (718,547)</b>	<b>\$ (519,910)</b>	<b>\$ (4,039,622)</b>	<b>-9%</b>
<b>Non General Fund</b>				
<b>Revenues</b>				
<b>Non General Fund Revenues</b>	<b>\$ 105,604,319</b>	<b>\$ 132,594,185</b>	<b>\$ 111,167,652</b>	<b>-16%</b>
<b>Non General Fund</b>				
<b>Expenses</b>				
<b>Non General Fund Expenses</b>	<b>\$ 114,150,419</b>	<b>\$ 197,851,229</b>	<b>\$ 128,718,628</b>	<b>-35%</b>
<b>Net Income (Loss) Non General Fund</b>	<b>\$ (8,546,100)</b>	<b>\$ (65,257,044)</b>	<b>\$ (17,550,976)</b>	



# FY 20/21 Budget Workshop

## General Fund Revenues by Source 2020-21





## FY 20/21 Budget Workshop-Revenue Projections

	Budget FY 19/20	Budget FY 20/21	Increase/ (Decrease) from FY 19/20 to 20/21	% of Increase/ -Decrease
Budget 19/20 to 20/21 Analysis				
<b>REVENUES</b>				
<b>Taxes</b>	\$ 32,524,409	\$ 31,451,784	\$ (1,072,625)	-3.3%
Property Taxes	\$ 12,795,509	\$ 13,208,084	\$ 412,575	3.2%
Sales Tax	\$ 14,664,200	\$ 13,161,800	\$ (1,502,400)	-10.3%
Hotel/Motel Taxes	\$ 1,164,300	\$ 1,000,000	\$ (164,300)	-14.1%
<b>Licenses and Permits</b>	\$ 874,000	\$ 774,230	\$ (99,770)	-11.4%
Business Licenses	\$ 730,000	\$ 630,000	\$ (100,000)	-13.7%
<b>Fines, Forfeitures/Penalties</b>	\$ 158,000	\$ 142,200	\$ (15,800)	-10.0%
<b>Interest Income</b>	\$ 300,000	\$ 212,500	\$ (87,500)	-29.2%
<b>Intergovernmental</b>	\$ 752,860	\$ 619,600	\$ (133,260)	-17.7%
<b>Charges for Services</b>	\$ 2,668,559	\$ 2,476,144	\$ (192,415)	-7.2%
Penalties	\$ 592,600	\$ 450,000	\$ (142,600)	-24.1%
Business License App	\$ 25,000	\$ 15,000	\$ (10,000)	-40.0%
Other Recreation Progr	\$ 463,000	\$ 390,835	\$ (72,165)	-15.6%
Play Program	\$ 887,000	\$ 835,987	\$ (51,013)	-5.8%
<b>Other Revenues</b>	\$ 80,351	\$ 79,651	\$ (700)	-0.9%
<b>Transfers In</b>	\$ 3,580,702	\$ 3,302,526	\$ (278,176)	-7.8%
<b>Total General Fund Revenues</b>	<b>\$ 40,938,881</b>	<b>\$ 39,058,635</b>	<b>\$ (1,952,411)</b>	

## FY 20/21 Budget Workshop-Expense Projections

	Budget FY 19/20	Budget FY 20/21	Increase/ (Decrease) from FY 19/20 to 20/21	% of Increase/ -Decrease
Budget 19/20 to 20/21 Analysis				
<b>EXPENSES</b>				
<b>Salaries</b>	20,836,320	20,771,217	\$ (65,103)	-0.3%
<b>Benefits</b>	13,760,803	15,254,951	\$ 1,494,148	10.9%
CalPERS	6,317,657	7,426,917	\$ 1,109,260	17.6%
Medical	4,534,020	4,562,472	\$ 28,452	0.6%
<b>Contractual Services</b>	1,548,650	1,637,225	\$ 88,575	5.7%
<b>Supplies and Maintenance</b>	760,296	599,589	\$ (160,707)	-21.1%
<b>Utilities</b>	584,269	566,057	\$ (18,212)	-3.1%
<b>Vehicle Expenses</b>	609,994	647,638	\$ 37,644	6.2%
<b>Miscellaneous Expenses</b>	758,348	879,692	\$ 121,344	16.0%
<b>Capital Outlay</b>	42,187	30,137	\$ (12,050)	-28.6%
<b>Debt Service</b>	346,304	338,312	\$ (7,992)	-2.3%
<b>Transfers Out</b>	2,211,620	2,373,439	\$ 161,819	7.3%
<b>Total General Fund Expenses</b>	\$ 41,458,791	\$ 43,098,257	\$ 1,639,466	





# Projected Cost of PERS Rate Increase in FY 20/21

	FY 20/21 Total Employer PERS Rate	FY 19/20 Total Employer PERS Rate	Increase from FY FY 19/20 to 20/21	GF Budgeted Persable Salary	Estimated PERS Increase	Approx. % of Salaries
Misc Classic	34.989%	31.220%	3.769%	1,509,265	56,900	7%
Misc PEPRA	34.077%	29.149%	4.928%	2,174,629	107,200	10%
Police Classic	44.891%	40.019%	4.872%	9,621,819	468,900	46%
Police PEPRA	34.261%	31.126%	3.135%	2,150,586	67,500	10%
Fire Classic	47.809%	41.616%	6.193%	4,679,811	289,900	24%
Fire PEPRA	37.179%	32.723%	4.456%	635,107	28,300	3%
				<b>20,771,217</b>	<b>1,018,700</b>	<b>100%</b>
<b>Includes Unfunded Liability</b>						
Calculated estimated increase on Classic, as PEPRA is small percentage of total						



**Police**

**Fire**



# Budget Workshop FY 20/21

## Police & Fire Expenditures (General Fund)

	Actual FY 18/19	Budget FY 19/20	Budget FY 20/21	
<b>POLICE - Expenditures</b>				
Salaries and Benefits	18,782,535	19,583,507	20,611,379	
Contractual Services	416,816	302,935	325,307	
Supplies and Maintenance	195,225	171,397	148,500	
Utilities	337,621	352,500	352,500	
Vehicle Expenses	413,968	277,017	297,882	
Miscellaneous Expenses	281,173	197,800	193,330	
Debt Service	11,989	7,993	-	
Transfers Out	1,035,106	743,223	742,195	
<b>Police Expenditures</b>	<b>\$ 21,474,432</b>	<b>\$ 21,636,372</b>	<b>\$ 22,671,093</b>	<b>5%</b>
<b>FIRE - Expenditures</b>				
Salaries and Benefits	10,162,345	9,178,836	9,527,829	
Contractual Services	113,112	125,298	131,161	
Supplies and Maintenance	130,865	128,631	151,550	
Utilities	75,821	72,700	76,900	
Vehicle Expenses	200,049	208,129	219,061	
Miscellaneous Expenses	22,614	29,100	110,120	
Transfers Out	526,244	267,077	287,447	
<b>Fire Expenditures</b>	<b>\$ 11,231,049</b>	<b>\$ 10,009,771</b>	<b>\$ 10,504,068</b>	<b>5%</b>

# General Fund - excluding Public Safety





# Budget Workshop FY 20/21

## Non Public Safety Expenditures (General Fund)

	Actual FY 18/19	Budget FY 19/20	Budget FY 20/21	
<b>General Fund (non Public Safety) - Expenditures</b>				
Salaries and Benefits	5,612,298	5,834,780	5,886,960	
Contractual Services	1,246,104	1,120,417	1,180,757	
Supplies and Maintenance	272,697	460,268	299,539	
Utilities	119,767	159,069	136,657	
Vehicle Expenses	108,755	124,848	130,695	
Miscellaneous Expenses	481,341	531,448	576,242	
Capital Outlay	14,344	42,187	30,137	
Debt Service	338,311	338,311	338,312	
Transfers Out	1,115,720	1,201,320	1,343,797	
<b>General Fund (non PS) Expenditures</b>	<b>\$ 9,309,336</b>	<b>\$ 9,812,648</b>	<b>\$ 9,923,096</b>	<b>1%</b>

# Staffing Levels as of 4/15/2020





## Staffing Levels - Citywide

### Budget Workshop - May 13, 2020



### Staffing Levels as of 4/15/20

	Budgeted FY 18/19	Budgeted FY 19/20	Vacant as of 4/15/20	Filled as of 4/15/20	% Vacant
General Fund, excluding public safety	42	35	4	31	11%
Police - General Fund	123	118	4	114	3%
Fire - General Fund	57	54	5	49	9%
Fund 501 - Information Technology	7	7	1	6	14%
Fund 205 - Sports Facilities	3	3	0	3	0%
Fund 217 - Streets	10	10	0	10	0%
Fund 246 - Landscape Assmt District Maint	8	8	0	8	0%
Fund 219 - SB 1 Road Maint & Rehab	2	2	0	2	0%
Fund 405 - Building and Safety Division	9	9	2	7	22%
Fund 426 - Transit (Fixed Route)	6	7	0	7	0%
Fund 502 - Engineering	20	17	5	12	29%
Fund 256 - Stanislaus Housing Consortium	1	1	0	1	0%
Fund 505 - Fleet	6	6	2	4	33%
Fund 255 - CDBG	2	2	0	2	0%
WQC	50	52	8	44	15%
Water	27	26	3	23	12%
<b>TOTAL</b>	<b>373</b>	<b>357</b>	<b>34</b>	<b>323</b>	<b>10%</b>

# Full-Time Personnel GENERAL FUND only



Department	Frozen 20-21	Vacant as of 4/15/20	Budget 18-19	Budget 19-20	Budget 20-21 *	% vacant + frozen
<i>City Manager (Department 102)</i>		1	5	5	5	20%
<i>Finance (Department 106)</i>		1	7	7	6.5	15%
<i>Human Resources (Department 109)</i>		1	3	3	3	33%
<i>Payroll (Department 110)</i>			2	2	2	0%
<i>General Government (Department 112)</i>			0	0	1	0%
<i>Police (Departments 200 &amp; 210)</i>	4	4	119	114	114.9	7%
<i>Animal Services and Control (Department 215)</i>			4	4	4	0%
<i>Neighborhood Services (Department 220)</i>			3	3	3	0%
<i>Fire Services (Department 300)</i>	3	5	54	51	51.1	15%
<i>Planning (Department 400)</i>		1	5	5	5.25	19%
<i>Public Facilities (Department 500)</i>	2		5	3	1	67%
<i>Park Maintenance (Department 600)</i>	2		7	5	4.375	31%
<i>Parks, Rec &amp; Pub Fac (Dept 620, 622, 624, 626 &amp; 630)</i>	1		6	5	3.795	21%
<b>Total General Fund Staff</b>	<b>12.0</b>	<b>13.0</b>	<b>222.0</b>	<b>207.0</b>	<b>204.92</b>	<b>12%</b>

\* Change in FY 20/21 to reflect actual fund employee is paid from

# FY 2020-2021 Budget Workshop

## Analysis of General Fund\* Reserve

Fund Balance Category	6/30/2019 Actual*	Estimated FY 19/20
Non Spendable	30,353	40,000
Committed - Public Safety Fund	575,553	532,593
Committed - Tourism Fund/Arts	1,049,999	1,163,441
Assigned - Compensated Absences	2,649,881	2,709,881
<b>Unassigned</b>	<b>6,435,712</b>	<b>5,844,803</b>
<b>Total General Fund** Reserve Balance</b>	<b>10,741,498</b>	<b>10,290,718</b>
*Pending final audit		
**Includes Funds 110, 111, 113, 116, and 120		
General Fund Expense	\$ 42,014,817	\$ 41,458,791
<b>Unassigned as % of General Fund Expense</b>	<b>15%</b>	<b>14%</b>
Ordinance No.781-CS-GF @ 7% of Exp.	\$ 2,941,037	\$ 2,902,115
Under Resolution 2011-123 @ \$6.5m by	\$ (64,288)	\$ (655,197)



**Questions?**

