

# Challenge, Change & Opportunity

## City of Modesto 2018-19 Fiscal Year Adopted Annual Operating Budget



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# Introduction

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## Budget Message

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**Ted Brandvold, Mayor**  
**City of Modesto**  
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Modesto, CA 95354  
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### Mayor's Final Budget Modifications

June 8, 2018

As Mayor, I have the duty to prepare and deliver to the City Council the Mayor's Final Budget Modifications for the draft budget under Modesto City Charter Section 1303.

Under our City Charter, the Mayor has specific duties related to the budget such as this message.

I would like to thank City Manager Joe Lopez and the City staff for their efforts in this budget process. Due to their hard work, the City Manager and I were able to present another balanced budget for the City Council workshops which achieved our goal of increasing our budget reserves. This year's budget process required us to close a \$17,380,000.00 gap between expected revenues and the budget requests from City departments. In addition, we had to fund the initial wave of increased monies we are having to send to Sacramento to offset our pension liabilities: \$3,700,000 for this year alone.

Even in these rough waters, the City Council, working with our City Manager and City staff, have been able to achieve the primary goal of my Budget Message earlier this year: increasing our General Fund budget reserve in an effort to meet the minimum recommended by the Government Finance Officers Association ("GFOA"). When I took office, the City's General Fund reserve was at approximately \$3,000,000. In the years since taking office, we have been able to build the General Fund reserve to its current level of approximately \$18,300,000. which our City Manager calculates nearly meets the GFOA recommended minimum General Reserve fund balance. If we realize any future year-end excess funds, the City Manager and I recommend that these excess funds be distributed equally among: the General Fund reserve; funding a pension liability trust; and increasing our deferred maintenance funds.

I do repeat my recommendation from my earlier Budget Message that the City Council establish a written formal policy for the General Fund budget reserves. As I wrote then:

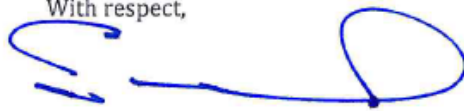
*GFOA also "recommends that governments establish a formal policy on the level of unrestricted fund balance that should be*

*maintained in the general fund for GAAP and budgetary purposes." I believe the City would benefit from such a formal policy and I have attached a copy of the GFOA's statement on General Fund reserves for consideration by the City Council and our citizens."*

I am always open to better ideas on how to achieve our goals and will always be happy to receive any input from you: the City Council members entrusted by the citizens and taxpayers with these important decisions. As always, I welcome additional input from City staff, members of the 100-Day Committee, and any other concerned citizen, taxpayer, or group in our community.

I continue to remain confident that by working together, the City Council, our City Manager, all City employees, the 100-Day Committee and all concerned citizens and taxpayers we can achieve long-term financial sustainability of our City for our taxpayers and for city operations.

With respect,



Ted Brandvold, Mayor  
City of Modesto

2/15/2018

Fund Balance Guidelines for the General Fund



Government Finance Officers Association

## BEST PRACTICE

# Fund Balance Guidelines for the General Fund

### BACKGROUND:

In the context of financial reporting, the term *fund balance* is used to describe the net position of governmental funds calculated in accordance with generally accepted accounting principles (GAAP). Budget professionals commonly use this same term to describe the net position of governmental funds calculated on a government's budgetary basis.<sup>1</sup> While in both cases *fund balance* is intended to serve as a measure of the financial resources available in a governmental fund; it is essential that differences between GAAP *fund balance* and budgetary *fund balance* be fully appreciated.

1. GAAP financial statements report up to five separate categories of fund balance based on the type and source of constraints placed on how resources can be spent (presented in descending order from most constraining to least constraining): *nonspendable fund balance*, *restricted fund balance*, *committed fund balance*, *assigned fund balance*, and *unassigned fund balance*.<sup>2</sup> The total of the amounts in these last three categories (where the only constraint on spending, if any, is imposed by the government itself) is termed *unrestricted fund balance*. In contrast, budgetary fund balance, while it is subject to the same constraints on spending as GAAP fund balance, typically represents simply the total amount accumulated from prior years at a point in time.
2. The calculation of GAAP fund balance and budgetary fund balance sometimes is complicated by the use of sub-funds within the general fund. In such cases, GAAP fund balance includes amounts from all of the subfunds, whereas budgetary fund balance typically does not.
3. Often the timing of the recognition of revenues and expenditures is different for purposes of GAAP financial reporting and budgeting. For example, encumbrances arising from purchase orders often are recognized as expenditures for budgetary purposes, but never for the preparation of GAAP financial statements.

The effect of these and other differences on the amounts reported as *GAAP fund balance* and *budgetary fund balance* in the general fund should be clarified, understood, and documented.

It is essential that governments maintain adequate levels of fund balance to mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenditures) and to ensure stable tax rates.

In most cases, discussions of fund balance will properly focus on a government's general fund. Nonetheless, financial resources available in other funds should also be considered in assessing the adequacy of unrestricted fund balance in the general fund.

### RECOMMENDATION:

GFOA recommends that governments establish a formal policy on the level of unrestricted fund balance that should be maintained in the general fund for GAAP and budgetary purposes.<sup>3</sup> Such a

#### Fund Balance Guidelines for the General Fund

guideline should be set by the appropriate policy body and articulate a framework and process for how the government would increase or decrease the level of unrestricted fund balance over a specific time period.<sup>4</sup> In particular, governments should provide broad guidance in the policy for how resources will be directed to replenish fund balance should the balance fall below the level prescribed.

*Appropriate Level.* The adequacy of unrestricted fund balance in the general fund should take into account each government's own unique circumstances. For example, governments that may be vulnerable to natural disasters, more dependent on a volatile revenue source, or potentially subject to cuts in state aid and/or federal grants may need to maintain a higher level in the unrestricted fund balance. Articulating these risks in a fund balance policy makes it easier to explain to stakeholders the rationale for a seemingly higher than normal level of fund balance that protects taxpayers and employees from unexpected changes in financial condition. Nevertheless, GFOA recommends, at a minimum, that general-purpose governments, regardless of size, maintain unrestricted budgetary fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures.<sup>5</sup> The choice of revenues or expenditures as a basis of comparison may be dictated by what is more predictable in a government's particular circumstances.<sup>6</sup> Furthermore, a government's particular situation often may require a level of unrestricted fund balance in the general fund significantly in excess of this recommended minimum level. In any case, such measures should be applied within the context of long-term forecasting, thereby avoiding the risk of placing too much emphasis upon the level of unrestricted fund balance in the general fund at any one time. In establishing a policy governing the level of unrestricted fund balance in the general fund, a government should consider a variety of factors, including:

1. The predictability of its revenues and the volatility of its expenditures (i.e., higher levels of unrestricted fund balance may be needed if significant revenue sources are subject to unpredictable fluctuations or if operating expenditures are highly volatile);
2. Its perceived exposure to significant one-time outlays (e.g., disasters, immediate capital needs, state budget cuts);
3. The potential drain upon general fund resources from other funds, as well as, the availability of resources in other funds;
4. The potential impact on the entity's bond ratings and the corresponding increased cost of borrowed funds;
5. Commitments and assignments (i.e., governments may wish to maintain higher levels of unrestricted fund balance to compensate for any portion of unrestricted fund balance already committed or assigned by the government for a specific purpose). Governments may deem it appropriate to exclude from consideration resources that have been committed or assigned to some other purpose and focus on unassigned fund balance, rather than on unrestricted fund balance.

#### *Use and Replenishment.*

The fund balance policy should define conditions warranting its use, and if a fund balance falls below the government's policy level, a solid plan to replenish it. In that context, the fund balance policy should:

1. Define the time period within which and contingencies for which fund balances will be used;
2. Describe how the government's expenditure and/or revenue levels will be adjusted to match any new economic realities that are behind the use of fund balance as a financing bridge;
3. Describe the time period over which the components of fund balance will be replenished and the means by which they will be replenished.

Generally, governments should seek to replenish their fund balances within one to three years of use. Specifically, factors influencing the replenishment time horizon include:

## Fund Balance Guidelines for the General Fund

1. The budgetary reasons behind the fund balance targets;
2. Recovering from an extreme event;
3. Political continuity;
4. Financial planning time horizons;
5. Long-term forecasts and economic conditions;
6. External financing expectations.

Revenue sources that would typically be looked to for replenishment of a fund balance include nonrecurring revenues, budget surpluses, and excess resources in other funds (if legally permissible and there is a defensible rationale). Year-end surpluses are an appropriate source for replenishing fund balance.

*Unrestricted Fund Balance Above Formal Policy Requirement.* In some cases, governments can find themselves in a position with an amount of unrestricted fund balance in the general fund over their formal policy reserve requirement even after taking into account potential financial risks in the foreseeable future. Amounts over the formal policy may reflect a structural trend, in which case governments should consider a policy as to how this would be addressed. Additionally, an education or communication strategy, or at a minimum, explanation of large changes in fund balance is encouraged. In all cases, use of those funds should be prohibited as a funding source for ongoing recurring expenditures.

**Notes:**

1. For the sake of clarity, this recommended practice uses the terms GAAP fund balance and budgetary fund balance to distinguish these two different uses of the same term.
2. These categories are set forth in Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.
3. Sometimes restricted fund balance includes resources available to finance items that typically would require the use of unrestricted fund balance (e.g., a contingency reserve). In that case, such amounts should be included as part of unrestricted fund balance for purposes of analysis.
4. See Recommended Practice 4.1 of the National Advisory Council on State and Local Budgeting governments on the need to "maintain a prudent level of financial resources to protect against reducing service levels or raising taxes and fees because of temporary revenue shortfalls or unpredicted one-time expenditures" (Recommended Practice 4.1).
5. In practice, a level of unrestricted fund balance significantly lower than the recommended minimum may be appropriate for states and America's largest governments (e.g., cities, counties, and school districts) because they often are in a better position to predict contingencies (for the same reason that an insurance company can more readily predict the number of accidents for a pool of 500,000 drivers than for a pool of fifty), and because their revenues and expenditures often are more diversified and thus potentially less subject to volatility.
6. In either case, unusual items that would distort trends (e.g., one-time revenues and expenditures) should be excluded, whereas recurring transfers should be included. Once the decision has been made to compare unrestricted fund balance to either revenues and/or expenditures, that decision should be followed consistently from period to period.

*This best practice was previously titled *Appropriate Level of Unrestricted Fund Balance in the General Fund*.*

June 6, 2018

***To the Members of the City Council and the Citizens of Modesto:***

*I am pleased to submit the Final Proposed Fiscal Year 2018-2019 city budget for your review and consideration. The budget is presented with confidence that our city is making great economic improvements, and with caution due to the fiscal challenges we face this next year and in the years to come.*

*Our local economy is improving, and we continue to see an increase in revenue from property, business license and sales taxes, which account for 59.2% of General Fund revenues. During FY17/18, the city was able to increase its General Fund emergency reserves by \$2.5 million to \$18.3 million while containing costs. This action also brings the city to within approximately \$600 thousand of the Government Finance Officers Association recommended level.*

*Our initial projections show significant increases in CalPERS contributions for this upcoming fiscal year, and the increases will continue in subsequent years. In short, pension costs are outpacing the growth in revenue. Also, some of our revenue streams continue to be vulnerable to change. Specifically, our Sales Tax revenues continue to be negatively impacted by consumer shifts toward online retail sales.*

*A few consistent themes you will notice in the upcoming fiscal year:*

- *Public safety will remain our priority.*
- *We want to be known as an organization focused on the customer experience.*
- *We will align resources to be an innovative and solutions-oriented organization.*
- *The city will embark on a refreshed Strategic Plan to guide staff on priorities of the City Council.*
- *Staff will actively manage vacancies, as they occur, to ensure resources are available to meet future budget challenges.*
- *We will work toward an aggressive pro-business approach to expand existing businesses and attract new businesses.*
- *We will invest in collaborative partnerships with other jurisdictions, our neighborhood groups and faith organizations.*
- *We will strive for an open transparent government and will make decisions based on data and evidence.*

## **Modesto's Budget and the Strategic Plan**

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City staff has again worked to ensure an apportionment of resources to align with Council's priorities and vision for the city, all while aligning the budget to realistic expectations based on conservative assumptions. The Strategic Plan provides a framework for resource allocation, and the city has set forth a vision and associated General Fund budget that focuses on four core commitments:

1. ***Great Safe Neighborhoods.*** A city where we all work together to ensure our neighborhoods are safe and attractive, building on the diversity of our many neighborhoods. We engage our neighborhoods as our partners working together to achieve common goals and help make our community an even better place to live, work and play. **GENERAL FUND - \$105.7 MILLION (82% OF TOTAL GENERAL FUND BUDGET)**
2. ***Healthy Economy and Great Quality of Life.*** A city where in partnership with other governmental agencies, nonprofits, schools, and businesses, we have jobs and educational opportunities that help our

families succeed. We work with the community to expand access to cultural, entertainment and recreational opportunities for youth and families. **GENERAL FUND - \$8.1 MILLION (6% OF TOTAL GENERAL FUND BUDGET)**

3. *Vibrant Infrastructure and Sustainable Environment.* A city where there is a safe and efficient multi-modal network of transportation and a healthy environment that protects its natural resources and strives for long-term sustainability. **GENERAL FUND - \$7.4 MILLION (6% OF TOTAL GENERAL FUND BUDGET)**

4. *Effective, Responsive and Transparent Government.* A city government of continuous improvement and effective and efficient use of resources, that is responsive to community needs while operating in a transparent and accessible environment. **GENERAL FUND - \$13.3 MILLION (10% OF TOTAL GENERAL FUND BUDGET)**

### Overview of the FY18/19 Proposed Budget

The total city operating expense budget for all funds, including certain Joint Power Authorities, for FY18/19 is \$383.5 million. There are four major funds within the city’s budget: General, Water, Wastewater, and Internal Services. There are also a number of smaller funds, including the Golf Fund, Modesto Centre Plaza, Storm Drainage, Surface Transportation Funds, and Airport Funds. The information in the following table summarizes the city’s primary funds:

Fund Name	Amount
<b>General Fund</b>	<b>\$129,503,066</b>
Wastewater	43,775,771
Water	58,686,427
Internal Service	49,894,291
Transit	22,600,820
Surface Transportation	10,804,026
Storm Drain	7,107,603
Golf	3,364,006
Centre Plaza	1,578,991
Airport	973,238
Other Funds	55,230,830
<b>TOTAL FUNDS</b>	<b>\$383,519,069</b>

#### General Fund

As in past years, initial budget projections for the General Fund indicate a large potential shortfall. The initial projected gap for the FY18/19 General Fund Operating Budget is approximately \$17.13 million. Staff is determined to stay true to Council’s intention of putting aside money for future contingencies and not to withdraw funds from General Fund Emergency Reserves. Staff also wants to ensure the continued sustainability of the city’s Internal Service Funds by fully funding their allocations. This gap has been closed through permanent reductions, with the use of some one-time strategies, and without eliminating filled positions.

The table below summarizes the strategies used to close the shortfall. After all reduction strategies were taken into consideration, the General Fund FY18/19 Draft Budget is balanced with the following strategies:

Proposed Options for a Balanced Operating Budget	Amount (in millions)
Increase in departmental revenues	\$1.43
One-time transfer-back from fleet replacement	1.85
Workers compensation rate reduction (28% all funds)	1.38
Employee benefits fund reduction of ISF charges	1.18
Variance rate (6.8%)	6.54
Departmental reductions/adjustments/restructures	5.00
<b>TOTAL PROPOSED SAVINGS</b>	<b>\$17.38</b>

In FY18/19, it is projected that General Fund revenues (including transfers in from other funds) will be \$129.5 million. The city experienced stable and slowly-increasing revenues in its General Fund over the last 7 years. Current revenues show steady increases in the city’s Property Tax revenues which includes both the property portion of the revenue as well as the Vehicle License Fee Swap revenue. These two sources make up the city’s Property Tax revenue, which is estimated to increase 6.7% from FY17/18 to FY18/19. Sales Tax revenues show a slight increase of 2.6% over FY17/18. Although there is a shift in retail sales to online shopping, Sales Tax revenues continue to slowly rise with increased fuel prices in the latter half of FY17/18.

Revenue Category	Amount (in millions)
Property Tax	\$33.44
Sales Tax	31.24
Utility Users Tax	21.12
Business License Tax	12.00
Franchise Fees	4.73
Transient Occupancy Tax	2.70
Construction Revenues	2.40
Motor Vehicle Fees	0.22
Departmental Revenues	16.48
Cannabis Revenues	1.50
One-Time Revenues	1.43
Transfers-In from Other Funds	2.24
<b>TOTAL REVENUE</b>	<b>\$129.50</b>

Total General Fund expenditures, including transfers out, in the Proposed Budget are \$136 million, before applying a vacancy factor of 6.8% which equates to savings of \$6.5 million. This brings the total Proposed Budget down to \$129.5 million. Public Safety (Police and Fire) continues to be the primary spending priority of the General Fund with \$97.8 million or 75.5% of its resources being allocated to support this function. Of this amount, \$65.7 million supports the Police Department and \$32.1 million supports the Fire Department. While the Strategic Plan Commitment of Great Safe Neighborhoods is the city’s number one priority, there are other essential and quality of life services that need to be provided in complement to achieve the Strategic Plan Commitments.

Fund Name	Amount
General Fund	\$129,503,066
<b>Wastewater</b>	<b>43,775,771</b>
Water	58,686,427
Internal Service	49,894,291
Transit	22,600,820
Surface Transportation	10,804,026
Storm Drain	7,107,603
Golf	3,364,006
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Airport	973,238
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<b>TOTAL FUNDS</b>	<b>\$383,519,069</b>

**Wastewater Fund**

The Wastewater Fund provides for wastewater services to customers in the Cities of Modesto, Empire and a portion of Ceres. This service area equates to over 200,000 residents. The system consists of approximately 70 miles of trunk lines, 670 miles of sanitary lines and 40 wastewater lift stations. Wastewater is treated at the Sutter Primary Treatment Plant and the Jennings Secondary Treatment Plant.

Wastewater Fund revenues come from monthly service charges to residents at rates established by the Council. Total revenue for FY18/19 is estimated to be \$58.4 million including a planned rate increase of 6% that will

take effect July 1, 2018. This rate increase will be used to pay debt service costs on existing projects and fund system improvement projects.

Wastewater Capital Improvement Program expenses for FY18-19 are projected to be \$48.6 million and are in addition to the annual operating and debt service expenses.

Fund Name	Amount
General Fund	\$129,503,066
Wastewater	43,775,771
<b>Water</b>	<b>58,686,427</b>
Internal Service	49,894,291
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Other Funds	55,230,830
<b>TOTAL FUNDS</b>	<b>\$383,519,069</b>

### Water Fund

The city provides drinking water to residents in the areas of Modesto, Empire, Salida, Grayson, Del Rio, parts of Ceres and Turlock, and County areas adjacent to the city system equating to approximately 250,000 residents. The city collects monthly service charges from the residents within the service area, which represent the primary source of revenues for the Fund. Beginning in FY16/17, the city embarked on water conservation efforts in response to the drought. Governor Brown mandated a statewide 25% reduction in urban water use, based on 2013 levels, and a 36% reduction for Modesto's water users. The city established a 25% reduction goal and was successful in

achieving a 27% cumulative savings. Now that the drought has ended, staff anticipates increased water usage during the summer months as the city adjusts the water schedule to a 3-day-a-week cycle.

In addition, during FY16/17, the city successfully increased water rates with proposed increases scheduled for the next 5 years. This is expected to generate an additional \$123.6 million of revenues over 5 years, which will equip the Fund to meet its commitment to bond holders, construct several necessary capital projects, and support day-to-day operations of the water system.

The capital improvement program for the water utility system in FY18/19 is projected to be \$48.8 million and includes major capital projects for downstream improvements related to the strengthening and replacement of various components of the water system, state-mandated water meter installation, and wellhead treatment. These projects are funded through the existing revenue stream generated from monthly service charges.

The FY18/19 Water Fund budget does not have any capital expenditures related to the Modesto Regional Water Treatment Plant (MRWTP), which historically have been paid for by the Modesto Irrigation District (MID), and funded through long-term financing by MID and the city under a treatment and delivery project.

Fund Name	Amount
General Fund	\$129,503,066
Wastewater	43,775,771
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<b>Internal Service</b>	<b>49,894,291</b>
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Other Funds	55,230,830
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### Internal Service Fund

Internal Service Funds (ISF) are used to contain revenues and expenditures for services that are provided between departments. Types of internal service funds include Fleet services, Information Technology services, Building services, Mail services, Insurance services, and Employee Benefit services. City departments can bill out for the various services they provide, and collect back those fees as revenues to pay for the cost of providing said services.

This has become more critical as the city has moved onward and outward from the Great Recession. During those times, many of the reserve balances in the ISFs were used to assist in balancing the city's

budget. Due to this necessary practice, some of the reserve levels in certain Internal Service Funds have become perilously low. It is important, as the city continues to move out of the recession, that some of these reserve balances be allowed to grow back to appropriate levels without the practice of taking continued rate reductions. While this current proposed budget for FY18/19 does include a rate reduction in the Workers Compensation Fund for all funds of 28%, it is likely the last year this option for savings can be practiced without seriously harming the fund balance.

Each year the city will continue to closely monitor the expenses and fund balances of each Internal Service Fund and ensure that appropriate levels are maintained. When balances begin to grow beyond necessity, then those funds will be considered for return back to the original contributing fund (much like the proposed adjustment of returning \$1.85 million from the General Fund Fleet Replacement Reserves back into the General Fund). These funds had accumulated over the years to the point where the fund balance was an overly healthy \$4.7 million for the Fleet Replacement Reserves designated for General Fund replacement vehicles and equipment. Analyzing the fund balance and future replacements, it was considered a prudent action to return some of these funds back to the General Fund again to keep the Fleet Replacement ISF Fund balance at an appropriate level.

### In Closing

*I am honored to serve our great city under the leadership of an engaged Council, and alongside caring and compassionate people who want to make Modesto better. Working together, I am confident that we can find the tools to make Modesto a vibrant economic center. We have a journey ahead of us in solving the city's fiscal challenges, but if we remain diligent this coming year, and continually look at enhancing our organizational structure for efficiencies, I'm confident we will have an effective and sustainable local government.*

*In accordance with MMC Section 1302.2 of the city's Charter, I submit the FY18/19 Final Proposed Budget to Council for consideration.*

*My thanks to those responsible for the preparation of this year's Proposed Budget. This document represents a tremendous amount of time and talent by the city's department directors and key members of their staff. I wish to extend my gratitude to the City Council for its support of our workforce.*

Joseph P. Lopez  
Interim City Manager

## FY 2018-19 Adopted Reductions

**FY 2018-19 General Fund**  
Reductions Taken/Adjustments Approved

Department	Reduction/Adjustment Description	Rev/Exp	Redux/Adj	Additional FTEs	Reduction of FTEs	Amount
City Attorney's Office	Reduction in Legal Services Expenses	Exp	Redux	-	-	\$ 62,500
<b>City Attorney's Office Total</b>				<b>0.00</b>	<b>0.00</b>	<b>\$ 62,500</b>
City Manager's Office	Move Filled Executive Assistant Position (Salary and Benefits) to Information Technology Department	Exp	Redux	-	-1.00	\$ 88,657
City Manager's Office	Move Filled Administrative Analyst I/II Position (Salary and Benefits) to Police Department	Exp	Redux	-	-1.00	\$ 95,955
City Manager's Office	Hold 2 Deputy City Manager Positions vacant for 5 months (Salary and Benefits)	Exp	Redux	-	-	\$ 191,676
City Manager's Office	Add 1.0 Management Analyst Position to the City Manager's Office (Salary and Benefits)	Exp	Adj	1.00	-	\$ (125,000)
City Manager's Office	Fund 1.0 Administrative Analyst I Position from Utilities in the CMO 50% with GF	Exp	Adj	-	-	\$ (50,148)
<b>City Manager's Office Total</b>				<b>1.00</b>	<b>-2.00</b>	<b>\$ 201,140</b>
Community & Economic Development	Reduction of Discretionary Budget	Exp	Redux	-	-	\$ 168,875
Community & Economic Development	Elimination of Direct Charge Agreement with Community Development Division	Exp	Redux	-	-	\$ 16,958
Community & Economic Development	Reduction in Contract Expense for Chief Building Official, Plan Check, Inspection and Code Enforcement	Exp	Redux	-	-	\$ 173,283
Community & Economic Development	Eliminate Vacant Senior Planner Position in the Planning Division (Salary and Benefits)	Exp	Redux	-	-1.00	\$ 107,588
Community & Economic Development	Reclassify Associate Planner to Business Analyst (Salary and Benefits)	Exp	Adj	1.00	-1.00	\$ (14,744)
Community & Economic Development	Add 1.0 Code Enforcement Officer II position (Salary and Benefits)	Exp	Adj	1.00	-	\$ (105,239)
<b>Community &amp; Economic Development Total</b>				<b>2.00</b>	<b>-2.00</b>	<b>\$ 346,721</b>
Finance Department	Increased Finance Department Revenues	Rev	Redux	-	-	\$ 11,440
Finance Department	Reduction of Discretionary and Salary and Benefits Budgets (Non-position related)	Exp	Redux	-	-	\$ 70,631
Finance Department	Add 1.0 Senior Buyer to be funded by Utilities and 3.0 Buyer Positions	Exp	Adj	4.00	-	\$ (234,783)
Finance Department	Approve Restructure of Customers Service which includes adding 1.0 Financial Analyst III; Eliminating the Customer Service Manager and Upgrade of 2.0 Supervisor Positions	Exp	Adj	1.00	-1.00	\$ 2,928
<b>Finance Department Total</b>				<b>5.00</b>	<b>-1.00</b>	<b>\$ (149,784)</b>
Fleet Replacement Reserves	Transfer Back from Fleet Replacement Reserves to the General Fund Only	Rev	Redux	-	-	\$ 1,850,000
<b>Fleet Replacement Reserves Total</b>				<b>0.00</b>	<b>0.00</b>	<b>\$ 1,850,000</b>
Human Resources Department	Freeze Vacant Senior HR Analyst Position (Salary and Benefits)	Exp	Redux	-	-1.00	\$ 105,353
<b>Human Resources Department Total</b>				<b>0.00</b>	<b>-1.00</b>	<b>\$ 105,353</b>
Information Technology	Loss in Direct Charge Revenue from creation of Executive Assistant in IT Department that used to go to Finance Department for half time use of position in Finance	Rev	Adj	-	-	\$ (41,206)
<b>Information Technology Total</b>				<b>0.00</b>	<b>0.00</b>	<b>\$ (41,206)</b>
Modesto Fire Department	Increased MFD Departmental Revenues	Rev	Redux	-	-	\$ 445,353
Modesto Fire Department	Freeze 5 Vacant Relief Engineer Positions (Salary and Benefits)	Exp	Redux	-	-5.00	\$ 648,000
Modesto Fire Department	Reduction in Suppression Overtime	Exp	Redux	-	-	\$ 700,000
Modesto Fire Department	Reduction to MFD Discretionary Budgets (all cost centers)	Exp	Redux	-	-	\$ 256,314
Modesto Fire Department	Additional Fire Department Revenue Increases	Rev	Redux	-	-	\$ 150,000
<b>Modesto Fire Department Total</b>				<b>0.00</b>	<b>-5.00</b>	<b>\$ 2,199,667</b>
Modesto Police Department	Reduction of Discretionary Budget	Exp	Redux	-	-	\$ 1,000,000
Modesto Police Department	Increase in MPD Revenues	Rev	Redux	-	-	\$ 800,000
Modesto Police Department	Reduction of Overtime Budget for MPD	Exp	Redux	-	-	\$ 550,000
Modesto Police Department	Fund Cadet Program with savings from 3 Vacant Police Officer Positions	Exp	Redux	-	-	\$ 300,000
Modesto Police Department	Add Classification for Assistant Police Chief (Salary and Benefits)	Exp	Adj	1.00	-	\$ -
Modesto Police Department	Add 1.0 Administrative Analyst I/II Position (Salary and Benefits) from the Budget	Exp	Adj	1.00	-	\$ (104,460)
Modesto Police Department	Division in City Manager's Office	Exp	Adj	1.00	-	\$ (104,460)
Modesto Police Department	Reclassify 1.0 Police Community Services Officer to 1.0 Public Safety Information Coordinator	Exp	Adj	1.00	-1.00	\$ (43,196)
<b>Modesto Police Department Total</b>				<b>3.00</b>	<b>-1.00</b>	<b>\$ 2,502,344</b>
Office of the City Auditor	Reduction to Budget	Exp	Redux	-	-	\$ 25,041
Office of the City Auditor	Reclassify Executive Assistant to Senior Auditor position but hold vacant for 6 months (Salary and Benefits)	Exp	Redux	-	-	\$ 45,000
<b>Office of the City Auditor Total</b>				<b>0.00</b>	<b>0.00</b>	<b>\$ 70,041</b>
Parks, Recreation and Neighborhoods	Increased Revenues in PR&N Budgets	Rev	Redux	-	-	\$ 60,000
Parks, Recreation and Neighborhoods	Remove budget for King Kennedy Door Repair	Exp	Redux	-	-	\$ 60,000
Parks, Recreation and Neighborhoods	Reduction in Discretionary Budget	Exp	Redux	-	-	\$ 36,300
Parks, Recreation and Neighborhoods	Parks Reorganization (Creates Parks, Recreation and Neighborhoods Director Positions while freezing Business Manager in CEDD along with other restructuring)	Exp	Adj	1.00	0.00	\$ (120,000)
<b>Parks, Recreation and Neighborhoods Total</b>				<b>1.00</b>	<b>0.00</b>	<b>\$ 36,300</b>
Public Works Department	Reduction of Discretionary Budget	Exp	Redux	-	-	\$ 700,000
Public Works Department	Reduction in Watering Expense Budget	Exp	Redux	-	-	\$ 526,805
Public Works Department	Approve 1.0 Maintenance Worker; 2.0 Service and Maintenance Aides (1000 hr) and Discretionary budget for Litter Cleanup Program	Exp	Adj	1.00	-	\$ (133,938)
<b>Public Works Department Total</b>				<b>1.00</b>	<b>0.00</b>	<b>\$ 1,092,867</b>
<b>Grand Total</b>				<b>13.00</b>	<b>-12.00</b>	<b>\$ 8,275,943</b>

FY 2018-19 ADOPTED REDUCTIONS

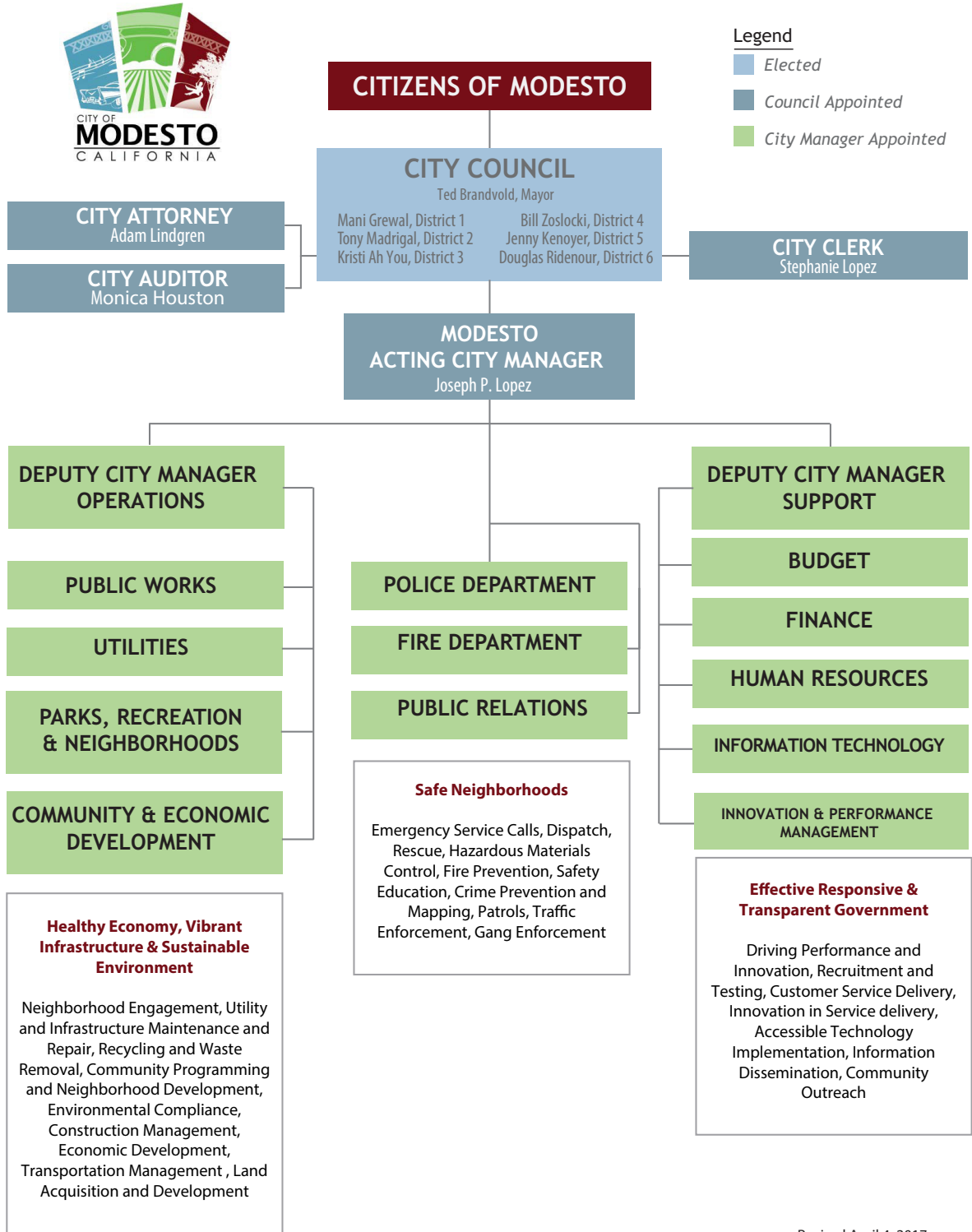
FY 2018-19 Non-General Fund

Reductions Taken/Adjustments Approved

Department	Fund	Fund Description	Reduction/Adjustment Description	Rev/Exp	Redux/Adj	Additional FTEs	Reduction of FTEs	Amount
Community & Economic Development	1300	Capital Improvement Support Fund	Create the Classification and Add 1.0 Assistant City Engineer Position (Salary and Benefits)	Exp	Adj	1.00	-	\$ (172,700)
Community & Economic Development	1300	Capital Improvement Support Fund	Add 1.0 Administrative Analyst I/II Position (Salary and Benefits)	Exp	Adj	1.00	-	\$ (86,500)
<b>Community &amp; Economic Development Total</b>						<b>2.00</b>	<b>0.00</b>	<b>\$ (259,200)</b>
Information Technology	5230	Information Technology Fund	Employee Email and Access License for all employees	Exp	Adj	-	-	\$ (60,000)
Information Technology	5230	Information Technology Fund	Add 1.0 Executive Assistant (Salary and Benefits) from City Manager's Office Offset with Reduction in Expense from Direct Charges going away	Exp	Adj	1.00	-	\$ (40,264)
<b>Information Technology Total</b>						<b>1.00</b>	<b>0.00</b>	<b>\$ (100,264)</b>
Public Works Department	1700	Surface Transportation Fund	High Voltage Street Light Circuit Conversions	Exp	Adj	-	-	\$ (600,000)
Public Works Department	1700	Surface Transportation Fund	Add 1.0 Electrician - Traffic & Buildings (Salary and Benefits) and vehicle and equipment costs	Exp	Adj	1.00	-	\$ (142,615)
Public Works Department	1700	Surface Transportation Fund	Add 1.0 Electrician Assistant (Salary and Benefits)	Exp	Adj	1.00	-	\$ (71,976)
Public Works Department	4891	Solid Waste Funds	Solid Waste Reorganization	Exp	Adj	-	-	\$ 98,014
<b>Public Works Department Total</b>						<b>2.00</b>	<b>0.00</b>	<b>\$ (716,577)</b>
Utilities Department	4100	Water Fund	Ford F550 Chlorine Tank	Exp	Adj	-	-	\$ (180,000)
Utilities Department	4100	Water Fund	Add 1.0 Water Superintendent Position (Salary and Benefits) and Discretionary Budget	Exp	Adj	1.00	-	\$ (135,729)
<b>Public Works Department Total</b>						<b>1.00</b>	<b>0.00</b>	<b>\$ (315,729)</b>
<b>Grand Total</b>						<b>6.00</b>	<b>0.00</b>	<b>\$ (1,391,770)</b>

# Organization Structure

## CITY OF MODESTO ORGANIZATIONAL CHART



Revised April 4, 2017

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## Employee Compensation

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- Modesto City Employees Association (MCEA) signed a new contract effective March 8, 2016 that will expire on March 9, 2019. Employees were granted a 2% salary adjustment effective September 20, 2016, 2% effective June 27, 2017 and 2% effective June 26, 2018. Identified positions in the market study were approved to be brought within 10% of the market, with 50% of adjustments in year 1 (minus COLA) and the remaining 50% in year two. Employees were also provided a one-time retention stipend (non-PERS) of \$500 effective September 20, 2016.
- Modesto Confidential and Management Association (MCMA) signed a contract effective March 8, 2016 that will expire on June 30, 2019. Employees were granted a 2% salary adjustment effective July 12, 2016, 2% effective June 27, 2017 and 2% effective June 26, 2018. Identified positions in the market study were approved to be brought within 10% of the market, with 50% of adjustments in year 1 (minus COLA) and the remaining 50% in year two. Employees were also provided a one-time retention stipend (non-PERS) of \$500 effective July 26, 2016.
- The Modesto Police and Fire Non-Sworn Association (MPNSA) signed a contract effective March 24, 2016 that will expire on June 30, 2019. Employees were granted a 2% salary adjustment effective September 20, 2016, 2% effective June 27, 2017 and 2% effective June 26, 2018. Identified positions in the market study were approved to be brought within 10% of the market, with 50% of adjustments in year 1 (minus COLA) and the remaining 50% in year two. Employees were also provided a one-time retention stipend (non-PERS) of \$500 effective September 20, 2016.
- The Modesto City Fire Fighters Association (MCFFA) has a current contract that became effective July 1, 2013 that will expire on June 30, 2018. Employees were granted a 2.5% salary adjustment effective April 19, 2016, 2% effective June 28, 2016, 2% effective December 27, 2016 and 2% effective and July 27, 2017. In addition, the EMT allowance was eliminated and is now included in base salaries, with base salaries increased by 5%.
- The Modesto Police Officers Association (MPOA) signed a contract effective July 1, 2016 that will expire on June 30, 2019. Employees were granted a 2% salary adjustment effective January 10, 2017, 2.5% effective June 27, 2017, 3% effective June 26, 2018, with an additional adjustment equal to the change in CPI- U Western Cities equivalent to no less than 2% and no more than 4% effective June 25, 2019. Employees were also provided a one-time retention bonus of \$1,000 effective November 1, 2016.
- Modesto Police Management Association (MPMA) has a current contract that became effective on January 1, 2017 that will expire on September 3, 2019. Employees were granted a 2% salary adjustment effective January 10, 2017, 2.5% effective June 27, 2017, 3% effective June 26, 2018, with an additional adjustment equal to the change in CPI- U Western Cities equivalent to no less than 2% and no more than 4% effective June 25, 2019.
- Unrepresented managers include management and confidential employees, inclusive of Department Directors, Deputy Directors, and Police and Fire management. Employees were granted a 2% salary adjustment effective July 12, 2016, 2% effective June 27, 2017 and 2% effective June 26, 2018. Identified positions in the market study were approved to be brought within 10% of the market, with 50% of adjustments in year 1 (minus COLA) and the remaining 50% effective March 7, 2017. Employees were also provided a one-time retention stipend (non-PERS) of \$500 effective July 26, 2016.

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## **Financial Policies**

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### **Budget Adoption Level**

The city wide, legally adopted level for the budget of any program is by department at the Fund level.

### **General Fund Reserve**

The Council has established the unappropriated reserve's minimum level to be 8% of the current appropriations for operating expenditures and operating transfers-out.

### **Forecasting Model**

For the General, Enterprise, Internal Service and Capital Project and other major funds the Finance Department will maintain either a 5 or 10-year financial forecasting model to assess the City's ability to respond to changes in anticipated revenue levels, capital improvement program needs and changes proposed in operating costs. (The use of a 5 or 10-year model will depend on the conditions that apply to each fund.)

### **Enterprise Funds and other Non-General Fund Operations**

These activities should be self-supporting and should maintain reserve levels that are adequate to protect against fluctuations in revenue and expenditure levels. Activities that deviate from this requirement shall be identified for the City Council annually at the time of budget adoption. Exempt from this requirement are those funds that account solely for grant funds.

### **Inter-fund Loans and Loans to Component Units**

Loans between funds and loans to other component units of the city should be considered in light of a multi-year business plan that demonstrates a reasonable ability to repay the loan. All inter-fund loans and loans to component units, either existing or proposed, shall be identified for the City Council at the time of budget adoption. Generally, inter-fund loans and loans to component units shall be established with a repayment deadline that reflects the earliest feasible opportunity for repayment of the loan. Interest rates charged on the loan shall be based on the actual rate of return earned by the City's investment portfolio during the 12-month period immediately preceding a payment date.

Note that the terms and conditions for existing loans between the City and the former Redevelopment Agency are governed by one or more separate resolutions adopted at the time the loans were approved and are subject to the laws put into place by recent redevelopment dissolution legislation passed by the State of California.

### **Interest Allocation**

Interest shall be allocated quarterly to all funds based on their average monthly balances during each quarter.

### **Direct Charges between Fund**

Costs charged between funds such as force-account labor and other direct costs shall be charged on the basis of actual cost and not on the budgeted amount, unless a separate contract exists between the managers of the two programs allowing the use of the budgeted amount as the basis for the charge.

### **Inter-fund Transfers**

Unless direction is given at the time an inter-fund transfer is approved that the amount to be transferred between funds is not subject to adjustment based on a share of cost formula, all inter-fund transfers shall be based upon the sending fund's pro rata share of any project costs or other obligation that is the basis for the transfer. Therefore, a reconciliation of the share of costs allocable to the fund(s) from which resources are to be transferred shall be performed prior to the year-end closing of the city's financial records and shall become the basis for determining the actual amount of any resources to be transferred. It is the intent of this policy that any transfers designed to provide a subsidy to the operations of another fund shall not exceed the amount needed to provide sufficient resources to make revenues equal expenditures unless other direction is provided by the City Council.

All inter-fund transfers and their purpose shall be identified to the Council annually, at the time of the budget adoption.

### **Multi-year Appropriations**

Appropriations for certain grants and on-going Capital Improvement Program projects that were authorized in previous years and that are not fully expended shall be deemed valid until revoked.

Appropriations related to certain developer-funded expenditures may also be treated as multi-year appropriations.

**Fund Replacement Reserves**

In order to provide future resources for the replacement or repair of depreciable assets, each fund shall establish a list of depreciable assets, including useful lives and replacement costs that will determine the amount to be set-aside annually to allow the timely replacement or repair of these assets. Each program manager shall also establish a plan for funding the reserve and shall disclose the adequacy of the reserve level annually to the City Council as part of the annual budget adoption process.

**Budget Adjustment Authority**

Any adjustment that would appropriate any amount from the General Fund Emergency Reserves must receive Council approval to be appropriated. The authority to approve any other type of budget adjustment in the amount of \$25,000 or less is delegated to the Director of Finance. The authority to approve any other type budget adjustment between \$25,001 and \$50,000 is delegated to the City Manager. Authority for any budget adjustment over \$50,000 is delegated to the parties shown below with the exception of the General Fund Emergency Reserves appropriation:

**City Council**

- ◆ Appropriation of undesignated reserves
- ◆ Appropriation of new revenues
- ◆ Does not include Developer Payments
- ◆ Budgeting inter-fund transfers
- ◆ Does not include adjustments to budgeted transfers where the intent is to subsidize an enterprise operation as shown in item (v) under the City Manager’s budget adjustment authority
- ◆ Creation of inter-fund loans
- ◆ Creation of, or increase in, any multi-year appropriation except for the allocation of interest
- ◆ Addition of permanent staff positions
- ◆ Appropriation of payments for new indebtedness including

operating leases

- ◆ All other budgetary actions not delegated to another official

**City Manager**

- ◆ Transfer appropriations between departments within a fund
- ◆ Changing any capital equipment appropriation
- ◆ Appropriate reserves for litigation on a case-by-case basis
- ◆ Adjust operating program appropriation levels at his/her discretion to maintain the required 8% reserve level and any reserve levels for non-GF funds
- ◆ Adjustments to Inter-fund transfers intended to balance enterprise fund operations where the cumulative total of any adjustment does not increase the original City Council approved appropriation by more than \$50,000
- ◆ Appropriate Developer Payments not previously budgeted
- ◆ Annexation Deposits
- ◆ Special District Formation Deposits
- ◆ Developer Deposits to be recognized as revenue

**Director of Finance**

- ◆ Appropriate unbudgeted grant interest
- ◆ Revise the allocation of Internal Service Fund charges between departments, provided that the total allocated amount does not increase (any such changes to the allocation shall not result in an increase or decrease to the total amount of discretionary appropriations provided to the affected departments)
- ◆ Changing any CIP line item appropriation
- ◆ Revoke multi-year appropriations
- ◆ Close Capital Improvement Program or Non-Capital projects
- ◆ Make technical budget corrections to implement the intent of Council-approved actions and resolutions
- ◆ Transfer fiscal appropriations between sub-funds of a single fund (except where this changes appropriation amounts for temporary agency labor and/or capital equipment purchases

## INTRODUCTION

over \$5,000)

### Department Director

- ◆ Transfer appropriations within a department, within a single fund (excludes appropriations related to capital equipment, capital improvement program)
  
- ◆ Acting as a designee of the City Manager, the Parks, Recreation, & Neighborhoods Director shall be authorized to appropriate private donations or grants made to the Fund Development Program of the Parks, Recreation, & Neighborhoods Department for specified purposes up to \$25,000

### **Fund Balance Information Requirements**

The requirements of GASB Statement No. 54 are intended to enhance the usefulness, including the understandability, of fund

## FINANCIAL POLICIES

balance information, in the financial statements. The City will spend the most restricted dollars before less restricted, given equal eligibility, in the following order:

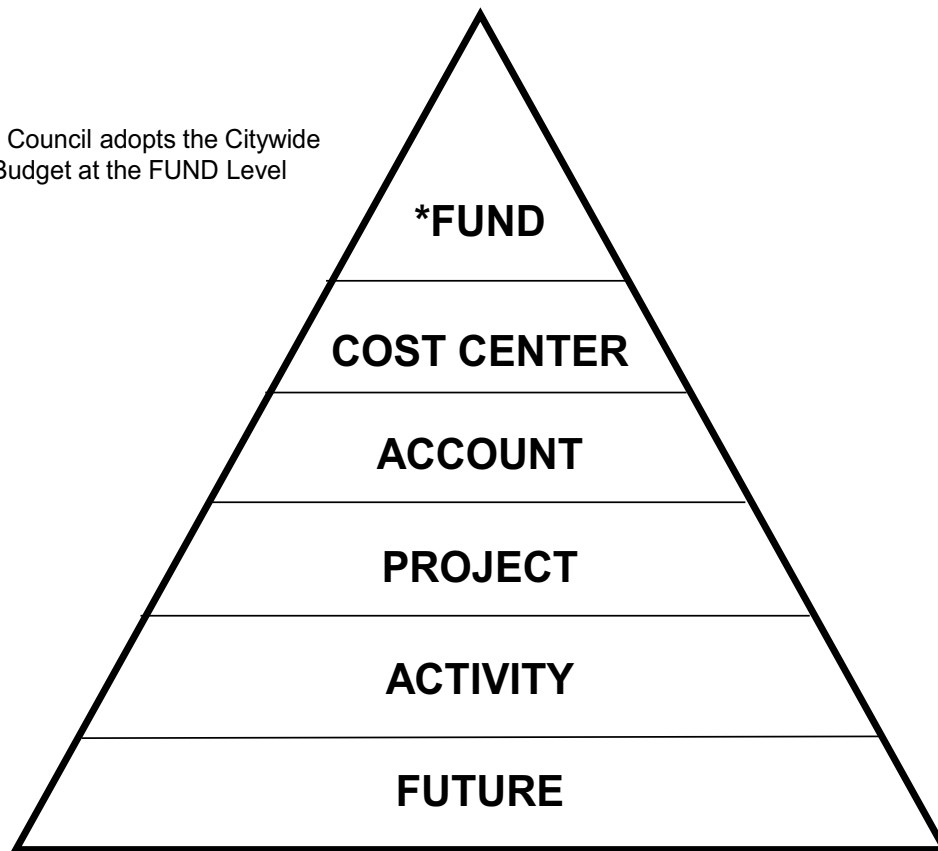
- ◆ Non-Spendable – if funds become spendable (inventories, prepaid amounts)
  
- ◆ Restricted (grants, bond proceeds)
  
- ◆ Committed (capital acquisitions, pending projects)
  
- ◆ Assigned (purchase orders, encumbrances)
  
- ◆ Unassigned (residual fund balance after deducting the other fund balance categories)

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**City Financial Structure**

**City of Modesto Financial Structure**

\* Council adopts the Citywide Budget at the FUND Level



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**Financial Structure**

## **FINANCIAL STRUCTURE**

The City's financial system is organized around a structure that is commonly found in most public agencies.

### **FUND**

Each fund represents a self-balancing group of accounts and a balance sheet that allows for the segregation of resources from all others maintained by the City.

For example, the General Fund accounting structure accumulates and tracks monies collected for the purpose of providing the services that fulfill the general government role of the City. These costs include those for central administration including the City Council, Personnel Services and the Finance Department. Other general government costs included are Police, Fire Protection and Parks, Recreation and Neighborhoods.

### **COST CENTER**

The cost center identifier is used within the City's accounting system to identify a specific cost center assigned to a department division. Thus, a single department can have one or more cost centers assigned to it in order to capture revenues and expenses for each separate function.

For example, the Finance Department has 10 "Cost Centers" assigned to it. A separate "Cost Center" is assigned to purchasing, accounting and business license costs. These ten organizational divisions allow the revenues and expenses for each function to be captured separately.

### **ACCOUNT**

The basic unit of the City's accounting structure is the account code. The purpose of the account code is to provide a means for separating each type of revenue and expense from another.

## **INTRODUCTION**

For example, full-time salaries are charged to Account Code 51001 while advertising costs are accounted for in Account Code 53175.

### **PROJECT**

A project tracks both Capital and Non-Capital (Multi-Year) revenue and expense.

For example, Capital Improvement Projects have multiple levels of costs; i.e. Engineering-Design, Construction and Administration, each level contains a budget. Within each project, there could be specific revenue funding the project such as grant revenue or city contribution.

### **ACTIVITY**

An activity tracks expenditures for different types of tasks within a cost center. This field is typically used by cost centers within the Parks, Recreation, and Neighborhoods department for HUD, CDBG, and HOME activities.

For example, CDBG has a cost center for CDBG Administration. Within this cost center there is a need to track expenses not only for direct administration costs but for indirect administration costs as well. To keep these expenses separate within the cost center an activity field is used (01047 for Direct Administration and 01048 for Indirect Administration costs).

### **FUTURE**

Capability within the Oracle software system to accommodate the need for future account strings.

## Overview of City Funds

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The following provides brief descriptions of the City's principal funds, grouped by functional area.

### GENERAL FUND

The General Fund (0100) is the primary operating fund of the City. Its principal revenue sources include property tax, sales tax, utility user taxes, business licenses & franchise taxes, and certain general purpose revenues allocated by the State. Police and Fire services account for the bulk of expenditures in the General Fund, with the balance going to a variety of programs including parks, recreation, planning & economic development, and general government.

### TRANSPORTATION FUNDS

#### Surface Transportation Fund (Special Revenue – 1700 thru 1750):

This fund accounts for the City's street maintenance & traffic operations, electrical and engineering costs. Its revenue sources include the City's share of the State gas tax, Proposition 1B funding, and a share of the local garbage collection service agreement fee. It also receives transfers from the General Fund for Maintenance of Effort requirements and traffic engineering support.

#### Measure L Fund (Special Revenue - 1410 and 1420):

This fund accounts for the City's local control portion of the Stanislaus County Measure L sales tax proceeds. The local control funds make up 65% of the total County Measure L funds and are categorized as follows: Local Streets and Roads (50%), Traffic Management (10%) and Bike and Pedestrian (5%). A small portion of the revenue is also for Transit Services. The funds are transferred to approved Measure L local control projects and transit as expenses are incurred. The fund also receives a transfer from the General Fund for the Maintenance of Effort requirements for Measure L and Senate Bill 1.

#### Local Transportation Fund (Special Revenue - 1510):

This fund accounts for the City's share of a ¼% sales tax imposed by the State and distributed to cities and counties for transportation purposes. (By law, transit services have priority over street maintenance in claiming this revenue; the LTF revenue received by

the City for transit purposes is accounted for in the Bus Fund, below.) Most of the revenue received in this fund is transferred to the Gas Tax fund for expenditure on street maintenance.

#### LTF Non-Motorized (Special Revenue - 1520):

This fund accounts for a portion of the Local Transportation Fund revenue that is earmarked by law for expenditure on pedestrian, bicycle, and other non-motorized transportation purposes.

#### Bus Funds (Enterprise – 4510 thru 4550):

These funds account for the operation of the City's transit system, including fixed-route buses, dial-a-ride, and the Modesto Amtrak station. Principal revenue sources in this fund include a portion of the State's ¼% sales tax for transportation (see Local Transportation Fund, above), transit-related grants, and rider fares.

#### Airport Fund (Enterprise – 4310 thru 4330):

This fund accounts for the operation of the Modesto Airport. Primary revenue sources for this fund include hangar rental fees and taxes levied on the owners of aircraft housed in Modesto. The Airport fund also receives FAA grants for capital improvements.

### UTILITIES

#### Water Fund (Enterprise – 4100 thru 4181):

This fund accounts for the City's water utility. All expenses relating to the provision of water services are charged to this fund, which is financed with customer utility rate payments and connection fees. This fund also accounts for debt issued on behalf of the water utility and for the repayment of such debt.

#### Sewer Fund (Enterprise – 4210 thru 4270):

This fund accounts for the City's sewer utility. All expenses relating to the provision of sewer services are charged to this fund, which is financed with customer utility rate payments and connection fees. This fund also accounts for debt issued on behalf of the sewer utility and for the repayment of such debt.

## OVERVIEW OF CITY FUNDS

### Storm Drain Fund (Enterprise – 4480 thru 4489):

This fund accounts for the City's storm water drainage utility and is financed primarily with storm water drainage fees.

## INTERNAL SERVICE FUNDS

### Fleet Fund (Internal Service – 5400 thru 5410):

This fund accounts for the acquisition, maintenance and operation of most of the City's vehicles and heavy equipment. (Exceptions include buses, which are accounted for in the Bus Fund; and fire equipment, which is accounted for in the General Fund.) The Fleet Fund is financed by monthly "rental" charges applied to the operating budgets of departments, which use vehicles and equipment. These charges pay for the maintenance and operations of equipment as well as its eventual replacement. The portion of the rent charged for future replacement is accumulated in a distinct sub-fund (7210) of the Fleet Fund.

### Information Technology (Internal Service – 5230 thru 5239):

This fund accounts for the City's acquisition, maintenance and replacement of information systems and telecommunications. Fund 7130 is financed by monthly charges to the operating budgets of City departments based on a formula encompassing various factors (such as the number of PC's in a department and special applications supported for the department). Fund 7131 was created to assist in future replacements of complex software infrastructure, such as the City's financial system.

### Building Services (Internal Service – 5800 and 5809):

This fund accounts for the maintenance and operation of the City's buildings and facilities, with the exception of Tenth Street Plaza and facilities accounted for in Enterprise or Internal Service funds. The fund is financed by monthly charges applied to the operating budgets of City departments.

### Central Services (Internal Service – 5100 thru 5129):

This fund accounts for a number of internal central services, including mailroom, copying & printing, and internal inventory stores. This fund is financed by monthly charges applied to operating budgets of City departments.

### Insurance Funds (Internal Service – 5310 thru 5390):

These funds account for the City's self-insurance reserves (workers compensation and general liability) and for the purchase of third-party insurance (property insurance, excess liability coverage for workers compensation and general liability, employee health, vision, dental and disability coverage), as well as insurance administration costs. Employee benefit insurance is financed as a pass-through from operating budgets. Other insurance types are financed by monthly charges applied to operating budgets of City departments.

### Employee Benefit Fund (Internal Service – 5510 & 5520):

This fund accounts for accrued vacation liability City-wide, as well as the cost of post-retirement employee health benefits. It is financed by monthly charges applied to operating budgets of City departments.

## DEBT SERVICE FUNDS

### Debt service funds (2140, 2150 and 2902):

account for principal and interest payments on certificates of participation (COP's) and bonds issued by the City other than those accounted for in Enterprise and Internal Service funds. The primary revenue sources for these funds are transfers from the General Fund and the Modesto Redevelopment Agency (RDA).

## OTHER FUNDS

### Capital Improvement Support (Special Revenue – 1300 & 1309):

This fund was established to account for all operations governed by a Federal Indirect Cost Allocation Plan agreement. It is financed almost exclusively by labor charges to capital improvement program (CIP) projects.

### Education & Government Communication (Special Revenue – 1320):

This fund accounts for the costs of providing educational and government – related cable television programming. It is financed with transfers from the General Fund and payments from other Access Modesto agencies.

### Operating Grants – Block (Special Revenue – 1340):

This fund was established to account for non-capital grants received by the City (other than grants received by Enterprise and Internal

## OVERVIEW OF CITY FUNDS

Service funds). This fund receives revenues from block grant-style programs, in which the City receives a fixed amount of funding “up front.” The types of expenditures incurred in this fund depend on the specific grants being received in any given year. Currently, the largest grant received in this fund is from the State’s Special Law Enforcement Service Fund program.

### Operating Grants – Reimbursed (Special Revenue – 1341 & 1342):

These funds were established to account for non-capital grants received by the City on a reimbursement basis. In these programs, the City incurs the “up front” cost of delivering services, then requests reimbursement for those costs from the granting agency. The types of expenditures incurred in this fund depend on the specific grants being received in any given year. Currently, the largest grant received in this fund is from the Federal COPS grant program.

### American Recovery and Reinvestment Act (ARRA) Grants (Special Revenue – 4140, 3100, 1345, 1353, 1100, 1101):

These funds were established to account for the various functional grants received by the City from the ARRA of 2009. For these programs, the City incurs the “up front” cost of services, then request reimbursement for these costs from the granting agency. These grants were intended to provide stimulus to the U.S. economy in response to the national economic downturn.

### Traffic Safety Fund (Special Revenue – 1600):

This fund accounts for revenues received from traffic safety fines and forfeits. Money from this fund is transferred to the General Fund to pay for traffic related maintenance and expense.

### Traffic Offender Fund (Special Revenue – 1610):

This fund accounts for revenues received from a portion of vehicle release fees. Expenditures include general police operations.

### Downtown Improvement District (Special Revenue – 1200):

This fund accounts for the activities of the business improvement district which covers the core downtown area of Modesto. Revenues are derived from an additional mill tax (a gross receipts tax) imposed on businesses within the area. Expenditures include various promotional programs intended to boost business activity in the area served.

### CDBG – Direct (Special Revenue – 1130 and 1139):

These funds account for Federal Community Development Block Grant (CDBG) revenues received by the City. Expenditures include a variety of housing-related programs primarily targeted at low-income areas.

### CDBG – NSP Entitlement (Special Revenue – 1131):

This fund accounts for Federal Community Development Block Grant (CDBG) revenues received by the City for neighborhood stabilization programs. Expenditures include a variety of housing-related programs primarily targeted at low-income areas.

### Housing Loan Program (Special Revenue – 1150 & 1151):

These are revolving funds, which provide housing loans to low-income individuals. Original funding to establish the funds was received from the Federal Department of Housing and Urban Development (HUD). Current revenues in the funds reflect loan repayments, which are accumulated to make new loans.

### Housing Economic Development Fund (Special Revenue – 1160):

This fund accounts for monies used to increase employment, economic activity and economic diversity in low to moderate income groups as defined by HUD.

### HOME Program (Special Revenue – 1170):

This fund accounts for revenues received from HUD under the Home Investment Partnerships program.

### Emergency Shelter Program (Special Revenue – 1180):

This fund accounts for emergency shelter grant revenue received from HUD.

### CFF Administration (Capital Projects – 3480):

This fund accounts for administrative costs associated with the Capital Facilities Fee (CFF) program. The fund is financed with CFF revenues.

### CFD Administration (Capital Projects – 3220):

This fund accounts for administrative costs associated with the Community Facilities Districts (CFD) program. The fund is financed with CFD revenues and inter-fund service credits.

## OVERVIEW OF CITY FUNDS

### Landscape Maintenance District (Capital Projects – 6480 & 6490):

These funds account for costs associated with the landscape maintenance within special district areas. The funds are financed with landscape maintenance district revenues.

### Parking Fund (Enterprise – 4000 & 4009):

This fund accounts for the City's off-street parking facilities, including the downtown parking garages. Parking fees for validated lots and other off-street parking are the primary revenues in this fund. Operation, maintenance, and development of the parking facilities constitute the primary expenditures.

### Solid Waste Fund (Compost) (Enterprise Fund – 4890 & 4899):

This fund accounts for the operational activity from the sale and operations for compost. The primary revenues from this fund come from tip fees and the sale of compost. Beginning in FY 11, this fund will account for the cost of administering the City's service agreements with private solid waste hauling firms as well as the costs of recycling programs and green waste diversion. The primary revenue sources for this fund include income from the waste energy JPA, State funding for recycling, recycling program fees. The fund also receives inter-fund service credit revenue based on staff time charged to other City programs.

### Carpenter Road Landfill (Enterprise Fund – 1360):

This fund accounts for the activity for the City to maintain, mitigate and monitor the Carpenter Road Landfill, a closed disposal facility.

### Golf Fund (Enterprise – 4600):

This fund accounts for the maintenance, operation, and improvement of the three City-owned golf courses. Revenues in this fund are derived primarily from green fees. Expenditures include golf course maintenance and debt service on COP's issued to finance the development of the Creekside golf course.

### Centre Plaza Fund (Enterprise – 4700 thru 4710):

This fund accounts for the operation of the Modesto Centre Plaza convention and community center. The primary revenue sources for this fund include room rental fees, commissions, transfers from the General Fund.

## NON-OPERATING FUNDS

These funds account for non-operating activities, such as CIP projects and long-term planning projects.

### Strategic Planning Fund (Special Revenue – 1800):

This fund was established to accumulate resources for major long-term planning projects, such as updates to the General Plan. In past years, the fund's principal revenue sources have been transfers from the General Fund and from the Village I CFF Fund. Both of these revenues have been eliminated in the current year's budget, so expenditures from this fund are financed with accumulated fund balance only. The remaining budgets in this fund are for "multi-year projects," which are adopted separately from the City's annual operating budget.

### CFF Funds (Capital Projects – 3410 thru 3470):

These funds account for the accumulation and expenditure of Capital Facilities Fees, which are charged to new development in the City to offset the impact of growth on community infrastructure. Each fund accounts for fees collected for a specific type of capital facility. Expenditures from these funds are governed by the City's Capital Facilities Fee plan. Expenditure budgets for these funds are adopted as part of the City's CIP.

### Special Fund for Capital Outlay (Capital Projects – 3120):

This fund accounts for general City capital improvement projects and is funded from other funds including the General Fund as appropriate for the specific project.

### Park Fund (Capital Projects – 3130):

This fund was established to accumulate funds for capital improvements in the City's parks. Its principal revenue sources include transfers from the General Fund and development fees. The fund also receives transfers from the Parks CFF fund (see Non-Operating Funds, above) and grant revenue.

### Capital Grant Funds (Capital Projects – 3140 thru 3160):

These funds were established to accumulate funds for capital improvements for various City functions such as roads and streets and traffic related projects. Its principal revenue sources include grants from various state agencies such as Caltrans with City match

## OVERVIEW OF CITY FUNDS

funds from the Surface Transportation Fund, General Fund or Capital Facility Fees.

### CFD Funds (Capital Projects – 3200 thru 3292):

These funds account for the accumulation and expenditure of Community Facilities District capital and maintenance levies.

Expenditures from these funds include CIP project costs and debt service on bonds issued to finance earlier capital projects. CFD funds are organized by district. Budgets for the CFD funds are adopted as part of the City's CIP.

### **OTHER AGENCIES FUNDS**

Other Agencies funds represent the finances of outside agencies for which the City of Modesto acts as fiscal agent. The City performs day-

to-day accounting and treasury functions for these entities, but they are governed by independent boards and are not City departments. Budgets for agency funds are adopted by their respective governing boards and are outside the City's operating budget process. Notable agency funds include the following:

- ◆ Industrial Fire Joint Powers Agency (6100)
- ◆ Stanislaus Drug Enforcement Agency (6600)
- ◆ Tuolumne River Regional Park (6700 thru 6799)
- ◆ Modesto Redevelopment Successor Agency (1910 and 2903)

FUND SUMMARY ADOPTED (FINANCIAL)

Fund	Fund Name	Fiscal Year Operating Expense	New CIP Expense	M.Y. Operating Expense (Balance @ 3.14.18 + New Request)	Transfers OUT	FY18-19 Total Expense	Fiscal Year Operating Revenue	New CIP Revenue (including Transfers In)	MY Operating Revenue (Balance @ 3.14.18 + New Request)	Transfers IN	FY18-19 Total Revenue
0100	General Fund	\$129,519,110	\$0	\$0	\$6,537,799	\$138,058,909	\$127,351,077	\$0	\$0	\$2,245,994	\$129,597,071
0130	Revenue Clearing Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0140	Utility Suspense Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0150	Misc Rec System Suspense Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0180	Fire Department Unrestricted Non-Capital Proj	\$0	\$0	\$74,143	\$0	\$74,143	\$0	\$0	\$142,471	\$0	\$142,471
0190	Police Fund - Smart Deposits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1100	Grants - ARRA CDBG NSP1 Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1101	Grants - ARRA CDBG NSP2 Program	\$0	\$0	\$787,356	\$0	\$787,356	\$0	\$0	(\$1,581,499)	\$0	(\$1,581,499)
1130	Grants - CDBG Direct Program	\$2,868,601	\$0	\$1,151,276	\$0	\$3,817,876	\$2,548,362	\$0	(\$587,206)	\$0	\$1,961,156
1131	Grants - CDBG NSP Entitlement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1139	CDBG Direct Program Fleet Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$4,124	\$0	\$0	\$0	\$4,124
1140	CDBG Rental Rehab Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1150	Grants - RLF Housing Loan Program	\$0	\$0	\$1,131,558	\$0	\$1,131,558	\$0	\$0	\$941,618	\$250,000	\$1,191,618
1151	Grants - RLF Direct Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1152	Public Service Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1155	Grants - RLF Program Income	\$0	\$0	\$0	\$250,000	\$250,000	\$250,000	\$0	\$0	\$0	\$250,000
1160	Housing Economic Development Fund	\$0	\$0	\$200,335	\$0	\$200,335	\$0	\$0	\$231,027	\$0	\$231,027
1170	Grants - HOME Program	\$52,235	\$0	\$3,080,565	\$0	\$3,132,800	\$77,071	\$0	\$3,088,429	\$0	\$3,165,500
1180	Grants - Emergency Shelter Program	\$167,112	\$0	\$0	\$0	\$167,112	\$168,471	\$0	\$0	\$0	\$168,471
1185	Community System of Care (CSoc)	\$245,209	\$0	\$0	\$0	\$245,209	\$289,539	\$0	\$0	\$0	\$289,539
1190	Grants - HUD Section 108 Loan	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1200	Downtown Improvement District Fund	\$184,994	\$0	\$0	\$0	\$184,994	\$185,000	\$0	\$0	\$0	\$185,000
1210	Downtown Modesto Community Benefit District	\$18,264	\$0	\$0	\$0	\$18,264	\$0	\$0	\$0	\$0	\$0
1300	Capital Improvement Support	\$4,504,954	\$0	\$0	\$0	\$4,504,954	\$3,344,868	\$0	\$0	\$0	\$3,344,868
1309	Capital Improvement Support - Fleet Replac	\$0	\$0	\$0	\$0	\$0	\$11,448	\$0	\$0	\$0	\$11,448
1310	Solid Waste Special Revenue Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1319	Solid Waste Fleet Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1320	Education and Government Cable	\$286,311	\$0	\$0	\$0	\$286,311	\$142,360	\$0	\$0	\$142,360	\$284,720
1321	Public Educational Governmental (PEG) Fund	\$250,000	\$0	\$0	\$0	\$250,000	\$400,000	\$0	\$0	\$0	\$400,000
1330	Developers Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1340	Grants - Operation Block Grants	\$0	\$0	\$382,859	\$0	\$382,859	\$0	\$0	\$46,503	\$0	\$46,503
1341	Grants - Operation Grants Reimbursed	\$553,266	\$0	\$1,536,749	\$0	\$2,090,015	\$0	\$0	\$3,919,789	\$0	\$3,919,789
1342	Grants - Police	\$1,524,788	\$0	\$690,040	\$0	\$2,214,827	\$417,568	\$0	\$377,318	\$1,167,378	\$1,982,264
1343	CalHome Loan Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1345	Grants - ARRA Public Safety	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1350	Outside Litigation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1351	Elections Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1353	Grants - Public Works (ARRA)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1360	Carpenter Road Landfill	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1370	Green Waste Diversion Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1379	Pruned Refuse Fleet Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1380	Non-Capital Parks Fund (Non-Grant)	\$0	\$0	\$55,081	\$0	\$55,081	\$0	\$0	(\$626,098)	\$0	(\$626,098)
1410	Measure L - Road Tax Fund	\$0	\$0	\$329,061	\$0	\$329,061	\$9,208,639	\$0	\$0	\$0	\$9,208,640
1510	LTF - Street and Roads Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1520	LTF - Non-Motorized Fund	\$0	\$0	\$27,787	\$167,572	\$195,339	\$0	\$0	\$0	\$0	\$0
1600	Traffic Safety Fund	\$250,409	\$0	\$0	\$0	\$250,409	\$417,760	\$0	\$0	\$0	\$417,760
1610	Traffic Offender Fund	\$176,163	\$0	\$0	\$0	\$176,163	\$162,347	\$0	\$0	\$0	\$162,347
1700	Surface Transportation Fund	\$10,418,617	\$0	\$0	\$0	\$10,418,617	\$17,463	\$0	\$0	\$10,278,542	\$10,296,005
1709	Surface Transportation Fleet Replacement	\$0	\$0	\$0	\$0	\$0	\$371,084	\$0	\$0	\$0	\$371,084
1710	Prop 1B - Streets Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1720	Streets LTF Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1730	Gas Tax Fund	\$0	\$0	\$0	\$9,177,042	\$9,177,042	\$8,958,858	\$0	\$0	\$0	\$8,958,858
1740	Garbage Franchise Fees - Streets Fund	\$0	\$0	\$0	\$1,100,000	\$1,100,000	\$1,000,000	\$0	\$0	\$0	\$1,000,000
1750	Surface Transportation Fund - MOE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1800	Economic Development/Strategic Plan Fund	\$0	\$0	\$515,429	\$0	\$515,429	\$0	\$0	(\$351,544)	\$0	(\$351,544)
1850	Disability Access and Education Fund	\$15,850	\$0	\$0	\$0	\$15,850	\$13,835	\$0	\$0	\$0	\$13,835

Fund	Fund Name	Fiscal Year Operating Expense	New CIP Expense	M.Y. Operating Expense (Balance @ 3.14.18 + New Request)	Transfers OUT	FY18-19 Total Expense	Fiscal Year Operating Revenue	New CIP Revenue (including Transfers In)	MY Operating Revenue (Balance @ 3.14.18 + New Request)	Transfers IN	FY18-19 Total Revenue
1908	RDA Low and Mod Income Housing Fund	\$0	\$0	\$3,323	\$0	\$3,323	\$0	\$0	\$0	\$0	\$0
1910	RDA Successor Agency Administration Fund	\$25,982	\$0	\$0	\$0	\$25,982	\$0	\$0	\$0	\$0	\$0
2100	Public Financing Authority	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2140	Public Financing Authority COP's Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2150	Public Financing Authority 98 & 07 Bonds	\$4,539,000	\$0	\$0	\$0	\$4,539,000	\$36,000	\$0	\$0	\$4,755,618	\$4,791,618
2903	RDA Successor Agency Debt Service Fund	\$3,097	\$0	\$0	\$1,382,421	\$1,385,518	\$0	\$0	\$0	\$0	\$0
3100	Capital Grants - PRN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3120	Special Fund for Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3125	John Thurman Capital Improvement Fund	\$0	\$0	\$213,901	\$0	\$213,901	\$0	\$0	\$230,000	\$0	\$230,001
3130	Parks Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3140	Capital Grants - CIP Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$167,572	\$167,572
3150	Capital Grants - Parks CIP Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3160	Capital Grants - Streets CIP Projects	\$0	\$0	\$232,027	\$0	\$232,027	\$0	\$0	\$246,209	\$0	\$246,209
3200	Village One CFD Fund	\$580,131	\$0	\$0	\$0	\$580,131	\$550,000	\$0	\$0	\$0	\$550,000
3210	Kieman Business Park West CFD Fund	\$39,182	\$0	\$0	\$0	\$39,182	\$0	\$0	\$0	\$0	\$0
3211	Kieman Business Park South CFD Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3212	Kieman Business Park East CFD Fund	\$77,382	\$0	\$0	\$0	\$77,382	\$70,000	\$0	\$0	\$0	\$70,000
3220	Infrastructure Financing Program Administration	\$980,429	\$0	\$7,130	\$0	\$987,558	\$813,456	\$0	\$8,449	\$0	\$821,905
3225	Hetch Hetchy CFD Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3230	Village One Annexation #3 Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3235	North Beyer #2 CFD Fund	\$74,886	\$0	\$0	\$0	\$74,886	\$90,000	\$0	\$0	\$0	\$90,000
3240	Fairview Village CFD Fund	\$169,417	\$0	\$0	\$0	\$169,417	\$195,000	\$0	\$0	\$0	\$195,000
3241	Fairview Village CFD Fund - CIP Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3242	Fairview Village CFD - Debt Service Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3245	Fairview Village CFD - 2014 Debt Service Refur	\$297,440	\$0	\$0	\$0	\$297,440	\$300,000	\$0	\$0	\$0	\$300,000
3250	North Beyer Park CFD	\$8,179	\$0	\$0	\$0	\$8,179	\$0	\$0	\$0	\$0	\$0
3260	Enterprise Park 1998 CFD Fund	\$15,506	\$0	\$0	\$0	\$15,506	\$0	\$0	\$0	\$0	\$0
3265	NorthPointe CFD Special Revenue Fund	\$31,471	\$0	\$0	\$0	\$31,471	\$30,000	\$0	\$0	\$0	\$30,000
3270	Carver/Bangs Pelandale/Snyder CFD Fund	\$91,044	\$0	\$0	\$0	\$91,044	\$85,000	\$0	\$0	\$0	\$85,000
3275	Coffee/Claratina CFD Fund	\$135,428	\$0	\$0	\$0	\$135,428	\$50,000	\$0	\$0	\$0	\$50,000
3280	Pelandale/Snyder CFD Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3290	Village One #2 CFD Fund	\$595,794	\$3,532,048	\$0	\$0	\$4,127,842	\$550,000	\$0	\$0	\$0	\$550,000
3291	Village One #2 CFD Fund - CIP Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3292	Village One #2 CFD 2004 Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3294	Village One #2 CFD 2014 Debt Fund	\$1,868,816	\$0	\$0	\$0	\$1,868,816	\$1,900,000	\$0	\$0	\$0	\$1,900,000
3295	Village One #2 CFD Fund - Capital	\$0	\$6,002,048	\$0	\$0	\$6,002,048	\$0	\$0	\$0	\$0	\$1
3410	Streets Capital Facility Fee Fund	\$0	\$6,057,588	\$271,272	\$0	\$6,328,860	\$0	\$0	\$0	\$0	\$2
3420	Public Transportation Capital Facility Fee Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3430	Air Quality Capital Facility Fee Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3440	Police Department Capital Facility Fee Fund	\$0	\$0	\$0	\$71,354	\$71,354	\$0	\$0	\$0	\$0	\$0
3450	Fire Department Capital Facility Fee Fund	\$0	\$0	\$0	\$105,000	\$105,000	\$0	\$0	\$0	\$0	\$0
3460	Parks Capital Facility Fee Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3470	General Government Capital Facility Fee Fund	\$0	\$0	\$0	\$86,000	\$86,000	\$0	\$0	\$0	\$0	\$0
3480	Capital Facility Fees Administration Fund	\$152,272	\$0	\$0	\$0	\$152,272	\$100,000	\$0	\$0	\$0	\$100,000
3510	Securities for Future Improvements	\$0	\$0	\$68,397	\$0	\$68,397	\$0	\$0	\$0	\$0	\$0
3800	McHenry Mansion Restoration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4000	Parking Fund	\$1,476,961	\$0	\$0	\$0	\$1,476,961	\$1,486,740	\$0	\$0	\$0	\$1,486,740
4009	Parking Fleet Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$25,079	\$0	\$0	\$0	\$25,079
4100	Water Fund	\$58,673,213	\$0	\$1,865,186	\$3,877,714	\$64,416,113	\$77,238,173	\$0	\$0	\$53,500	\$77,291,673
4101	Water Fund Development Fees	\$0	\$0	\$0	\$0	\$0	\$824,160	\$0	\$0	\$0	\$824,160
4109	Water Fleet Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$558,770	\$0	\$0	\$0	\$558,770
4112	Water PCE Mitigation Fund	\$130,000	\$0	\$320,495	\$0	\$450,495	\$0	\$0	(\$36,623)	\$0	(\$36,623)
4130	Water 2008 Water Refunding Revenue COP 20	\$3,089,389	\$0	\$0	\$0	\$3,089,389	\$12,750	\$0	\$0	\$3,076,639	\$3,089,389
4140	Water - Grants	\$36,075	\$0	\$0	\$0	\$36,075	\$0	\$0	\$0	\$36,075	\$36,075
4150	Water Fund - Del Este - MID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4151	Del Este - MID Service Area DF	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Fund	Fund Name	Fiscal Year Operating Expense	New CIP Expense	M.Y. Operating Expense (Balance @ 3.14.18 + New Request)	Transfers OUT	FY18-19 Total Expense	Fiscal Year Operating Revenue	New CIP Revenue (including Transfers In)	MY Operating Revenue (Balance @ 3.14.18 + New Request)	Transfers IN	FY18-19 Total Revenue
4160	Water Fund - Del Este - Non-MID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4161	Del Este - Non-MID Service Area DF	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4170	Water Fund - Rate Stabilization Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4180	Water Fund - CIP Projects	\$0	\$29,355,000	\$0	\$0	\$29,355,000	\$0	\$135,000	\$0	\$0	\$135,000
4181	Fairview Water Improvements - CIP Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4210	Sewer Operations Fund	\$30,907,852	\$13,898,445	\$115,656	\$12,939,559	\$57,861,512	\$57,129,507	\$0	(\$7,323)	\$429,919	\$57,552,103
4211	Wastewater Developmental Fees Fund	\$0	\$0	\$709,885	\$0	\$709,885	\$565,500	\$0	(\$886,115)	\$0	(\$320,615)
4212	Wastewater PCE Mitigation Fund	\$0	\$0	\$232,735	\$0	\$232,735	\$0	\$0	\$0	\$0	\$0
4219	Wastewater Fleet Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$480,879	\$0	\$0	\$0	\$480,879
4220	FY 1993 Sewer COP Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4230	FY 1997 Sewer Revenue Bonds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4235	Sewer NVRWP (North Valley Regional Recycl	\$1,262,432	\$0	\$0	\$0	\$1,262,432	\$0	\$0	\$0	\$1,265,432	\$1,265,432
4240	2006 Wastewater Revenue Bonds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4241	2015 Wastewater Refunding Private Placement	\$2,780,408	\$0	\$0	\$0	\$2,780,408	\$0	\$0	\$0	\$2,780,408	\$2,780,408
4245	State Revolving Loan (Tertiary Treatment Fundi	\$8,245,565	\$0	\$0	\$0	\$8,245,565	\$0	\$0	\$0	\$8,245,565	\$8,245,565
4270	Refunding Revenue Bonds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
4271	Wastewater Refunding Bond 2018A	\$579,514	\$0	\$0	\$0	\$579,514	\$0	\$0	\$0	\$579,514	\$579,514
4310	Airport Operating Fund	\$973,238	\$0	\$0	\$0	\$973,238	\$997,950	\$0	\$0	\$0	\$997,950
4319	Airport Fleet Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$13,378	\$0	\$0	\$0	\$13,378
4320	Special Aviation Fund	\$0	\$0	\$14,265	\$0	\$14,265	\$0	\$0	\$363,356	\$0	\$363,356
4330	County Aircraft Tax Fund	\$0	\$0	\$0	\$0	\$0	\$180,000	\$0	\$0	\$0	\$180,000
4480	Storm Drainage Fund	\$7,107,603	\$817,000	\$0	\$0	\$7,924,603	\$5,365,902	\$0	\$0	\$700,000	\$6,065,902
4489	Storm Drain Fleet Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$484,819	\$0	\$0	\$0	\$484,819
4510	Bus Fixed Route Fund	\$0	\$795,910	\$1,302,964	\$0	\$2,098,874	\$0	\$945,081	\$977,542	\$0	\$1,922,623
4520	Bus Service Fund - DAR	\$3,579,282	\$0	\$0	\$0	\$3,579,282	\$3,805,631	\$0	\$0	\$0	\$3,805,631
4530	Transportation CTR Fund	\$867,737	\$0	\$0	\$0	\$867,737	\$901,810	\$0	\$0	\$0	\$901,810
4540	Bus Fixed Route Max Operations Fund	\$17,246,787	\$0	\$0	\$0	\$17,246,787	\$16,928,819	\$0	\$0	\$0	\$16,928,819
4549	Bus Fixed Route Fleet Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$10,442	\$0	\$0	\$0	\$10,442
4550	Bus Fixed Route - Altern Transport Fund	\$180,214	\$0	\$0	\$0	\$180,214	\$94,030	\$0	\$0	\$42,977	\$137,007
4560	Bus Fixed Route - Bus Purchases	\$726,800	\$0	\$0	\$0	\$726,800	\$737,489	\$0	\$0	\$0	\$737,489
4600	Golf Fund	\$2,323,410	\$0	\$80,730	\$0	\$2,404,140	\$336,985	\$0	\$10,753	\$735,008	\$1,082,744
4605	Golf Kemper Fund	\$1,040,596	\$0	\$0	\$0	\$1,040,596	\$2,292,015	\$0	\$0	\$0	\$2,292,015
4700	Community Center Operations Fund	\$1,578,991	\$0	\$0	\$0	\$1,578,991	\$867,750	\$0	\$0	\$711,241	\$1,578,991
4709	Centre Plaza Fleet Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$5,701	\$0	\$0	\$0	\$5,701
4710	Centre Plaza FF&E Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4890	Compost Fund	\$2,060,959	\$0	\$0	\$51,919	\$2,112,878	\$1,562,000	\$0	\$0	\$0	\$1,562,000
4891	Solid Waste Fund	\$1,255,422	\$0	\$0	\$0	\$1,255,422	\$981,091	\$0	\$0	\$0	\$981,091
4892	Green Waste Fund	\$6,768,601	\$0	\$0	\$0	\$6,768,601	\$5,177,661	\$0	\$0	\$0	\$5,177,661
4893	Carpenter Road Landfill (Enterprise)	\$123,547	\$0	\$0	\$0	\$123,547	\$555,002	\$0	\$0	\$0	\$555,002
4895	Waste to Energy Distribution Fund	\$15,135	\$0	\$673,305	\$0	\$688,440	\$500	\$0	\$898,540	\$0	\$899,040
4899	Solid Waste Fleet Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$420,803	\$0	\$0	\$0	\$420,803
4910	Abatement and Public Nuisance Fund	\$0	\$0	\$464,686	\$0	\$464,686	\$0	\$0	\$0	\$0	\$0
5100	Central Services Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5110	Inventory Purchases Fund	\$300	\$0	\$0	\$0	\$300	\$0	\$0	\$0	\$0	\$0
5119	Inventory Purchases Fleet Replace Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5120	Mail Services ISF Fund	\$257,155	\$0	\$0	\$0	\$257,155	\$200,744	\$0	\$0	\$0	\$200,744
5129	Mail Services ISF Fleet Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$1,502	\$0	\$0	\$0	\$1,502
5230	Information Technology Fund	\$8,036,392	\$0	\$0	\$142,360	\$8,178,752	\$7,089,320	\$0	\$0	\$0	\$7,089,320
5231	Technology Investment Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5239	Information Tech Fleet Replace Fund	\$0	\$0	\$0	\$0	\$0	\$753	\$0	\$0	\$0	\$753
5310	Insurance - Administration Fund	\$716,344	\$0	\$0	\$0	\$716,344	\$0	\$0	\$0	\$727,160	\$727,160
5319	Insurance Admin Fleet Replace Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5320	Insurance - Workers Compensation Fund	\$5,268,665	\$0	\$0	\$363,580	\$5,632,245	\$4,654,038	\$0	\$0	\$0	\$4,654,038
5330	Insurance - Liability Insurance Fund	\$2,753,318	\$0	\$0	\$290,864	\$3,044,182	\$2,670,999	\$0	\$0	\$0	\$2,670,999
5340	Insurance - Property Insurance Fund	\$767,986	\$0	\$0	\$72,716	\$840,702	\$767,986	\$0	\$0	\$0	\$767,986
5350	Insurance - Dental Insurance Fund	\$1,850,000	\$0	\$0	\$0	\$1,850,000	\$1,470,000	\$0	\$0	\$0	\$1,470,000

Fund	Fund Name	Fiscal Year Operating Expense	New CIP Expense	M.Y. Operating Expense (Balance @ 3.14.18 + New Request)	Transfers OUT	FY18-19 Total Expense	Fiscal Year Operating Revenue	New CIP Revenue (including Transfers In)	MY Operating Revenue (Balance @ 3.14.18 + New Request)	Transfers IN	FY18-19 Total Revenue
5360	Insurance - Health Fund	\$15,000,000	\$0	\$0	\$0	\$15,000,000	\$14,010,085	\$0	\$0	\$0	\$14,010,085
5370	Insurance - Disability Fund	\$410,888	\$0	\$0	\$0	\$410,888	\$410,888	\$0	\$0	\$0	\$410,888
5380	Insurance - Other Employee Fund	\$544,506	\$0	\$0	\$0	\$544,506	\$542,096	\$0	\$0	\$0	\$542,096
5390	Insurance - Vision Fund	\$293,172	\$0	\$0	\$0	\$293,172	\$293,172	\$0	\$0	\$0	\$293,172
5400	Fleet Management Fund	\$6,583,489	\$260,794	\$0	\$0	\$6,844,283	\$5,867,408	\$0	\$0	\$0	\$5,867,408
5409	Fleet Management Fleet Replace Fund	\$3,316,489	\$0	\$0	\$0	\$3,316,489	\$35,508	\$0	\$0	\$0	\$35,508
5410	Fleet Equipment Replacement	\$0	\$0	\$0	\$1,850,000	\$1,850,000	\$920,275	\$0	\$0	\$0	\$920,275
5510	Employee Benefits Management Fund	\$18,353,274	\$0	\$0	\$0	\$18,353,274	\$18,158,327	\$0	\$0	\$75,000	\$18,233,327
5520	Employee Benefits Administration Fund	\$612,206	\$0	\$0	\$0	\$612,206	\$731,989	\$0	\$0	\$0	\$731,989
5800	P/R Building Services Fund	\$1,794,223	\$0	\$0	\$0	\$1,794,223	\$1,557,002	\$0	\$0	\$0	\$1,557,002
5809	P/R Building Services Fleet Replace Fund	\$0	\$0	\$0	\$0	\$0	\$1,600	\$0	\$0	\$0	\$1,600
5810	10th Street Place Building Services	\$1,100,850	\$0	\$0	\$0	\$1,100,850	\$1,103,469	\$0	\$0	\$0	\$1,103,469
6100	JPA - Industrial Fire	\$551,074	\$0	\$0	\$0	\$551,074	\$550,690	\$0	\$0	\$0	\$550,690
6200	JPA - Modesto Regional Fire Authority	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6205	JPA - MRFA Worker's Compensation Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6299	JPA - MRFA Fleet Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6301	JPA - Stanislaus Regional Water Authority	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6470	Landscape and Lighting District Shackelford	\$32,425	\$0	\$0	\$0	\$32,425	\$27,000	\$0	\$0	\$0	\$27,000
6480	Landscape Assessment District #1	\$19,507	\$0	\$0	\$0	\$19,507	\$19,500	\$0	\$0	\$0	\$19,500
6490	Landscape Assessment District #2	\$23,714	\$0	\$0	\$0	\$23,714	\$23,000	\$0	\$0	\$0	\$23,000
6500	JPA - Tenth Street Place	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6501	JPA - Tenth Street Place Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6599	JPA - Tenth Street Place Fleet Replace Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6600	JPA - Stanislaus Drug Enforcement Agency	\$723,073	\$0	(\$0)	\$0	\$723,073	\$0	\$0	\$0	\$0	\$0
6700	JPA - Tuolumne River Regional Park (TRRP)	\$430,026	\$0	\$0	\$25,000	\$455,026	\$421,009	\$0	\$0	\$0	\$421,009
6710	JPA - TRRP Special Revenue Fund - CIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,000	\$25,000
6799	TRRP Fleet Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$7,154	\$0	\$0	\$0	\$7,154
<b>Total</b>		<b>\$382,988,192</b>	<b>\$60,718,833</b>	<b>\$16,535,951</b>	<b>\$38,490,900</b>	<b>\$498,733,876</b>	<b>\$401,463,778</b>	<b>\$1,080,081</b>	<b>\$7,425,594</b>	<b>\$38,490,900</b>	<b>\$448,460,361</b>

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# Departments

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## City Council of Modesto

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**Mission Statement**

The City Council enacts City ordinances, establishes policy for administrative staff, and approves and oversees the budget of the City. The Councilmembers serve on the following Council-level committees and are appointed to each committee by the Mayor: Safety and Communities, Finance, Economic Development, Audit and Appointments. In addition, the Council directly oversees the City's three Charter Officers: City Auditor, City Attorney, City Clerk and City Manager.

**Program Description**

Governs the City and enacts City ordinances, establishes policy for administrative staff, and approves and oversees the budget of the City. The Council also appoints the City Auditor, City Attorney, City Clerk, and City Manager.

**Fiscal Year 2017 Accomplishments**

Approved the FY 2016-17 Operating and Capital Budgets

Made important public policy decisions

Oversaw the Mayor's 100 Day Committee and updated the 2015-2018 Strategic Plan to incorporate strategies recommended by the Committee

Provided leadership and direction toward the passing of a County-wide Transportation Sales Tax Ballot Measure

**Goals and Objectives: FY 2018-19**

Goal 1 - Adopt the 2019-2022 Strategic Plan

Goal 2 - Improve community safety and quality of life through a combination of prevention, intervention, and suppression efforts that address crime and its underlying issues.

Goal 3 - Strengthen neighborhood development, and connect City, community and culture.

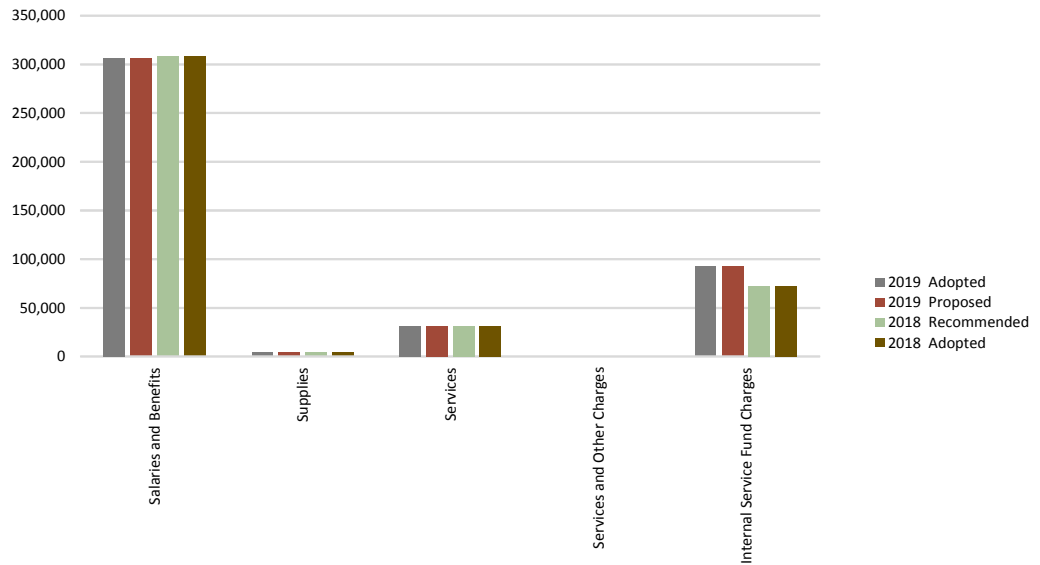
Goal 4 - Increase transparency with Council, community and staff related to the City's budget and financial management processes.

Goal 5 - Create vibrant and economically sustainable commercial, industrial and retail industries throughout the City

**EXPENDITURES BY CATEGORY**

Category Name	2018 Recommended	2018 Adopted	2019 Recommended	2019 Adopted
Internal Service Fund Charges	\$72,085	\$72,085	\$93,476	\$93,476
Salaries and Benefits	\$308,822	\$308,822	\$306,430	\$306,430
Services	\$31,000	\$31,000	\$31,000	\$31,000
Supplies	\$4,500	\$4,500	\$4,500	\$4,500
<b>Total</b>	<b>\$416,407</b>	<b>\$416,407</b>	<b>\$435,406</b>	<b>\$435,406</b>

USE OF FUNDING BY CATEGORY



EXPENDITURES BY FUND

Fund Name	2018 Recommended	2018 Adopted	2019 Recommended	2019 Adopted
General Fund	\$416,407	\$416,407	\$435,406	\$435,406
<b>Total</b>	<b>\$416,407</b>	<b>\$416,407</b>	<b>\$435,406</b>	<b>\$435,406</b>

CURRENT SOURCE OF FUNDING

■ 1. General Fund - \$435,406.4/100.00%

EXPENDITURES BY DIVISION

Division Name	2018 Recommended	2018 Adopted	2019 Recommended	2019 Adopted
City Council	\$416,407	\$416,407	\$435,406	\$435,406
<b>Total</b>	<b>\$416,407</b>	<b>\$416,407</b>	<b>\$435,406</b>	<b>\$435,406</b>

FULL-TIME EQUIVALENTS BY DIVISION

Division Name	2019 Recommended	2019 Adopted	
City Council	8.00	8.00	8.00
<b>Total</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>

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## City Manager's Office

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### Mission Statement

The City Manager's Office is established under the City Charter. Specifically, the City Manager's Office executes Council direction; provides strategic leadership and implements policy; provides oversight to all City departments; develops and recommends alternatives to address current and future community needs; ensures the City's financial integrity; provides information on City government to residents; ensures that City services are provided equitably and cost-effectively; and provides oversight for the development of the City budget. The City Manager's Office also ensures that information is effectively communicated to the public, City staff, elected officials, the media and residents.

### Program Description

In addition to the City Manager's Office responsibilities listed above, the following is performed by this office:

Public Information Officer oversees City-wide communications, including Community and Media Relations, the City's website, social media platforms, mobile application interfaces, and collaboration with departmental leadership and public information officers.

The Budget Division manages the preparation of the annual operating and capital improvement budgets. This includes city-wide coordination and collaboration of budget priorities, funding strategies and various other duties.

Develop, implement and manage the Strategic Plan of the City.

Act as a liaison with other state and local governmental agencies, which includes representing the City at a variety of meetings and other functions. This also includes activities that carry out Council direction with respect to a variety of critical areas of concern, including water resources, transportation needs, and preservation of local control.

Began implementation the Mayor's 100 Day Committee recommendations.

### Fiscal Year 2017 Accomplishments

Received the Government Finance Officers Award for Outstanding Achievement in Popular Annual Financial Reporting for the June 30, 2017 Popular Annual Financial Report.

Maintained direct and consistent contact with contracted state and federal legislative advocates, monitored the League of California Cities and other sources to identify pending legislation that may impact the City.

Was successful in partnering with Bloomberg "What Works Cities" to implement an Open Data platform for the City.

In collaboration with the Information Technology Department, re-designed the City's website and expanded the City's -presence on social media including its Facebook and Twitter pages.

Also, in collaboration with the Information Technology Department, launched a Go-Modesto mobile application to allow citizens to communicate and report issues in our community

### Goals and Objectives: FY 2018-19

The FY 2018-19 Goals and Objectives for the City Manager's Office are:

Goal 1 - Implement Council's Strategic Priorities

The City Manager's Office will continue to provide leadership that supports the City Council; will focus on implementing the City

Council's strategic priorities, goals and objectives; and will continue to implement the Mayor's 100 Day Committee Recommendations.

Keep the community informed through open, transparent communication and encourage civic engagement through increased public awareness.

Implementation of the Open Data environment to enhance transparency regarding the accomplishment of the Council's Strategic Plan.

Goal 3 - Transition of Leadership

Goal 2 - Focus on Resident's Needs

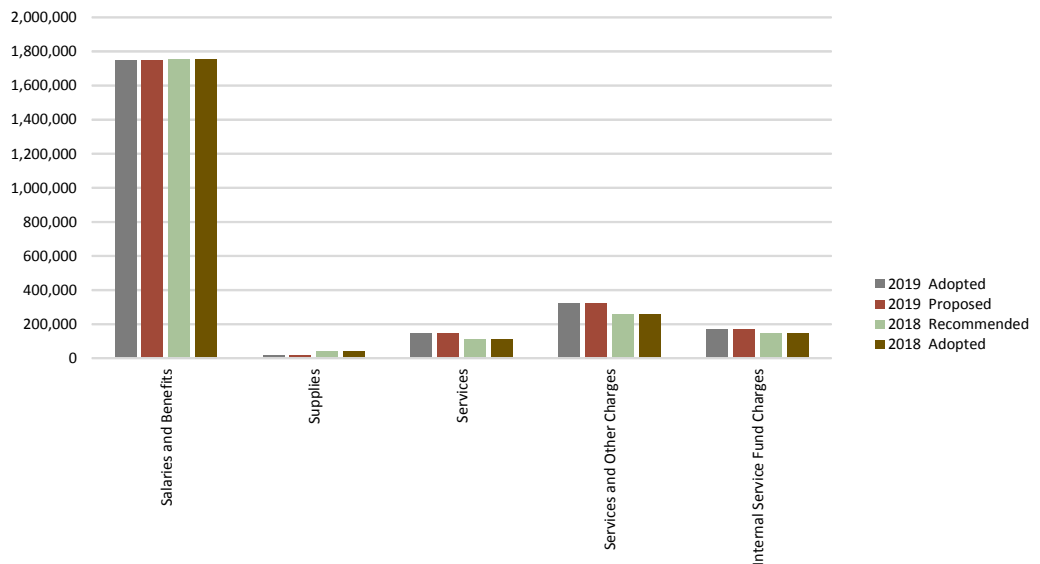
Several critical leadership positions are in transition as employees retire or separate from City service. The City Manager's Office intends to focus on workforce development to ensure competent personnel are retained or recruited for these positions.

The City Manager's Office will ensure organizational delivery of high quality services to the residents of the City with a strategic focus on public safety.

**EXPENDITURES BY CATEGORY**

Category Name	2018 Recommended	2018 Adopted	2019 Recommended	2019 Adopted
Internal Service Fund Charges	\$146,793	\$146,793	\$167,743	\$167,743
Salaries and Benefits	\$1,754,631	\$1,754,631	\$1,748,062	\$1,748,062
Services	\$113,215	\$113,215	\$145,578	\$145,578
Services and Other Charges	\$257,537	\$257,537	\$323,293	\$323,293
Supplies	\$42,200	\$42,200	\$17,650	\$17,650
<b>Total</b>	<b>\$2,314,376</b>	<b>\$2,314,376</b>	<b>\$2,402,326</b>	<b>\$2,402,326</b>

**USE OF FUNDING BY CATEGORY**



EXPENDITURES BY FUND

Fund Name	2018 Recommended	2018 Adopted	2019 Recommended	2019 Adopted
General Fund	\$2,314,376	\$2,314,376	\$2,402,326	\$2,402,326
<b>Total</b>	<b>\$2,314,376</b>	<b>\$2,314,376</b>	<b>\$2,402,326</b>	<b>\$2,402,326</b>

CURRENT SOURCE OF FUNDING

■ 1. General Fund - \$2,402,326.1/100.00%

EXPENDITURES BY DIVISION

Division Name	2018 Recommended	2018 Adopted	2019 Recommended	2019 Adopted
City Manager's Office Division	\$1,505,761	\$1,505,761	\$1,663,124	\$1,663,124
CMO - Budget	\$808,615	\$808,615	\$739,202	\$739,202
<b>Total</b>	<b>\$2,314,376</b>	<b>\$2,314,376</b>	<b>\$2,402,326</b>	<b>\$2,402,326</b>

FULL-TIME EQUIVALENTS BY DIVISION

Division Name	2019 Recommended	2019 Adopted
City Manager's Office Division	6.00	6.00
CMO - Budget	5.00	5.00
<b>Total</b>	<b>11.00</b>	<b>11.00</b>

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## City Attorney's Office

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### Mission Statement

The City Attorney's Office's overarching goal is to provide outstanding legal services to the City of Modesto. The City Attorney's Office implements the City Council's and Mayor's direction and supports the efforts of Staff by providing advice on transactional matters, and litigation and prosecutorial legal services.

Successfully defended major litigation challenging implementation of City adult business ordinance

Efficiently defended the City in major police use-of-force and false imprisonment litigation

### Program Description

General Legal Services

Prosecuted high volumes of municipal code violations with limited legal staff

Personnel

Assisted City Clerk and City Departments in responding to a high volume of public records requests

Specialty Advice including environmental and First Amendment

Litigation

Assisted the Human Resources Department with personnel matters, including complaints, investigations and transitions.

### Fiscal Year 2017 Accomplishments

Protected legitimate health care workers and potential victims of human trafficking by writing a Massage Ordinance

Provided critical advise on emerging legal issues such as marijuana law and taxation

Improved City Parks and health care facilities by preparing a Smoking Ordinance

Reviewed agreements/amendments from all City departments

Helped create a new City revenue source by writing an Electronic Billboard Ordinance

Managed legal expenditures by freezing all outside legal counsel rates for the third straight year.

Created new economic opportunities for major jobs producing industries by updating the Sewer Capacity Bank Ordinance

City Attorney Adam Lindgren named one of the "Best Lawyers in America" in the category of Municipal Law; Assistant City Attorney Jose Sanchez named one of the Top 40 professionals under 40 by Sacramento Business Journal.

Assisted staff in preparing water and sewer rate increase approval documents

**Goals and Objectives: FY 2018-19**

The FY 2018-19 Goals and Objectives for the City Attorney's Office are:

**Goal 1 - Effectively manage limited resources**

One of the City Attorney's Office's critical objectives is to efficiently manage resources to meet the daily operational needs of the City in a cost-effective and timely manner, while maintaining the capacity to respond to the City's changing legal needs.

**Goal 2 - Enhance communication and collaboration**

Open government, clear communication and collaboration are also important objectives of the Office. The City Attorney's Office is committed to serving the City and communicating with the public in a manner that is transparent and straight-forward. The Office strives to explain the law in a way that the public understands both the applicable rules and also the legal reasons for the City's decisions. The City Attorney's Office collaborates with other agencies, local businesses and citizens to fully explore innovative legal alternatives that could benefit all involved.

**Goal 3 - Develop legal framework for emerging industries and initiatives**

Provide legal leadership and collaboration in crafting a framework for medical and recreational cannabis operations including the development of new ordinances and potential voter ballot initiatives.

Collaborate in the multi-departmental development of a hotel operating permit structure to ensure the health, welfare and safety of Modesto citizens as well as visitors to the City.

Goal 4 - To ensure the City is in compliance with laws, and uses legally acceptable means to accomplish the City's overall goals, policies and objectives.

Collaborate with City Manager's Office and Department Directors to coordinate an assessment of City purchasing policies in order to continue to improve the legal processes of the City in areas such as contracts and procurement.

Review and ensure timely approval of agendas for the approximately 150 meetings of the City's Brown Act legislative bodies.

**Goal 5 - To enhance support to City departments**

Provide Brown Act and ethics training bi-annually for staff, City officers, and City Council, especially as required by AB 1234.

Assist the designated staff development of agendas, ordinances, contracts and other legal documents.

Continue to assist staff in updating contract templates.

**Goal 6 - To increase efficiency and external accessibility**

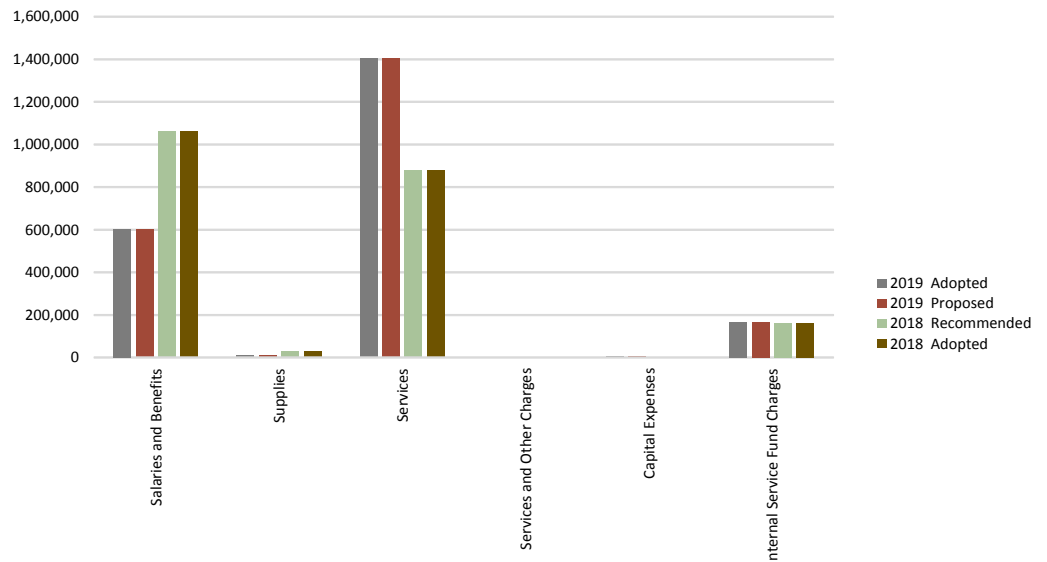
Conduct training sessions to keep City staff informed about changing laws and obligations in performance of their duties.

Enhance clear and concise communication of litigation matters, costs and resolution options to City Council by providing quarterly litigation reports.

EXPENDITURES BY CATEGORY

Category Name	2018 Recommended	2018 Adopted	2019 Recommended	2019 Adopted
Capital Expenses	\$0	\$0	\$8,500	\$8,500
Internal Service Fund Charges	\$162,912	\$162,912	\$167,061	\$167,061
Salaries and Benefits	\$1,063,686	\$1,063,686	\$604,082	\$604,082
Services	\$879,151	\$879,151	\$1,407,198	\$1,407,198
Services and Other Charges	\$2,000	\$2,000	\$754	\$754
Supplies	\$31,000	\$31,000	\$14,250	\$14,250
<b>Total</b>	<b>\$2,138,749</b>	<b>\$2,138,749</b>	<b>\$2,201,845</b>	<b>\$2,201,845</b>

USE OF FUNDING BY CATEGORY



EXPENDITURES BY FUND

Fund Name	2018 Recommended	2018 Adopted	2019 Recommended	2019 Adopted
General Fund	\$2,138,749	\$2,138,749	\$2,201,845	\$2,201,845
<b>Total</b>	<b>\$2,138,749</b>	<b>\$2,138,749</b>	<b>\$2,201,845</b>	<b>\$2,201,845</b>

CURRENT SOURCE OF FUNDING

■ 1. General Fund - \$2,201,845.1/100.00%

EXPENDITURES BY DIVISION

Division Name	2018 Recommended	2018 Adopted	2019 Recommended	2019 Adopted
City Attorney's Office Division	\$2,138,749	\$2,138,749	\$2,201,845	\$2,201,845
<b>Total</b>	<b>\$2,138,749</b>	<b>\$2,138,749</b>	<b>\$2,201,845</b>	<b>\$2,201,845</b>

FULL-TIME EQUIVALENTS BY DIVISION

Division Name	2019 Recommended	2019 Adopted	
City Attorney's Office Division	8.00	8.00	8.00
<b>Total</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>

## City Clerk's Office

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**Mission Statement**

The City Clerk's Office is established under the City Charter. We are committed to accurately recording and preserving the actions of the City Council; safeguarding vital, historic and permanent records of the City; providing information and support to the City Council, City staff and the public in a timely, courteous and fiscally responsible manner; and administering open and free elections in accordance with statutory requirements. We serve the public and City staff in an efficient, courteous, and professional manner, while performing the functions and duties of the Office in accordance with State, County and Municipal laws.

**Program Description**

Serves as the Elections Officer for City Council and Modesto City School Board Elections (mandated by Elections Code and City Charter Article IX Section 901)

Public Records Act Requests (mandated by Govt. Code Section 6250 - 6276.48)

Administers the Political Reform Act (mandated by Political Reform Act of 1974)

Prepares and distributes Council and Standing Committee Agendas, Records, Indexes and Maintains a Record of all Council proceedings (mandated by City Charter Article IX Section 901)

Attend and record Minutes for all Council meetings; prepare, distribute and post Standing Committee minutes (mandated by Chapter 3 of Title 2, Section 2-3.302 of the MMC)

Maintain and Update City Charter and the Modesto Municipal Code (mandated by City Charter Article IX Section 901 and Chapter 1 of Title 1, Section 1-1.08 of the MMC)

Audit Fiscal Transactions (accounts payable, e-payables, payroll, and employee wage attachments) (mandated by Chapter 3 of Title 2, Section 2-3.302 of the MMC)

Responsible for Records Management and Preservation

Provide access to Records on City of Modesto Website

Sorting, metering and delivering mail throughout City departments

**Fiscal Year 2017 Accomplishments**

Supported a total of 87 City Council and Standing Committee meetings.

Processed 511 Resolutions and 24 Ordinances.

Council and Standing Committee Agenda Packets on iPads for Council and Department Heads saved 272,493 pages of paper.

Successfully provided mandatory Agenda Management and Agenda Report Preparation training to staff in coordination with City Attorney and Information Technology staff.

Placed 98 ads in the Modesto Bee for public hearings, bid openings, and other events as required.

Processed 269 Agreements and recorded 243 documents with the County Clerk Recorder, and conducted 54 bid openings.

**CITY CLERK'S OFFICE**

**DEPARTMENTS**

Processed 304 external requests / 527 internal Public Records Act requests pursuant to Government Code Section 6250.

**Goals and Objectives: FY 2018-19**

Goal 1 - Conduct the 2017 Elections

Received and processed a total of 429 claims, summons and subpoenas, and handled approximately 2,510 customer service calls.

Conduct the Election with efficiency and transparency. Candidate Handbook will be in electronic format.

Conducted Oath or Affirmations of Allegiance for 289 new employees; and checked out 173 separated from service employees.

Keep the City Election web page updated with measure updates on a real-time basis.

Sorted, metered and delivered mail throughout City Departments (approx. 125,232 pieces of mail at a cost of \$81,145 / metered mail).

Goal 2 - Update Records Retention Schedule for all City of Modesto Departments (schedule has not been updated since 1995) - seven year process to date.

Daily mail sorting of checks, legal papers, bills, etc. from Post Office of over 1,000 pieces of mail per week.

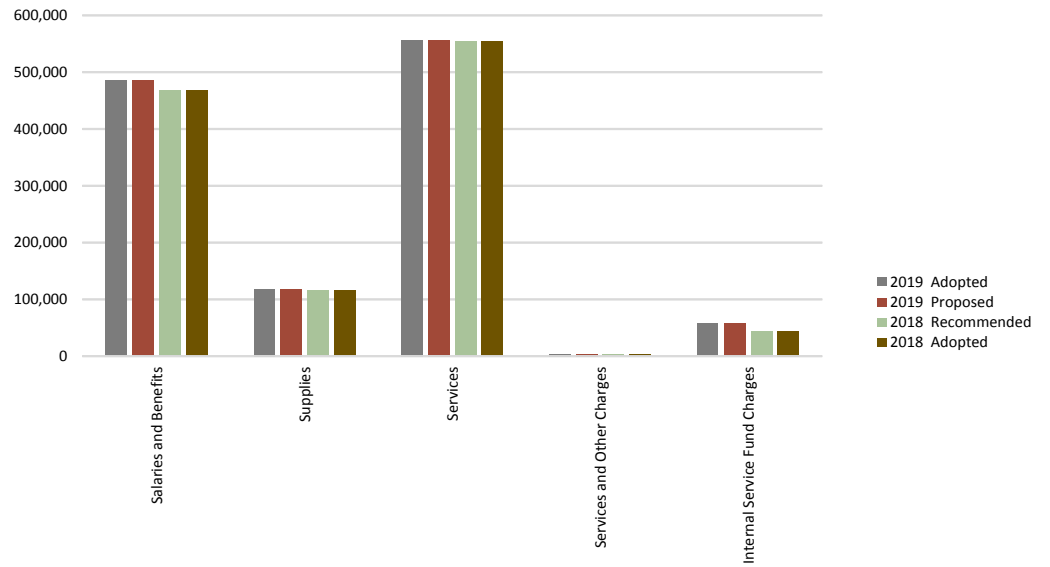
Goal 3 - Scan City's historical records for disaster recovery purposes, as well as, establish a centralized Electronic Document Repository for public access to the records. The majority of these records only exist in their original form. There are no duplicate copies.

Provided Mail Services at the following locations: City Hall, Centre Plaza, Corp Yard, Neighborhood Center at Marshall Park, Treatment Plant, Dryden, Muni, Cop Shop, MPD, Museum, Airport, Creekside and Senior Center.

**EXPENDITURES BY CATEGORY**

Category Name	2018 Recommended	2018 Adopted	2019 Recommended	2019 Adopted
Internal Service Fund Charges	\$44,601	\$44,601	\$57,077	\$57,077
Salaries and Benefits	\$468,174	\$468,174	\$485,119	\$485,119
Services	\$554,044	\$554,044	\$556,700	\$556,700
Services and Other Charges	\$3,814	\$3,814	\$4,115	\$4,115
Supplies	\$115,750	\$115,750	\$118,100	\$118,100
<b>Total</b>	<b>\$1,186,383</b>	<b>\$1,186,383</b>	<b>\$1,221,111</b>	<b>\$1,221,111</b>

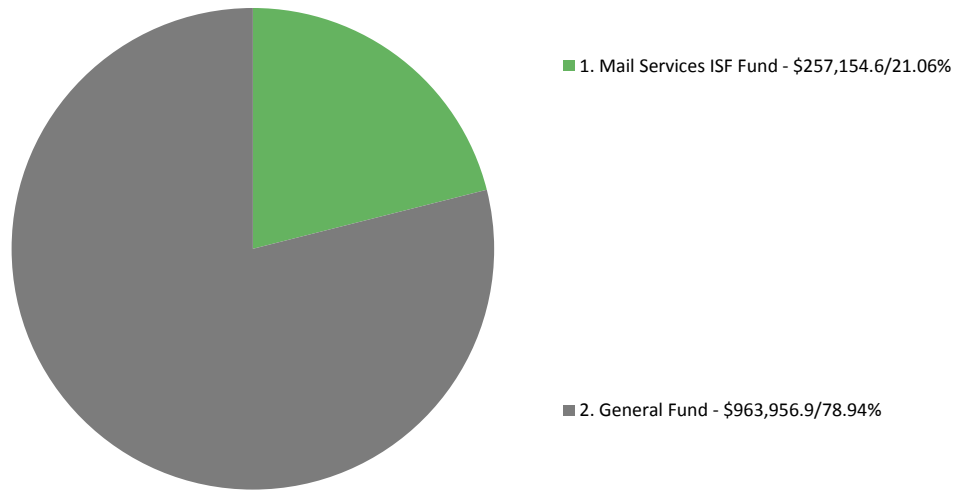
USE OF FUNDING BY CATEGORY



EXPENDITURES BY FUND

Fund Name	2018 Recommended	2018 Adopted	2019 Recommended	2019 Adopted
General Fund	\$936,363	\$936,363	\$963,957	\$963,957
Mail Services ISF Fund	\$250,021	\$250,021	\$257,155	\$257,155
<b>Total</b>	<b>\$1,186,383</b>	<b>\$1,186,383</b>	<b>\$1,221,111</b>	<b>\$1,221,111</b>

CURRENT SOURCE OF FUNDING



EXPENDITURES BY DIVISION

Division Name	2018 Recommended	2018 Adopted	2019 Recommended	2019 Adopted
City Clerk's Office Division	\$1,186,383	\$1,186,383	\$1,221,111	\$1,221,111
<b>Total</b>	<b>\$1,186,383</b>	<b>\$1,186,383</b>	<b>\$1,221,111</b>	<b>\$1,221,111</b>

FULL-TIME EQUIVALENTS BY DIVISION

Division Name	2019 Recommended	2019 Adopted
City Clerk's Office Division	5.00	5.00
<b>Total</b>	<b>5.00</b>	<b>5.00</b>

## City Auditor

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### Mission Statement

The City Auditor's mission is to help the City to reduce risks, strengthen controls, and improve performance by conducting a variety of types of audits and touching all facets of the City, as well as administering the City's Ethics Hotline. The Auditor also helps the City to achieve improvements by providing support for policy development, process improvement, and training.

### Program Description

The City Auditor is appointed by Council and reports directly to the Audit Committee. Based on input from the Mayor, Council, and City Manager's Office, the City Auditor develops an annual internal audit work plan that is submitted to the Audit Committee and Council for consideration and approval. Regular updates of the status of the internal audit work plan are provided periodically throughout the year to the Audit Committee and Council.

### Fiscal Year 2017 Accomplishments

Completed several efficiency audits of programs throughout the City (e.g., Fleet and Solid Waste) and provided recommendations for changes in policies, processes, and procedures.

Performed a review of the City's internal service funds and provided recommendations for solidifying them.

Assisted with the development of the City's first Revenue Manual, which codifies the City's multitude of revenue sources.

Conducted an assessment of the City's financial policies and procedures and provided recommendations for strengthening them.

Conducted a review of the North McHenry Tax Sharing Agreement between the City and the County of Stanislaus.

Conducted internal control audits related to cash handling, travel expenses (in process), and P-Cards (in process).

Developed a fraud, waste, and abuse program to support the Ethics Hotline (in process).

Administered all reports submitted via the Ethics Hotline.

### Goals and Objectives: FY 2018-19

Goal 1 - Consistent with internal audit best practices, perform a variety of audit activities that touch various components of the City, including both internal controls testing (e.g., AR, payroll, IT controls, procurement) and performance audits (e.g., permitting, golf, emergency medical services, internal service).

Goal 2 - Given the City's initiative to enhance financial performance, conduct audits that address third-party contracts and especially those that involve the collection of revenue on the City's behalf (e.g., parking, golf, ambulance).

Goal 3 - Facilitate the development of priority financial policies.

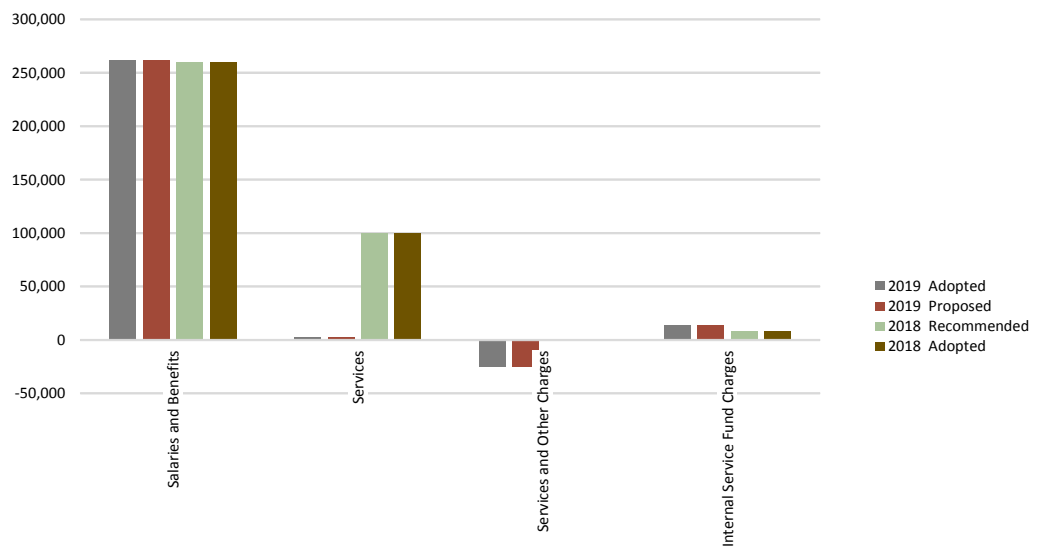
Goal 4 - Increase transparency with Council, community and staff related to the City's budget and financial management processes.

Goal 5 - Perform other audits that support projects defined in the 100-day plan (e.g., assess opportunities for consolidating city and county services, fleet utilization study, and accounts receivable review).

EXPENDITURES BY CATEGORY

Category Name	2018 Recommended	2018 Adopted	2019 Recommended	2019 Adopted
Internal Service Fund Charges	\$8,254	\$8,254	\$13,119	\$13,119
Salaries and Benefits	\$259,502	\$259,502	\$261,294	\$261,294
Services	\$100,000	\$100,000	\$2,500	\$2,500
Services and Other Charges	\$0	\$0	(\$25,041)	(\$25,041)
<b>Total</b>	<b>\$367,756</b>	<b>\$367,756</b>	<b>\$251,872</b>	<b>\$251,872</b>

USE OF FUNDING BY CATEGORY



EXPENDITURES BY FUND

Fund Name	2018 Recommended	2018 Adopted	2019 Recommended	2019 Adopted
General Fund	\$367,756	\$367,756	\$251,872	\$251,872
<b>Total</b>	<b>\$367,756</b>	<b>\$367,756</b>	<b>\$251,872</b>	<b>\$251,872</b>

CURRENT SOURCE OF FUNDING

■ 1. General Fund - \$251,872/100.00%

EXPENDITURES BY DIVISION

Division Name	2018 Recommended	2018 Adopted	2019 Recommended	2019 Adopted
City Auditor's Division	\$367,756	\$367,756	\$251,872	\$251,872
<b>Total</b>	<b>\$367,756</b>	<b>\$367,756</b>	<b>\$251,872</b>	<b>\$251,872</b>

FULL-TIME EQUIVALENTS BY DIVISION

Division Name	2019 Recommended	2019 Adopted	
City Auditor's Division	2.00	2.00	2.00
<b>Total</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

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## Finance

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### Mission Statement

The Finance Department strives to provide timely, quality financial information and innovative solutions with a high degree of responsiveness. The department is committed to delivering accurate information and finding solutions to fiscal challenges.

### Program Description

The following is a brief summary of each division area used to achieve the Department strategic goals:

**Administration:** Responsible for oversight of the Finance Department to ensure the City's compliance with the Modesto Municipal Code as well as all applicable laws, regulations, policies and procedures. Manages the City's debt portfolio to ensure compliance with various bond covenants and oversees the management of the City's investment portfolio.

**Accounting Division:** Responsible for managing the daily activities of the accounting staff (Payroll, Accounts Payable, Accounts Receivable, Cash Management, Fixed Assets and Grant Management) to accurately record the revenues, expenditures, assets, and liabilities of the City and responsible for preparing annual financial statements and coordinating the City's annual audit.

**Customer Service Division:** Responsible for billing, processing and collecting the majority of the City's revenues including Utility Billing, Business License, Parking Citations and Cashiering. Operates the City's customer service lobby.

**Purchasing Division:** Coordinates the purchasing of goods and services for all departments and divisions within the City. Conducts various competitive procurement processes as required by the Modesto Municipal Code.

### Fiscal Year 2017 Accomplishments

Received the Government Finance Officers Award for the Certificate of Achievement in Financial Reporting for June 30, 2017.

In partner with the City Manager's office, the City received the Government Finance Officers Award for Outstanding Achievement in Popular Annual Financial Reporting for the June 30, 2017 Popular Annual Financial Report.

Continued to improve the OpenGov Transparency tool to provide monthly and yearly financial information to the citizens of Modesto.

Completed a Fitch bond rating review for our Water and Wastewater Revenue Bonds and maintained an AA- bond rating for both obligations.

Implemented the Click to Gov web payment option which provides a more user-friendly payment structure including one-time payment options

Implemented various recommendations from the Mayor's 100 Day Committee which includes: providing a monthly spending report to Council which outlines spending activity for the City, successfully negotiating a reduction in the City's Letter of Credit fees under its General Fund bond obligations, and revision of the City's P-Card policy.

In conjunction with the Water Division, implemented the Water Smart Outreach Program to assist customers with water conservation efforts

**FINANCE**

**DEPARTMENTS**

In conjunction with the Water Division, implemented the Water Rate Assistance Program for low income families

Implement a new business license software which will provide enhanced functional reporting and tracking capabilities and allow customers to make on-line payments

In coordination with the City's internal auditors, develop a City-wide revenue manual which identifies all revenue sources and contains a five-year trend overview

Upgrade the City's parking citations software to improve the online payment process

**Goals and Objectives: FY 2018-19**

The FY 2018-19 Goals and Objectives for the Finance Department are:

In conjunction with the Information Technology Department, upgrade the City's Enterprise Resource Planning software

Goal 1 - Provide effective stewardship of City resources

Goal 3 - Maintain a strong internal control and low risk environment

Continue ongoing efforts with our financial advisors to manage an effective debt management portfolio

In conjunction with our internal auditors, establish a comprehensive Finance policy manual that will provide a up-to-date policy framework

Work with our investment advisors to earn the best rate of return on the City's investment portfolio with low risk

Continue to enforce and monitor internal controls to ensure financial policies and procedures are in compliance by City staff

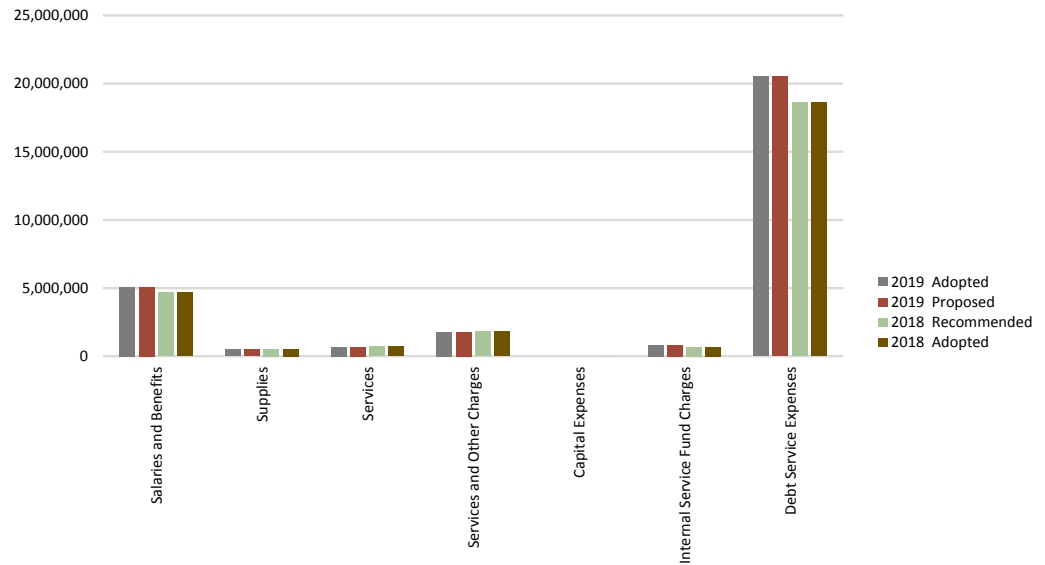
Goal 2 - Enhance operation efficiency through technology

Complete the re-engineering of the Purchasing Division to strengthen internal controls and ensure procurements are made in an efficient manner.

**EXPENDITURES BY CATEGORY**

Category Name	2018 Recommended	2018 Adopted	2019 Recommended	2019 Adopted
Capital Expenses	\$15,000	\$15,000	\$0	\$0
Debt Service Expenses	\$18,617,870	\$18,617,870	\$20,532,383	\$20,532,383
Internal Service Fund Charges	\$676,470	\$676,470	\$829,345	\$829,345
Salaries and Benefits	\$4,678,041	\$4,678,041	\$5,079,520	\$5,079,520
Services	\$733,928	\$733,928	\$674,845	\$674,845
Services and Other Charges	\$1,829,945	\$1,829,945	\$1,775,130	\$1,775,130
Supplies	\$547,185	\$547,185	\$517,118	\$517,118
<b>Total</b>	<b>\$27,098,439</b>	<b>\$27,098,439</b>	<b>\$29,408,341</b>	<b>\$29,408,341</b>

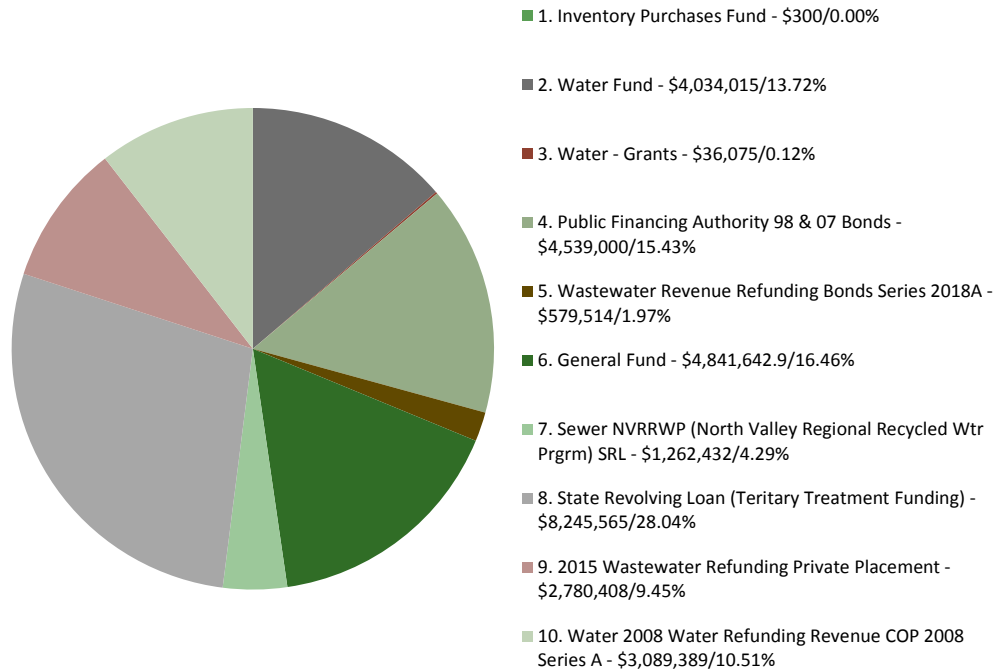
USE OF FUNDING BY CATEGORY



EXPENDITURES BY FUND

Fund Name	2018 Recommended	2018 Adopted	2019 Recommended	2019 Adopted
2006 Wastewater Revenue Bonds	\$628,758	\$628,758	\$0	\$0
2015 Wastewater Refunding Private Placement	\$2,773,207	\$2,773,207	\$2,780,408	\$2,780,408
Central Services Fund	\$57,381	\$57,381	\$0	\$0
General Fund	\$4,443,343	\$4,443,343	\$4,841,643	\$4,841,643
Inventory Purchases Fund	\$0	\$0	\$300	\$300
Public Financing Authority 98 & 07 Bonds	\$4,358,500	\$4,358,500	\$4,539,000	\$4,539,000
Sewer NVRWP (North Valley Regional Recycled Wtr Prgrm) SRL	\$1,500	\$1,500	\$1,262,432	\$1,262,432
State Revolving Loan (Tertiary Treatment Funding)	\$8,245,565	\$8,245,565	\$8,245,565	\$8,245,565
Wastewater Revenue Refunding Bonds Series 2018A	\$0	\$0	\$579,514	\$579,514
Water - Grants	\$36,080	\$36,080	\$36,075	\$36,075
Water 2008 Water Refunding Revenue COP 2008 Series A	\$2,574,260	\$2,574,260	\$3,089,389	\$3,089,389
Water Fund	\$3,979,845	\$3,979,845	\$4,034,015	\$4,034,015
<b>Total</b>	<b>\$27,098,439</b>	<b>\$27,098,439</b>	<b>\$29,408,341</b>	<b>\$29,408,341</b>

CURRENT SOURCE OF FUNDING



EXPENDITURES BY DIVISION

Division Name	2018 Recommended	2018 Adopted	2019 Recommended	2019 Adopted
FIN - Accounting	\$20,788,065	\$20,788,065	\$22,745,362	\$22,745,362
FIN - Administration	\$349,300	\$349,300	\$356,866	\$356,866
FIN - Customer Services	\$5,522,901	\$5,522,901	\$5,597,510	\$5,597,510
FIN - Purchasing	\$438,173	\$438,173	\$708,603	\$708,603
<b>Total</b>	<b>\$27,098,439</b>	<b>\$27,098,439</b>	<b>\$29,408,341</b>	<b>\$29,408,341</b>

FULL-TIME EQUIVALENTS BY DIVISION

Division Name	2019 Recommended	2019 Adopted	2019 Adopted
FIN - Accounting	19.00	19.00	19.00
FIN - Administration	2.00	2.00	2.00
FIN - Customer Services	30.00	30.00	30.00
FIN - Purchasing	3.00	3.00	3.00
<b>Total</b>	<b>54.00</b>	<b>54.00</b>	<b>54.00</b>

## Community and Economic Development

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### Mission Statement

The mission of the Community and Economic Development Department is to enhance the quality of life for residents, businesses and visitors by promoting and facilitating quality development and private investment, supporting cultural and destination amenities, and designing sustainable roads for motorized and non-motorized modes of transportation.

### Program Description

The following is a brief summary of each division area:

**Economic and Cultural Development/Asset Administration:** This division oversees City owned assets including John Thurman Field, Golf Courses, McHenry Mansion and Museum, and Centre Plaza. The Convention and Visitor Bureau activity and Centre Plaza events are produced by this division. This division also includes marketing and facilitation efforts to attract and retain businesses and create jobs.

**Community Development:** This division administrates all of our federal Housing and Urban Development funding including Focus on Prevention/Continuum of Care efforts for assisting the homeless, as well as all infrastructure financing programs, including impact fees and Mello-Roos areas.

**Building and Neighborhood Preservation:** The Chief Building Official and staff provide development review services, inspections, and compliance with the Building Code. The Neighborhood Preservation Unit has a significant focus on reducing the impacts of tagging in the City.

**Engineering:** The City Engineer and staff oversee land development engineering and plan review for proposed development as well as transportation engineering and design for City roads and State road

projects within the City to enhance the safety and quality of life for the community.

**Planning:** This division provides long term comprehensive visioning for land development and infrastructure, as well as review of entitlement and plans for proposed development.

### Fiscal Year 2017 Accomplishments

Brought the international attention of the Amgen Tour of California back as a start City.

Awarded the design contract for the first phase of Route 132, the highest ranked regional transportation project in the County.

Entered into an agreement with the Modesto Nuts to operate the John Thurman Field so that the Nuts are responsible for maintenance and the City ensures a certain amount of savings is captured for needed capital improvements to the facility.

Provided an incentive to American Health Specialty to locate their corporate headquarters downtown.

Worked with the Homeless Action Council and Continuum of Care to create a new entity (the Stanislaus Community System of Care) that will oversee the approximate \$3.2 million annual HUD funds received for the Continuum of Care with Modesto acting as the Collaborative Applicant.

Brought a marketing professional onto staff to be able to assist with marketing strategies for bringing businesses to Modesto, positioning our tourism assets, and maximizing efforts of the Convention and Visitors Bureau.

## COMMUNITY AND ECONOMIC DEVELOPMENT

Provided a workplan for the City for Measure L that was passed by the voters to levy a half penny sales tax to address our aging road infrastructure.

Completed the required General Plan Housing Plan update.

Processed several significant projects including: Valley Children's Hospital on Pelandale; renovating the SOS Club into an Andre Agassi Charter School; a new hotel, a memory care facility and independent living project off of Dale Road; a rehabilitation hospital on Kiernan; an auto dealer on the corner of McHenry and Pelandale; and the Marketplace shopping center anchored by SaveMart on the corner of Oakdale and Sylvan.

Civic Partners purchased their leasehold in the 1010 Tenth Street property, and the Successor Redevelopment Agency received a payment of \$1.3 million.

Awarded the construction contract for the Roselle widening project between Floyd Avenue and Sylvan Avenue.

The City successfully defended its zoning provisions in preventing an adult cabaret from locating in the St. Stan's building.

Planning worked on subdivisions and specific plan amendments to position development in the Vintage Subdivision above the mall and in the Kiernan Business Park.

Successfully restructure the Kiernan Business Park East financing district.

The project team continued to move the Tivoli area forward for development by installing backbone utilities and completing

## DEPARTMENTS

engineering required to move forward with a volunteer land dedication program.

Working with UC Merced to locate a Venture Lab for business entrepreneurs in the City.

Assisted an ABA professional basketball team to relocate from Yuba City to Modesto.

Streamlined the City's Entertainment permit process for applicants.

Obtained a digital billboard ordinance for the City along Route 99.

Elevated the City's profile with the film industry, and had an increase in filming. Note both The Last Alleycat and The Nine filmed on location in Modesto.

Worked with the Culture Commission to approve the first two public art projects under the City's Art in Public Places program.

Held several workshops to vision improvements to J Street as well as the operations of the McHenry Mansion and Museum.

### **Goals and Objectives: FY 2018-19**

Goal 1 - Provide responsive, clear and timely development review services

Continue to gather and present data on the review process

Develop a plan for replacement of the permitting software that is almost 20 years old

**DEPARTMENTS**

**COMMUNITY AND ECONOMIC DEVELOPMENT**

Continue regular customer service skills training

Partner with the brokerage community with regard to opportunities and quickly and successfully navigating City processes

Work to develop efficiencies between departments with regard to plan review

Roll out our Measure L local roads program and move the identified regional projects that impact the City forward

Goal 2 - Promote and grow the local economy

Design improvements to J Street and Crows Landing Road

Create an Economic Development Strategic Plan that identifies available job creation properties and areas for potential growth

Complete a comprehensive update to the Capital Facilities Fee program

Complete the General Plan Amendment and launch an comprehensive update

Goal 3 - Address social inequities in housing and access to services

Continue to work on areas identified for possible annexation

Continue to work with the Stanislaus Community System of Care to develop and implement innovative programs to address homelessness issues

Continue to assess City properties to increase revenue opportunities, decrease expenses and address capital needs

Continue to refine the programs for low income residents with regard to housing needs, housing repairs, and loans

Continue to create and launch marketing materials promoting the assets of the City and promoting our business services

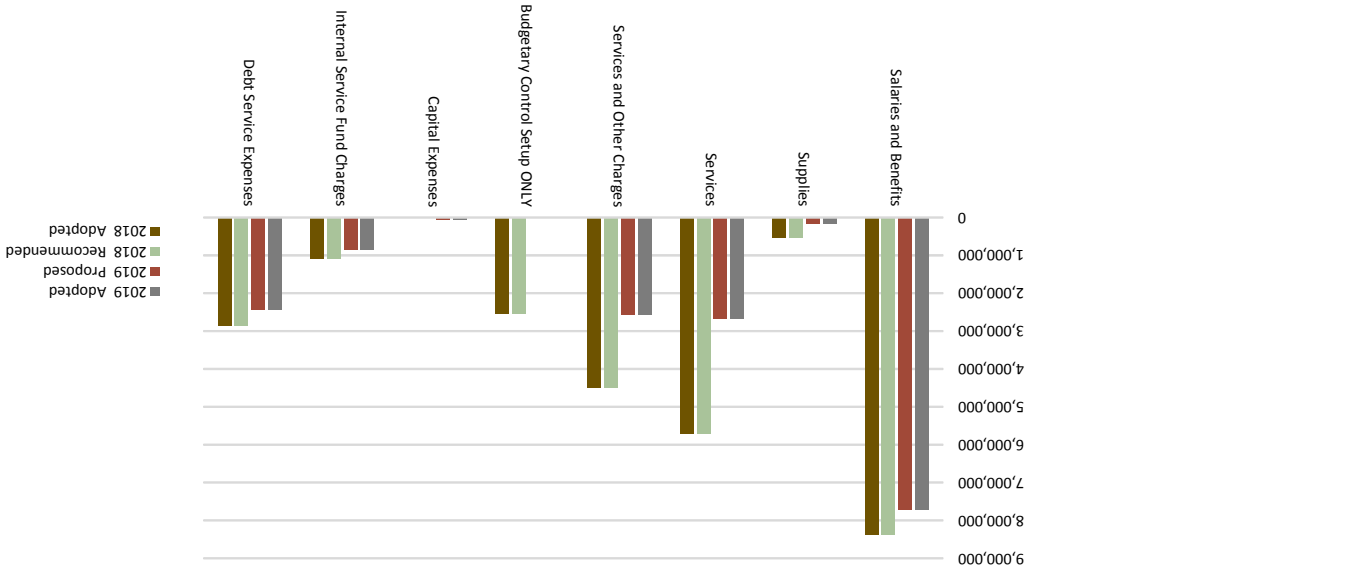
Continue to explore options with the County and other stakeholders for an access center, low barrier housing and a day center

**EXPENDITURES BY CATEGORY**

Category Name	2018 Recommended	2018 Adopted	2019 Recommended	2019 Adopted
Budgetary Control Setup ONLY	\$2,538,067	\$2,538,067	\$0	\$0
Capital Expenses	\$0	\$0	\$57,906	\$57,906
Debt Service Expenses	\$2,873,344	\$2,873,344	\$2,435,771	\$2,435,771
Internal Service Fund Charges	\$1,099,596	\$1,099,596	\$857,644	\$857,644
Salaries and Benefits	\$8,385,735	\$8,385,735	\$7,725,565	\$7,725,565
Services	\$5,724,599	\$5,724,599	\$2,692,344	\$2,692,344
Services and Other Charges	\$4,503,264	\$4,503,264	\$2,587,457	\$2,587,457
Supplies	\$540,513	\$540,513	\$175,891	\$175,891
<b>Total</b>	<b>\$25,665,118</b>	<b>\$25,665,118</b>	<b>\$16,532,578</b>	<b>\$16,532,578</b>

Fund Name	2018 Recommended	2018 Adopted	2019 Recommended	2019 Adopted
Capital Facility Fees Administration Fund	\$138,012	\$138,012	\$152,272	\$152,272
Capital Improvement Support	\$1,684,325	\$1,684,325	\$1,937,446	\$1,937,446
Carver/Bangs Pelandale/Snyder CFD Fund	\$86,909	\$86,909	\$91,044	\$91,044
Coffee/Claratina CFD Fund	\$109,934	\$109,934	\$135,428	\$135,428
Community Center Operations Fund	\$1,520,575	\$1,520,575	\$0	\$0
Community System of Care (CSoc)	\$253,667	\$253,667	\$245,209	\$245,209
Disability Access and Education Fund	\$15,000	\$15,000	\$15,850	\$15,850
Enterprise Park 1998 CFD Fund	\$17,648	\$17,648	\$15,506	\$15,506
Fairview Village CFD - 2014 Debt Service Refunding	\$283,996	\$283,996	\$297,440	\$297,440
Fairview Village CFD Fund	\$164,642	\$164,642	\$169,417	\$169,417
General Fund	\$7,480,564	\$7,480,564	\$6,301,689	\$6,301,689
Golf Fund	\$2,273,209	\$2,273,209	\$0	\$0
Golf Kemper Fund	\$1,040,596	\$1,040,596	\$0	\$0
Grants - CDBG Direct Program	\$3,651,950	\$3,651,950	\$2,666,601	\$2,666,601
Grants - Emergency Shelter Program	\$179,467	\$179,467	\$167,112	\$167,112
Grants - HOME Program	\$2,615,394	\$2,615,394	\$52,235	\$52,235
Infrastructure Financing Program Administration	\$928,720	\$928,720	\$980,429	\$980,429
Kieman Business Park East CFD Fund	\$78,149	\$78,149	\$77,382	\$77,382
Kieman Business Park West CFD Fund	\$39,838	\$39,838	\$39,182	\$39,182
North Beyer #2 CFD Fund	\$69,540	\$69,540	\$74,886	\$74,886
North Beyer Park CFD	\$10,483	\$10,483	\$8,179	\$8,179
NorthPointe CFD Fund	\$30,101	\$30,101	\$31,471	\$31,471
RDA Successor Agency Administration Fund	\$23,322	\$23,322	\$25,962	\$25,962

EXPENDITURES BY FUND

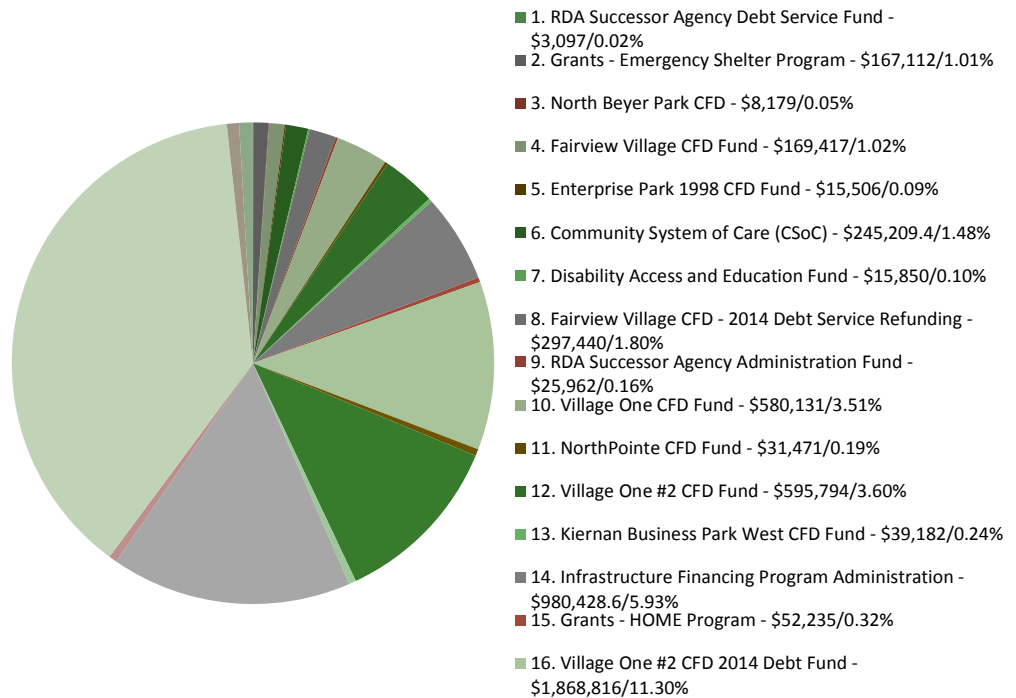


USE OF FUNDING BY CATEGORY

EXPENDITURES BY FUND (continued)

Fund Name	2018 Recommended	2018 Adopted	2019 Recommended	2019 Adopted
RDA Successor Agency Debt Service Fund	\$2,208	\$2,208	\$3,097	\$3,097
Village One #2 CFD 2014 Debt Fund	\$1,831,259	\$1,831,259	\$1,868,816	\$1,868,816
Village One #2 CFD Fund	\$574,737	\$574,737	\$595,794	\$595,794
Village One CFD Fund	\$560,874	\$560,874	\$580,131	\$580,131
<b>Total</b>	<b>\$25,665,118</b>	<b>\$25,665,118</b>	<b>\$16,532,578</b>	<b>\$16,532,578</b>

CURRENT SOURCE OF FUNDING



EXPENDITURES BY DIVISION

Division Name	2018 Recommended	2018 Adopted	2019 Recommended	2019 Adopted
CED - Administration	\$3,133,365	\$3,133,365	\$2,090,731	\$2,090,731
CED - Building Management	\$5,004,485	\$5,004,485	\$0	\$0
CED - Building Safety	\$2,636,424	\$2,636,424	\$2,858,038	\$2,858,038
CED - Community Facilities Districts	\$3,858,110	\$3,858,110	\$3,984,676	\$3,984,676
CED - Housing Urban Development Program	\$6,700,478	\$6,700,478	\$3,131,157	\$3,131,157
CED - Land Development Engineering	\$1,863,048	\$1,863,048	\$884,220	\$884,220
CED - Planning	\$1,607,969	\$1,607,969	\$1,617,251	\$1,617,251
CED - Redevelopment Agency	\$25,530	\$25,530	\$29,059	\$29,059
CED - Transportation Engineering Design	\$835,710	\$835,710	\$1,937,446	\$1,937,446
<b>Total</b>	<b>\$25,665,118</b>	<b>\$25,665,118</b>	<b>\$16,532,578</b>	<b>\$16,532,578</b>

FULL-TIME EQUIVALENTS BY DIVISION

Division Name	2019 Recommended	2019 Adopted	
CED - Administration	12.00	12.00	12.00
CED - Building Safety	19.00	19.00	19.00
CED - Housing Urban Development Program	10.00	10.00	10.00
CED - Land Development Engineering	6.00	6.00	6.00
CED - Planning	12.00	12.00	12.00
CED - Transportation Engineering Design	11.00	11.00	11.00
<b>Total</b>	<b>70.00</b>	<b>70.00</b>	<b>70.00</b>

## Human Resources Department

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### Mission Statement

The mission of the Human Resources Department is to recruit, develop, and retain a diverse, well-qualified, healthy, professional and productive workforce that reflects the high standards of the community we serve, and to lead City Departments in positive employee relations, talent management, succession planning, and employee engagement.

### Program Description

Human Resources Administration:

Recruitment and selection, accepting and screening applications, testing candidates and placing eligible lists, referring eligible lists to departments for all classifications resulting in job offers.

Maintain personnel records, employee files, processes related to reviews and pay increases, and processing retirements, new hires, promotions, and other actions.

Compensation Program Management includes negotiating labor contracts for 6 bargaining units.

Manage organizational training, including Sexual Harassment (AB 1825), New Employee Orientation and various Liebert Cassidy Whitmore Consortium Trainings.

Maintain strong employee relations through grievance management, investigations, negotiating labor contracts, respond/resolve issues and questions from employee unions and Equal Employment Opportunity.

Employee Benefits:

Employee Benefits Administration

Annual Open Enrollment Process

Employee Wellness Program

Retirement Administration

Risk Management:

General liability and property insurance services including claim administration, small claims court appearances, when necessary, property insurance management, and insurance placement.

Workers' compensation and disability management oversight.

Early Return to Work program coordination and oversight and administration of various leave usage

Employee Health and Safety Program including the Illness Prevention Program, coordinate the City wide safety committee, provide employee ergonomic evaluations

### Fiscal Year 2017 Accomplishments

Benefits team negotiated terms with a new insurance broker which greatly reduced the out-of-pocket premium cost for employees and resulted in the transition of more than half of eligible employees to new a medical plan

**HUMAN RESOURCES DEPARTMENT**

**DEPARTMENTS**

Successfully negotiated all collective bargaining agreements for three year terms which included negotiated Cost-Sharing with the safety unions for a reduced CalPERS Employer Contribution

Goal 2 - Health and Wellness

Completed a comprehensive RFP for third party administrator for Workers' Compensation Claims

Partner with creative insurance brokerage firm to implement proactive measures to control future benefit and cost changes

Began publishing a monthly City wide safety newsletter to enhance workplace safety

Create and implement a expand the health and wellness program

Implemented Breakfast and Briefings for HR staff to enhance communication and training development

Increase City partnerships that enhance employee wellness and reduce claims

**Goals and Objectives: FY 2018-19**

Goal 1 - Organizational Training and Development

Goal 3 - Implement technology solutions that improve efficiencies and service delivery

Enhance current new hire orientation to enhance workplace culture

Implement record management solution

Develop policy requirements for new employees and new supervisors

Implement employee self-service for personnel actions

Re-establish Training University

Implement an effective performance management system

Launch online Target Solutions, our online training portal

Implement insurance certificate solution

Re-establish Leadership Academy

Implement an effective online benefits portal to empower our employees to make benefit elections from the comfort of their homes

Partner with other entities to enhance opportunities for employees

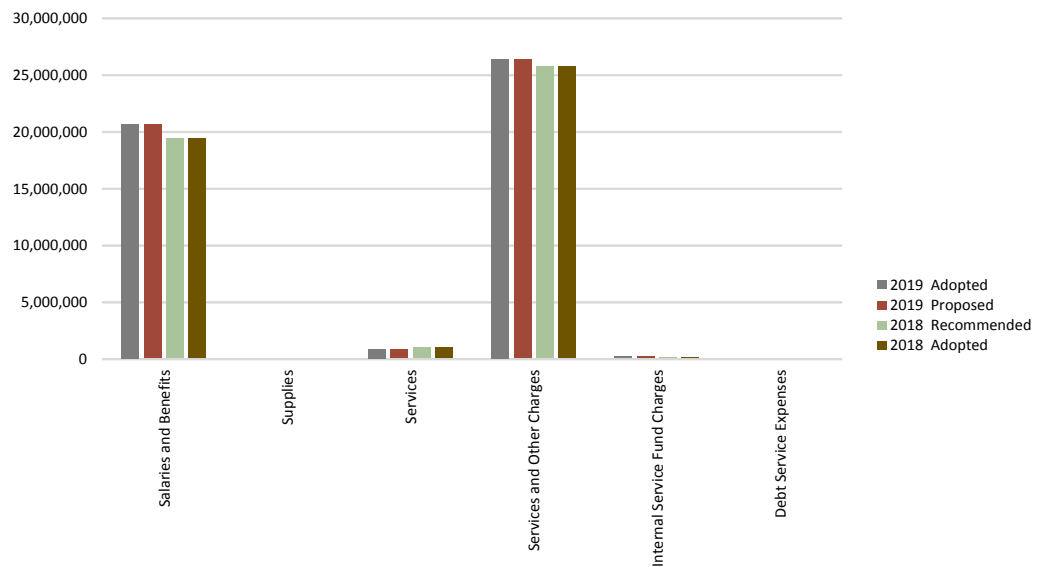
**EXPENDITURES BY CATEGORY**

Category Name	2018 Recommended	2018 Adopted	2019 Recommended	2019 Adopted
Internal Service Fund Charges	\$187,054	\$187,054	\$233,725	\$233,725
Salaries and Benefits	\$19,407,572	\$19,407,572	\$20,670,091	\$20,670,091
Services	\$1,016,866	\$1,016,866	\$866,733	\$866,733

EXPENDITURES BY CATEGORY (continued)

Category Name	2018 Recommended	2018 Adopted	2019 Recommended	2019 Adopted
Services and Other Charges	\$25,761,837	\$25,761,837	\$26,386,953	\$26,386,953
Supplies	\$36,999	\$36,999	\$37,504	\$37,504
<b>Total</b>	<b>\$46,410,328</b>	<b>\$46,410,328</b>	<b>\$48,195,006</b>	<b>\$48,195,006</b>

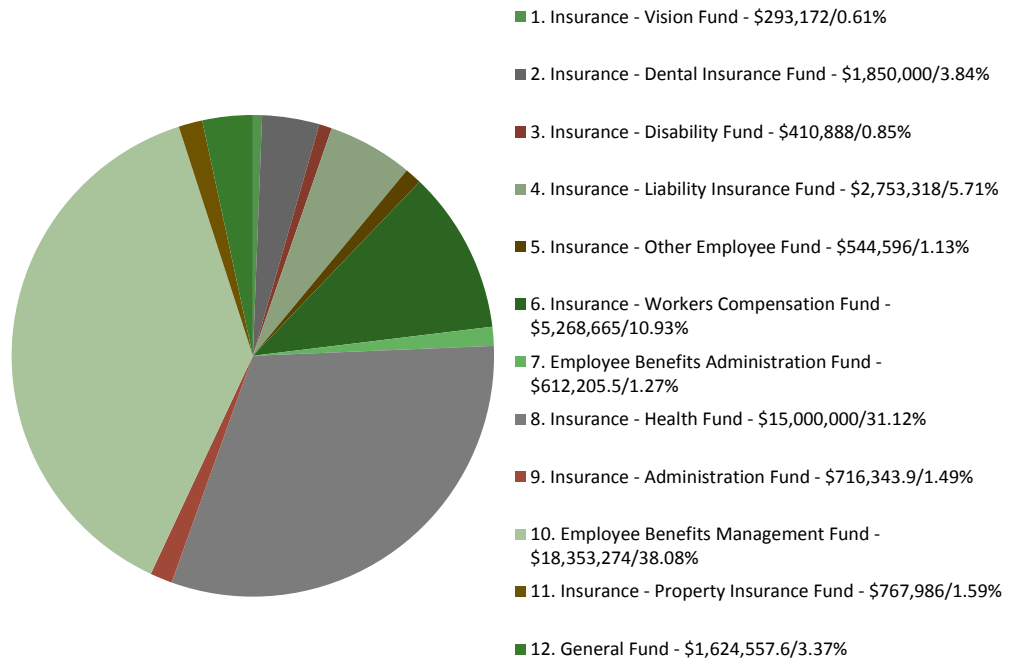
USE OF FUNDING BY CATEGORY



EXPENDITURES BY FUND

Fund Name	2018 Recommended	2018 Adopted	2019 Recommended	2019 Adopted
Employee Benefits Administration Fund	\$587,212	\$587,212	\$612,206	\$612,206
Employee Benefits Management Fund	\$17,467,724	\$17,467,724	\$18,353,274	\$18,353,274
General Fund	\$1,443,694	\$1,443,694	\$1,624,558	\$1,624,558
Insurance - Administration Fund	\$698,036	\$698,036	\$716,344	\$716,344
Insurance - Dental Insurance Fund	\$1,520,100	\$1,520,100	\$1,850,000	\$1,850,000
Insurance - Disability Fund	\$283,269	\$283,269	\$410,888	\$410,888
Insurance - Health Fund	\$15,000,000	\$15,000,000	\$15,000,000	\$15,000,000
Insurance - Liability Insurance Fund	\$3,053,959	\$3,053,959	\$2,753,318	\$2,753,318
Insurance - Other Employee Fund	\$428,702	\$428,702	\$544,596	\$544,596
Insurance - Property Insurance Fund	\$575,000	\$575,000	\$767,986	\$767,986
Insurance - Vision Fund	\$293,172	\$293,172	\$293,172	\$293,172
Insurance - Workers Compensation Fund	\$5,059,460	\$5,059,460	\$5,268,665	\$5,268,665
<b>Total</b>	<b>\$46,410,328</b>	<b>\$46,410,328</b>	<b>\$48,195,006</b>	<b>\$48,195,006</b>

CURRENT SOURCE OF FUNDING



EXPENDITURES BY DIVISION

Division Name	2018 Recommended	2018 Adopted	2019 Recommended	2019 Adopted
HR - Employee Benefits	\$35,580,179	\$35,580,179	\$37,064,136	\$37,064,136
HR - Human Resources Administration	\$1,443,694	\$1,443,694	\$1,624,558	\$1,624,558
HR - Risk	\$9,386,455	\$9,386,455	\$9,506,313	\$9,506,313
<b>Total</b>	<b>\$46,410,328</b>	<b>\$46,410,328</b>	<b>\$48,195,006</b>	<b>\$48,195,006</b>

FULL-TIME EQUIVALENTS BY DIVISION

Division Name	2019 Recommended	2019 Adopted
HR - Employee Benefits	2.00	2.00
HR - Human Resources Administration	13.00	13.00
HR - Risk	5.00	5.00
<b>Total</b>	<b>20.00</b>	<b>20.00</b>

## Information Technology Department

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### Mission Statement

The Information Technology Department strives to build and empower a leading smart, digital city and provide, in alignment with the City's strategic commitments, innovative technology solutions that support City departments and the public.

### Program Description

The Information Technology (IT) Department manages all information and technology assessments, acquisitions and implementations with some responsibilities for system maintenance. In addition, the department leads Open and Performance Data initiatives and Public facing/interacting systems such as the Website, payment and Civic Engagement systems. The department manages an IT Steering Committee formed by all department heads and reports on projects and programs to Council Committees.

### Fiscal Year 2017 Accomplishments

Server Infrastructure updated including security review, a systems updated to reduce risk, and began an assessment of Payment Card Industry compliance

Moved various applications to a cloud format with nearly 40 systems utilizing that technology

What Works Cities Open and Performance Data initiative is in process including an OpenGov data Portal

Online website renovation was completed

Received the Digital Cities Award - #1 in California, #7 Nationwide

A civic engagement application was completed

Expanded public WiFi in at City Hall, in the City Plaza and in the Senior Center

In collaboration with various departments, implemented several new system applications including budgeting, construction management, and mobile work orders systems as well as several revenue collection systems upgrades

Implement or expanded various public safety platforms

Developed new or expanded existing revenue streams related to a DIVCA Ordinance and PEG fees which supports collection of over \$2 million of revenue each year

Utility security cameras were deployed to strategic locations in the City to protect various capital assets including the new Pelandale-US99 Interchange project

### Goals and Objectives: FY 2018-19

The FY 2018-19 Goals and Objectives for the IT Department are:

Goal 1 - Deploy Digital City projects as supported/prioritized by IT Steering Committee

Goal 2 - Improve IT governance and alignment with City priorities

Goal 3 - Standardize and enhance service delivery of IT services with focus on customer service

Goal 4 - Clearly define systems inventory and functionality leading to strategic technology roadmap

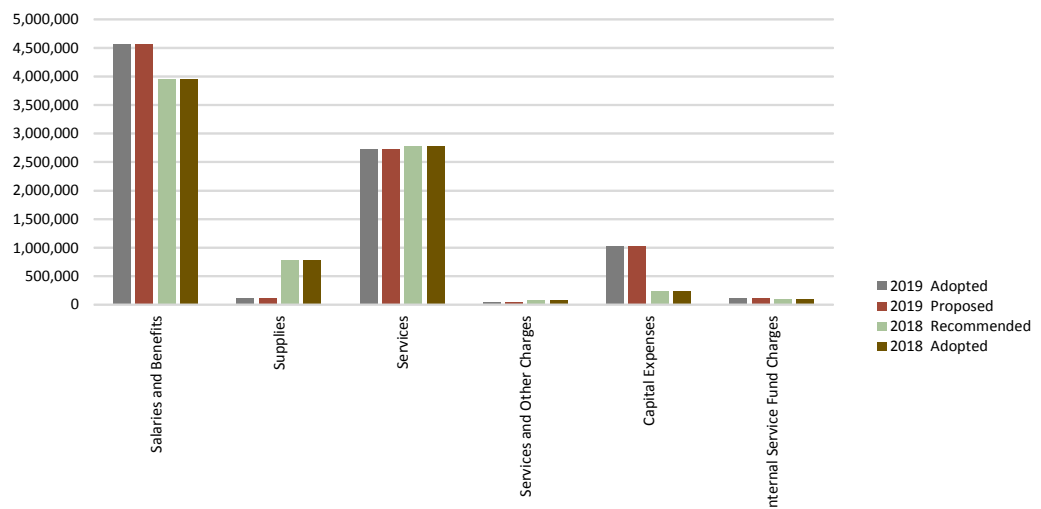
Goal 5 - Upgrade technology infrastructure to enhance Data and Security capabilities

Goal 6 - Facilitate community-impacting initiatives like LinkModesto and UC Merced

**EXPENDITURES BY CATEGORY**

Category Name	2018 Recommended	2018 Adopted	2019 Recommended	2019 Adopted
Capital Expenses	\$237,006	\$237,006	\$1,028,000	\$1,028,000
Internal Service Fund Charges	\$99,240	\$99,240	\$107,062	\$107,062
Salaries and Benefits	\$3,944,985	\$3,944,985	\$4,559,781	\$4,559,781
Services	\$2,775,302	\$2,775,302	\$2,721,042	\$2,721,042
Services and Other Charges	\$82,021	\$82,021	\$45,419	\$45,419
Supplies	\$784,623	\$784,623	\$111,399	\$111,399
<b>Total</b>	<b>\$7,923,177</b>	<b>\$7,923,177</b>	<b>\$8,572,703</b>	<b>\$8,572,703</b>

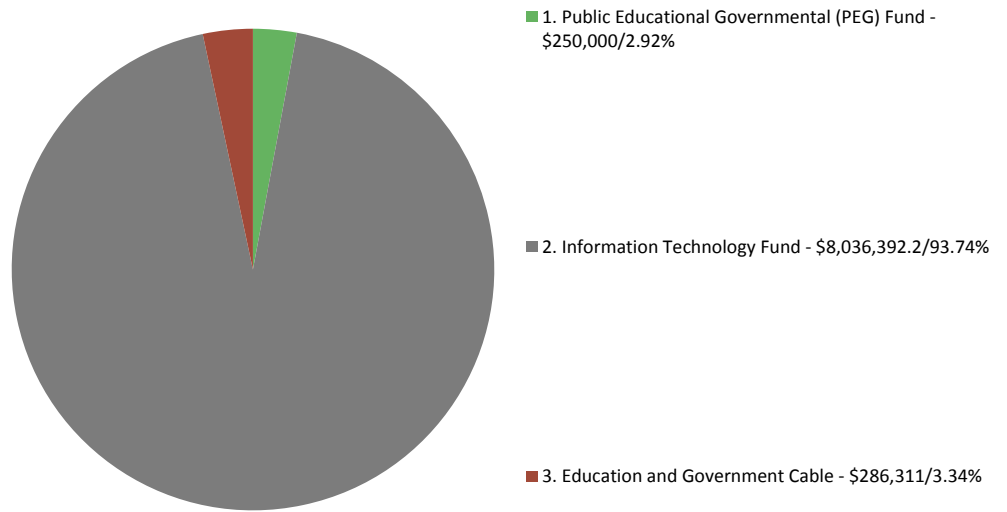
**USE OF FUNDING BY CATEGORY**



**EXPENDITURES BY FUND**

Fund Name	2018 Recommended	2018 Adopted	2019 Recommended	2019 Adopted
Education and Government Cable	\$286,013	\$286,013	\$286,311	\$286,311
Information Technology Fund	\$7,412,164	\$7,412,164	\$8,036,392	\$8,036,392
Public Educational Governmental (PEG) Fund	\$225,000	\$225,000	\$250,000	\$250,000
<b>Total</b>	<b>\$7,923,177</b>	<b>\$7,923,177</b>	<b>\$8,572,703</b>	<b>\$8,572,703</b>

CURRENT SOURCE OF FUNDING



EXPENDITURES BY DIVISION

Division Name	2018 Recommended	2018 Adopted	2019 Recommended	2019 Adopted
IT - Information Technology	\$1,852,766	\$1,852,766	\$1,743,607	\$1,743,607
IT - Information Technology Administration	\$1,020,685	\$1,020,685	\$1,180,759	\$1,180,759
IT - Information Technology Applications	\$1,940,978	\$1,940,978	\$2,377,971	\$2,377,971
IT - Information Technology Geographic Info Systems	\$528,067	\$528,067	\$427,262	\$427,262
IT - Information Technology Network	\$2,580,680	\$2,580,680	\$2,843,103	\$2,843,103
<b>Total</b>	<b>\$7,923,177</b>	<b>\$7,923,177</b>	<b>\$8,572,703</b>	<b>\$8,572,703</b>

FULL-TIME EQUIVALENTS BY DIVISION

Division Name	2019 Recommended	2019 Adopted
IT - Information Technology Administration	3.00	3.00
IT - Information Technology Applications	12.00	12.00
IT - Information Technology Geographic Info Systems	3.00	3.00
IT - Information Technology Network	19.00	19.00
<b>Total</b>	<b>37.00</b>	<b>37.00</b>

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## Modesto Fire Department

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### Mission Statement

Proudly serving, protecting and partnering with our community for a safer Modesto.

### Program Description

The following is a brief summary of each division/program area used to achieve the Department strategic goals:

Office of the Fire Chief & Support: Provides administrative oversight for the department in terms of human resources and labor management, fiscal management and budget, public information, facilities and fleet maintenance, data analysis and reporting, IT support and payroll.

Operations/Suppression: Responsible for providing an "all-risk" emergency response to safeguard the citizens we serve. Calls for service include a wide spectrum of medical aids, technical rescues, public assists, hazardous materials, structure fires, vehicle accidents, and many other call types.

Fire Prevention: Responsible for improving the lives of Modesto residents by preventing fires and reducing the impact in the event a fire does occur. This is typically accomplished through inspections, permits, new development plan reviews, public education, fire and life safety training and responding to complaints regarding fire and life safety code violations.

### Fiscal Year 2017 Accomplishments

Through our partnership with Modesto City Schools and AMR, we provided free hands-only CPR training to more than 2,000 junior high school students.

Our public education team provided important fire and life safety lessons to 6,200 elementary students through 20 shows over a two-

week period during Fire Prevention Month in October. This program has been running for more than 20 years and helps save lives!

We applied for and were awarded a 2016 FEMA Staffing for Adequate Fire & Emergency Response (SAFER) grant in the amount of \$2.2 million. This grant enabled us to hire 9 firefighters and reinstate Engine 11 which was closed in July 2011 due to budget reductions. The staffing of Engine 11 brings back fire suppression capabilities (water on the engine and ability to pump water from hydrants) to North Modesto, which had been served by a dry truck company (meaning there were no water capabilities).

At the end of 2016, an order was placed for 5 engines and 2 ladder trucks. During the recession, fire apparatus purchases were placed on hold - this caused an increase in our maintenance costs. When the apparatus arrive in 2018, they will provide much needed replacement of the oldest apparatus in our fleet, some of which are 27 years old!

We teamed up with the American Red Cross to provide and install smoke alarms in one and two-family dwellings. This program is intended to target the "at risk" population in Modesto - the elderly and persons of low socioeconomic status. This program will continue through 2017 with the American Red Cross providing the smoke alarms and MFD crews installing them.

We were honored to assist numerous communities throughout the state during wildfires in 2016. Modesto crews responded to 12 different fires through the State Mutual Aid System, where they provided fire suppression and filled leadership positions. The department was reimbursed for all expenses associated with the deployments and members gained tremendous experience.

### Goals and Objectives: FY 2018-19

The FY 2018-19 Goals and Objectives for the Modesto Fire Department are:

## MODESTO FIRE DEPARTMENT

## DEPARTMENTS

Goal 1 - Adapt, grow and maintain flexibility as it expands service delivery capabilities.

Continue to follow the adopted strategic plan and expand services.

Adopt and implement response time, personnel and equipment standards for all response types.

Adopt a battalion chief coverage and response plan to achieve industry standards for proper span of control.

Utilize resources to ensure first out companies maintain an 85% or greater reliability.

Goal 2 - Ensure that all personnel are achieving minimum training standards and advanced training opportunities are provided for career development.

Establish standards for competency at each line position.

Develop a training plan to ensure 100% compliance with the minimum standard of 240 hours of training per year per employee.

Provide development opportunities for company officers.

Goal 3 - Achieve and maintain adequate resources, training and certification to provide special operations services to the citizens of Modesto and the surrounding region.

Obtain adequate resources for the hazardous materials, technical rescue and water rescue response programs to maintain operational readiness.

Establish and implement a tactical EMS team to work in conjunction with the MPD SWAT Team.

Goal 4 - Identify and utilize varied and innovative revenue resources to fund operational and structural improvements.

Study 3rd party insurance billing for vehicle accidents, EMS responses, haz-mat incidents, landing zone stand-by and false alarms.

Establish a public/private partnership with ambulance provider to receive reimbursement for FRALS and other related services.

Establish a fee schedule for the provision of special operations services provided to jurisdiction without such services.

Establish a capital replacement program and funding for equipment and facilities.

Goal 5 - Implement and utilize technologies that improve efficiencies.

Conduct a hardware/software analysis to determine redundancy, service gaps and required hardware/software suites for the future.

Pursue technology partnerships with local fire agencies that provide efficiencies and enhance interoperability.

**DEPARTMENTS**

**MODESTO FIRE DEPARTMENT**

Goal 6 - Ensure the Fire Prevention Division is timely in the inspection, enforcement and completion of duties.

Complete all state mandated occupancy inspections annually by implementing tablet technology to increase efficiency for inspectors.

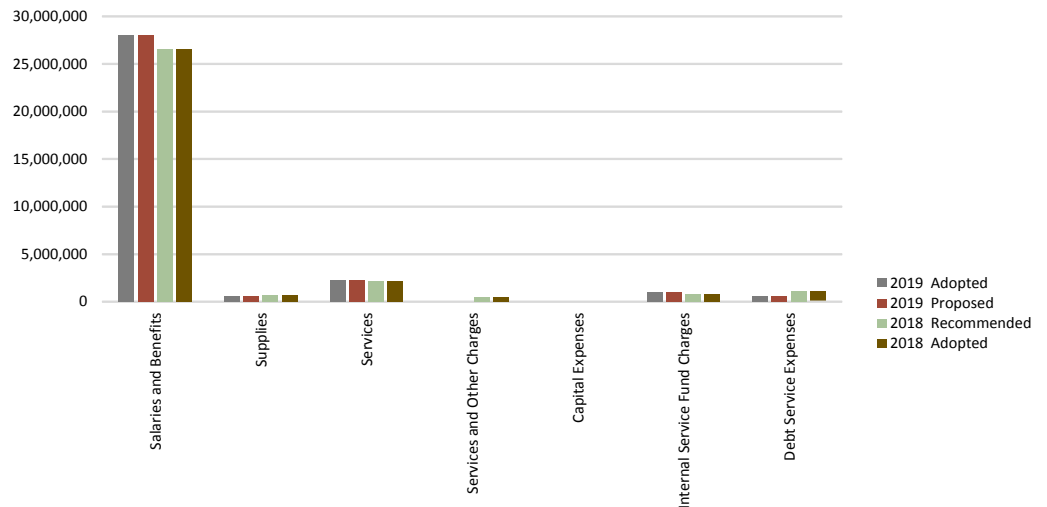
Increase public education to the community through a smoke detector program that reaches 80% of low socio-economic/high-risk areas in the community.

Complete all plan checks within 2 weeks of submission.

**EXPENDITURES BY CATEGORY**

Category Name	2018 Recommended	2018 Adopted	2019 Recommended	2019 Adopted
Capital Expenses	\$49,390	\$49,390	\$61,000	\$61,000
Debt Service Expenses	\$1,081,524	\$1,081,524	\$598,545	\$598,545
Internal Service Fund Charges	\$775,179	\$775,179	\$961,256	\$961,256
Salaries and Benefits	\$26,568,025	\$26,568,025	\$28,080,455	\$28,080,455
Services	\$2,171,167	\$2,171,167	\$2,301,160	\$2,301,160
Services and Other Charges	\$516,785	\$516,785	\$90,087	\$90,087
Supplies	\$633,787	\$633,787	\$627,870	\$627,870
<b>Total</b>	<b>\$31,795,857</b>	<b>\$31,795,857</b>	<b>\$32,720,373</b>	<b>\$32,720,373</b>

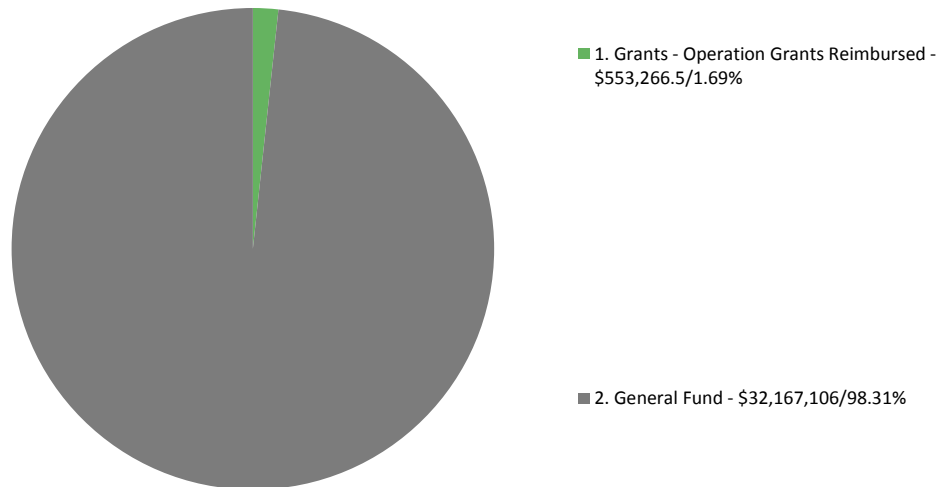
**USE OF FUNDING BY CATEGORY**



EXPENDITURES BY FUND

Fund Name	2018 Recommended	2018 Adopted	2019 Recommended	2019 Adopted
General Fund	\$30,944,452	\$30,944,452	\$32,167,106	\$32,167,106
Grants - Operation Grants Reimbursed	\$851,404	\$851,404	\$553,266	\$553,266
<b>Total</b>	<b>\$31,795,857</b>	<b>\$31,795,857</b>	<b>\$32,720,373</b>	<b>\$32,720,373</b>

CURRENT SOURCE OF FUNDING



EXPENDITURES BY DIVISION

Division Name	2018 Recommended	2018 Adopted	2019 Recommended	2019 Adopted
MFD - Administration	\$1,720,231	\$1,720,231	\$1,705,596	\$1,705,596
MFD - Emergency Operations	\$24,614,843	\$24,614,843	\$26,108,782	\$26,108,782
MFD - Facilities & Fleet	\$4,069,899	\$4,069,899	\$3,329,084	\$3,329,084
MFD - Fire Prevention	\$1,390,883	\$1,390,883	\$1,576,910	\$1,576,910
<b>Total</b>	<b>\$31,795,857</b>	<b>\$31,795,857</b>	<b>\$32,720,373</b>	<b>\$32,720,373</b>

FULL-TIME EQUIVALENTS BY DIVISION

Division Name	2019 Recommended	2019 Adopted	2019 Adopted
MFD - Administration	8.00	8.00	8.00
MFD - Emergency Operations	134.00	134.00	134.00
MFD - Facilities & Fleet	1.00	1.00	1.00
MFD - Fire Prevention	9.00	9.00	9.00
<b>Total</b>	<b>152.00</b>	<b>152.00</b>	<b>152.00</b>

## Modesto Police Department

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### Mission Statement

The mission of the Modesto Police Department is to drive the crime rate down and improve the quality of life to make the City a safe place to live, work and play. We proactively enforce laws, develop long-term solutions to problems and engage in crime prevention in partnership with the community. The Modesto Police Department is a leader in Intelligence-Led Policing. We maximize the use of technology, innovative ideas and crime analysis in the deployment of our resources. The Modesto Police Department is a learning organization. We are constantly striving to excel and grow by learning from our experiences, tactics and careful examination of events in the public and private sectors. We embrace new ideas and concepts in providing safety and service to our community.

### Program Description

Operations Division:

The Operations Division provides core police services to our community through innovative crime reduction strategies. The uniformed patrol personnel assigned to this Division are the first responders to emergency and non-emergency calls for service.

Units:

Area Commands

Crime Prevention

Beat Health

Traffic

Bike Patrol

Canine

Crisis Response Unit

Investigative Services Division:

The Investigative Services Division is responsible for investigating felony cases forwarded by patrol officers, and preparing the case for presentation to the District Attorney's office for prosecution.

Units:

Violent Crimes

Special Victims

Property Crimes

High Tech

ID

SGU (Gangs)

MNET (Narcotics)

FBI Task Force

SDEA

Support Services Division:

The Support Services Division provides all the logistical, technical and administrative support to each of the other divisions. This Division plays a vital role in assuring the Police Department continues to operate effectively and efficiently 24 hours a day, 7 days a week, 365 days a year.

Units:

## MODESTO POLICE DEPARTMENT

## DEPARTMENTS

Records

Improved officer efficiency by issuing smart phones to replace

Training

Samsung devices for viewing and marking PVRs video evidence.

Animal Control

Additionally, officers can stay in the field longer not having to return to the station to call citizens regarding calls for service

Hiring/Recruiting

Admin Services

Improved efficiency by acquiring new MDC terminals for the patrol

Information Technology

fleet as well as Department of Justice authorization to allow the MDC terminals to be removed from the vehicles for officers to write reports anywhere

### **Fiscal Year 2017 Accomplishments**

Ended 2016 with 6% reduction in Part I crimes compared to 2015 including a 48% reduction in Homicides, a 13.3% reduction in Burglaries and a 10.5% reduction in Auto Theft

Improved safety and communication by completing a radio

replacement project switching from twenty year old VHF radios to a new P25 800MHZ Trunking System and new radios for all personnel

Awarded #1 in California and #5 in the Nation for National Night Out community participation

Implemented advanced scenario-based officer training to enhance quality of training

Developed an Unmanned Aerial Vehicle (UAV) program that has become a model program for law enforcement agencies across the State and Nation. California POST has completed a training and deployment "how to" video based on MPD's UAV program. The California Police Chiefs Association awarded MPD's UAV program with the Innovation and Technology Award.

Increased on-line reporting by 11.9%

Improved community outreach and support as well as increased efficiency by adding two full time Area Commanders, freeing up the Watch Commanders to more closely supervise field operations. The Area Commanders are also free to focus on their area command rather than split duties

Implemented below 100 training for employee driver safety

Implemented Lexipol Policy Program, which enhanced accountability

### **Goals and Objectives: FY 2018-19**

The FY 2018-19 Goals and Objectives for the Modesto Police Department are:

Completed the Real Time Crime Center / Department Operations Center that has been used for large scale events such as flooding and special events. The center is used by both the Police and Fire Departments during events.

Goal 1 - Reduce Crime and the Fear of Crime

Ensure every member of the Department is committed to reducing crime and the fear of crime for our citizens by building the department philosophy around "Making Modesto Better" 1

**DEPARTMENTS**

Ensure the effective use and efficient deployment of public safety resources based on local need

Ensure Community-Oriented Policing is the foundation in how we provide public safety services

Ensure public safety is centered around Area Command Policing, which fosters partnerships, accountability and long-term problem-solving

Maximizing Intelligence-Led Policing with Predictive Policing software, Crime Analysts, Real-Time Crime Center and innovative technology

Increase focus on at-risk youth, as well as, gang prevention/ intervention

Expand the use of CSOs, Cadets and Volunteers to aid in public safety service

Continue to build the Beat Health teams in order to address quality of life issues

Refine CrimeView meetings to incorporate more of a citywide "holistic" view

**Goal 2 - Increase Community Engagement**

Strive to enhance current partnerships and develop new working relationships with the people that live, work and visit our city

**MODESTO POLICE DEPARTMENT**

Ensure every member of the organization builds positive relationships by treating everyone they contact with dignity, compassion and respect

Use "Community-Oriented Governance" to address issues

Expand partnerships with all city departments, neighborhood groups and businesses to support public safety

Area Command Lieutenants will continue to champion efforts in reducing crime and addressing quality of life issues

Increase Neighborhood & Business Watch groups

Expand community/youth outreach and communication through meetings, public safety events and social media

Conduct a Public Service Survey

Establish a Collision Review Panel Protocol

**Goal 3 - Promote Organizational Excellence**

Embrace new ideas and concepts and continuously improve the safety and service to our community

Strive to foster and promote ongoing education and training, which focuses on professionalism, accountability, ethics and leadership

Continue to look at "Best Practices" within our profession and incorporate effective tactics and procedures in order to reduce crime

Foster a "life-learning" environment, which promotes on-going employee development and organizational growth at all levels

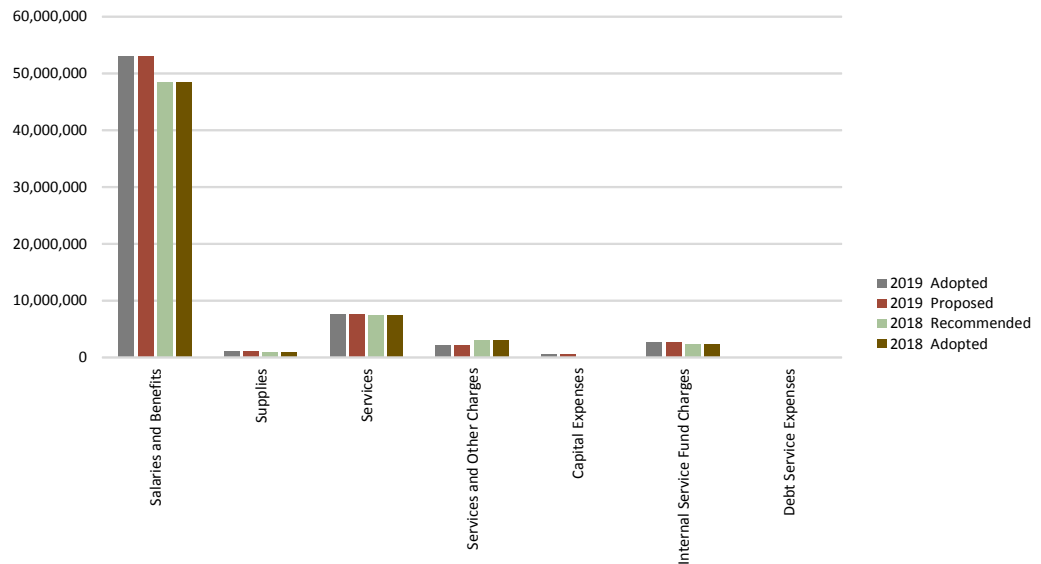
Strive to only hire high quality employees, in order to maintain excellent public service

Learn from our past experiences and practices in order to provide the best public service we can

**EXPENDITURES BY CATEGORY**

Category Name	2018 Recommended	2018 Adopted	2019 Recommended	2019 Adopted
Capital Expenses	\$165,394	\$165,394	\$635,964	\$635,964
Internal Service Fund Charges	\$2,334,925	\$2,334,925	\$2,802,241	\$2,802,241
Salaries and Benefits	\$48,470,777	\$48,470,777	\$53,120,515	\$53,120,515
Services	\$7,491,825	\$7,491,825	\$7,723,926	\$7,723,926
Services and Other Charges	\$3,167,030	\$3,167,030	\$2,175,052	\$2,175,052
Supplies	\$943,993	\$943,993	\$1,249,316	\$1,249,316
<b>Total</b>	<b>\$62,573,944</b>	<b>\$62,573,944</b>	<b>\$67,707,014</b>	<b>\$67,707,014</b>

**USE OF FUNDING BY CATEGORY**



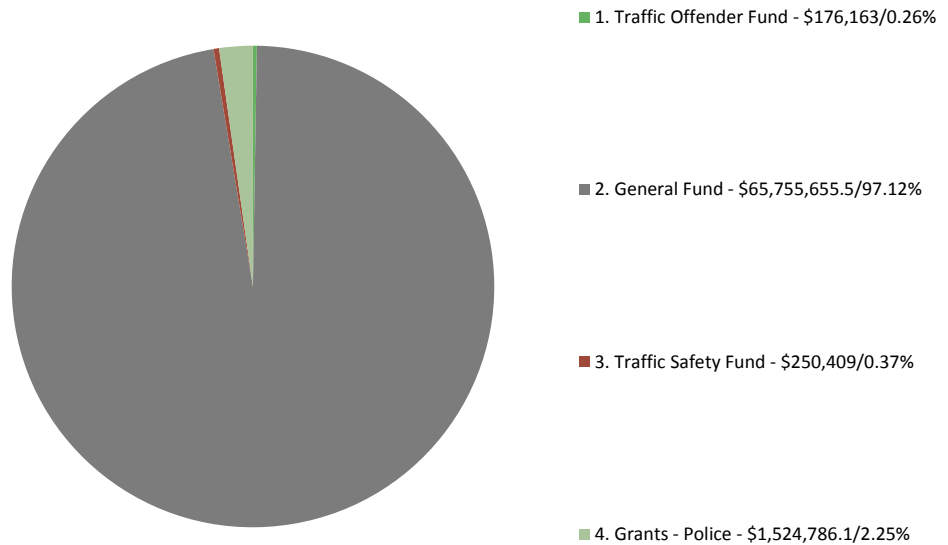
**EXPENDITURES BY FUND**

Fund Name	2018 Recommended	2018 Adopted	2019 Recommended	2019 Adopted
General Fund	\$60,803,714	\$60,803,714	\$65,755,656	\$65,755,656
Grants - Police	\$1,297,076	\$1,297,076	\$1,524,786	\$1,524,786

EXPENDITURES BY FUND (continued)

Fund Name	2018 Recommended	2018 Adopted	2019 Recommended	2019 Adopted
Traffic Offender Fund	\$169,189	\$169,189	\$176,163	\$176,163
Traffic Safety Fund	\$303,965	\$303,965	\$250,409	\$250,409
<b>Total</b>	<b>\$62,573,944</b>	<b>\$62,573,944</b>	<b>\$67,707,014</b>	<b>\$67,707,014</b>

CURRENT SOURCE OF FUNDING



EXPENDITURES BY DIVISION

Division Name	2018 Recommended	2018 Adopted	2019 Recommended	2019 Adopted
MPD - Administration	\$2,416,343	\$2,416,343	\$2,774,902	\$2,774,902
MPD - Investigation	\$11,905,835	\$11,905,835	\$12,898,136	\$12,898,136
MPD - Operations	\$34,986,280	\$34,986,280	\$38,406,895	\$38,406,895
MPD - Support	\$13,265,486	\$13,265,486	\$13,627,080	\$13,627,080
<b>Total</b>	<b>\$62,573,944</b>	<b>\$62,573,944</b>	<b>\$67,707,014</b>	<b>\$67,707,014</b>

FULL-TIME EQUIVALENTS BY DIVISION

Division Name	2019 Recommended	2019 Adopted
MPD - Administration	11.00	11.00
MPD - Investigation	64.00	64.00
MPD - Operations	207.00	207.00
MPD - Support	51.00	51.00
<b>Total</b>	<b>333.00</b>	<b>333.00</b>

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## Parks and Receptions Neighborhood

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### **Mission Statement**

The Parks, Recreation & Neighborhoods Department serves the citizens of Modesto through quality recreation programming, welcoming community centers, active neighborhood engagement, and a wide variety of cultural awareness events. Our mission is "Creating community through people, parks, and programs."

### **Program Description**

The Parks, Recreation & Neighborhoods Department offers numerous programs all based on the following guiding principles: Accessibility, Inclusivity, Affordability, Equity, Diversity, Sustainability, and Flexibility.

**Sports & Aquatics:** A couple of the highlights of the department offerings for sports related programming is Men's, Women's, Coed Competitive, and Coed Recreational Softball Leagues, the Jr. Giants Free Youth Baseball Program and Kidz Love Soccer. In addition, the department offers year-round swim lessons for all ages, summer recreational swim opportunities, and a therapeutic pool for seniors and those with disabilities.

**After School Programs & Community Centers:** The department partners with Modesto City Schools to operate after school programming for over 1,000 students at several local schools. In addition, the department offers youth the opportunity to engage in safe activities in a controlled environment at the Maddux Youth Center and the Neighborhood Center at Marshall Park.

**Senior & Child Services:** The department offerings include a wide variety of classes targeted at children within the community, including but not limited to art and dance classes, Family Movie Nights, and our CSI Camp in partnership with the Modesto Police Department. In addition, the department offers many programming options for those with special needs including Bowling, Friday Night Out, Basketball, and Senior/Disabled Swim. The department also offers a variety of programs designed around healthy aging including but not limited to

Zumba, tai chi, health awareness, bingo, the senior movie series, senior meals, pickle ball, and sewing.

**Guest Services:** The department manages the rental of 6 indoor facilities, 2 Regional Parks and various other park amenities available within the City for everything ranging from community events, weddings, birthday parties, etc. In addition, outdoor rentable amenities include: ballfields, tennis courts, sand volleyball courts, and picnic pavilions.

**Community Events:** The Department offers a wide variety of community events centered on neighborhood engagement, cultural awareness and community partnerships.

**Volunteer Programs:** Volunteer opportunities for neighborhood clean-ups, Love Modesto, & tagging abatement are a great example of community engagement and the fostering of civic pride.

**Parks Planning & Development:** The department provides current and future planning of park facilities throughout the City including parks renovations and new construction projects. In addition, the department provides the City with landscape and irrigation expertise for all landscape development within the City. Finally, the Park Partners Program offers community groups the opportunity to partner with our department to make improvements to their neighborhood parks and amenities.

**Tuolumne River Regional Park (TRRP):** The department provides day-to-day management of the TRRP as the managing partner of the JPA with Stanislaus County and the City of Ceres.

### **Fiscal Year 2017 Accomplishments**

The following is a list of the Parks, Recreation & Neighborhoods Department accomplishments for FY 2016-17:

## PARKS AND RECREATIONS NEIGHBORHOOD

## DEPARTMENTS

Completed several Parks Partners Projects including the Encina Avenue Native Garden & improvements to Garrison Neighborhood Park.

Facilitated over 1,100 facility rentals consisting of over 7,000 individual bookings that served over 235,000 attendees. Served 1,249 recreation program and specialty class registrants. Served over 600 youth with the Jr. Giants Baseball Program. Served over 2,600 participants in the Adult Softball Program. Provided 228 local residents with nearly \$5,000 in financial assistance to participate in recreation programming through the Leisure Buck Program.

Engaged 1,382 volunteers in 6,456 hours dedicated to community clean-ups, special events, and miscellaneous volunteer opportunities with a value to the City equal to \$178,121.

Holiday programming served over 20,000 guests at the Celebration of Lights Parade and over 1,800 runners in the Spirit of Giving Run.

### **Goals and Objectives: FY 2018-19**

The FY 2018-19 Goals and Objectives for the Department are:

Goal 1 - Plan and develop park and recreation areas and facilities.

Complete designs and/or renovations of several neighborhood park playgrounds.

Complete construction of TRRP Phase 2 and develop proposals to increase revenue in the TRRP.

Complete construction of kitchens at the Senior Citizens and Airport Neighborhood Centers.

Remove the Remnant Dennett Dam from the Tuolumne River.

Goal 2 - Build healthy vibrant communities by providing a diverse offering of public recreational opportunities for all age groups.

Develop a strategy to ensure that Aquatics classes and recreational swim can be fully implemented in FY 18-19.

Increase the number of revenue generating recreation programs to offset existing program expenses. This includes completion of a comprehensive parks facility and recreational program fee study to ensure the department becomes more fiscally sustainable.

Complete the implementation of a new Recreation Program Software to provide the public with a more up to date and user friendly experience.

Goal 3 - Increase departmental capacity through leveraging community resources and fund development.

Increase the number of public/private partnerships within our programs and facilities with increased service guidelines and reportable data.

Re-establish the Fund Development Program with a focus on generating funds to offset program expenses and address differing maintenance issues in our Park System.

Goal 4 - Create Great, Safe Neighborhoods by growing neighborhood leadership building community capacity and promoting self-help strategies.

**DEPARTMENTS**

**PARKS AND RECREATIONS NEIGHBORHOOD**

Assist the community in meeting the funding goal for The Awesome Spot Playground.

Identify any new community events that may help accomplish this goal.

Assist the community in various Park Partners Projects throughout the year including new pickleball courts at Beyer Park, new signage at Garrison Park, fitness equipment at Virginia Corridor and new play equipment at the highest need park.

Goal 6 - Implement youth intervention strategies to dissuade youth from juvenile delinquent behaviors.

Goal 5 - Support and engage youth and their families through positive community events and activities.

Increase Departmental programs designed to serve at-risk youth.

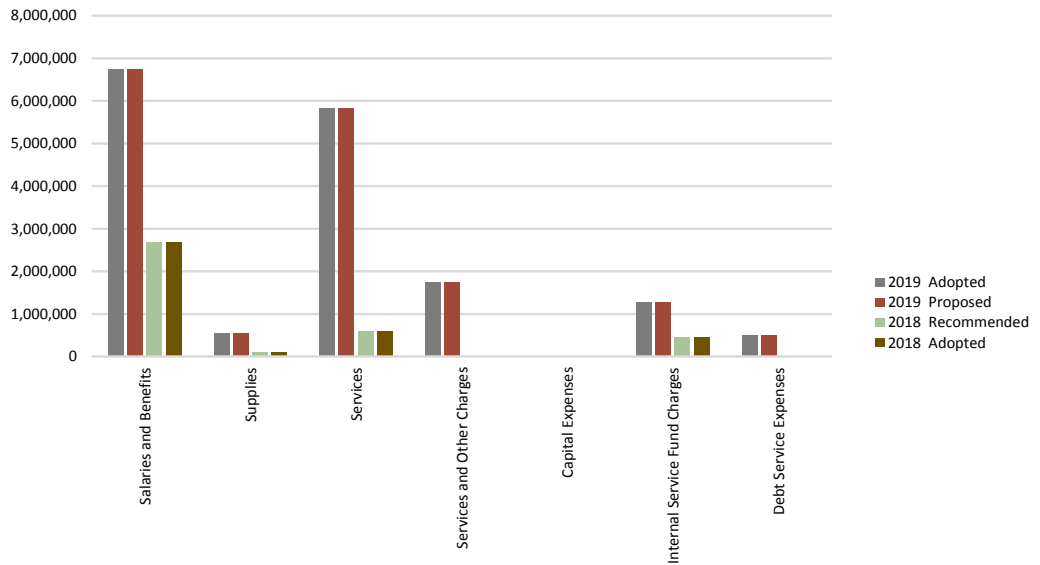
Evaluate the current community events and activities and determine alignment with goals.

Increased at-risk youth programming through partnership with Modesto PD.

**EXPENDITURES BY CATEGORY**

Category Name	2018 Recommended	2018 Adopted	2019 Recommended	2019 Adopted
Debt Service Expenses	\$0	\$0	\$499,883	\$499,883
Internal Service Fund Charges	\$449,437	\$449,437	\$1,278,144	\$1,278,144
Salaries and Benefits	\$2,693,625	\$2,693,625	\$6,738,410	\$6,738,410
Services	\$603,521	\$603,521	\$5,828,333	\$5,828,333
Services and Other Charges	\$17,664	\$17,664	\$1,755,984	\$1,755,984
Supplies	\$121,232	\$121,232	\$545,091	\$545,091
<b>Total</b>	<b>\$3,885,479</b>	<b>\$3,885,479</b>	<b>\$16,645,845</b>	<b>\$16,645,845</b>

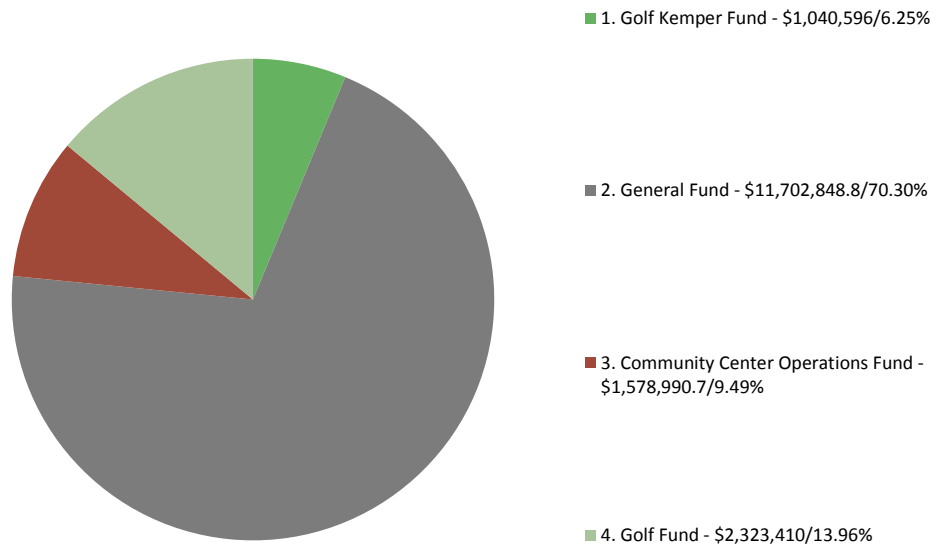
USE OF FUNDING BY CATEGORY



EXPENDITURES BY FUND

Fund Name	2018 Recommended	2018 Adopted	2019 Recommended	2019 Adopted
Community Center Operations Fund	\$0	\$0	\$1,578,991	\$1,578,991
General Fund	\$3,885,479	\$3,885,479	\$11,702,849	\$11,702,849
Golf Fund	\$0	\$0	\$2,323,410	\$2,323,410
Golf Kemper Fund	\$0	\$0	\$1,040,596	\$1,040,596
<b>Total</b>	<b>\$3,885,479</b>	<b>\$3,885,479</b>	<b>\$16,645,845</b>	<b>\$16,645,845</b>

CURRENT SOURCE OF FUNDING



EXPENDITURES BY DIVISION

Division Name	2018 Recommended	2018 Adopted	2019 Recommended	2019 Adopted
PRN - Administration	\$1,033,037	\$1,033,037	\$1,894,434	\$1,894,434
PRN - Cultural Services	\$0	\$0	\$6,045,936	\$6,045,936
PRN - Operations Services	\$0	\$0	\$5,767,602	\$5,767,602
PRN - Parks Planning and Development	\$452,529	\$452,529	\$473,724	\$473,724
PRN - Recreation Administration	\$2,399,913	\$2,399,913	\$2,464,149	\$2,464,149
<b>Total</b>	<b>\$3,885,479</b>	<b>\$3,885,479</b>	<b>\$16,645,845</b>	<b>\$16,645,845</b>

FULL-TIME EQUIVALENTS BY DIVISION

Division Name	2019 Recommended	2019 Adopted	2019 Adopted
PRN - Administration	7.00	7.00	7.00
PRN - Cultural Services			9.00
PRN - Operations Services	23.00		25.00
PRN - Parks Planning and Development	3.00	3.00	3.00
PRN - Recreation Administration	10.50	10.50	10.50
<b>Total</b>	<b>43.50</b>	<b>20.50</b>	<b>54.50</b>

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## Utilities Department

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### Mission Statement

The Utilities Department is a service-driven organization committed to building partnerships that promote a vibrant business community and engage neighborhoods with a culture of excellence where citizens get the best and employees give their best. The Utilities Department will efficiently and effectively operate, protect, and manage all water, wastewater and storm drain infrastructure and resources for the current and future needs of the community and the environment.

### Program Description

The following is a brief summary of each of program used to achieve the Department strategic goals:

**Regulatory Compliance and Customer Satisfaction:** Provides operation of the utility assets in compliance with all regulations and to satisfy the customers, including compliance with all regulatory permits, customer satisfaction for the applicable utility services, successful water operations, successful wastewater treatment, pumping, collections, and disposal operations, and successful storm water operations.

**Reliability and Asset Management:** Manages utility assets to preserve the long-term, reliable operation of the assets to meet all regulatory and customer satisfaction goals, including major maintenance/CIP development and implementation for each utility, full use of the Computerized Maintenance Management System to plan, record, and optimize maintenance, successful water system maintenance, successful wastewater treatment, pumping, collection, and disposal system maintenance, successful storm water system maintenance and rehabilitation projects, plans for system growth, and sustained knowledge of utilities.

**Fiscally Responsible Business Practices:** Provides for managing assets cost-effectively in the long term, and to ensure that each utility is properly funded, including adequate user rates to ensure that the utilities are sufficiently funded, managing assets so that rate

increases are planned, predictable and competitive with other similar utilities, operating assets in a cost-effective manner, and allowing administrative and engineering functions to properly support operations.

**Safety and Workforce Development:** Provides that all employees work in a safe environment, and that they will be trained to properly complete the work, including successful safety performance, succession planning, and workforce training and development.

**Sustain Effective Partnerships:** Supports the goal for the Utilities Department to develop and sustain effective partnerships that influence our ability to fulfill our mission, including partnerships with the regulatory agencies, regional water partners, industrial, commercial, and residential customers, community stakeholders, community educators, and the media.

### Fiscal Year 2017 Accomplishments

Completed Water and Wastewater Master Plans that provide a "roadmap" for the necessary future utilities infrastructure that supports economic development as the City grows.

Managed water supply to achieve State mandated water conservation requirements, with overall City water use reduced by 27% during the drought.

Began construction of a design/build project to implement the North Valley Regional Recycled Water Program (NVRWP). The NVRWP allows the City to sell recycled water to the farmers in the Del Puerto Water District.

Collaborated with the Manufacturer's Council of the Central Valley to provide economic incentives for the long-term growth of local food and beverage processors by modifying the City Municipal Code

## UTILITIES DEPARTMENT

## DEPARTMENTS

through a new ordinance regarding the allocation and use of sewer capacity.

Implemented a Food Service Cost Share program to help eliminate fats, oils, and grease (FOG) from restaurants being discharged into the sewer system as part of the FOG program.

Collaborated with the local dental industry to implement a Dental Amalgam Program that ensures proper disposal without overburdening regulation on their businesses.

Implemented a water rate increase to maintain compliance with existing bond covenants and fund capital projects, including a Water Rate Assistance Program that provides a cost reduction for qualifying low income water customers.

Settled litigation with the Modesto Irrigation District regarding construction of the Surface Water Treatment Plant and negotiated a new Master Stormwater Discharge Agreement.

Participated in establishing two local Groundwater Sustainability Agencies with other local water purveyors, in compliance with the Sustainable Groundwater Management Act.

Finished commissioning and successfully operated the Phase 2 tertiary wastewater treatment plant to produce recycled water of the highest quality that can be discharged to the San Joaquin River or the Delta Mendota Canal once the NVRWP project is complete.

Completed utilities infrastructure capital projects including the North Water Tank, South 9th Street Water Line Replacement, Cannery Segregation Pump Replacement, Gallo River Trunk Rehabilitation, and 2015-16 Storm Drain Improvements.

Implemented a mobile maintenance management system for wastewater collection field crews allowing immediate data entry and maintenance history access in the field, eliminating the need for a dedicated position to do routine data entry in the office.

### **Goals and Objectives: FY 2018-19**

The FY 2018-19 Goals and Objectives for the Utilities Department are:

Goal 1 - Completion of the North Valley Regional Recycled Water Project

Goal 2 - Continue Implementing Technology to Minimize Staffing

Goal 3 - Manage Drinking Water to Maximize Conservation and Use of Surface Water

Maintain reasonable restrictions on water use

Work closely with MID to achieve efficiency of water treatment plant operations and maintenance activities

Goal 4 - Minimize Future Water and Wastewater Rate Increases

Evaluate and report the status of utilities funds to Council quarterly

Adapt to changing conditions and regulatory requirements

Goal 5 - Complete Planned Capital Improvement Projects

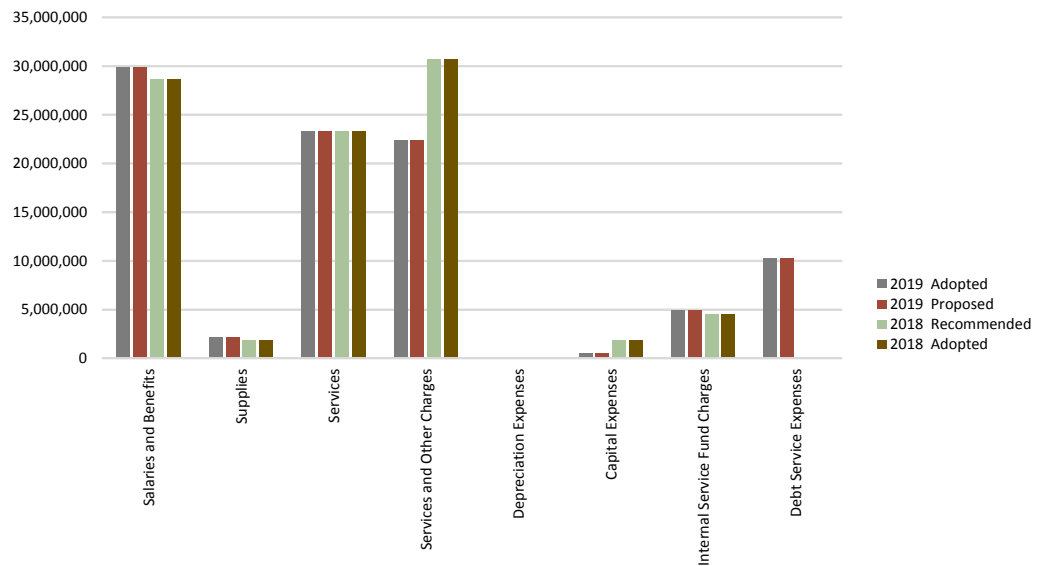
Provide the infrastructure required for industrial, commercial businesses, and residential growth

Rehabilitate existing aged infrastructure to provide reliability and prevent failure that can disrupt economic development

EXPENDITURES BY CATEGORY

Category Name	2018 Recommended	2018 Adopted	2019 Recommended	2019 Adopted
Capital Expenses	\$1,817,100	\$1,817,100	\$506,100	\$506,100
Debt Service Expenses	\$0	\$0	\$10,263,453	\$10,263,453
Internal Service Fund Charges	\$4,520,065	\$4,520,065	\$4,938,759	\$4,938,759
Salaries and Benefits	\$28,644,159	\$28,644,159	\$29,928,375	\$29,928,375
Services	\$23,354,490	\$23,354,490	\$23,328,090	\$23,328,090
Services and Other Charges	\$30,697,851	\$30,697,851	\$22,371,969	\$22,371,969
Supplies	\$1,876,541	\$1,876,541	\$2,104,799	\$2,104,799
<b>Total</b>	<b>\$90,910,206</b>	<b>\$90,910,206</b>	<b>\$93,441,545</b>	<b>\$93,441,545</b>

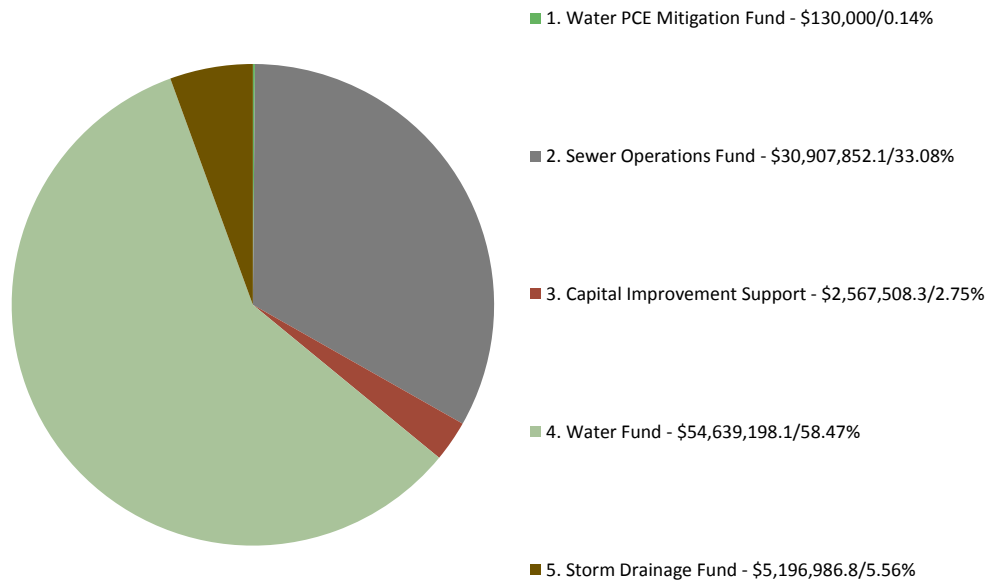
USE OF FUNDING BY CATEGORY



EXPENDITURES BY FUND

Fund Name	2018 Recommended	2018 Adopted	2019 Recommended	2019 Adopted
Capital Improvement Support	\$0	\$0	\$2,567,508	\$2,567,508
Sewer Operations Fund	\$34,021,257	\$34,021,257	\$30,907,852	\$30,907,852
Storm Drainage Fund	\$5,406,427	\$5,406,427	\$5,196,987	\$5,196,987
Water Fund	\$51,352,522	\$51,352,522	\$54,639,198	\$54,639,198
Water PCE Mitigation Fund	\$130,000	\$130,000	\$130,000	\$130,000
<b>Total</b>	<b>\$90,910,206</b>	<b>\$90,910,206</b>	<b>\$93,441,545</b>	<b>\$93,441,545</b>

CURRENT SOURCE OF FUNDING



EXPENDITURES BY DIVISION

Division Name	2018 Recommended	2018 Adopted	2019 Recommended	2019 Adopted
UPP - Administration	\$3,454,027	\$3,454,027	\$3,314,832	\$3,314,832
UPP - Capital Improvement Services	\$5,457,565	\$5,457,565	\$5,034,472	\$5,034,472
UPP - Capital Planning	\$1,745,791	\$1,745,791	\$3,484,112	\$3,484,112
UPP - Laboratory and Environmental Services	\$3,707,178	\$3,707,178	\$3,955,419	\$3,955,419
UPP - Wastewater Collections	\$10,175,539	\$10,175,539	\$9,973,996	\$9,973,996
UPP - Wastewater Electrical Services	\$1,431,222	\$1,431,222	\$1,729,278	\$1,729,278
UPP - Wastewater Operations	\$16,146,213	\$16,146,213	\$15,606,003	\$15,606,003
UPP - Wastewater Services	\$1,195,488	\$1,195,488	\$937,413	\$937,413
UPP - Water Services	\$47,597,184	\$47,597,184	\$49,406,020	\$49,406,020
<b>Total</b>	<b>\$90,910,206</b>	<b>\$90,910,206</b>	<b>\$93,441,545</b>	<b>\$93,441,545</b>

FULL-TIME EQUIVALENTS BY DIVISION

Division Name	2019 Recommended	2019 Adopted
UPP - Administration	5.00	5.00
UPP - Capital Improvement Services	33.00	15.00
UPP - Capital Planning	5.00	5.00
UPP - Laboratory and Environmental Services	18.00	18.00
UPP - Wastewater Collections	45.00	45.00
UPP - Wastewater Electrical Services	9.00	9.00
UPP - Wastewater Operations	56.00	56.00

FULL-TIME EQUIVALENTS BY DIVISION *(continued)*

Division Name	2019 Recommended	2019 Adopted	
UPP - Wastewater Services	5.00	5.00	5.00
UPP - Water Services	98.00	98.00	98.00
<b>Total</b>	<b>274.00</b>	<b>256.00</b>	<b>274.00</b>

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## Public Works

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### Mission Statement

The Public Works Department provides maintenance services for our airport, streets, traffic control systems, parks, City buildings, parking, City vehicles and City trees. We also provide services such as garbage pick-up and recycling, green waste collection and public transit. Our mission is to construct and maintain public infrastructure and operate transportation systems to the highest standard of excellence and accountability in order to support a vibrant business environment and to enhance the quality of community life.

### Program Description

Following is a brief summary of each division area:

**Airport:** The Modesto City-County Airport is owned and operated by the City. The airport is an FAA certificated facility that can provide scheduled commercial air carrier service. There are approximately 175 based aircraft consisting of jets, multi engine turbo prop, single engine planes, and helicopter operations. The airport owns 140 hangars that are leased to tenants for recreational flying, private business use and aviation related businesses.

**Streets:** The Street Division provides maintenance services for pavement, curbs, gutters, and sidewalks, performs monthly street sweeping and provides vegetation maintenance in the road right-of-way. Our staff also responds to emergency situations, assists with spill clean-up, flood response and provides special event support.

**Traffic:** The Traffic Engineering Division designs traffic signals and provides traffic signal timing and coordination. The Traffic Electrical Division provides street light maintenance and maintains traffic signals for the City, as well as Stanislaus County, Ceres and Riverbank. This division also maintains the electrical systems in all City buildings. The Traffic Operations Division maintains more than 29,173 traffic signs and directional arrows. The Traffic Operations Division also does all pavement striping for center lines, lane lines, bike lanes, pavement legends, etc.

**Transit:** The Transportation Division provides public transportation for the citizens of Modesto. Our Modesto Area Express (MAX) system carries over 3.1 million customers per year and has over 800 stops in and around Modesto. The Modesto ACE Express offers three non-stop trips morning and evening to the Lathrop/Manteca ACE train station. The Modesto BART Express offers two trips morning and evening to the Pleasanton/Dublin BART station. We also have stops that run to the AMTRAK station on Parker Road. In addition to Modesto Area Express (MAX), the City provides a specialized transportation service for persons with disabilities and people age 65 and older. This service is provided seven days a week, every day of the year.

**Parks Operations:** Parks Operations maintains and prepares City parks, trails, recreation facilities, buildings, open space areas and paths for reserved and casual use, including ballfields, play equipment, restrooms and picnic areas. Parks staff also provide support at events and volunteer activities in the parks. Additionally, Parks staff maintain firebreaks in undeveloped park land.

**Building Services:** Building Services oversees maintenance, repairs, and renovations at the City's 93 facilities. This division manages the various contracts we have such as pest control, custodial services, security, and fire protection. Building Services also works closely with the JPA in serving and maintaining Tenth Street Place.

**Fleet:** This division provides equipment and vehicle preventative maintenance and repairs, 24-hour road call and tire service, welding fabrication and Fire and Police custom builds. This division ensures that all City equipment meets safety standards. This is an Internal Service Fund, allocating all costs to internal customers through vehicle rates.

## PUBLIC WORKS

## DEPARTMENTS

Solid Waste: The Solid Waste Division oversees service agreements with two garbage collection companies that provide garbage and recycling services to over 57,000 residential and 11,000 commercial accounts in Modesto. Services provided also include continuous public education and outreach programs, bulky item pickup, enforcement and cleanup of illegal dumping in streets and alleys, tire and oil collection programs and enforcement, green waste collection and enforcement, implementing new programs in compliance with state environmental legislation, daily customer service, grant management, and management of internal recycling programs. The Compost Facility receives green waste from all City residential customers, commercial accounts, City leaves, and forestry materials for processing into compost. The compost is then sold to the public and utilized in Citywide projects. Solid Waste also oversees the Carpenter Road Landfill and is a JPA with Stanislaus County and Covanta Energy for processing of waste-to-energy.

Green Waste/Forestry: The Forestry division manages trees and plants contained in public right-of-ways, including streets, parks, median islands, and more. Forestry is responsible for planting, pruning, removal of street/parks trees, and maintenance of a computerized tree database with nearly 100,000 City trees. Forestry staff also respond to citizen inquiries regarding right-of-way issues, unsafe trees, tree service, and provide emergency response after storms.

Parking: Parking Services is an enterprise fund and as such reinvests all revenue dollars back into the parking facilities operation, infrastructure, area security, beautification and customer service. Services include building maintenance and upgrades (sweeping, washing, painting, garbage removal, landscaping, elevator maintenance, tagging removal, etc.). Customer service staff and tech staff oversee parking agreements with businesses and City/County employees.

### **Fiscal Year 2017 Accomplishments**

Successfully negotiated tenancy for an avionics installation company at the Airport

Applied for an FAA grant to update existing Airport Layout Plan

19th year as a Blue Seal of Excellence Fleet Facility

16 consecutive years of CHP inspections resulting in zero infractions in Fleet division

Purchased four City buses, delivered in April 2017

Placed a new commuter bus in service

Grant funding for the Bus Maintenance Facility was used to design a shade structure, design parts room expansion and purchase various other required tools and accessories

Collected and disposed of waste from 57,000 residences and 7,000 businesses (4.5 pounds/person/day)

Converted 106,000 tons of waste into energy

Powered 19,000 homes with renewable energy

Cared for 120,000 trees

Composted 59,708 tons of organic material

Recycled 138 tons of Hazardous Waste and 36,265 gallons of oil

**DEPARTMENTS**

**PUBLIC WORKS**

Collected 1,974 tons of bulky items

Filled 16,232 potholes

Removed and replaced 35,610 square feet of sidewalk

Filled 50,000 sand bags

Slurry sealed 78.6 lane miles

Converted 146 high voltage street lights to LED

Installed school safety beacons on Tuolumne Boulevard at Yosemite Avenue

Installed a speed hump on Sheffield Lane near Sunrise Avenue

Replaced, repaired, installed, or maintained 2,815 traffic signs

MAX provided 3,108,307 unlinked passenger trips in FY 2015/2016 for residents and visitors of Modesto, Salida, Empire and other unincorporated areas

Upgraded the Automatic Vehicle Location system

Held Family Cycling Festival and Bike to Work Day

Completed SR 99/Pelandale Avenue Interchange construction

**Goals and Objectives: FY 2018-19**

Develop a plan to monitor parks, including expanded police presence and a possibility of a Park Patrol

Management of the AB 341 and AB 1826 Enforcement Programs

Complete the mitigation work at the closed Carpenter Road Landfill

Complete and implement a Garbage Rate Study and Annual Rate Review

Slurry seal an additional 80 lane miles

Install new traffic signals at Prescott and Mount Vernon, Roselle and Belharbor, Floyd and Millbrook, and traffic signal upgrades at 9th and B Streets, and at 7th Street and I, G and H Streets

Explore funding opportunities for Citywide traffic signal upgrades

Implement smartphone app to provide real time bus arrival prediction information

Start new contractor on MAX system

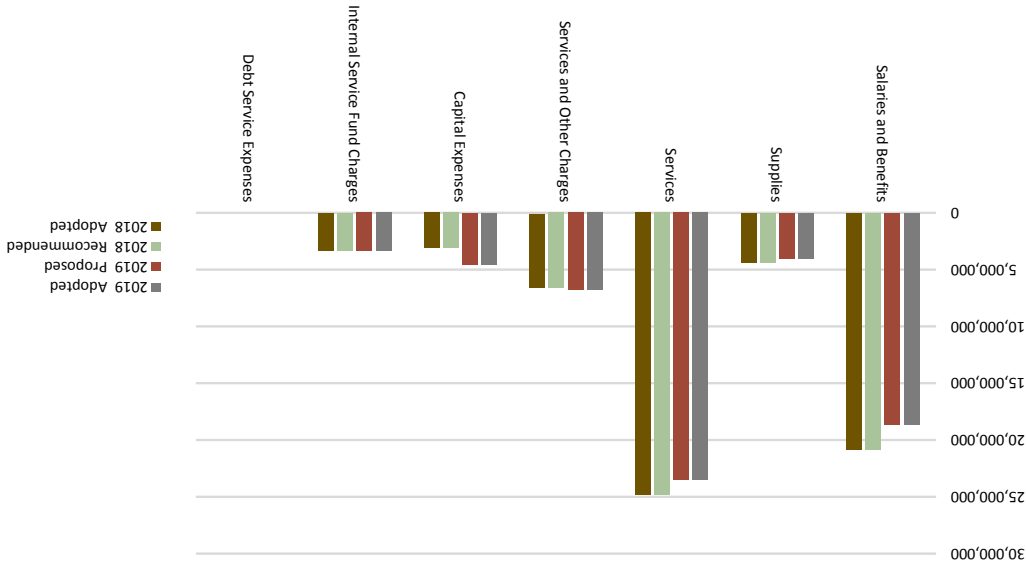
Acquire four new electric buses

Implement Transit Improvement Plan

Review and adjust Airport and Parking fees

Fund Name	2018 Recommended	2018 Adopted	2019 Recommended	2019 Adopted
10th Street Place Building Services	\$1,041,500	\$1,041,500	\$1,100,850	\$1,100,850
Airport Operating Fund	\$1,106,749	\$1,106,749	\$973,238	\$973,238
Bus Fixed Route - Altern Transport Fund	\$114,398	\$114,398	\$180,214	\$180,214
Bus Fixed Route - Bus Purchases	\$4,208	\$4,208	\$726,800	\$726,800
Bus Fixed Route Max Operations Fund	\$16,446,580	\$16,446,580	\$17,246,787	\$17,246,787
Bus Service Fund - DAR	\$3,643,636	\$3,643,636	\$3,579,282	\$3,579,282
Carpenter Road Landfill (Enterprise)	\$136,052	\$136,052	\$123,547	\$123,547
Compost Fund	\$1,777,733	\$1,777,733	\$2,060,959	\$2,060,959
Fleet Management Fleet Replace Fund	\$3,233,204	\$3,233,204	\$3,316,489	\$3,316,489

EXPENDITURES BY FUND



USE OF FUNDING BY CATEGORY

Category Name	2018 Recommended	2018 Adopted	2019 Recommended	2019 Adopted
Capital Expenses	\$3,115,000	\$3,115,000	\$4,540,756	\$4,540,756
Internal Service Fund Charges	\$3,323,809	\$3,323,809	\$3,353,204	\$3,353,204
Salaries and Benefits	\$20,820,887	\$20,820,887	\$18,643,253	\$18,643,253
Services	\$24,837,954	\$24,837,954	\$23,515,464	\$23,515,464
Services and Other Charges	\$6,629,744	\$6,629,744	\$6,805,295	\$6,805,295
Supplies	\$4,403,395	\$4,403,395	\$4,026,177	\$4,026,177
<b>Total</b>	<b>\$63,130,789</b>	<b>\$63,130,789</b>	<b>\$60,884,149</b>	<b>\$60,884,149</b>

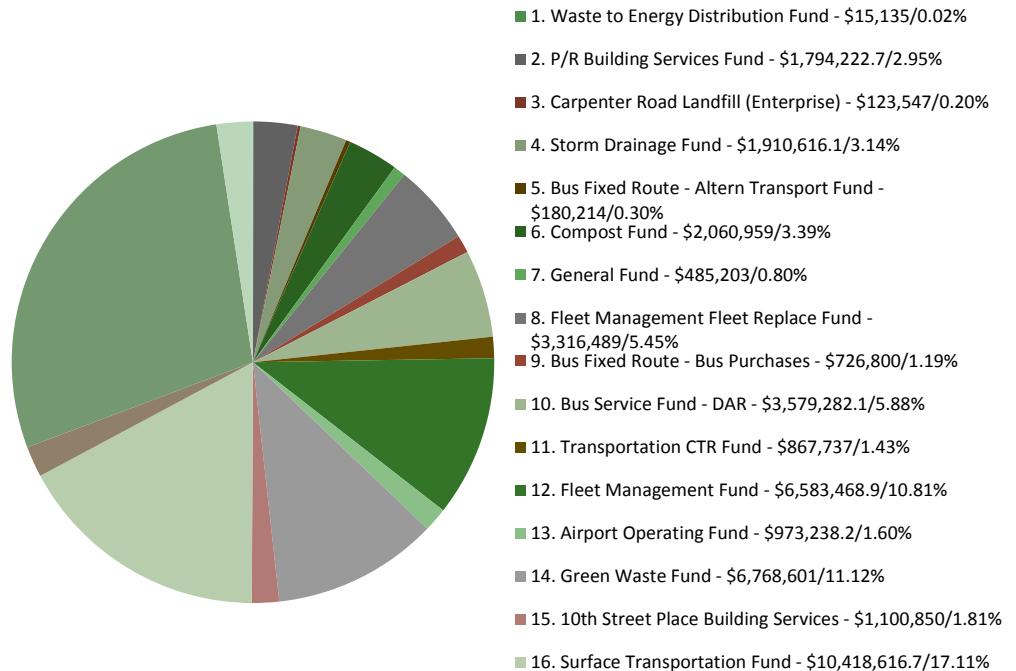
EXPENDITURES BY CATEGORY

Implement recommendations of Fleet Efficiency Study Complete Facilities Master Plan (FMP) for City-owned buildings

EXPENDITURES BY FUND (continued)

Fund Name	2018 Recommended	2018 Adopted	2019 Recommended	2019 Adopted
Fleet Management Fund	\$6,343,386	\$6,343,386	\$6,583,469	\$6,583,469
General Fund	\$6,446,528	\$6,446,528	\$485,203	\$485,203
Green Waste Fund	\$6,375,445	\$6,375,445	\$6,768,601	\$6,768,601
P/R Building Services Fund	\$1,657,916	\$1,657,916	\$1,794,223	\$1,794,223
Parking Fund	\$1,379,414	\$1,379,414	\$1,476,961	\$1,476,961
Solid Waste Fund	\$1,314,121	\$1,314,121	\$1,255,422	\$1,255,422
Storm Drainage Fund	\$1,642,993	\$1,642,993	\$1,910,616	\$1,910,616
Surface Transportation Fund	\$9,563,594	\$9,563,594	\$10,418,617	\$10,418,617
Transportation CTR Fund	\$871,146	\$871,146	\$867,737	\$867,737
Waste to Energy Distribution Fund	\$32,186	\$32,186	\$15,135	\$15,135
<b>Total</b>	<b>\$63,130,789</b>	<b>\$63,130,789</b>	<b>\$60,884,149</b>	<b>\$60,884,149</b>

CURRENT SOURCE OF FUNDING



EXPENDITURES BY DIVISION

Division Name	2018 Recommended	2018 Adopted	2019 Recommended	2019 Adopted
PW - Administration	\$399,911	\$399,911	\$477,082	\$477,082
PW - Airport Services	\$1,106,749	\$1,106,749	\$973,238	\$973,238
PW - City JPA Operation Services	\$1,041,500	\$1,041,500	\$1,100,850	\$1,100,850
PW - Fleet Services	\$15,455,446	\$15,455,446	\$15,821,188	\$15,821,188
PW - Parks Operations Services	\$7,704,533	\$7,704,533	\$1,802,344	\$1,802,344
PW - Solid Waste Division	\$9,635,538	\$9,635,538	\$10,223,664	\$10,223,664
PW - Street Services	\$6,843,999	\$6,843,999	\$7,527,111	\$7,527,111

EXPENDITURES BY DIVISION *(continued)*

Division Name	2018 Recommended	2018 Adopted	2019 Recommended	2019 Adopted
PW - Traffic Services	\$4,365,377	\$4,365,377	\$4,802,122	\$4,802,122
PW - Transit Services	\$16,577,736	\$16,577,736	\$18,156,551	\$18,156,551
<b>Total</b>	<b>\$63,130,789</b>	<b>\$63,130,789</b>	<b>\$60,884,149</b>	<b>\$60,884,149</b>

FULL-TIME EQUIVALENTS BY DIVISION

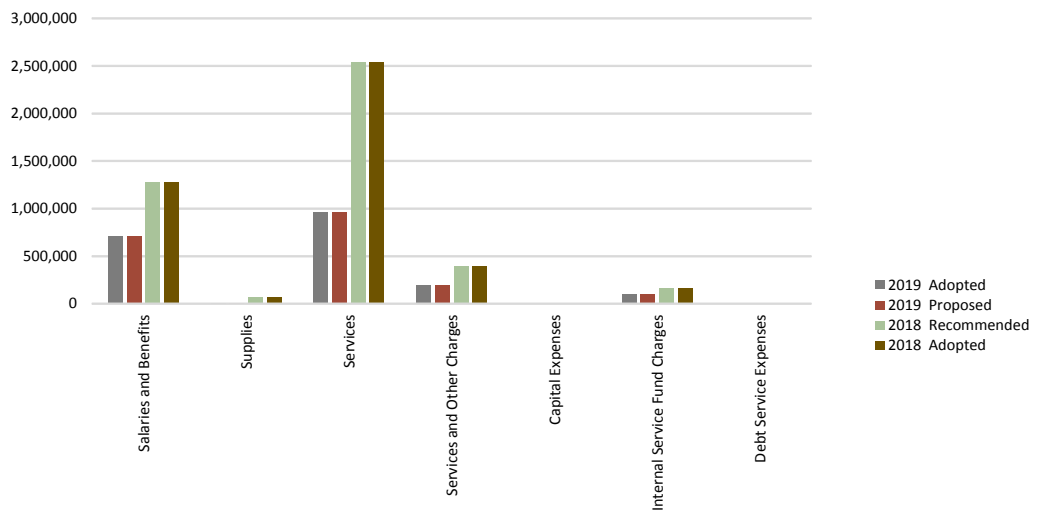
Division Name	2019 Recommended	2019 Adopted	
PW - Administration	4.00	4.00	4.00
PW - Airport Services	6.00	6.00	6.00
PW - City JPA Operation Services	2.00	2.00	2.00
PW - Fleet Services	47.00	47.00	47.00
PW - Parks Operations Services	7.00	7.00	7.00
PW - Solid Waste Division	57.80	57.80	57.80
PW - Street Services	36.00	36.00	36.00
PW - Traffic Services	18.00	18.00	18.00
PW - Transit Services	9.00	9.00	9.00
<b>Total</b>	<b>186.80</b>	<b>186.80</b>	<b>186.80</b>

## Joint Power Agencies

### EXPENDITURES BY CATEGORY

Category Name	2018 Recommended	2018 Adopted	2019 Recommended	2019 Adopted
Internal Service Fund Charges	\$164,345	\$164,345	\$97,382	\$97,382
Salaries and Benefits	\$1,275,082	\$1,275,082	\$714,395	\$714,395
Services	\$2,539,570	\$2,539,570	\$964,976	\$964,976
Services and Other Charges	\$392,580	\$392,580	\$197,424	\$197,424
Supplies	\$70,380	\$70,380	\$8,900	\$8,900
<b>Total</b>	<b>\$4,441,957</b>	<b>\$4,441,957</b>	<b>\$1,983,077</b>	<b>\$1,983,077</b>

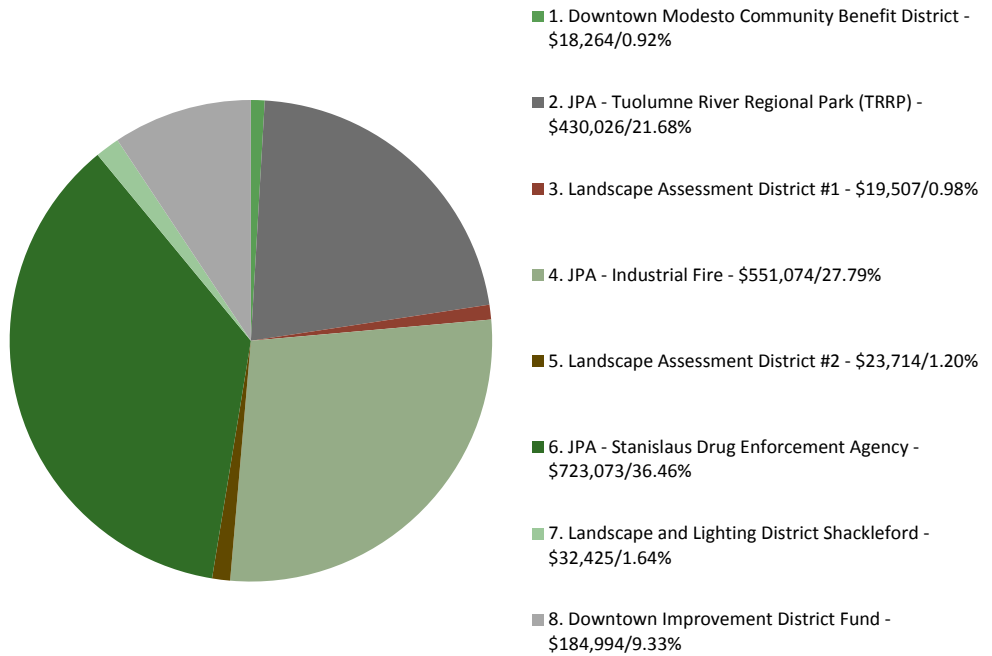
### USE OF FUNDING BY CATEGORY



### EXPENDITURES BY FUND

Fund Name	2018 Recommended	2018 Adopted	2019 Recommended	2019 Adopted
Downtown Improvement District Fund	\$173,249	\$173,249	\$184,994	\$184,994
Downtown Modesto Community Benefit District	\$15,710	\$15,710	\$18,264	\$18,264
JPA - Industrial Fire	\$532,434	\$532,434	\$551,074	\$551,074
JPA - Stanislaus Drug Enforcement Agency	\$3,248,597	\$3,248,597	\$723,073	\$723,073
JPA - Tuolumne River Regional Park (TRRP)	\$403,867	\$403,867	\$430,026	\$430,026
Landscape and Lighting District Shackelford	\$27,292	\$27,292	\$32,425	\$32,425
Landscape Assessment District #1	\$18,154	\$18,154	\$19,507	\$19,507
Landscape Assessment District #2	\$22,654	\$22,654	\$23,714	\$23,714
<b>Total</b>	<b>\$4,441,957</b>	<b>\$4,441,957</b>	<b>\$1,983,077</b>	<b>\$1,983,077</b>

CURRENT SOURCE OF FUNDING



EXPENDITURES BY DIVISION

Division Name	2018 Recommended	2018 Adopted	2019 Recommended	2019 Adopted
Joint Power Agencies Division	\$4,441,957	\$4,441,957	\$1,983,077	\$1,983,077
<b>Total</b>	<b>\$4,441,957</b>	<b>\$4,441,957</b>	<b>\$1,983,077</b>	<b>\$1,983,077</b>

FULL-TIME EQUIVALENTS BY DIVISION

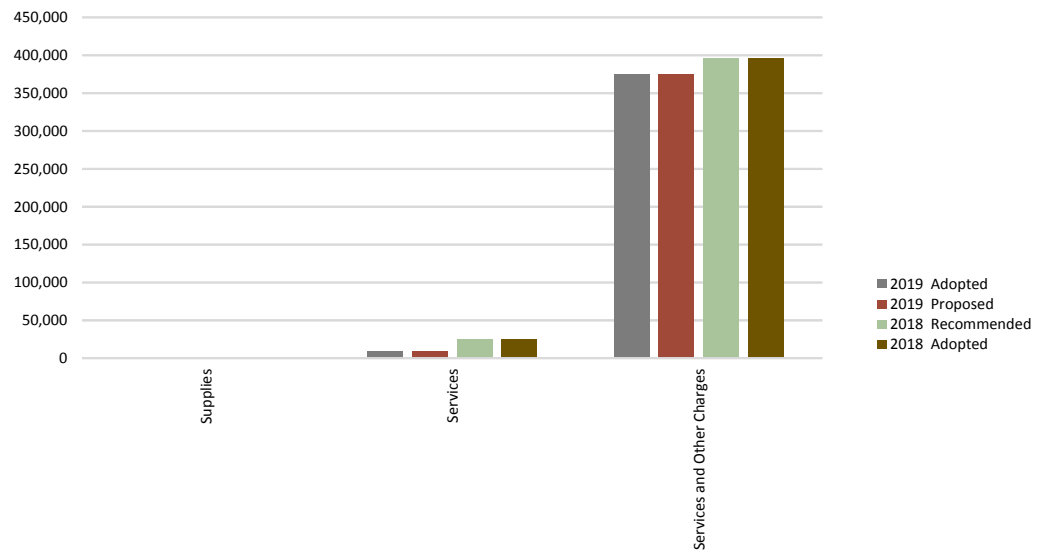
Division Name	2019 Recommended	2019 Adopted
Joint Power Agencies Division	6.00	6.00
<b>Total</b>	<b>6.00</b>	<b>6.00</b>

## General Revenue Department

### EXPENDITURES BY CATEGORY

Category Name	2018 Recommended	2018 Adopted	2019 Recommended	2019 Adopted
Services	\$25,000	\$25,000	\$10,000	\$10,000
Services and Other Charges	\$396,000	\$396,000	\$375,000	\$375,000
<b>Total</b>	<b>\$421,000</b>	<b>\$421,000</b>	<b>\$385,000</b>	<b>\$385,000</b>

### USE OF FUNDING BY CATEGORY



### EXPENDITURES BY FUND

Fund Name	2018 Recommended	2018 Adopted	2019 Recommended	2019 Adopted
General Fund	\$421,000	\$421,000	\$385,000	\$385,000
<b>Total</b>	<b>\$421,000</b>	<b>\$421,000</b>	<b>\$385,000</b>	<b>\$385,000</b>

CURRENT SOURCE OF FUNDING

■ 1. General Fund - \$385,000/100.00%

EXPENDITURES BY DIVISION

Division Name	2018 Recommended	2018 Adopted	2019 Recommended	2019 Adopted
General Revenue Division	\$421,000	\$421,000	\$385,000	\$385,000
<b>Total</b>	<b>\$421,000</b>	<b>\$421,000</b>	<b>\$385,000</b>	<b>\$385,000</b>

FULL-TIME EQUIVALENTS BY DIVISION

Division Name	2019 Recommended	2019 Adopted
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## Transfers In-Out

FY 2018-19 Operating Inter-Fund Transfers IN & OUT Detail (sorted by Transfers IN)						
				Adopted	Proposed	
				2017-18	2018-19	Purpose
TRANSFER OUT (from)		TRANSFER IN (to)				
FUN		FUN				
1600	Traffic Safety Fund	0100	General Fund	\$0	\$0	Traffic Safety
3440	Capital Facility Fees - Police	0100	General Fund	\$327,000	\$71,354	Police Department Headquarters (7000)
3450	Fire Department Capital Facility Fee Fund	0100	General Fund	\$105,000	\$105,000	Fire Station #11
3470	Capital Facility Fees - City Hall Expansion	0100	General Fund	\$86,000	\$86,000	Tenth Street Place Project (7000)
4100	Water Fund	0100	General Fund	\$65,000	\$65,000	Tenth Street Place Project
4210	Wastewater Fund	0100	General Fund	\$68,640	\$68,640	Tenth Street Place Project
4310	Airport Operating Fund	0100	General Fund	\$0	\$0	Fire Support for City/ County Airport
5410	Fleet Replacement - General Fund	0100	General Fund	\$0	\$1,850,000	One time transfer from Fleet Replacement Fund - GF to General Fund
		<b>0100 Total</b>		<b>\$651,640</b>	<b>\$2,245,994</b>	
0100	General Fund	0180	Fire Department Unrestricted Non-Capital Proj	\$72,000	\$0	MFD - Facilities & Fleet Project
		<b>0180 Total</b>		<b>\$72,000</b>	<b>\$0</b>	
1155	Grants - RLF Program Income	1150	Grants - RLF Housing Loan Program		\$250,000	Revolving Loan Funds
		<b>1150 Total</b>		<b>\$0</b>	<b>\$250,000</b>	
5230	Information Technology	1320	Education and Government	\$142,360	\$142,360	Fund Education and Government
		<b>1320 Total</b>		<b>\$142,360</b>	<b>\$142,360</b>	
4892	Green Waste Fund	1341	Grant = Operation Grants Reimbursed	\$80,000	\$0	Match portion of Cal-Fire Grant
		<b>1341 Total</b>		<b>\$80,000</b>	<b>\$0</b>	
0100	General Fund	1342	Grants - Police	\$400,000	\$0	GF Match for COPS Grant
0100	General Fund	1342	Grants - Police	\$0	\$1,167,378	GF Match for COPS Grant
		<b>1342 Total</b>		<b>\$400,000</b>	<b>\$1,167,378</b>	

**FY 2018-19 Operating Inter-Fund Transfers IN & OUT Detail (sorted by Transfers IN)**

				Adopted	Proposed	
				2017-18	2018-19	Purpose
TRANSFER OUT (from)		TRANSFER IN (to)				
FUN		FUN				
1730	Gas Tax Fund - STF	1700	Surface Transportation Fund	\$346,928	\$369,398	Streets Services Administration
1730	Gas Tax Fund - STF	1700	Surface Transportation Fund	\$2,595,380	\$2,660,560	Streets Maintenance
1740	Garbage Franchise Fees	1700	Surface Transportation Fund	\$1,000,000	\$1,100,000	Street Maint
1730	Gas Tax Fund - STF	1700	Surface Transportation Fund	\$104,561	\$141,337	Fund Level Expenses
1730	Gas Tax Fund - STF	1700	Surface Transportation Fund	\$1,131,753	\$1,248,007	Curb, Gutter, Sidewalks
0100	General Fund	1700	Surface Transportation Fund	\$125,000	\$0	Traffic Engineering
1730	Gas Tax Fund - STF	1700	Surface Transportation Fund	\$516,283	\$697,318	Traffic Engineering
0100	General Fund	1700	Surface Transportation Fund	\$0	\$1,500	Ineligible Gas Tax Non-Roadway Lights (Gallo Art Center, 10th Street between I and
1730	Gas Tax Fund - STF	1700	Surface Transportation Fund	\$1,049,433	\$783,006	Electrical Utility Cosst
1750	Maint of Effort - STF	1700	Surface Transportation Fund	\$0	\$0	Maintenance of Effort
1730	Gas Tax Fund - STF	1700	Surface Transportation Fund	\$1,801,777	\$2,025,290	Electrical Division
1750	Maint of Effort - STF	1700	Surface Transportation Fund	\$0	\$0	Maintenance of Effort
1730	Gas Tax Fund - STF	1700	Surface Transportation Fund	\$873,170	\$948,265	Traffic Operations
		<b>1700 Total</b>		<b>\$9,544,285</b>	<b>\$9,974,681</b>	
0100	General Fund	2150	Public Financing Authority COP Fund	\$242,801	\$252,618	Thurman Field Debt Service (7000)
0100	General Fund	2150	Public Financing Auth 98 & 07 Bonds	\$2,999,310	\$3,120,579	Tenth Street Place Debt Service (7000)
2903	RDA COP Debt Service Fund	2150	Public Financing Auth 98 & 07 Bonds	\$1,328,698	\$1,382,421	Debt Service Payment (7000)
		<b>2150 Total</b>		<b>\$4,570,809</b>	<b>\$4,755,618</b>	
1520	LTF Non-Motorized Fund	3140	Capital Grants - CIP Projects	\$138,248	\$167,572	Virginia Corridor Phase VII
		<b>3140 Total</b>		<b>\$138,248</b>	<b>\$167,572</b>	

**FY 2018-19 Operating Inter-Fund Transfers IN & OUT Detail (sorted by Transfers IN)**

				Adopted	Proposed	
				2017-18	2018-19	Purpose
TRANSFER OUT (from)		TRANSFER IN (to)				
FUND		FUND				
0100	General Fund	4100	Water Fund	\$53,500	\$53,500	Repayment of Agricultural Wells at Community Parks Loan
0100	General Fund	4100	Water Fund	\$0	\$0	Prop 218 rebate became MY W445
		<b>4100 Total</b>		<b>\$53,500</b>	<b>\$53,500</b>	
4100	Water Fund	4130	2008 Water COP Fund	\$2,574,260	\$3,076,639	Debt Service Payment - 2008 COP
		<b>4130 Total</b>		<b>\$2,574,260</b>	<b>\$3,076,639</b>	
4100	Water Fund	4140	Water ARRA Fund	\$36,080	\$36,075	Debt Service Payment -Water ARRA
		<b>4140 Total</b>		<b>\$36,080</b>	<b>\$36,075</b>	
0100	General Fund	4210	Wastewater Fund	\$378,000	\$378,000	Prop 218 rebate became MY B618
4890	Compost Fund	4210	Wastewater Fund		\$51,919	Payment for Compost Site Purchase
		<b>4210 Total</b>		<b>\$378,000</b>	<b>\$429,919</b>	
4210	Wastewater Fund	4235	North Valley Regional Recycled Wtr Prgm SR	\$0	\$1,265,432	Debt Service Payment - Sewer NVRWWP SRL
		<b>4235 Total</b>		<b>\$0</b>	<b>\$1,265,432</b>	
4210	Wastewater Fund	4240	2006 Wastewater Revenue Bonds	\$628,758	\$0	Debt Service Payment - Refinanced in 2018
		<b>4240 Total</b>		<b>\$628,758</b>	<b>\$0</b>	
4210	Wastewater Fund	4241	2015 Wastewater Revenue/Refunding Bonds	\$2,778,864	\$2,780,408	Debt Service Payment - 2015 Revenue/Refunding Bonds
		<b>4241 Total</b>		<b>\$2,778,864</b>	<b>\$2,780,408</b>	
4210	Wastewater Fund	4245	State Revolving Loan (Tertiary Treatment Fund)	\$8,245,564	\$8,245,565	Debt Service Payment - Tertiary Treatment SRL
		<b>4245 Total</b>		<b>\$8,245,564</b>	<b>\$8,245,565</b>	
4210	Wastewater Fund	4271	2018A Wastewater Revenue Bonds	\$0	\$579,514	Debt Service Payment - 2018A Bond
		<b>4271 Total</b>		<b>\$0</b>	<b>\$579,514</b>	
4100	Water Fund	4480	Storm Drain Fund	\$700,000	\$700,000	Source Water Protection Program
		<b>4480 Total</b>		<b>\$700,000</b>	<b>\$700,000</b>	

**FY 2018-19 Operating Inter-Fund Transfers IN & OUT Detail (sorted by Transfers IN)**

				Adopted	Proposed	
				2017-18	2018-19	Purpose
TRANSFER OUT (from)		TRANSFER IN (to)				
FUND		FUND				
0100	General Fund	4540	Bus Fixed Route MAX operations funds	\$30,467	\$0	Funding the Municipal TAXI program
		<b>4540 Total</b>		<b>\$30,467</b>	<b>\$0</b>	
0100	General Fund	4550	Bus Fixed Route Max Altnative Trans Fund	\$1,500	\$1,500	Taxi Cab Inspections
0100	General Fund	4550	Bus Fixed Route Max Altnative Trans Fund	\$0	\$41,477	Funding the Municipal TAXI program
		<b>4550 Total</b>		<b>\$1,500</b>	<b>\$42,977</b>	
0100	General Fund	4600	Golf Fund	\$741,352	\$735,006	Operating subsidy
		<b>4600 Total</b>		<b>\$741,352</b>	<b>\$735,006</b>	
0100	General Fund	4700	Centre Plaza Event Services Fund	\$690,069	\$711,241	Operating subsidy
		<b>4700 Total</b>		<b>\$690,069</b>	<b>\$711,241</b>	
5320	Workers Compensation	5310	Insurance Admin Fund	\$370,362	\$363,580	50% of 17310 Operating Budget (Used to be
5330	Liability Insurance	5310	Insurance Admin Fund	\$296,289	\$290,864	40% of 17310 Operating Budget (Used to be
5340	Property Insurance	5310	Insurance Admin Fund	\$74,072	\$72,716	10% of 17310 Operating Budget (Used to be
		<b>5310 Total</b>		<b>\$740,723</b>	<b>\$727,160</b>	
0100	General Fund	5510	Employee Benefits Mgmt Fund	\$75,000	\$75,000	Repayment of ERP Loan
		<b>5510 Total</b>		<b>\$75,000</b>	<b>\$75,000</b>	
6700	TRRP Operations - JPA	6710	TRRP Special Revenue Fund - CIP	\$25,000	\$25,000	Transfer from Operation for future CIP
		<b>6710 Total</b>		<b>\$25,000</b>	<b>\$25,000</b>	
		<b>Grand Total</b>		<b>\$33,298,479</b>	<b>\$38,187,039</b>	

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## Debt Service

### SCHEDULE OF DEBT SERVICE REQUIREMENTS FISCAL YEAR 2018-2019

Resident Fund (1)	Debt Issue	Amount (2)	Funding Source (3)	Years Remaining (4)
<b>CITY OF MODESTO</b>				
1130	HUD Section 108 Note Payable	\$300,584	CDBG	7
4130	Water Fund Ref. Certificates of Participation - 2008	\$3,089,389	Water	19
4100	2007 & 2013G MID Water Refunding Revenue Bonds	\$10,203,273	Water	19
4140	ARRA Safe Drinking Water State Rev Fund	\$36,075	Water	14
4271	Wastewater Refunding Revenue Bonds - 2018A	\$573,914	Sewer	19
4241	Wastewater Refunding Revenue Bonds - 2015	\$2,780,408	Sewer	7
4242	Wastewater State Revolving Loan - Tertiary Treatment Phase 1 B	\$8,245,565	Sewer	18
4210	Wastewater State Revolving Loan - NVRWP	\$1,262,432	Sewer	30
4600	Creekside Golf Course Construction	\$499,883	Golf	6
0100	PNC Capital Lease - Velocity Pumps & Tillers	\$598,545	General	10
		<u>\$27,590,068</u>		
<b>REDEVELOPMENT AGENCY OF THE CITY OF MODESTO</b>				
2903	Modesto Centre Plaza Construction	\$1,651,300	RDA	6
		<u>\$1,651,300</u>		
<b>MODESTO PUBLIC FINANCING AUTHORITY</b>				
2150	2008 Refunding Lease Revenue Bonds	\$4,539,000	General/RDA	16
		<u>\$4,539,000</u>		
<b>COMMUNITY FACILITIES DISTRICTS</b>				
3245	CFD No. 2003-1_Refunding 2014 of Fairview Village	\$281,326	Fairview	18
3294	CFD No. 2004-1_Refunding 2014 of Village One #2	\$1,852,442	Village One #2	19
		<u>\$2,133,768</u>		

Note: Debt service requirements are based on debt service schedules provided in bond and lease documents.

(1) "Resident fund" is the fund in which the debt service expenses to be paid to trustees or lessors are budgeted.

(2) "Amount" consists of total cash required to pay debt service related costs during the fiscal year, including trustee administration fees. Actual principal and interest expenses may be higher or lower, due to accruals in enterprise and internal service funds, and capitalized interest held by trustees.

(3) "Funding source" is the fund or funds which provide cash to the "resident fund" for debt service payments. If the funding source is different from the resident fund, an interfund transfer is normally budgeted to move the cash.

(4) "Years remaining" are as of June 30, 2018.

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Exp	Project Number	Cost Center	Project Orig Dng	Project Name	Project Manager	Project Type	Project Start Date	Project Status Code	Exp/Rpt	Task Number	Task Name	Expiration Type	EXPENSE			FY 18-19 Exp. Program/Commitment	Rev Account Description	REVENUE			
													Budget @ 1/14/18	Commitment @ 3/14/18	Actual @ 3/14/18			Budget Available @ 3/14/18	Budget Available @ 3/14/18	Actual @ 3/14/18	FY 18-19 Rev. Increase/Decrease
101	10242	PRN - ARRA NSRF Administrator Grant SE	PRN-ILDRDA Housing Administration	COBG NSRF	Rea, Judith E	Non-Cap Upstream HUD	3/1-3/31-2008	APPROVED	Expense	240	Aprr-UM-C	Discretionary Expenses	NULL	\$ -	\$ -	\$ -					
101	10242	PRN - ARRA NSRF Administrator Grant SE	PRN-ILDRDA Housing Administration	COBG NSRF	Rea, Judith E	Non-Cap Upstream HUD	3/1-3/31-2008	APPROVED	Expense	216	Aprr-UM-A	Salaries and Wages	Disability Insurance	\$ -	\$ -	\$ 1,620	\$ (1,620)				
101	10242	PRN - ARRA NSRF Administrator Grant SE	PRN-ILDRDA Housing Administration	COBG NSRF	Rea, Judith E	Non-Cap Upstream HUD	3/1-3/31-2008	APPROVED	Expense	216	Aprr-UM-A	Salaries and Wages	Overtime	\$ -	\$ -	\$ 558	\$ (558)				
101	10242	PRN - ARRA NSRF Administrator Grant SE	PRN-ILDRDA Housing Administration	COBG NSRF	Rea, Judith E	Non-Cap Upstream HUD	3/1-3/31-2008	APPROVED	Expense	216	Aprr-UM-C	Discretionary Expenses	Secs City Forces-Interfund	\$ 48,982	\$ -	\$ 358,034	\$ (289,042)				
101	10242	PRN - ARRA NSRF Administrator Grant SE	PRN-ILDRDA Housing Administration	COBG NSRF	Rea, Judith E	Non-Cap Upstream HUD	3/1-3/31-2008	APPROVED	Expense	216	Aprr-UM-C	Discretionary Expenses	Direct Loans	\$ -	\$ -	\$ -	\$ -				
101	10242	PRN - ARRA NSRF Administrator Grant SE	PRN-ILDRDA Housing Administration	COBG NSRF	Rea, Judith E	Non-Cap Upstream HUD	3/1-3/31-2008	APPROVED	Expense	216	Aprr-UM-C	Discretionary Expenses	NULL	\$ -	\$ -	\$ -	\$ -				
101	10242	PRN - ARRA NSRF Administrator Grant SE	PRN-ILDRDA Housing Administration	COBG NSRF	Rea, Judith E	Non-Cap Upstream HUD	3/1-3/31-2008	APPROVED	Expense	Aprr-UM-B	SF Charges	SF - Phones TechLab	\$ 722	\$ -	\$ 2,653	\$ (1,931)					
101	10242	PRN - ARRA NSRF Administrator Grant SE	PRN-ILDRDA Housing Administration	COBG NSRF	Rea, Judith E	Non-Cap Upstream HUD	3/1-3/31-2008	APPROVED	Expense	216	Aprr-UM-A	Salaries and Wages	PERB: Employee Paid By City	\$ -	\$ -	\$ 15,750	\$ (15,750)				
101	10242	PRN - ARRA NSRF Administrator Grant SE	PRN-ILDRDA Housing Administration	COBG NSRF	Rea, Judith E	Non-Cap Upstream HUD	3/1-3/31-2008	APPROVED	Expense	216	Aprr-UM-C	Discretionary Expenses	PC Software & Supplies	\$ 1,000	\$ -	\$ 1,000	\$ (99)				
101	10242	PRN - ARRA NSRF Administrator Grant SE	PRN-ILDRDA Housing Administration	COBG NSRF	Rea, Judith E	Non-Cap Upstream HUD	3/1-3/31-2008	APPROVED	Expense	216	Aprr-UM-C	Discretionary Expenses	Secs City Forces-Interfund-	\$ -	\$ -	\$ 5,480	\$ (5,480)				
101	10242	PRN - ARRA NSRF Administrator Grant SE	PRN-ILDRDA Housing Administration	COBG NSRF	Rea, Judith E	Non-Cap Upstream HUD	3/1-3/31-2008	APPROVED	Expense	216	Aprr-UM-A	Salaries and Wages	Dental Insurance	\$ -	\$ -	\$ 8,478	\$ (8,478)				
101	10242	PRN - ARRA NSRF Administrator Grant SE	PRN-ILDRDA Housing Administration	COBG NSRF	Rea, Judith E	Non-Cap Upstream HUD	3/1-3/31-2008	APPROVED	Expense	216	Aprr-UM-C	Discretionary Expenses	Office Equipment <50,000	\$ -	\$ -	\$ 100	\$ (100)				
101	10242	PRN - ARRA NSRF Administrator Grant SE	PRN-ILDRDA Housing Administration	COBG NSRF	Rea, Judith E	Non-Cap Upstream HUD	3/1-3/31-2008	APPROVED	Expense	241	Aprr-UM-C	Discretionary Expenses	Secs City Forces-Interfund	\$ -	\$ -	\$ -	\$ -				
101	10242	PRN - ARRA NSRF Administrator Grant SE	PRN-ILDRDA Housing Administration	COBG NSRF	Rea, Judith E	Non-Cap Upstream HUD	3/1-3/31-2008	APPROVED	Expense	216	Aprr-UM-A	Salaries and Wages	Jury Duty	\$ -	\$ -	\$ 95	\$ (95)				
101	10242	PRN - ARRA NSRF Administrator Grant SE	PRN-ILDRDA Housing Administration	COBG NSRF	Rea, Judith E	Non-Cap Upstream HUD	3/1-3/31-2008	APPROVED	Expense	216	Aprr-UM-C	Discretionary Expenses	Professional Services	\$ 341,100	\$ -	\$ 87,309	\$ 245,791				
101	10242	PRN - ARRA NSRF Administrator Grant SE	PRN-ILDRDA Housing Administration	COBG NSRF	Rea, Judith E	Non-Cap Upstream HUD	3/1-3/31-2008	APPROVED	Expense	216	Aprr-UM-C	Discretionary Expenses	Secs City Forces-Interfund-	\$ -	\$ -	\$ 202,548	\$ (202,548)				
101	10242	PRN - ARRA NSRF Administrator Grant SE	PRN-ILDRDA Housing Administration	COBG NSRF	Rea, Judith E	Non-Cap Upstream HUD	3/1-3/31-2008	APPROVED	Expense	Aprr-UM-B	SF Charges	Office Supplies	\$ -	\$ -	\$ -	\$ -					
101	10242	PRN - ARRA NSRF Administrator Grant SE	PRN-ILDRDA Housing Administration	COBG NSRF	Rea, Judith E	Non-Cap Upstream HUD	3/1-3/31-2008	APPROVED	Expense	Payroll	Payroll	NULL	\$ -	\$ -	\$ -	\$ -					
101	10242	PRN - ARRA NSRF Administrator Grant SE	PRN-ILDRDA Housing Administration	COBG NSRF	Rea, Judith E	Non-Cap Upstream HUD	3/1-3/31-2008	APPROVED	Expense	216	Aprr-UM-C	Discretionary Expenses	Printing & Binding	\$ 7,800	\$ -	\$ 1,020	\$ 5,780				
101	10242	PRN - ARRA NSRF Administrator Grant SE	PRN-ILDRDA Housing Administration	COBG NSRF	Rea, Judith E	Non-Cap Upstream HUD	3/1-3/31-2008	APPROVED	Expense	Aprr-UM-B	SF Charges	SF - Operations TechLab	\$ 4,300	\$ -	\$ 16,122	\$ (11,782)					
101	10242	PRN - ARRA NSRF Administrator Grant SE	PRN-ILDRDA Housing Administration	COBG NSRF	Rea, Judith E	Non-Cap Upstream HUD	3/1-3/31-2008	APPROVED	Expense	Aprr-UM-B	SF Charges	SF - Cost Revisions	\$ 7,728	\$ -	\$ 85,588	\$ (77,862)					
101	10242	PRN - ARRA NSRF Administrator Grant SE	PRN-ILDRDA Housing Administration	COBG NSRF	Rea, Judith E	Non-Cap Upstream HUD	3/1-3/31-2008	APPROVED	Expense	220	Aprr-UM-C	Discretionary Expenses	Office Supplies	\$ -	\$ -	\$ (89)	\$ 89				
101	10242	PRN - ARRA NSRF Administrator Grant SE	PRN-ILDRDA Housing Administration	COBG NSRF	Rea, Judith E	Non-Cap Upstream HUD	3/1-3/31-2008	APPROVED	Expense	Aprr-UM-B	SF Charges	SF - Mail Services - Inside	\$ 128,181	\$ -	\$ 789	\$ 127,392					
101	10242	PRN - ARRA NSRF Administrator Grant SE	PRN-ILDRDA Housing Administration	COBG NSRF	Rea, Judith E	Non-Cap Upstream HUD	3/1-3/31-2008	APPROVED	Expense	220	Aprr-UM-C	Discretionary Expenses	Direct Loans	\$ 1,198,302	\$ -	\$ 708,349	\$ 489,953				
101	10242	PRN - ARRA NSRF Administrator Grant SE	PRN-ILDRDA Housing Administration	COBG NSRF	Rea, Judith E	Non-Cap Upstream HUD	3/1-3/31-2008	APPROVED	Expense	216	Aprr-UM-A	Salaries and Wages	Investment Loans	\$ -	\$ -	\$ 142	\$ (142)				
101	10242	PRN - ARRA NSRF Administrator Grant SE	PRN-ILDRDA Housing Administration	COBG NSRF	Rea, Judith E	Non-Cap Upstream HUD	3/1-3/31-2008	APPROVED	Expense	216	Aprr-UM-C	Discretionary Expenses	NULL	\$ -	\$ -	\$ -	\$ -				
101	10242	PRN - ARRA NSRF Administrator Grant SE	PRN-ILDRDA Housing Administration	COBG NSRF	Rea, Judith E	Non-Cap Upstream HUD	3/1-3/31-2008	APPROVED	Expense	216	Aprr-UM-A	Salaries and Wages	Sick Pay - Regular	\$ -	\$ -	\$ 13,280	\$ (13,280)				
101	10242	PRN - ARRA NSRF Administrator Grant SE	PRN-ILDRDA Housing Administration	COBG NSRF	Rea, Judith E	Non-Cap Upstream HUD	3/1-3/31-2008	APPROVED	Expense	216	Aprr-UM-C	Discretionary Expenses	Utilities	\$ 7,500	\$ -	\$ 2,987	\$ 4,513				
101	10242	PRN - ARRA NSRF Administrator Grant SE	PRN-ILDRDA Housing Administration	COBG NSRF	Rea, Judith E	Non-Cap Upstream HUD	3/1-3/31-2008	APPROVED	Expense	226	Aprr-UM-C	NSRF CRF Fees	NULL	\$ -	\$ -	\$ -	\$ -				
101	10242	PRN - ARRA NSRF Administrator Grant SE	PRN-ILDRDA Housing Administration	COBG NSRF	Rea, Judith E	Non-Cap Upstream HUD	3/1-3/31-2008	APPROVED	Expense	220	Aprr-UM-C	Discretionary Expenses	NULL	\$ -	\$ -	\$ -	\$ -				
101	10242	PRN - ARRA NSRF Administrator Grant SE	PRN-ILDRDA Housing Administration	COBG NSRF	Rea, Judith E	Non-Cap Upstream HUD	3/1-3/31-2008	APPROVED	Expense	220	Aprr-UM-C	Discretionary Expenses	Miscellaneous Supplies	\$ -	\$ -	\$ -	\$ -				
101	10242	PRN - ARRA NSRF Administrator Grant SE	PRN-ILDRDA Housing Administration	COBG NSRF	Rea, Judith E	Non-Cap Upstream HUD	3/1-3/31-2008	APPROVED	Expense	Aprr-UM-B	SF Charges	SF - Property Insurance	\$ -	\$ -	\$ 1,419	\$ (1,418)					
101	10242	PRN - ARRA NSRF Administrator Grant SE	PRN-ILDRDA Housing Administration	COBG NSRF	Rea, Judith E	Non-Cap Upstream HUD	3/1-3/31-2008	APPROVED	Expense	216	Aprr-UM-C	Discretionary Expenses	Travel - Parking	\$ -	\$ -	\$ 62	\$ (62)				
101	10242	PRN - ARRA NSRF Administrator Grant SE	PRN-ILDRDA Housing Administration	COBG NSRF	Rea, Judith E	Non-Cap Upstream HUD	3/1-3/31-2008	APPROVED	Expense	350	Aprr-UM-C	Discretionary Expenses	Direct Loans	\$ 1,364,482	\$ -	\$ 963,717	\$ 400,775				
101	10242	PRN - ARRA NSRF Administrator Grant SE	PRN-ILDRDA Housing Administration	COBG NSRF	Rea, Judith E	Non-Cap Upstream HUD	3/1-3/31-2008	APPROVED	Expense	216	Aprr-UM-C	Discretionary Expenses	Temporary Staff	\$ 50,000	\$ -	\$ 27,777	\$ 22,223				
101	10242	PRN - ARRA NSRF Administrator Grant SE	PRN-ILDRDA Housing Administration	COBG NSRF	Rea, Judith E	Non-Cap Upstream HUD	3/1-3/31-2008	APPROVED	Expense	216	Aprr-UM-C	Discretionary Expenses	Secs City Forces-Interfund-	\$ -	\$ -	\$ 1,614	\$ (1,614)				
101	10242	PRN - ARRA NSRF Administrator Grant SE	PRN-ILDRDA Housing Administration	COBG NSRF	Rea, Judith E	Non-Cap Upstream HUD	3/1-3/31-2008	APPROVED	Expense	200	Aprr-UM-C	Discretionary Expenses	Shared Plans	\$ -	\$ -	\$ -	\$ -				
101	10242	PRN - ARRA NSRF Administrator Grant SE	PRN-ILDRDA Housing Administration	COBG NSRF	Rea, Judith E	Non-Cap Upstream HUD	3/1-3/31-2008	APPROVED	Expense	Aprr-UM-B	SF Charges	SF - Building Serv. JPA Forces	\$ 10,918	\$ -	\$ 25,621	\$ (14,703)					
101	10242	PRN - ARRA NSRF Administrator Grant SE	PRN-ILDRDA Housing Administration	COBG NSRF	Rea, Judith E	Non-Cap Upstream HUD	3/1-3/31-2008	APPROVED	Expense	216	Aprr-UM-A	Salaries and Wages	Holiday Payroll	\$ -	\$ -	\$ 15,912	\$ (15,912)				
101	10242	PRN - ARRA NSRF Administrator Grant SE	PRN-ILDRDA Housing Administration	COBG NSRF	Rea, Judith E	Non-Cap Upstream HUD	3/1-3/31-2008	APPROVED	Expense	216	Aprr-UM-C	Discretionary Expenses	Postage	\$ 3,000	\$ -	\$ 73	\$ 2,927				
101	10242	PRN - ARRA NSRF Administrator Grant SE	PRN-ILDRDA Housing Administration	COBG NSRF	Rea, Judith E	Non-Cap Upstream HUD	3/1-3/31-2008	APPROVED	Expense	216	Aprr-UM-C	Discretionary Expenses	Legal Services	\$ -	\$ -	\$ 8,864	\$ (8,864)				
101	10242	PRN - ARRA NSRF Administrator Grant SE	PRN-ILDRDA Housing Administration	COBG NSRF	Rea, Judith E	Non-Cap Upstream HUD	3/1-3/31-2008	APPROVED	Expense	220	Aprr-UM-C	Discretionary Expenses	Benefit Overhead	\$ -	\$ -	\$ 22	\$ (22)				
101	10242	PRN - ARRA NSRF Administrator Grant SE	PRN-ILDRDA Housing Administration	COBG NSRF	Rea, Judith E	Non-Cap Upstream HUD	3/1-3/31-2008	APPROVED	Expense	200	Aprr-UM-C	Discretionary Expenses	NULL	\$ -	\$ -	\$ -	\$ -				
101	10242	PRN - ARRA NSRF Administrator Grant SE	PRN-ILDRDA Housing Administration	COBG NSRF	Rea, Judith E	Non-Cap Upstream HUD	3/1-3/31-2008	APPROVED	Expense	216	Aprr-UM-A	Salaries and Wages	PERB: Employer Prolate	\$ -	\$ -	\$ 28,363	\$ (28,363)				
101	10242	PRN - ARRA NSRF Administrator Grant SE	PRN-ILDRDA Housing Administration	COBG NSRF	Rea, Judith E	Non-Cap Upstream HUD	3/1-3/31-2008	APPROVED	Expense	216	Aprr-UM-C	Discretionary Expenses	NULL	\$ -	\$ -	\$ -	\$ -				
101	10242	PRN - ARRA NSRF Administrator Grant SE	PRN-ILDRDA Housing Administration	COBG NSRF	Rea, Judith E	Non-Cap Upstream HUD	3/1-3/31-2008	APPROVED	Expense	216	Aprr-UM-A	Salaries and Wages	Medicare	\$ -	\$ -	\$ 5,502	\$ (5,502)				
101	10242	PRN - ARRA NSRF Administrator Grant SE	PRN-ILDRDA Housing Administration	COBG NSRF	Rea, Judith E	Non-Cap Upstream HUD	3/1-3/31-2008	APPROVED	Expense	216	Aprr-UM-C	Discretionary Expenses	Home Services - Inside	\$ 20,000	\$ -	\$ -	\$ 20,000				
101	10242	PRN - ARRA NSRF Administrator Grant SE	PRN-ILDRDA Housing Administration	COBG NSRF	Rea, Judith E	Non-Cap Upstream HUD	3/1-3/31-2008	APPROVED	Expense	216	Aprr-UM-C	Discretionary Expenses	Benefit Overhead	\$ -	\$ -	\$ 188,750	\$ (188,750)				
101	10242	PRN - ARRA NSRF Administrator Grant SE	PRN-ILDRDA Housing Administration	COBG NSRF	Rea, Judith E	Non-Cap Upstream HUD	3/1-3/31-2008	APPROVED	Expense	216	Aprr-UM-D	Transfer Out	NULL	\$ -	\$ -	\$ -	\$ -				





Exp	Project Number	Cost Center	Project Owing Org	Project Name	Project Manager	Project Type	Project Start Date	Project Status Code	Exp/Rpt	Task Number	Task Name	Expense Line Type	EXPENSE			FY 18-19 Exp. Increase/Decrease	Revenue Account Description	REVENUE		
													Budget @ 1/14/18	Commitment @ 1/14/18	Actual @ 1/14/18			Budget Available @ 1/14/18	Budget @ 1/14/18	Actual @ 1/14/18
1101	10016	PRN-HUDORA Housing Administration	PRN-HUDORA Housing Administration	COAG Administration (11-25)	Raj, Jaith E	Non-Cap Upkeep HUD	1/1-12/31/2011	APPROVED	Expense	1000 Apr Unit A	Salaries and Wages	Health Adjustment - Decrease	\$	42,200	\$	-	\$	-	\$	(42,200)
1101	10016	PRN-HUDORA Housing Administration	PRN-HUDORA Housing Administration	COAG Administration (11-25)	Raj, Jaith E	Non-Cap Upkeep HUD	1/1-12/31/2011	APPROVED	Expense	1000 Apr Unit A	Salaries and Wages	Public Employment Retirement Sys	\$	92,200	\$	-	\$	-	\$	92,200
1101	10016	PRN-HUDORA Housing Administration	PRN-HUDORA Housing Administration	COAG Administration (11-25)	Raj, Jaith E	Non-Cap Upkeep HUD	1/1-12/31/2011	APPROVED	Expense	888 Apr Unit B	GF Charges	GF - Property Insurance	\$	1,300	\$	-	\$	1,076	\$	224
1101	10016	PRN-HUDORA Housing Administration	PRN-HUDORA Housing Administration	COAG Administration (11-25)	Raj, Jaith E	Non-Cap Upkeep HUD	1/1-12/31/2011	APPROVED	Expense	Apr Unit C	Discretionary Expenses	Secs City Forces Interfund	\$	49,954	\$	-	\$	(206)	\$	47,590
1101	10016	PRN-HUDORA Housing Administration	PRN-HUDORA Housing Administration	COAG Administration (11-25)	Raj, Jaith E	Non-Cap Upkeep HUD	1/1-12/31/2011	APPROVED	Expense	Apr Unit C	Discretionary Expenses	Professional Services	\$	57,862	\$	-	\$	-	\$	57,862
1101	10016	PRN-HUDORA Housing Administration	PRN-HUDORA Housing Administration	COAG Administration (11-25)	Raj, Jaith E	Non-Cap Upkeep HUD	1/1-12/31/2011	APPROVED	Expense	Apr Unit C	Discretionary Expenses	Conference Expenses	\$	250	\$	-	\$	-	\$	250
1101	10016	PRN-HUDORA Housing Administration	PRN-HUDORA Housing Administration	COAG Administration (11-25)	Raj, Jaith E	Non-Cap Upkeep HUD	1/1-12/31/2011	APPROVED	Expense	Apr Unit A	Salaries and Wages	Disability Insurance	\$	3,314	\$	-	\$	-	\$	3,314
1101	10016	PRN-HUDORA Housing Administration	PRN-HUDORA Housing Administration	COAG Administration (11-25)	Raj, Jaith E	Non-Cap Upkeep HUD	1/1-12/31/2011	APPROVED	Expense	Apr Unit A	Salaries and Wages	Incentive Pay	\$	4,388	\$	-	\$	-	\$	4,388
1101	10016	PRN-HUDORA Housing Administration	PRN-HUDORA Housing Administration	COAG Administration (11-25)	Raj, Jaith E	Non-Cap Upkeep HUD	1/1-12/31/2011	APPROVED	Expense	Apr Unit A	Salaries and Wages	HEC Loan	\$	-	\$	-	\$	-	\$	-
1101	10016	PRN-HUDORA Housing Administration	PRN-HUDORA Housing Administration	COAG Administration (11-25)	Raj, Jaith E	Non-Cap Upkeep HUD	1/1-12/31/2011	APPROVED	Expense	Payroll	Payroll	Secs City Forces Interfund	\$	-	\$	-	\$	46	\$	(46)
1101	10016	PRN-HUDORA Housing Administration	PRN-HUDORA Housing Administration	COAG Administration (11-25)	Raj, Jaith E	Non-Cap Upkeep HUD	1/1-12/31/2011	APPROVED	Expense	888 Apr Unit B	GF Charges	GF - Building Serv./PA Forces	\$	12,210	\$	-	\$	7,863	\$	2,233
1101	10016	PRN-HUDORA Housing Administration	PRN-HUDORA Housing Administration	COAG Administration (11-25)	Raj, Jaith E	Non-Cap Upkeep HUD	1/1-12/31/2011	APPROVED	Expense	Apr Unit B	GF Charges	GF - Phones Telebills	\$	2,408	\$	-	\$	-	\$	2,408
1101	10016	PRN-HUDORA Housing Administration	PRN-HUDORA Housing Administration	COAG Administration (11-25)	Raj, Jaith E	Non-Cap Upkeep HUD	1/1-12/31/2011	APPROVED	Expense	Apr Unit A	Salaries and Wages	PERC - Employer PERC Option	\$	-	\$	-	\$	-	\$	-
1101	10016	PRN-HUDORA Housing Administration	PRN-HUDORA Housing Administration	COAG Administration (11-25)	Raj, Jaith E	Non-Cap Upkeep HUD	1/1-12/31/2011	APPROVED	Expense	Apr Unit A	Salaries and Wages	Holiday Compensation Time Off	\$	-	\$	-	\$	-	\$	-
1101	10016	PRN-HUDORA Housing Administration	PRN-HUDORA Housing Administration	COAG Administration (11-25)	Raj, Jaith E	Non-Cap Upkeep HUD	1/1-12/31/2011	APPROVED	Expense	1000 Apr Unit C	Discretionary Expenses	Secs City Forces Interfund	\$	48,864	\$	-	\$	(8,231)	\$	53,165
1101	10016	PRN-HUDORA Housing Administration	PRN-HUDORA Housing Administration	COAG Administration (11-25)	Raj, Jaith E	Non-Cap Upkeep HUD	1/1-12/31/2011	APPROVED	Expense	Apr Unit A	Salaries and Wages	Life Insurance	\$	1,716	\$	-	\$	-	\$	1,716
1101	10016	PRN-HUDORA Housing Administration	PRN-HUDORA Housing Administration	COAG Administration (11-25)	Raj, Jaith E	Non-Cap Upkeep HUD	1/1-12/31/2011	APPROVED	Expense	1000 Apr Unit C	Discretionary Expenses	Medical/Labor Charges	\$	-	\$	-	\$	(5,643)	\$	6,844
1101	10016	PRN-HUDORA Housing Administration	PRN-HUDORA Housing Administration	COAG Administration (11-25)	Raj, Jaith E	Non-Cap Upkeep HUD	1/1-12/31/2011	APPROVED	Expense	1000 Apr Unit C	Discretionary Expenses	Dental Insurance	\$	-	\$	-	\$	(22)	\$	22
1101	10016	PRN-HUDORA Housing Administration	PRN-HUDORA Housing Administration	COAG Administration (11-25)	Raj, Jaith E	Non-Cap Upkeep HUD	1/1-12/31/2011	APPROVED	Expense	1000 Apr Unit A	Salaries and Wages	NULL	\$	-	\$	-	\$	-	\$	-
1101	10016	PRN-HUDORA Housing Administration	PRN-HUDORA Housing Administration	COAG Administration (11-25)	Raj, Jaith E	Non-Cap Upkeep HUD	1/1-12/31/2011	APPROVED	Expense	1000 Apr Unit A	Salaries and Wages	Life Insurance	\$	1,716	\$	-	\$	(62)	\$	1,084
1101	10016	PRN-HUDORA Housing Administration	PRN-HUDORA Housing Administration	COAG Administration (11-25)	Raj, Jaith E	Non-Cap Upkeep HUD	1/1-12/31/2011	APPROVED	Expense	1000 Apr Unit C	Discretionary Expenses	Cell Phone Utility Exp	\$	-	\$	-	\$	(2)	\$	2
1101	10016	PRN-HUDORA Housing Administration	PRN-HUDORA Housing Administration	COAG Administration (11-25)	Raj, Jaith E	Non-Cap Upkeep HUD	1/1-12/31/2011	APPROVED	Expense	1000 Apr Unit A	Salaries and Wages	Meal Allowance	\$	-	\$	-	\$	13	\$	(13)
1101	10016	PRN-HUDORA Housing Administration	PRN-HUDORA Housing Administration	COAG Administration (11-25)	Raj, Jaith E	Non-Cap Upkeep HUD	1/1-12/31/2011	APPROVED	Expense	1000 Apr Unit A	Salaries and Wages	Secs City Forces Interfund	\$	(31,882)	\$	-	\$	(8,026)	\$	(23,226)
1101	10016	PRN-HUDORA Housing Administration	PRN-HUDORA Housing Administration	COAG Administration (11-25)	Raj, Jaith E	Non-Cap Upkeep HUD	1/1-12/31/2011	APPROVED	Expense	Apr Unit C	Discretionary Expenses	Business Expenses	\$	550	\$	-	\$	-	\$	550
1101	10016	PRN-HUDORA Housing Administration	PRN-HUDORA Housing Administration	COAG Administration (11-25)	Raj, Jaith E	Non-Cap Upkeep HUD	1/1-12/31/2011	APPROVED	Expense	Apr Unit A	Salaries and Wages	Dental Insurance	\$	6,432	\$	-	\$	-	\$	6,432
1101	10016	PRN-HUDORA Housing Administration	PRN-HUDORA Housing Administration	COAG Administration (11-25)	Raj, Jaith E	Non-Cap Upkeep HUD	1/1-12/31/2011	APPROVED	Expense	1000 Apr Unit C	Discretionary Expenses	Training Expenses	\$	250	\$	-	\$	160	\$	90
1101	10016	PRN-HUDORA Housing Administration	PRN-HUDORA Housing Administration	COAG Administration (11-25)	Raj, Jaith E	Non-Cap Upkeep HUD	1/1-12/31/2011	APPROVED	Expense	1000 Apr Unit A	Salaries and Wages	Incentive Pay	\$	4,388	\$	-	\$	-	\$	4,388
1101	10016	PRN-HUDORA Housing Administration	PRN-HUDORA Housing Administration	COAG Administration (11-25)	Raj, Jaith E	Non-Cap Upkeep HUD	1/1-12/31/2011	APPROVED	Expense	1000 Apr Unit A	Salaries and Wages	Fortnight Pay	\$	-	\$	-	\$	6,679	\$	(6,679)
1101	10016	PRN-HUDORA Housing Administration	PRN-HUDORA Housing Administration	COAG Administration (11-25)	Raj, Jaith E	Non-Cap Upkeep HUD	1/1-12/31/2011	APPROVED	Expense	PRN Apr Unit C	Discretionary Expenses	NULL	\$	-	\$	-	\$	-	\$	-
1101	10016	PRN-HUDORA Housing Administration	PRN-HUDORA Housing Administration	COAG Administration (11-25)	Raj, Jaith E	Non-Cap Upkeep HUD	1/1-12/31/2011	APPROVED	Expense	Apr Unit C	Discretionary Expenses	Printing & Binding	\$	350	\$	-	\$	-	\$	350
1101	10016	PRN-HUDORA Housing Administration	PRN-HUDORA Housing Administration	COAG Administration (11-25)	Raj, Jaith E	Non-Cap Upkeep HUD	1/1-12/31/2011	APPROVED	Expense	Apr Unit A	Salaries and Wages	Compensation Time Off	\$	-	\$	-	\$	-	\$	-
1101	10016	PRN-HUDORA Housing Administration	PRN-HUDORA Housing Administration	COAG Administration (11-25)	Raj, Jaith E	Non-Cap Upkeep HUD	1/1-12/31/2011	APPROVED	Expense	Apr Unit A	Salaries and Wages	Overtime Salaries & Wages FLSA	\$	-	\$	-	\$	-	\$	-
1101	10016	PRN-HUDORA Housing Administration	PRN-HUDORA Housing Administration	COAG Administration (11-25)	Raj, Jaith E	Non-Cap Upkeep HUD	1/1-12/31/2011	APPROVED	Expense	1000 Apr Unit A	Salaries and Wages	Car & Mileage Allowance	\$	3,888	\$	-	\$	1,500	\$	2,388
1101	10016	PRN-HUDORA Housing Administration	PRN-HUDORA Housing Administration	COAG Administration (11-25)	Raj, Jaith E	Non-Cap Upkeep HUD	1/1-12/31/2011	APPROVED	Expense	1000 Apr Unit A	Salaries and Wages	Workers Compensation	\$	2,776	\$	-	\$	2,169	\$	607
1101	10016	PRN-HUDORA Housing Administration	PRN-HUDORA Housing Administration	COAG Administration (11-25)	Raj, Jaith E	Non-Cap Upkeep HUD	1/1-12/31/2011	APPROVED	Expense	1000 Apr Unit A	Salaries and Wages	Secs City Forces Interfund	\$	-	\$	-	\$	388	\$	(388)
1101	10016	PRN-HUDORA Housing Administration	PRN-HUDORA Housing Administration	COAG Administration (11-25)	Raj, Jaith E	Non-Cap Upkeep HUD	1/1-12/31/2011	APPROVED	Expense	Payroll	Payroll	NULL	\$	-	\$	-	\$	-	\$	-
1101	10016	PRN-HUDORA Housing Administration	PRN-HUDORA Housing Administration	COAG Administration (11-25)	Raj, Jaith E	Non-Cap Upkeep HUD	1/1-12/31/2011	APPROVED	Expense	Apr Unit C	Discretionary Expenses	Utilities	\$	2,000	\$	-	\$	-	\$	2,000
1101	10016	PRN-HUDORA Housing Administration	PRN-HUDORA Housing Administration	COAG Administration (11-25)	Raj, Jaith E	Non-Cap Upkeep HUD	1/1-12/31/2011	APPROVED	Expense	Apr Unit B	GF Charges	GF-IT Replacement Tech	\$	-	\$	-	\$	-	\$	-
1101	10016	PRN-HUDORA Housing Administration	PRN-HUDORA Housing Administration	COAG Administration (11-25)	Raj, Jaith E	Non-Cap Upkeep HUD	1/1-12/31/2011	APPROVED	Expense	Apr Unit A	Salaries and Wages	Meal Allowance	\$	-	\$	-	\$	-	\$	-
1101	10016	PRN-HUDORA Housing Administration	PRN-HUDORA Housing Administration	COAG Administration (11-25)	Raj, Jaith E	Non-Cap Upkeep HUD	1/1-12/31/2011	APPROVED	Expense	1000 Apr Unit C	Discretionary Expenses	Office Supplies	\$	1,500	\$	-	\$	3,003	\$	(2,403)
1101	10016	PRN-HUDORA Housing Administration	PRN-HUDORA Housing Administration	COAG Administration (11-25)	Raj, Jaith E	Non-Cap Upkeep HUD	1/1-12/31/2011	APPROVED	Expense	1000 Apr Unit C	Discretionary Expenses	Fleet Maintenance Exp	\$	3,313	\$	-	\$	2,438	\$	875
1101	10016	PRN-HUDORA Housing Administration	PRN-HUDORA Housing Administration	COAG Administration (11-25)	Raj, Jaith E	Non-Cap Upkeep HUD	1/1-12/31/2011	APPROVED	Expense	1000 Apr Unit C	Discretionary Expenses	Mileage Expense	\$	-	\$	-	\$	102	\$	(102)
1101	10016	PRN-HUDORA Housing Administration	PRN-HUDORA Housing Administration	COAG Administration (11-25)	Raj, Jaith E	Non-Cap Upkeep HUD	1/1-12/31/2011	APPROVED	Expense	1000 Apr Unit A	Salaries and Wages	Salary Adjustment - Decrease	\$	(22,888)	\$	-	\$	-	\$	(22,888)
1101	10016	PRN-HUDORA Housing Administration	PRN-HUDORA Housing Administration	COAG Administration (11-25)	Raj, Jaith E	Non-Cap Upkeep HUD	1/1-12/31/2011	APPROVED	Expense	1000 Apr Unit A	Salaries and Wages	Vision Insurance	\$	1,680	\$	-	\$	74	\$	1,584
1101	10016	PRN-HUDORA Housing Administration	PRN-HUDORA Housing Administration	COAG Administration (11-25)	Raj, Jaith E	Non-Cap Upkeep HUD	1/1-12/31/2011	APPROVED	Expense	Apr Unit B	Salaries and Wages	Employee Benefits Admin	\$	2,375	\$	-	\$	1,778	\$	487
1101	10016	PRN-HUDORA Housing Administration	PRN-HUDORA Housing Administration	COAG Administration (11-25)	Raj, Jaith E	Non-Cap Upkeep HUD	1/1-12/31/2011	APPROVED	Expense	Apr Unit C	Discretionary Expenses	Training Expenses	\$	250	\$	-	\$	-	\$	250
1101	10016	PRN-HUDORA Housing Administration	PRN-HUDORA Housing Administration	COAG Administration (11-25)	Raj, Jaith E	Non-Cap Upkeep HUD	1/1-12/31/2011	APPROVED	Expense	1000 Apr Unit C	Discretionary Expenses	Advertising	\$	750	\$	-	\$	650	\$	100
1101	10016	PRN-HUDORA Housing Administration	PRN-HUDORA Housing Administration	COAG Administration (11-25)	Raj, Jaith E	Non-Cap Upkeep HUD	1/1-12/31/2011	APPROVED	Expense	1000 Apr Unit A	Salaries and Wages	Deferred Compensation	\$	10,750	\$	-	\$	300	\$	10,450
1101	10016	PRN-HUDORA Housing Administration	PRN-HUDORA Housing Administration	COAG Administration (11-25)	Raj, Jaith E	Non-Cap Upkeep HUD	1/1-12/31/2011	APPROVED	Expense	1000 Apr Unit A	Salaries and Wages	Misc Special Pay Adjustment	\$	-	\$	-	\$	1,117	\$	(1,117)
1101	10016	PRN-HUDORA Housing Administration	PRN-HUDORA Housing Administration	COAG Administration (11-25)	Raj, Jaith E	Non-Cap Upkeep HUD	1/1-12/31/2011	APPROVED	Expense	Apr Unit C	Discretionary Expenses	Fleet Maintenance	\$	3,313	\$	-	\$	-	\$	3,313

EXPENSE

REVENUE

Exp	Project Number	Cost Center	Project Owing Org	Project Name	Project Category	Project Type	Project Start Date	Project Status Code	Exp Rate	Task Number	Task Name	Expenditure Type	Budget @ 3/14/18	Commitment @ 3/14/18	Actual @ 3/14/18	FY 18-19 Exp. Increase/Decrease	FY 18-19 Rev. Increase/Decrease	Budget Available @ 3/14/18	FY 18-19 Rev. Increase/Decrease
1101	100018	PRN - HUDORA Housing Administration	PRN - HUDORA Housing Administration	CRMG Administration (11.15)	Non-Cap. Impres HLD	PRN	10-Jul-2011	APPROVED	Expense	1000 App Unit A	Salaries and Wages	Employee Leave Reimbursement	\$ 10,474	\$ -	\$ 1,165	\$ -	\$ 2,289		
1101	100018	PRN - HUDORA Housing Administration	PRN - HUDORA Housing Administration	CRMG Administration (11.15)	Non-Cap. Impres HLD	PRN	10-Jul-2011	APPROVED	Expense	1000 App Unit A	Salaries and Wages	PERF - Employee Paid by City	\$ -	\$ -	\$ 15,267	\$ -	\$ (15,267)		
1101	100018	PRN - HUDORA Housing Administration	PRN - HUDORA Housing Administration	CRMG Administration (11.15)	Non-Cap. Impres HLD	PRN	10-Jul-2011	APPROVED	Expense	1000 App Unit A	Salaries and Wages	Overtime Salaries & Wages FLJA	\$ -	\$ -	\$ 225	\$ -	\$ (225)		
1101	100018	PRN - HUDORA Housing Administration	PRN - HUDORA Housing Administration	CRMG Administration (11.15)	Non-Cap. Impres HLD	PRN	10-Jul-2011	APPROVED	Expense	998 App Unit C	Disciplinary Expenses	Direct Grants	\$ -	\$ -	\$ 40,011	\$ -	\$ (40,011)		
1101	100018	PRN - HUDORA Housing Administration	PRN - HUDORA Housing Administration	CRMG Administration (11.15)	Non-Cap. Impres HLD	PRN	10-Jul-2011	APPROVED	Expense	Personl	Payrol	Irreg CA Form-Indirect	\$ -	\$ -	\$ 8,400	\$ -	\$ (8,400)		
1101	100018	PRN - HUDORA Housing Administration	PRN - HUDORA Housing Administration	CRMG Administration (11.15)	Non-Cap. Impres HLD	PRN	10-Jul-2011	APPROVED	Expense	App Unit C	Disciplinary Expenses	Direct Grants	\$ -	\$ -	\$ -	\$ -	\$ -		
1101	100018	PRN - HUDORA Housing Administration	PRN - HUDORA Housing Administration	CRMG Administration (11.15)	Non-Cap. Impres HLD	PRN	10-Jul-2011	APPROVED	Expense	App Unit C	Disciplinary Expenses	Travel - Airfare	\$ -	\$ -	\$ -	\$ -	\$ -		
1101	100018	PRN - HUDORA Housing Administration	PRN - HUDORA Housing Administration	CRMG Administration (11.15)	Non-Cap. Impres HLD	PRN	10-Jul-2011	APPROVED	Expense	App Unit B	SF Charge	SF - Property Insurance	\$ 1,300	\$ -	\$ -	\$ -	\$ 1,300		
1101	100018	PRN - HUDORA Housing Administration	PRN - HUDORA Housing Administration	CRMG Administration (11.15)	Non-Cap. Impres HLD	PRN	10-Jul-2011	APPROVED	Expense	App Unit A	Salaries and Wages	Employee Leave Reimbursement	\$ 10,474	\$ -	\$ -	\$ -	\$ 10,474		
1101	100018	PRN - HUDORA Housing Administration	PRN - HUDORA Housing Administration	CRMG Administration (11.15)	Non-Cap. Impres HLD	PRN	10-Jul-2011	APPROVED	Expense	App Unit A	Salaries and Wages	Public Employee Retirement Sys	\$ 92,250	\$ -	\$ -	\$ -	\$ 92,250		
1101	100018	PRN - HUDORA Housing Administration	PRN - HUDORA Housing Administration	CRMG Administration (11.15)	Non-Cap. Impres HLD	PRN	10-Jul-2011	APPROVED	Expense	868	Fair Housing Act	NULL	\$ -	\$ -	\$ -	\$ -	\$ -		
1101	100018	PRN - HUDORA Housing Administration	PRN - HUDORA Housing Administration	CRMG Administration (11.15)	Non-Cap. Impres HLD	PRN	10-Jul-2011	APPROVED	Expense	1000 App Unit C	Disciplinary Expenses	Printing & Binding	\$ 350	\$ -	\$ -	\$ -	\$ 350		
1101	100018	PRN - HUDORA Housing Administration	PRN - HUDORA Housing Administration	CRMG Administration (11.15)	Non-Cap. Impres HLD	PRN	10-Jul-2011	APPROVED	Expense	1000 App Unit C	Disciplinary Expenses	Travel	\$ -	\$ -	\$ 60	\$ -	\$ (60)		
1101	100018	PRN - HUDORA Housing Administration	PRN - HUDORA Housing Administration	CRMG Administration (11.15)	Non-Cap. Impres HLD	PRN	10-Jul-2011	APPROVED	Expense	1000 App Unit A	Salaries and Wages	Health Insurance	\$ 47,484	\$ -	\$ 21,114	\$ -	\$ 24,370		
1101	100018	PRN - HUDORA Housing Administration	PRN - HUDORA Housing Administration	CRMG Administration (11.15)	Non-Cap. Impres HLD	PRN	10-Jul-2011	APPROVED	Expense	1000 App Unit A	Salaries and Wages	PERF - Employer Portion	\$ -	\$ -	\$ 24,421	\$ -	\$ (24,421)		
1101	100018	PRN - HUDORA Housing Administration	PRN - HUDORA Housing Administration	CRMG Administration (11.15)	Non-Cap. Impres HLD	PRN	10-Jul-2011	APPROVED	Expense	1000 App Unit A	Salaries and Wages	PERF - Employer City - Overtime	\$ -	\$ -	\$ 739	\$ -	\$ (739)		
1101	100018	PRN - HUDORA Housing Administration	PRN - HUDORA Housing Administration	CRMG Administration (11.15)	Non-Cap. Impres HLD	PRN	10-Jul-2011	APPROVED	Expense	1000 App Unit A	Salaries and Wages	NULL	\$ -	\$ -	\$ -	\$ -	\$ -		
1101	100018	PRN - HUDORA Housing Administration	PRN - HUDORA Housing Administration	CRMG Administration (11.15)	Non-Cap. Impres HLD	PRN	10-Jul-2011	APPROVED	Expense	999 App Unit B	SF Charge	SF - Phones Textbooks	\$ 2,488	\$ -	\$ 1,880	\$ -	\$ 608		
1101	100018	PRN - HUDORA Housing Administration	PRN - HUDORA Housing Administration	CRMG Administration (11.15)	Non-Cap. Impres HLD	PRN	10-Jul-2011	APPROVED	Expense	App Unit A	Salaries and Wages	Irreg CA Form-Indirect	\$ 97,053	\$ -	\$ -	\$ -	\$ (97,053)		
1101	100018	PRN - HUDORA Housing Administration	PRN - HUDORA Housing Administration	CRMG Administration (11.15)	Non-Cap. Impres HLD	PRN	10-Jul-2011	APPROVED	Expense	App Unit B	SF Charge	SF - Cal Allocation	\$ 89,881	\$ -	\$ -	\$ -	\$ 89,881		
1101	100018	PRN - HUDORA Housing Administration	PRN - HUDORA Housing Administration	CRMG Administration (11.15)	Non-Cap. Impres HLD	PRN	10-Jul-2011	APPROVED	Expense	App Unit A	Salaries and Wages	Employee Retention	\$ 93	\$ -	\$ -	\$ -	\$ 93		
1101	100018	PRN - HUDORA Housing Administration	PRN - HUDORA Housing Administration	CRMG Administration (11.15)	Non-Cap. Impres HLD	PRN	10-Jul-2011	APPROVED	Expense	App Unit A	Salaries and Wages	Vacation - Regular	\$ -	\$ -	\$ -	\$ -	\$ -		
1101	100018	PRN - HUDORA Housing Administration	PRN - HUDORA Housing Administration	CRMG Administration (11.15)	Non-Cap. Impres HLD	PRN	10-Jul-2011	APPROVED	Expense	1000 App Unit C	Disciplinary Expenses	Travel - Airfare	\$ -	\$ -	\$ 528	\$ -	\$ (528)		
1101	100018	PRN - HUDORA Housing Administration	PRN - HUDORA Housing Administration	CRMG Administration (11.15)	Non-Cap. Impres HLD	PRN	10-Jul-2011	APPROVED	Expense	999 App Unit B	SF Charge	SF - Materials Textbooks	\$ 3,368	\$ -	\$ 2,485	\$ -	\$ 883		
1101	100018	PRN - HUDORA Housing Administration	PRN - HUDORA Housing Administration	CRMG Administration (11.15)	Non-Cap. Impres HLD	PRN	10-Jul-2011	APPROVED	Expense	999 App Unit B	SF Charge	SF - Cal Allocation	\$ 89,881	\$ -	\$ -	\$ -	\$ 89,881		
1101	100018	PRN - HUDORA Housing Administration	PRN - HUDORA Housing Administration	CRMG Administration (11.15)	Non-Cap. Impres HLD	PRN	10-Jul-2011	APPROVED	Expense	App Unit B	SF Charge	SF - Materials Textbooks	\$ 3,368	\$ -	\$ 3,160	\$ -	\$ 208		
1101	100018	PRN - HUDORA Housing Administration	PRN - HUDORA Housing Administration	CRMG Administration (11.15)	Non-Cap. Impres HLD	PRN	10-Jul-2011	APPROVED	Expense	1000 App Unit A	Salaries and Wages	Uniform Allowance	\$ 162	\$ -	\$ -	\$ -	\$ 162		
1101	100018	PRN - HUDORA Housing Administration	PRN - HUDORA Housing Administration	CRMG Administration (11.15)	Non-Cap. Impres HLD	PRN	10-Jul-2011	APPROVED	Expense	1000 App Unit A	Salaries and Wages	Irreg CA Form-Indirect	\$ -	\$ -	\$ 170	\$ -	\$ (170)		
1101	100018	PRN - HUDORA Housing Administration	PRN - HUDORA Housing Administration	CRMG Administration (11.15)	Non-Cap. Impres HLD	PRN	10-Jul-2011	APPROVED	Expense	999 App Unit B	SF Charge	SF - Liability Insurance	\$ 17,893	\$ -	\$ 14,043	\$ -	\$ 3,850		
1101	100018	PRN - HUDORA Housing Administration	PRN - HUDORA Housing Administration	CRMG Administration (11.15)	Non-Cap. Impres HLD	PRN	10-Jul-2011	APPROVED	Expense	App Unit C	Disciplinary Expenses	NULL	\$ -	\$ -	\$ -	\$ -	\$ -		
1101	100018	PRN - HUDORA Housing Administration	PRN - HUDORA Housing Administration	CRMG Administration (11.15)	Non-Cap. Impres HLD	PRN	10-Jul-2011	APPROVED	Expense	App Unit A	Salaries and Wages	Uniform Allowance	\$ 162	\$ -	\$ -	\$ -	\$ 162		
1101	100018	PRN - HUDORA Housing Administration	PRN - HUDORA Housing Administration	CRMG Administration (11.15)	Non-Cap. Impres HLD	PRN	10-Jul-2011	APPROVED	Expense	1000 App Unit C	Disciplinary Expenses	Memberships & Dues	\$ 300	\$ -	\$ -	\$ -	\$ 300		
1101	100018	PRN - HUDORA Housing Administration	PRN - HUDORA Housing Administration	CRMG Administration (11.15)	Non-Cap. Impres HLD	PRN	10-Jul-2011	APPROVED	Expense	1000 App Unit A	Salaries and Wages	Salaries & Wages	\$ 495,919	\$ -	\$ 238,624	\$ -	\$ 257,295		
1101	100018	PRN - HUDORA Housing Administration	PRN - HUDORA Housing Administration	CRMG Administration (11.15)	Non-Cap. Impres HLD	PRN	10-Jul-2011	APPROVED	Expense	1000 App Unit A	Salaries and Wages	Sick Leave	\$ 3,314	\$ -	\$ 1,108	\$ -	\$ 2,206		
1101	100018	PRN - HUDORA Housing Administration	PRN - HUDORA Housing Administration	CRMG Administration (11.15)	Non-Cap. Impres HLD	PRN	10-Jul-2011	APPROVED	Expense	Personl	Payrol	Service Credits - Indirect	\$ -	\$ -	\$ 8,400	\$ -	\$ (8,400)		
1101	100018	PRN - HUDORA Housing Administration	PRN - HUDORA Housing Administration	CRMG Administration (11.15)	Non-Cap. Impres HLD	PRN	10-Jul-2011	APPROVED	Expense	App Unit C	Disciplinary Expenses	Memberships & Dues	\$ 300	\$ -	\$ -	\$ -	\$ 300		
1101	100018	PRN - HUDORA Housing Administration	PRN - HUDORA Housing Administration	CRMG Administration (11.15)	Non-Cap. Impres HLD	PRN	10-Jul-2011	APPROVED	Expense	App Unit C	Disciplinary Expenses	Benefit Overhaul	\$ -	\$ -	\$ -	\$ -	\$ -		
1101	100018	PRN - HUDORA Housing Administration	PRN - HUDORA Housing Administration	CRMG Administration (11.15)	Non-Cap. Impres HLD	PRN	10-Jul-2011	APPROVED	Expense	App Unit B	SF Charge	SF - Operations Textbooks	\$ 14,867	\$ -	\$ -	\$ -	\$ 14,867		
1101	100018	PRN - HUDORA Housing Administration	PRN - HUDORA Housing Administration	CRMG Administration (11.15)	Non-Cap. Impres HLD	PRN	10-Jul-2011	APPROVED	Expense	App Unit A	Salaries and Wages	Salary Adjustment - Decrease	\$ 22,658	\$ -	\$ -	\$ -	\$ 22,658		
1101	100018	PRN - HUDORA Housing Administration	PRN - HUDORA Housing Administration	CRMG Administration (11.15)	Non-Cap. Impres HLD	PRN	10-Jul-2011	APPROVED	Expense	App Unit A	Salaries and Wages	Workers Compensation	\$ 2,776	\$ -	\$ -	\$ -	\$ 2,776		
1101	100018	PRN - HUDORA Housing Administration	PRN - HUDORA Housing Administration	CRMG Administration (11.15)	Non-Cap. Impres HLD	PRN	10-Jul-2011	APPROVED	Expense	1000 App Unit A	Salaries and Wages	Dental Insurance	\$ 8,432	\$ -	\$ 8,396	\$ -	\$ 36		
1101	100018	PRN - HUDORA Housing Administration	PRN - HUDORA Housing Administration	CRMG Administration (11.15)	Non-Cap. Impres HLD	PRN	10-Jul-2011	APPROVED	Expense	1000 App Unit A	Salaries and Wages	PERF - Employer PRTN Overtime	\$ -	\$ -	\$ 1,717	\$ -	\$ (1,717)		
1101	100018	PRN - HUDORA Housing Administration	PRN - HUDORA Housing Administration	CRMG Administration (11.15)	Non-Cap. Impres HLD	PRN	10-Jul-2011	APPROVED	Expense	App Unit C	Disciplinary Expenses	Marketing	\$ 793	\$ -	\$ -	\$ -	\$ 793		
1101	100018	PRN - HUDORA Housing Administration	PRN - HUDORA Housing Administration	CRMG Administration (11.15)	Non-Cap. Impres HLD	PRN	10-Jul-2011	APPROVED	Expense	App Unit A	Salaries and Wages	Deferred Compens - Health Diff	\$ -	\$ -	\$ -	\$ -	\$ -		
1101	100018	PRN - HUDORA Housing Administration	PRN - HUDORA Housing Administration	CRMG Administration (11.15)	Non-Cap. Impres HLD	PRN	10-Jul-2011	APPROVED	Expense	1000 App Unit C	Disciplinary Expenses	Professional Services	\$ 17,882	\$ -	\$ 3,769	\$ -	\$ 14,113		
1101	100018	PRN - HUDORA Housing Administration	PRN - HUDORA Housing Administration	CRMG Administration (11.15)	Non-Cap. Impres HLD	PRN	10-Jul-2011	APPROVED	Expense	App Unit A	Salaries and Wages	Medicare	\$ 4,344	\$ -	\$ -	\$ -	\$ 4,344		
1101	100018	PRN - HUDORA Housing Administration	PRN - HUDORA Housing Administration	CRMG Administration (11.15)	Non-Cap. Impres HLD	PRN	10-Jul-2011	APPROVED	Expense	1000 App Unit A	Salaries and Wages	Salaries and Wages - Job Cost	\$ -	\$ -	\$ 53,888	\$ -	\$ (53,888)		
1101	100018	PRN - HUDORA Housing Administration	PRN - HUDORA Housing Administration	CRMG Administration (11.15)	Non-Cap. Impres HLD	PRN	10-Jul-2011	APPROVED	Expense	999 App Unit B	SF Charge	SF - Mail Services - inside	\$ 576	\$ -	\$ 450	\$ -	\$ 126		

EXPENSE

REVENUE

Exec	Project Number	Cost Center	Project Owing Org	Project Name	Project Manager	Project Type	Project Start Date	Project Status Code	Exp/Rpt	Task Number	Task Name	Expense Line Type	Budget @ 3/14/18	Commitment @ 3/14/18	Actual @ 3/14/18	R2D2 Amt Available @ 3/14/18	FY 18 to Exp Invoiced/Committed	Rev Account Description	Budget @ 3/14/18	Actual @ 3/14/18	Budget Available @ 3/14/18	FY 18 to Incr/Decrease
1101	00018	PRN - HUD/RCIA Housing Administration-30	PRN-HUD/RCIA Housing Administration	CRBG Administration 11-13	Raj, Jadhav E	Non-Cap Unprop H/UD	01-Jul-2011	APPROVED	Expense	Appr OHA A	Salaries and Wages	Deferred Compensation	\$	19,750	\$	-	\$	19,750				
1101	00018	PRN - HUD/RCIA Housing Administration-30	PRN-HUD/RCIA Housing Administration	CRBG Administration 11-13	Raj, Jadhav E	Non-Cap Unprop H/UD	01-Jul-2011	APPROVED	Expense	1000 Appr OHA C	Disciplinary Expenses	Sanct City Forces-Intervent	\$	-	\$	-	\$	13,000	\$	(13,000)		
1101	00018	PRN - HUD/RCIA Housing Administration-30	PRN-HUD/RCIA Housing Administration	CRBG Administration 11-13	Raj, Jadhav E	Non-Cap Unprop H/UD	01-Jul-2011	APPROVED	Expense	1000 Appr OHA C	Disciplinary Expenses	Travel- Hotel	\$	-	\$	-	\$	227	\$	(227)		
1101	00018	PRN - HUD/RCIA Housing Administration-30	PRN-HUD/RCIA Housing Administration	CRBG Administration 11-13	Raj, Jadhav E	Non-Cap Unprop H/UD	01-Jul-2011	APPROVED	Expense	1000 Appr OHA A	Salaries and Wages	Medicare	\$	4,744	\$	-	\$	3,002	\$	2,341		
1101	00018	PRN - HUD/RCIA Housing Administration-30	PRN-HUD/RCIA Housing Administration	CRBG Administration 11-13	Raj, Jadhav E	Non-Cap Unprop H/UD	01-Jul-2011	APPROVED	Expense	1000 Appr OHA A	Salaries and Wages	Overtime	\$	-	\$	-	\$	1,905	\$	(1,905)		
1101	00018	PRN - HUD/RCIA Housing Administration-30	PRN-HUD/RCIA Housing Administration	CRBG Administration 11-13	Raj, Jadhav E	Non-Cap Unprop H/UD	01-Jul-2011	APPROVED	Expense	1000 Appr OHA A	Salaries and Wages	MSC Leave	\$	-	\$	-	\$	4,526	\$	(4,526)		
1101	00018	PRN - HUD/RCIA Housing Administration-30	PRN-HUD/RCIA Housing Administration	CRBG Administration 11-13	Raj, Jadhav E	Non-Cap Unprop H/UD	01-Jul-2011	APPROVED	Expense	1000 Appr OHA A	Salaries and Wages	Deferred Compns - Health Diff	\$	-	\$	-	\$	4,918	\$	(4,918)		
1101	00018	PRN - HUD/RCIA Housing Administration-30	PRN-HUD/RCIA Housing Administration	CRBG Administration 11-13	Raj, Jadhav E	Non-Cap Unprop H/UD	01-Jul-2011	APPROVED	Expense	Appr OHA A	Salaries and Wages	PERG - Employee Paid By City	\$	-	\$	-	\$	-				
1101	00018	PRN - HUD/RCIA Housing Administration-30	PRN-HUD/RCIA Housing Administration	CRBG Administration 11-13	Raj, Jadhav E	Non-Cap Unprop H/UD	01-Jul-2011	APPROVED	Expense	1000 Appr OHA A	Salaries and Wages	Employee Assistance	\$	80	\$	-	\$	71	\$	(9)		
1101	00018	PRN - HUD/RCIA Housing Administration-30	PRN-HUD/RCIA Housing Administration	CRBG Administration 11-13	Raj, Jadhav E	Non-Cap Unprop H/UD	01-Jul-2011	APPROVED	Expense	1000 Appr OHA A	Salaries and Wages	Holiday Regular	\$	-	\$	-	\$	12,860	\$	(12,860)		
1101	00018	PRN - HUD/RCIA Housing Administration-30	PRN-HUD/RCIA Housing Administration	CRBG Administration 11-13	Raj, Jadhav E	Non-Cap Unprop H/UD	01-Jul-2011	APPROVED	Expense	1000 Appr OHA A	Salaries and Wages	Benefit Overhead	\$	-	\$	-	\$	165	\$	(165)		
1101	00018	PRN - HUD/RCIA Housing Administration-30	PRN-HUD/RCIA Housing Administration	CRBG Administration 11-13	Raj, Jadhav E	Non-Cap Unprop H/UD	01-Jul-2011	APPROVED	Expense	999 Appr OHA B	SF Changes	NULL	\$	-	\$	-	\$	-				
1101	00018	PRN - HUD/RCIA Housing Administration-30	PRN-HUD/RCIA Housing Administration	CRBG Administration 11-13	Raj, Jadhav E	Non-Cap Unprop H/UD	01-Jul-2011	APPROVED	Expense	Appr OHA B	SF Changes	NULL	\$	-	\$	-	\$	-				
1101	00018	PRN - HUD/RCIA Housing Administration-30	PRN-HUD/RCIA Housing Administration	CRBG Administration 11-13	Raj, Jadhav E	Non-Cap Unprop H/UD	01-Jul-2011	APPROVED	Expense	1000 Appr OHA C	Disciplinary Expenses	Benefit Overhead	\$	-	\$	-	\$	5,305	\$	(5,305)		
1101	00018	PRN - HUD/RCIA Housing Administration-30	PRN-HUD/RCIA Housing Administration	CRBG Administration 11-13	Raj, Jadhav E	Non-Cap Unprop H/UD	01-Jul-2011	APPROVED	Expense	1000 Appr OHA A	Salaries and Wages	Fleet Replacement-Eqp	\$	-	\$	-	\$	(164)	\$	164		
1101	00018	PRN - HUD/RCIA Housing Administration-30	PRN-HUD/RCIA Housing Administration	CRBG Administration 11-13	Raj, Jadhav E	Non-Cap Unprop H/UD	01-Jul-2011	APPROVED	Expense	1000 Appr OHA A	Salaries and Wages	Sick Pay-Reguar	\$	-	\$	-	\$	361	\$	(361)		
1101	00018	PRN - HUD/RCIA Housing Administration-30	PRN-HUD/RCIA Housing Administration	CRBG Administration 11-13	Raj, Jadhav E	Non-Cap Unprop H/UD	01-Jul-2011	APPROVED	Expense	1000 Appr OHA A	Salaries and Wages	Salaries & Wages-Out of Class	\$	-	\$	-	\$	1,908	\$	(1,908)		
1101	00018	PRN - HUD/RCIA Housing Administration-30	PRN-HUD/RCIA Housing Administration	CRBG Administration 11-13	Raj, Jadhav E	Non-Cap Unprop H/UD	01-Jul-2011	APPROVED	Expense	1000 Appr OHA A	Salaries and Wages	Sick Pay - Regular	\$	-	\$	-	\$	12,176	\$	(12,176)		
1101	00018	PRN - HUD/RCIA Housing Administration-30	PRN-HUD/RCIA Housing Administration	CRBG Administration 11-13	Raj, Jadhav E	Non-Cap Unprop H/UD	01-Jul-2011	APPROVED	Expense	Appr OHA C	Disciplinary Expenses	Sanct City Forces-Intervent	\$	-	\$	-	\$	208	\$	(208)		
1101	00018	PRN - HUD/RCIA Housing Administration-30	PRN-HUD/RCIA Housing Administration	CRBG Administration 11-13	Raj, Jadhav E	Non-Cap Unprop H/UD	01-Jul-2011	APPROVED	Expense	Appr OHA A	Salaries and Wages	Salaries & Wages-Out of Class	\$	-	\$	-	\$	-				
1101	00018	PRN - HUD/RCIA Housing Administration-30	PRN-HUD/RCIA Housing Administration	CRBG Administration 11-13	Raj, Jadhav E	Non-Cap Unprop H/UD	01-Jul-2011	APPROVED	Expense	1000 Appr OHA C	Disciplinary Expenses	Fleet Maintenance	\$	-	\$	-	\$	271	\$	(271)		
1101	00018	PRN - HUD/RCIA Housing Administration-30	PRN-HUD/RCIA Housing Administration	CRBG Administration 11-13	Raj, Jadhav E	Non-Cap Unprop H/UD	01-Jul-2011	APPROVED	Expense	999 Appr OHA B	SF Changes	SF - Replacement Tech/Info	\$	3,440	\$	-	\$	-	\$	3,440		
1101	00018	PRN - HUD/RCIA Housing Administration-30	PRN-HUD/RCIA Housing Administration	CRBG Administration 11-13	Raj, Jadhav E	Non-Cap Unprop H/UD	01-Jul-2011	APPROVED	Expense	999 Appr OHA B	SF Changes	SF - Operations Tech/Info	\$	34,860	\$	-	\$	11,666	\$	23,194		
1101	00018	PRN - HUD/RCIA Housing Administration-30	PRN-HUD/RCIA Housing Administration	CRBG Administration 11-13	Raj, Jadhav E	Non-Cap Unprop H/UD	01-Jul-2011	APPROVED	Expense	999 Appr OHA B	SF Changes	SF-IT Replacement Tech	\$	-	\$	-	\$	2,888	\$	(2,888)		
1101	00018	PRN - HUD/RCIA Housing Administration-30	PRN-HUD/RCIA Housing Administration	CRBG Administration 11-13	Raj, Jadhav E	Non-Cap Unprop H/UD	01-Jul-2011	APPROVED	Expense	Appr OHA C	Disciplinary Expenses	Travel- Hotel	\$	-	\$	-	\$	-				
1101	00018	PRN - HUD/RCIA Housing Administration-30	PRN-HUD/RCIA Housing Administration	CRBG Administration 11-13	Raj, Jadhav E	Non-Cap Unprop H/UD	01-Jul-2011	APPROVED	Expense	Appr OHA A	Salaries and Wages	Sick Pay - Regular	\$	-	\$	-	\$	-				
1101	00018	PRN - HUD/RCIA Housing Administration-30	PRN-HUD/RCIA Housing Administration	CRBG Administration 11-13	Raj, Jadhav E	Non-Cap Unprop H/UD	01-Jul-2011	APPROVED	Expense	Appr OHA A	Salaries and Wages	PERG - Employee Paid	\$	-	\$	-	\$	-				
1101	00018	PRN - HUD/RCIA Housing Administration-30	PRN-HUD/RCIA Housing Administration	CRBG Administration 11-13	Raj, Jadhav E	Non-Cap Unprop H/UD	01-Jul-2011	APPROVED	Expense	1000 Appr OHA C	Disciplinary Expenses	Travel- Bus or Transportation	\$	-	\$	-	\$	16	\$	(16)		
1101	00018	PRN - HUD/RCIA Housing Administration-30	PRN-HUD/RCIA Housing Administration	CRBG Administration 11-13	Raj, Jadhav E	Non-Cap Unprop H/UD	01-Jul-2011	APPROVED	Expense	1000 Appr OHA A	Salaries and Wages	Vacation- Regular	\$	-	\$	-	\$	28,074	\$	(28,074)		
1101	00018	PRN - HUD/RCIA Housing Administration-30	PRN-HUD/RCIA Housing Administration	CRBG Administration 11-13	Raj, Jadhav E	Non-Cap Unprop H/UD	01-Jul-2011	APPROVED	Expense	Appr OHA A	Salaries and Wages	Salaries & Wages	\$	495,979	\$	-	\$	-	\$	495,979		
1101	00018	PRN - HUD/RCIA Housing Administration-30	PRN-HUD/RCIA Housing Administration	CRBG Administration 11-13	Raj, Jadhav E	Non-Cap Unprop H/UD	01-Jul-2011	APPROVED	Expense	Appr OHA A	Salaries and Wages	Benefit Adjustment- Decrease	\$	(4,258)	\$	-	\$	-	\$	(4,258)		
1101	00018	PRN - HUD/RCIA Housing Administration-30	PRN-HUD/RCIA Housing Administration	CRBG Administration 11-13	Raj, Jadhav E	Non-Cap Unprop H/UD	01-Jul-2011	APPROVED	Expense	1000	CRBG Admin	NULL	\$	-	\$	-	\$	-				
1101	00018	PRN - HUD/RCIA Housing Administration-30	PRN-HUD/RCIA Housing Administration	CRBG Administration 11-13	Raj, Jadhav E	Non-Cap Unprop H/UD	01-Jul-2011	APPROVED	Expense	999 Appr OHA C	Disciplinary Expenses	Professional Services	\$	40,000	\$	-	\$	-	\$	40,000		
1101	00018	PRN - HUD/RCIA Housing Administration-30	PRN-HUD/RCIA Housing Administration	CRBG Administration 11-13	Raj, Jadhav E	Non-Cap Unprop H/UD	01-Jul-2011	APPROVED	Expense	Appr OHA C	Disciplinary Expenses	Office Supplies	\$	1,500	\$	-	\$	-	\$	1,500		
1101	00018	PRN - HUD/RCIA Housing Administration-30	PRN-HUD/RCIA Housing Administration	CRBG Administration 11-13	Raj, Jadhav E	Non-Cap Unprop H/UD	01-Jul-2011	APPROVED	Expense	Appr OHA C	Disciplinary Expenses	Cell Phone Utility Exp	\$	-	\$	-	\$	-				
1101	00018	PRN - HUD/RCIA Housing Administration-30	PRN-HUD/RCIA Housing Administration	CRBG Administration 11-13	Raj, Jadhav E	Non-Cap Unprop H/UD	01-Jul-2011	APPROVED	Expense	Appr OHA B	SF Changes	SF - Liability Insurance	\$	(17,975)	\$	-	\$	-	\$	(17,975)		
1101	00018	PRN - HUD/RCIA Housing Administration-30	PRN-HUD/RCIA Housing Administration	CRBG Administration 11-13	Raj, Jadhav E	Non-Cap Unprop H/UD	01-Jul-2011	APPROVED	Expense	Appr OHA B	SF Changes	SF - Building Gen. Inv. Forces	\$	10,040	\$	-	\$	-	\$	(10,040)		
1101	00018	PRN - HUD/RCIA Housing Administration-30	PRN-HUD/RCIA Housing Administration	CRBG Administration 11-13	Raj, Jadhav E	Non-Cap Unprop H/UD	01-Jul-2011	APPROVED	Expense	Appr OHA A	Salaries and Wages	Overtime	\$	-	\$	-	\$	-				
1101	00018	PRN - HUD/RCIA Housing Administration-30	PRN-HUD/RCIA Housing Administration	CRBG Administration 11-13	Raj, Jadhav E	Non-Cap Unprop H/UD	01-Jul-2011	APPROVED	Expense	1000 Appr OHA A	Salaries and Wages	Fleet Maintenance Exp	\$	-	\$	-	\$	271	\$	(271)		
1101	00018	PRN - HUD/RCIA Housing Administration-30	PRN-HUD/RCIA Housing Administration	CRBG Administration 11-13	Raj, Jadhav E	Non-Cap Unprop H/UD	01-Jul-2011	APPROVED	Expense	1000 Appr OHA A	Salaries and Wages	Per Diem Expenses	\$	-	\$	-	\$	482	\$	(482)		
1101	00018	PRN - HUD/RCIA Housing Administration-30	PRN-HUD/RCIA Housing Administration	CRBG Administration 11-13	Raj, Jadhav E	Non-Cap Unprop H/UD	01-Jul-2011	APPROVED	Expense	Appr OHA C	Disciplinary Expenses	Sanct City Forces-Intervent	\$	10,120	\$	-	\$	-	\$	10,120		
1101	00018	PRN - HUD/RCIA Housing Administration-30	PRN-HUD/RCIA Housing Administration	CRBG Administration 11-13	Raj, Jadhav E	Non-Cap Unprop H/UD	01-Jul-2011	APPROVED	Expense	Appr OHA A	Salaries and Wages	Health Insurance	\$	47,486	\$	-	\$	-	\$	47,486		
1101	00018	PRN - HUD/RCIA Housing Administration-30	PRN-HUD/RCIA Housing Administration	CRBG Administration 11-13	Raj, Jadhav E	Non-Cap Unprop H/UD	01-Jul-2011	APPROVED	Expense	999	CRBG In-House Admin	NULL	\$	-	\$	-	\$	-				
1101	00018	PRN - HUD/RCIA Housing Administration-30	PRN-HUD/RCIA Housing Administration	CRBG Administration 11-13	Raj, Jadhav E	Non-Cap Unprop H/UD	01-Jul-2011	APPROVED	Expense	1000 Appr OHA C	Disciplinary Expenses	Repair & Maintenance-Eqp	\$	180	\$	-	\$	180	\$	(180)		
1101	00018	PRN - HUD/RCIA Housing Administration-30	PRN-HUD/RCIA Housing Administration	CRBG Administration 11-13	Raj, Jadhav E	Non-Cap Unprop H/UD	01-Jul-2011	APPROVED	Expense	1000 Appr OHA B	SF Changes	Deferred Compns - City Paid	\$	-	\$	-	\$	4,142	\$	(4,142)		
1101	00018	PRN - HUD/RCIA Housing Administration-30	PRN-HUD/RCIA Housing Administration	CRBG Administration 11-13	Raj, Jadhav E	Non-Cap Unprop H/UD	01-Jul-2011	APPROVED	Expense	Appr OHA A	Salaries and Wages	PERG - Employee City - Option	\$	-	\$	-	\$	-				
1101	00018	PRN - HUD/RCIA Housing Administration-30	PRN-HUD/RCIA Housing Administration	CRBG Administration 11-13	Raj, Jadhav E	Non-Cap Unprop H/UD	01-Jul-2011	APPROVED	Expense	Appr OHA A	Salaries and Wages	Through Leave Bank	\$	-	\$	-	\$	-				
1101	00018	PRN - HUD/RCIA Housing Administration-30	PRN-HUD/RCIA Housing Administration	CRBG Administration 11-13	Raj, Jadhav E	Non-Cap Unprop H/UD	01-Jul-2011	APPROVED	Expense													
1101	00018	PRN - HUD/RCIA Housing Administration-30	PRN-HUD/RCIA Housing Administration	CRBG Administration 11-13	Raj, Jadhav E	Non-Cap Unprop H/UD	01-Jul-2011	APPROVED	Expense													
1101	00018	PRN - HUD/RCIA Housing Administration-30	PRN-HUD/RCIA Housing Administration	CRBG Administration 11-13	Raj, Jadhav E	Non-Cap Unprop H/UD	01-Jul-2011	APPROVED	Expense													
1101	00018	PRN - HUD/RCIA Housing Administration-30	PRN-HUD/RCIA Housing Administration	CRBG Administration 11-13	Raj, Jadhav E	Non-Cap Unprop H/UD	01-Jul-2011	APPROVED	Expense													
1101	00018	PRN - HUD/RCIA Housing Administration-30	PRN-HUD/RCIA Housing Administration	CRBG Administration 11-13	Raj, Jadhav E	Non-Cap Unprop H/UD	01-Jul-2011	APPROVED	Expense													
1101	00018	PRN - HUD/RCIA Housing Administration-30	PRN-HUD/RCIA Housing Administration	CRBG Administration 11-13	Raj, Jadhav E	Non-Cap Unprop H/UD	01-Jul-2011	APPROVED	Expense													





# Appendix

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## Policy Memos

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### PROPOSED POLICIES

Approve the General Fund Emergency Reserve Level to be a minimum of \$14 million for the 2018-19 Fiscal Year.

Approve the initiation of a rate reduction for all funds that make an annual payment into the Worker's Compensation Fund for Fiscal Year 2018-19 at the rate of 28 percent.

 <p><b>MODESTO</b> CALIFORNIA</p>	<p><b>CITY OF MODESTO</b></p> <p><b>COMITTEE AGENDA REPORT</b></p>	<p><b>BUDGET</b></p> <p><b>WORKSHOPS</b> <b>April 30 – May 4, 2018</b></p>
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Date: April 25, 2018

TO: Effective Government Committee  
Mani Grewal, Chair  
Kristi Ah You, Vice-Chair  
Bill Zoslocki, Member

THROUGH: Joseph P. Lopez, Acting City Manager

FROM: Steve Christensen, Budget Manager

SUBJECT: General Fund Reserve Level

CONTACT: Steve Christensen, Budget Manager  
[schristensen@modestogov.com](mailto:schristensen@modestogov.com), 209-577-5390

**DESCRIPTION:**

Consider making a recommendation to the City Council regarding the General Fund reserve level for Fiscal Year 2018-19. (Funding Source: General Fund)

**FISCAL IMPACT:**

By Council policy, the General Fund reserve is set at eight percent (8%) of the fund's total operating expenses. In adopting the budget for FY 2008-09 and FY 2009-10, Council lowered the required reserve to seven percent (7%) and for FY 2010-11 through FY 2015-16 adopted a flat \$7 million reserve requirement. While the actual dollar amount fluctuates depending on total operating expenses, one percent is roughly the equivalent of \$1.2 million in General Fund reserves.

**BACKGROUND:**

The City Council establishes the reserve level for various funds based on the needs of the City. In the utility funds, the adopted reserve level is equal to 25% of operating costs to ensure sufficient funds are available to handle fluctuations in utility billing amounts. On the other hand, the General Fund's reserve level, for years, was set at five percent (5%) and more recently, at eight percent (8%).

In the past several years, slowly recovering revenues – primarily in sales tax and property tax revenues – have significantly stretched the City resources and caused reductions in every General Fund program area including public safety. Understanding the need to maintain core City services during the current slowly recovering economic times, the staff is recommending maintaining a minimum \$14 million dollar emergency reserve for the upcoming fiscal year

(2018-19) to prevent even further erosion of these services. The current emergency reserve amount is \$15.8 million and will continue to remain untouched unless use is approved by City Council via council action. There is a pending action recommended by the Finance Committee that will be brought to Council for discussion that could potentially add an additional \$2.5 million to the emergency reserve amount bringing the total to \$18.3 million.

Adopting a minimum \$14 million emergency reserve policy would allow the City Council some flexibility to approve use of funds for council approved actions while allowing the City to maintain a strong reserve amount that could increase should additional funds be realized in the General fund and Council decide to place them in the emergency reserves in the future.

**STRATEGIC PLAN ELEMENT:**

This is consistent with the City of Modesto’s Strategic Plan to “Provide an innovative and accountable city government that embraces a standard of service excellence through adaptive leadership, and responsive public service.”

Approved by:

\_\_\_\_\_  
Steve Christensen, Budget Manager

\_\_\_\_\_  
Joseph P. Lopez, Acting City Manager

 <p><b>MODESTO</b> CALIFORNIA</p>	<p><b>CITY OF MODESTO</b></p> <p><b>COMITTEE AGENDA REPORT</b></p>	<p><b>BUDGET</b></p> <p><b>WORKSHOPS</b> <b>April 30 – May 4, 2018</b></p>
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Date: April 25, 2018

TO: Finance Committee  
Mani Grewal, Chair  
Kristi Ah You, Vice-Chair  
Bill Zoslocki, Member

THROUGH: Joseph P. Lopez, Acting City Manager

FROM: Norma Santoyo, Director of Human Resources  
Steve Christensen, Budget Manager

SUBJECT: Workers' Compensation Premium Payments

CONTACT: Catherine Talongwa, Risk Manager  
[ctalongwa@modestogov.com](mailto:ctalongwa@modestogov.com), 209-577-5446

**DESCRIPTION:**

Consider providing policy direction regarding:

1. The initiation of a rate reduction for all funds that make an annual payment into the Worker's Compensation Fund for Fiscal Year 2018-19 at the rate of 28 percent.

(Funding Source: Potential General Fund and Non-General Fund Impact)

**FISCAL IMPACT:**

For the 2018-19 fiscal year, the total workers' compensation premium assessment charge to all funds is recommended to be \$6.46 million with the General Fund contributing approximately \$4.94 million. A recent evaluation of the Workers' Compensation Fund's reserve levels has resulted in the decision to initiate a rate reduction for fiscal year 2018-19 at the level of 28 percent. This rate reduction will equate to a lower funding level in workers' compensation contributions from all funds in FY 2018-19. This action will result in a refunding to the General Fund of \$1.38 million and a proportional savings to the non-general funds that pay premiums into the Workers' Compensation Fund in the amount of \$426 thousand. The existing cash balances in the fund will be sufficient to continue payment of actual claim costs on an annual basis.

**BACKGROUND:**

The city self-assesses a charge to all programs with employees to cover the cost of providing workers compensation benefits. The amount charged to each program is based on a fixed percent of the total salaries paid and a factor assigned using the actual claims history of the program's employees. For the 2018-19 fiscal year, the total premium assessment to all funds is approximately \$6.46 million. By funding workers' compensation at a lower amount due to the initiation of a rate reduction in FY 2018-19, the Worker's Compensation Fund deficit could increase slightly while the existing cash balance will be drawn lower in response to the payment of actual claim costs being higher than the budgeted amount. The Workers Compensation Fund has a sufficient cash balance to allow for this funding methodology in FY 2018-19.

Approved by:

\_\_\_\_\_  
Norma Santoyo, Director of Human Resources

\_\_\_\_\_  
Steve Christensen, Budget Manager

\_\_\_\_\_  
Joseph P. Lopez, Acting City Manager

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# Proformas

**City of Modesto - General Fund Proforma  
Draft Proposed Operating Budget**

	FY 2015-16 Actuals	FY 2016-17 Current Budget	FY 2016-17 Actuals	FY 2017-18 Current Budget	FY 2017-18 Actuals as of 4.26.18	FY 2017-18 Projected Year-End	FY 2018-19 Proposed Budget
<b>REVENUES:</b>							
<b>Taxes:</b>							
Property Tax - Property	\$ 14,390,833	\$ 14,273,241	\$ 15,225,836	\$ 15,634,250	\$ 9,398,869	\$ 15,984,534	\$ 16,681,597
Property Tax - VLF Swap	\$ 14,310,867	\$ 14,795,225	\$ 15,070,966	\$ 15,711,010	\$ 7,948,403	\$ 15,896,806	\$ 16,762,272
Sales Tax	\$ 29,878,815	\$ 30,050,000	\$ 30,204,125	\$ 30,440,650	\$ 20,474,498	\$ 30,440,650	\$ 31,238,582
Utility Users Tax	\$ 19,564,921	\$ 20,150,000	\$ 20,113,023	\$ 20,459,361	\$ 14,711,543	\$ 20,559,361	\$ 21,118,548
Transient Occupancy Tax	\$ 2,523,087	\$ 2,150,000	\$ 2,669,484	\$ 2,450,000	\$ 1,792,975	\$ 2,650,000	\$ 2,700,100
Business License/Mill Tax	\$ 11,944,291	\$ 11,479,228	\$ 12,255,062	\$ 11,603,520	\$ 7,606,308	\$ 12,005,000	\$ 12,000,000
<b>Fees:</b>							
Franchise Fees	\$ 5,058,542	\$ 5,525,849	\$ 4,837,344	\$ 4,605,794	\$ 2,803,857	\$ 4,105,794	\$ 4,732,834
Motor Vehicle Fees	\$ 237,560	\$ 139,109	\$ 314,103	\$ 177,020	\$ 261,168	\$ 335,168	\$ 215,000
Construction Revenues	\$ 1,835,072	\$ 2,005,106	\$ 2,128,628	\$ 2,179,162	\$ 1,874,719	\$ 2,254,162	\$ 2,404,911
<b>Departmental Revenues</b>	\$ 18,595,573	\$ 14,528,297	\$ 15,703,709	\$ 16,450,288	\$ 12,222,810	\$ 16,755,000	\$ 16,477,642
Increases of Obligations from Capital Leases (Fire)	\$ -	\$ 5,985,377	\$ 5,883,757	\$ -	\$ -	\$ -	\$ -
Cannabis Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
Additional Departmental Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,425,587
<b>One Time Revenues</b>	\$ -	\$ -	\$ -	\$ 4,808,612	\$ -	\$ 2,808,612	\$ -
<b>Total Operating Revenues</b>	\$ 118,339,561	\$ 121,081,432	\$ 124,406,037	\$ 124,519,667	\$ 79,095,150	\$ 123,795,087	\$ 127,257,073
<b>Transfers In</b>	\$ 551,992	\$ 725,670	\$ 225,670	\$ 746,825	\$ 95,185	\$ 746,825	\$ 2,245,994
<b>TOTAL REVENUES</b>	\$ 118,891,553	\$ 121,807,102	\$ 124,631,707	\$ 125,266,492	\$ 79,190,335	\$ 124,541,912	\$ 129,503,067
<b>EXPENSES:</b>							
<b>Great Safe Neighborhoods:</b>							
Police Department	\$ (54,490,233)	\$ (57,262,077)	\$ (54,470,399)	\$ (61,178,836)	\$ (47,055,623)	\$ (57,289,114)	\$ (67,362,044)
Fire Department	\$ (28,333,929)	\$ (29,193,852)	\$ (28,981,495)	\$ (30,844,928)	\$ (26,431,385)	\$ (31,149,842)	\$ (33,771,420)
Fire Apparatus Lease Expense (Offset by Revenue)	\$ -	\$ (5,985,377)	\$ (5,883,756)	\$ -	\$ -	\$ -	\$ -
Parks, Recreation, and Neighborhoods	\$ (3,119,259)	\$ (3,667,558)	\$ (3,203,509)	\$ (3,904,226)	\$ (2,739,829)	\$ (3,436,680)	\$ (4,582,149)
<b>Healthy Economy &amp; Great Quality of Life</b>							
Community and Economic Development	\$ (6,041,650)	\$ (7,172,747)	\$ (6,372,159)	\$ (7,900,681)	\$ (5,500,884)	\$ (6,849,935)	\$ (8,090,071)
<b>Vibrant Infrastructure &amp; Sustainable Environment</b>							
Public Works	\$ (6,274,095)	\$ (7,242,760)	\$ (6,544,862)	\$ (6,506,588)	\$ (4,939,839)	\$ (5,759,447)	\$ (7,426,329)
<b>Effective, Responsive, &amp; Transparent Government</b>							
City Council	\$ (407,593)	\$ (408,017)	\$ (392,237)	\$ (420,514)	\$ (322,289)	\$ (410,576)	\$ (435,406)
City Manager's Office	\$ (1,849,863)	\$ (2,630,356)	\$ (2,315,922)	\$ (2,378,827)	\$ (1,570,522)	\$ (1,945,973)	\$ (2,603,467)
Human Resources	\$ (1,394,082)	\$ (1,668,820)	\$ (1,282,001)	\$ (1,462,766)	\$ (1,079,444)	\$ (1,305,040)	\$ (1,729,911)
City Attorney's Office	\$ (2,110,218)	\$ (2,170,659)	\$ (2,026,612)	\$ (2,137,936)	\$ (1,502,231)	\$ (1,970,389)	\$ (2,264,345)
City Clerk's Office	\$ (940,516)	\$ (621,934)	\$ (398,923)	\$ (937,881)	\$ (628,200)	\$ (837,180)	\$ (963,957)
Office of the City Auditor	\$ (234,846)	\$ (211,955)	\$ (252,296)	\$ (327,769)	\$ (34,708)	\$ (123,199)	\$ (321,913)
Finance Department	\$ (4,707,880)	\$ (4,517,812)	\$ (4,218,014)	\$ (4,667,858)	\$ (3,622,990)	\$ (4,237,982)	\$ (4,573,201)
Non-Departmental	\$ (518,868)	\$ (446,000)	\$ (355,060)	\$ (421,000)	\$ (95,641)	\$ (385,000)	\$ (385,000)
<b>Total Department Expenses</b>	\$ (110,423,032)	\$ (123,199,924)	\$ (116,697,245)	\$ (123,089,810)	\$ (95,523,585)	\$ (115,700,357)	\$ (134,509,213)
<b>Variance Rate</b>	\$ -	\$ 3,655,829	\$ -	\$ 5,866,619	\$ -	\$ -	\$ 6,543,589
<b>Proposed Reductions to Department Budgets</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000,356
<b>Transfers Out</b>	\$ (6,222,300)	\$ (7,179,196)	\$ (6,096,718)	\$ (9,883,210)	\$ (2,467,838)	\$ (8,308,763)	\$ (6,537,799)
<b>TOTAL EXPENSES</b>	\$ (116,645,332)	\$ (126,723,291)	\$ (122,793,963)	\$ (127,106,401)	\$ (97,991,421)	\$ (124,009,120)	\$ (129,503,067)
<b>Net Operating Surplus/Deficit</b>	\$ 2,246,221	\$ (4,916,189)	\$ 1,837,744	\$ (1,839,909)	\$ -	\$ 532,792	\$ -

	FY 2015-16 Actuals	FY 2016-17 Current	FY 2016-17 Actuals	FY 2017-18 Current	FY 2017-18 Actuals	FY 2017-18 Projected	FY 2018-19 Proposed
<b>RESERVES:</b>							
<b>Beginning Fund Balance</b>	\$ 24,819,500	\$ 27,065,721	\$ 27,065,721	\$ 26,841,156		\$ 26,841,156	\$ 27,373,948
CAFR Adjustments	\$ -	\$ -	\$ 746,303	\$ -		\$ -	\$ -
<b>Ending Fund Balance</b>	\$ 27,065,721	\$ 22,149,532	\$ 29,649,768	\$ 25,001,247		\$ 27,373,948	\$ 27,373,948
Non-Spendable	\$ 2,647,692	\$ 2,515,146	\$ 2,515,146	\$ 2,515,146		\$ 2,515,146	\$ 2,515,146
Restricted	\$ 2,092,126	\$ 1,970,622	\$ 1,970,622	\$ 1,970,622		\$ 1,970,622	\$ 1,970,622
Committed for Emergency Reserves	\$ 3,000,000	\$ 15,800,000	\$ 15,800,000	\$ 15,800,000		\$ 15,800,000	\$ 15,800,000
Assigned	\$ 6,503,769	\$ 4,854,307	\$ 4,854,307	\$ 4,854,307		\$ 3,444,683	\$ 3,444,683
<b>Unassigned Reserves</b>	\$ 12,822,134	\$ (2,990,543)	\$ 4,509,693	\$ (138,828)		\$ 3,643,497	\$ 3,643,497
Required \$7M Reserve (Letter of Credit)	\$ (7,000,000)	\$ -	\$ -	\$ -		\$ -	\$ -
<b>Unrestricted Reserves (Carryover at Year-End)</b>	\$ 5,822,134	\$ (2,990,543)	\$ 4,509,693	\$ (138,828)		\$ 3,643,497	\$ 3,643,497
<b>Emergency Reserves Running Balance</b>	\$ 3,000,000	\$ 15,800,000	\$ 15,800,000	\$ 15,800,000		\$ 15,800,000	\$ 15,800,000

\*There is pending Finance Committee Recommendation to place \$2.5M from FY 2016-17 Carryover into Emergency Reserves that will be brought to Council for action.

Water Proforma							
Rate Increase Date		9/1/2016	4/1/2018	9/1/2018	7/1/2019	7/1/2020	N/A
5.16.18	Actual	Actual	Budget	Proposed	Projected	Projected	Projected
	2016	2017	2018	2019	2020	2021	2022
			PROP 218	PROP 218	PROP 218	PROP 218	
Rate Increase	0%	25.04%	9.00%	7.00%	9.00%	9.00%	0.00%
<b>REVENUES</b>							
Charges for Services	51,489,077	63,253,115	64,676,310	71,359,001	77,091,852	84,030,119	87,648,641
Misc Revenue	53,333	10,982	54,630	13,000	13,260	13,525	13,796
Refunds, Damages, and Cost Recovery/ Other	511,063	(125,131)	310,424	205,550	209,661	213,854	218,131
Water Fund Development Fees	935,987	1,435,654	808,000	824,160	840,643	857,456	874,605
Interest Income	490,472	439,118	131,549	131,549	131,549	131,550	131,550
Rental Income	45,351	41,988	35,258	39,000	39,780	40,576	41,387
Service credits	3,026,911	3,304,911	2,699,318	2,632,089	2,658,410	2,684,994	2,711,844
Sale of Waterford/ Hickman	2,600,000	-	-	-	-	-	-
GF Transfer Parks P&I	326,167	326,851	53,500	54,035	53,500	53,500	53,500
Transfer in - dissolution of Central Stores	-	-	1,048,863	-	0	0	0
	-	-	-	-	-	-	-
<b>GROSS OPERATING REVENUES</b>	<b>59,478,361</b>	<b>68,687,489</b>	<b>69,817,851</b>	<b>75,258,384</b>	<b>81,038,655</b>	<b>88,025,574</b>	<b>91,693,454</b>
<b>OPERATING EXPENSES</b>							
12460 FIN Cashiering	575,871	592,291	662,546	683,227	696,892	710,830	725,046
12470 FIN Utilities & Collections	1,786,927	1,770,255	1,967,392	1,993,344	2,033,211	2,073,875	2,115,353
12475 FIN Utility Assistance Programs		174,747	1,210,000	1,213,842	1,238,119	1,262,881	1,288,139
12480 FIN Customer Service Administration	153,622	175,021	162,354	156,816	159,952	163,151	166,414
41010 UPP Administration	482,754	666,949	771,311	852,892	869,590	887,349	905,096
41320 UPP Utility Billing and Collections		192					
41410 UPP Water General	482,167	390,130	485,418	240,448	245,257	250,162	255,165
41420 UPP Water Billing & Collections	126,444	116,619	145,983	218,418	222,786	227,242	231,787
42024 UTL Water Engineering Design		64	875,250	894,688	912,582	930,833	949,450
42026 UTL Wastewater Engineering Design		0	12,461				
42100 UPP Water PCE Litigation	75,231	40,325	345,876	21,658	22,091	22,533	22,984
43010 UPP Ground Water Management Plan	89,491	69,702	365,090	2,068,269	2,109,634	2,151,827	2,194,864
43020 UPP Water System Analysis	80,817	129,022	337,736	217,012	221,352	225,779	230,295
43030 UPP Urban Water Management Plan	126,758	22,480	68,388	4,477	4,567	4,658	4,751
43040 UPP Water Quality Study	3,218	6,885	48,622	85,748	87,463	89,212	90,996
43060 UPP Capital Planning	629,193	572,724	712,557	719,827	734,224	748,908	763,887
43070 UPP Water Rate Analysis	118,762	66,142	66,770	6,970	7,109	7,252	7,397
43080 UPP Sphere of Influence	3,900	3,296	35,059	32,771	33,426	34,095	34,771
45010 UPP Water Services Administration	1,055,359	1,115,570	1,278,586	1,310,191	1,336,395	1,363,123	1,390,385
45020 UPP Systems Maintenance	3,117,531	2,699,614	3,298,268	3,074,752	3,136,247	3,198,972	3,262,951
45040 UPP Construction	4,884,553	4,981,262	5,319,923	5,916,320	6,034,647	6,155,340	6,278,446
45050 UPP Wells & Tanks	6,808,951	6,216,779	8,197,069	8,401,111	8,569,134	8,740,516	8,915,326
45055 UPP Water Quality		1,439,875	2,045,160	2,160,181	2,203,384	2,247,452	2,292,401
45060 UPP Service & Meters	2,634,035	2,137,535	2,359,266	2,387,954	2,435,713	2,484,427	2,534,116
45065 UPP Water Conservation	571,606	859,562	1,463,018	1,425,700	1,454,214	1,483,298	1,512,964
45070 UPP MID Surface Water T & DA	14,896,279	11,226,050	12,590,327	14,070,629	14,422,395	14,782,955	15,152,528
Storm Drain for MID			1,200,000				
55090 PW Water Wells and T		(2,109)					
MID Construction Shortfall Escrow Agreement							
UPP - Well Field Phase II A Multyr- 100609							
UPP - Well Field Phase II B Multyr- 100610	959						
UPP - Well Field Phase III A Multyr- 100747							
UPP - Well Field Management Project - 100817		31,585					
UPP - Groundwater Sub-Basin Study - 100818	149,322	(293)					
FIN - Customer Services Carpet		1,402					
<b>SUB-TOTAL OPERATING EXPENSES</b>	<b>38,853,650</b>	<b>35,503,666</b>	<b>46,024,430</b>	<b>48,157,245</b>	<b>49,190,743</b>	<b>50,246,670</b>	<b>51,325,518</b>
Property Taxes							
<b>TRANSFERS OUT</b>							
Storm Drain Annual Transfer-out (rockwell rej)	700,000	700,000	700,000	700,000	700,000	700,000	700,000
JPA Building svcs Annual Transfer-out	65,954	65,000	65,000	65,000	65,000	65,000	65,000
<b>TOTAL OPERATING EXPENSES</b>	<b>39,619,604</b>	<b>36,268,666</b>	<b>46,789,430</b>	<b>48,922,245</b>	<b>49,955,743</b>	<b>51,011,670</b>	<b>52,090,518</b>
<b>NET OPERATING REVENUES</b>	<b>19,858,757</b>	<b>32,418,823</b>	<b>25,149,057</b>	<b>26,336,139</b>	<b>31,082,912</b>	<b>37,013,904</b>	<b>39,602,936</b>
<b>TOTAL DEBT SERVICE</b>							
55140-54104 MID T & DA - 1998D (2013G)	6,089,744	6,078,956	6,038,100	6,069,122	6,038,100	6,038,100	6,038,100
55140-54103 MID T & DA - 2007F	4,113,608	4,123,152	4,123,147	4,144,331	4,123,147	4,123,147	4,123,147
4120 Certificates of Participation 1997 (paid off 04/27/11)		0	0				
2006 Certificates of Participation		0	0				
4130 2008 Water Rev Lease Bond	2,792,955	2,468,593	2,574,260	2,503,979	2,486,377	2,466,438	2,476,598
55060 CA DWR (Del Este)	264,719	0	0				
4140-12183 ARRA funding CDPH	36,290	36,084	36,080	36,289	36,289	36,289	36,290
Projected Debt Issuance							
<b>Total Debt Service</b>	<b>13,297,316</b>	<b>12,706,785</b>	<b>12,771,587</b>	<b>12,753,721</b>	<b>12,683,913</b>	<b>12,663,973</b>	<b>12,674,135</b>
<b>DEBT SERVICE COVERAGE</b>							
(Net operating Revenues / Total Debt Service )	<b>1.49</b>	<b>2.55</b>	<b>1.98</b>	<b>2.06</b>	<b>2.45</b>	<b>2.92</b>	<b>3.12</b>
	*1.30 w/out Waterford Sale						
<b>RETAINED EARNINGS CALCULATION</b>							
Beginning Unrestricted Retained Earnings	59,655,735	52,157,592	64,799,880	62,986,703	27,724,121	13,250,120	7,789,051
2007 Bond Collateral Refund		10,000,000					
Net Change in Retained Earnings	6,561,441	19,712,038	12,377,470	13,582,418	18,398,999	24,349,931	26,928,801
One-Time adjustment to balance to FY15-16 CAFR	10,435,326						
Pay as you go CIP	(24,494,910)	(17,069,749)	(32,107,000)	(48,845,000)	(32,873,000)	(29,811,000)	(25,726,000)
<b>Ending Retained Earnings</b>	<b>52,157,592</b>	<b>64,799,880</b>	<b>45,321,976</b>	<b>27,724,121</b>	<b>13,250,120</b>	<b>7,789,051</b>	<b>8,991,851</b>
<i>Target Cash at 25% of Operating Costs</i>	9,904,901	9,067,167	11,697,358	12,230,561	12,488,936	12,752,918	13,022,630

**Employee Benefits Fund (5510 EBF & 5520 EBF Admin) excluding UAL passthrough**

**FY 18-19 Budget**

	<b>Actual FY 13-14</b>	<b>Actual FY 14-15</b>	<b>Actual FY 15-16</b>	<b>Actual FY 16-17</b>	<b>Budget FY 17-18</b>	<b>Proposed FY 18-19</b>	<b>Projected FY 19-20</b>
Beginning Fund Balance	\$6,322,120	\$5,282,214	\$4,425,028	\$3,189,216	\$5,288,143	\$5,226,574	\$5,161,355
Total Revenues	\$3,255,939	\$3,921,269	\$2,843,434	\$3,542,390	\$4,151,822	\$2,437,990	\$2,511,130
Total Operating Exp	\$4,295,845	\$4,778,455	\$4,079,247	\$2,400,063	\$4,213,391	\$2,503,209	\$2,578,305
Adjustment to match CAFR				\$956,600			
Ending Fund Balance (Reserve)	\$5,282,214	\$4,425,028	\$3,189,216	\$5,288,143	\$5,226,574	\$5,161,355	\$5,094,180
Reserve as % of Op Exp	123%	93%	78%	220%	124%	206%	198%

City of Modesto Wastewater Fund Proforma						
Approved Rate Increase	6% Actual FY 2017	6% Budget FY 2018	6% Proposed FY 2019	6% Projected FY 2020	6% Projected FY 2021	0% Projected FY 2022
<b>J Revenues by Account</b>						
<b>Charges</b>						
Residential Sewer Service	29,629,553	30,780,750	32,627,595	34,585,251	36,660,366	36,660,366
Commercial Sewer Service	6,440,612	6,450,150	6,837,159	7,247,389	7,682,232	7,682,232
Empire Sanitary District	0	0	0	0	0	0
Septic Tank Pumping	583,558	541,800	574,308	608,766	645,292	645,292
Industrial Sewer Service	9,389,203	10,795,050	10,992,753	11,652,318	12,351,457	12,351,457
Secondary Scraping	0	0	0	0	0	0
Water Sales	0	397,500	3,087,138	3,351,254	3,498,439	3,519,207
<b>SubTotal</b>	<b>\$46,042,925</b>	<b>\$48,965,250</b>	<b>\$54,118,953</b>	<b>\$57,444,978</b>	<b>\$60,837,786</b>	<b>\$60,858,554</b>
<b>Income</b>						
Revenue on Bank Accounts	609,224	330,000	330,000	330,000	330,000	330,000
Investment Earnings	0	0	0	0	0	0
<b>SubTotal</b>	<b>\$609,224</b>	<b>\$330,000</b>	<b>\$330,000</b>	<b>\$330,000</b>	<b>\$330,000</b>	<b>\$330,000</b>
<b>Other</b>						
Land	480,354	479,700	479,700	479,700	479,700	479,700
Bus Lease	23,615	0	0	0	0	0
<b>SubTotal</b>	<b>\$503,969</b>	<b>\$479,700</b>	<b>\$479,700</b>	<b>\$479,700</b>	<b>\$479,700</b>	<b>\$479,700</b>
<b>Charges/Cost Distribution</b>						
Charges - PW Admin Cost Distribution	0	0	0	0	0	0
Charges - UPP Admin Cost Distribution	0	0	0	0	0	0
Charges - Service Credit Labor Charges	1,804,338	3,569,673	2,512,855	2,563,112	2,614,374	2,666,662
Charges - Equipment Rental	0	7,509	0	0	0	0
Charges - Admin Cost Distribution	0	3,010	0	0	0	0
<b>SubTotal</b>	<b>\$1,804,338</b>	<b>\$3,580,192</b>	<b>\$2,512,855</b>	<b>\$2,563,112</b>	<b>\$2,614,374</b>	<b>\$2,666,662</b>
<b>Other Income</b>						
Developmental Fees (4211-42500)	1,425,098	565,500	565,500	565,500	565,500	565,500
Developmental Fees	369,465	0	0	0	0	0
<b>SubTotal</b>	<b>\$1,794,563</b>	<b>\$565,500</b>	<b>\$565,500</b>	<b>\$565,500</b>	<b>\$565,500</b>	<b>\$565,500</b>
<b>In by Account</b>						
Repayment of InterFund Loan	114,000	378,000	378,000	378,000	378,000	378,000
Developmental Fees	0	0	0	0	0	0
From Fund 5110	0	0	0	0	0	0
Repayment of InterFund Loan	51,919	51,919	0	0	0	0
<b>SubTotal</b>	<b>\$165,919</b>	<b>\$429,919</b>	<b>\$378,000</b>	<b>\$378,000</b>	<b>\$378,000</b>	<b>\$378,000</b>
<b>Total</b>	<b>\$50,920,938</b>	<b>\$54,350,561</b>	<b>\$58,385,008</b>	<b>\$61,761,290</b>	<b>\$65,205,361</b>	<b>\$65,278,416</b>
<b>J Expenses by Cost Center</b>						
FY20-FY2022 assume a 2% annual growth						
Water Debt Service	\$ 623,224	\$ -	\$ -	\$ -	\$ -	\$ -
Water General	\$ 474,817	\$ 662,679	\$ 527,962	\$ 538,521	\$ 549,292	\$ 560,277
Water Utility Billing and Collections	\$ 1,009,642	\$ 1,204,293	\$ 1,114,282	\$ 1,136,568	\$ 1,159,299	\$ 1,182,485
Water Engineering Design	\$ 404	\$ 867,346	\$ 867,673	\$ 885,026	\$ 902,727	\$ 920,781
Water PCE Litigation (6210)	\$ 12,301	\$ 425,962	\$ 432	\$ 441	\$ 449	\$ 458
Water Improvement Services	\$ 620,359	\$ 635,978	\$ 577,925	\$ 589,483	\$ 601,273	\$ 613,298
Water Construction Administration - Base Request	\$ 56	\$ 2,404,004	\$ -	\$ -	\$ -	\$ -
Water Division - Part Time Staff	\$ 229	\$ 45,847	\$ 104,589	\$ -	\$ -	\$ -
Water V Inspections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water System Analysis	\$ 41,872	\$ 235,815	\$ 201,738	\$ 205,773	\$ 209,888	\$ 214,086
Water Area of Influence Expansion	\$ 2,646	\$ 30,112	\$ 30,276	\$ 30,882	\$ 31,499	\$ 32,129
Water Rate Analysis	\$ 14,203	\$ 122,114	\$ 5,735	\$ 5,850	\$ 5,967	\$ 6,086
Water Inventory & Condition Assessment	\$ 30,193	\$ 109,535	\$ 2,470	\$ 2,519	\$ 2,570	\$ 2,621
Water Services Administration	\$ 758,147	\$ 1,199,604	\$ 937,413	\$ 956,162	\$ 975,285	\$ 994,790
Water Laboratory and Environmental Services Administration	\$ 453,877	\$ 528,397	\$ 559,584	\$ 570,776	\$ 582,192	\$ 593,835
Water Laboratory Services	\$ 1,010,647	\$ 1,261,734	\$ 1,156,031	\$ 1,179,152	\$ 1,202,735	\$ 1,226,789
Water Environmental Services	\$ 878,854	\$ 1,139,630	\$ 1,391,702	\$ 1,419,536	\$ 1,447,927	\$ 1,476,885
Water Collections Administration	\$ 181,008	\$ 194,979	\$ 195,770	\$ 199,685	\$ 203,679	\$ 207,753
Water Collections	\$ 5,768,827	\$ 6,167,579	\$ 6,037,234	\$ 6,157,979	\$ 6,281,138	\$ 6,406,761
Water Cuts Repavement	\$ 12,969	\$ 13,312	\$ 5,996	\$ 6,116	\$ 6,238	\$ 6,363
Water Lateral Cost Sharing Program	\$ 13,280	\$ 115,589	\$ 114,599	\$ 116,891	\$ 119,229	\$ 121,613
Water Operations Administration	\$ 502,434	\$ 552,227	\$ 587,088	\$ 598,830	\$ 610,807	\$ 623,023
Water Plant Operations	\$ 2,534,293	\$ 4,116,652	\$ 3,304,399	\$ 3,370,487	\$ 3,437,897	\$ 3,506,655
Water Plant Maintenance	\$ 2,486,236	\$ 3,037,422	\$ 3,053,484	\$ 3,114,554	\$ 3,176,845	\$ 3,240,832
Water Wastewater Treatment Plant Maintenance	\$ 2,905,413	\$ 3,530,811	\$ 3,517,908	\$ 3,588,266	\$ 3,660,032	\$ 3,733,232
Water Lift Stations	\$ 684,000	\$ 486,533	\$ 482,137	\$ 491,780	\$ 501,615	\$ 511,648
Water Lary Treatment	\$ 2,998,982	\$ 3,320,791	\$ 2,959,462	\$ 3,018,651	\$ 3,079,024	\$ 3,140,605
Water Slurry Segregation Line	\$ 136,271	\$ 459,409	\$ 444,605	\$ 453,497	\$ 462,567	\$ 471,818
Water RWP (North Valley Regional Recycled Water Program)	\$ -	\$ 1,098,042	\$ 998,079	\$ 1,018,041	\$ 1,038,401	\$ 1,059,169
Water Electrical Services	\$ 988,389	\$ 1,644,613	\$ 1,729,278	\$ 1,763,863	\$ 1,799,140	\$ 1,835,123
Water Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water Engineering WQC (MY Account)	\$ 41,521	\$ -	\$ -	\$ -	\$ -	\$ -
<b>SubTotal</b>	<b>\$ 25,182,095</b>	<b>\$ 35,608,909</b>	<b>\$ 30,907,852</b>	<b>\$ 31,419,328</b>	<b>\$ 32,047,715</b>	<b>\$ 32,688,669</b>
<b>-Out by Account</b>						
Land	68,640	68,640	68,640	68,640	68,640	68,640
Capital Outlay	0	0	0	0	0	0
Water Fund	65,000	65,000	65,000	65,000	65,000	65,000
IT	153,509	153,509	153,509	153,509	153,509	153,509
Workers Compensation Fund	0	0	0	0	0	0
Water Fund 4235	0	0	0	0	0	0
<b>SubTotal</b>	<b>\$68,640</b>	<b>\$287,149</b>	<b>\$68,640</b>	<b>\$68,640</b>	<b>\$68,640</b>	<b>\$68,640</b>
<b>Total</b>	<b>\$25,250,735</b>	<b>\$35,896,058</b>	<b>\$30,976,492</b>	<b>\$31,487,968</b>	<b>\$32,116,355</b>	<b>\$32,757,309</b>
<b>Net Operating Surplus/Deficit</b>	<b>\$25,670,203</b>	<b>\$18,454,503</b>	<b>\$27,408,516</b>	<b>\$30,273,322</b>	<b>\$33,089,006</b>	<b>\$32,521,107</b>
<b>Bonds</b>						
<b>Issue</b>						
Series A & B Bonds	0	0	0	0	0	0
Series A Bonds	629,476	625,757	0	0	0	0
Water Revenue/Refunding Revenue Bonds	2,787,062	2,778,864	2,780,408	2,786,695	2,781,314	2,784,602
Water Payments: Phase 2 - Tertiary Treatment Project	7,894,560	8,245,564	8,245,565	8,245,564	8,245,564	8,245,564
Water Refunding Bonds (2006A)	1,500	0	1,262,432	1,506,587	1,633,411	1,633,411
Water Refunding Bonds (2006A)	0	0	579,514	506,000	506,000	506,000
Water Debt Maturity (40M Bond)	0	0	0	0	0	0
<b>Total</b>	<b>\$11,131,598</b>	<b>\$11,650,185</b>	<b>\$12,867,919</b>	<b>\$13,044,846</b>	<b>\$13,166,289</b>	<b>\$13,169,577</b>
<b>Rate Coverage Ratio</b>						
Rate Above 1.5	2.27	1.58	2.13	2.32	2.51	2.47
<b>Earnings Calculation</b>						
Unrestricted Retained Earnings	76,416,372	76,760,080	79,106,292	45,036,247	48,610,924	35,833,528
Operating Surplus/Deficit	25,670,203	18,454,503	27,408,516	30,273,322	33,089,006	32,521,107
Services	11,312,598	11,650,185	12,867,919	13,044,846	13,166,289	13,169,577
Go CIP - Out Years	14,013,897	32,222,229	48,610,642	13,653,799	32,700,113	25,976,925
<b>Unallocated Retained Earnings</b>	<b>\$76,760,080</b>	<b>\$51,342,169</b>	<b>\$45,036,247</b>	<b>\$48,610,924</b>	<b>\$35,833,528</b>	<b>\$29,208,133</b>
<b>Reserve</b>						
Cash - 25% of Annual Operating Costs:	6,312,684	8,974,015	7,744,123	7,871,992	8,029,089	8,189,327
Reserve - One SRF Loan Payment	7,896,060	8,245,564	9,507,997	9,752,151	9,878,975	9,878,975
<b>Reserve</b>	<b>\$14,208,744</b>	<b>\$17,219,579</b>	<b>\$17,252,120</b>	<b>\$17,624,143</b>	<b>\$17,908,064</b>	<b>\$18,068,302</b>

**City of Modesto**  
**Surface Transportation Fund Operating ProForma**  
**FY 2019 Proposed Budget**

	10/20/2016W	10/9/2017W	2018W	2018W	Project 8	1W	2W	3W	4W	5W
	Actual8	Actual8	Budget8	Actual8	Year End 8	Bu8 et8	Projection8	Projection8	Projection8	Projection8
	FY 20168	FY 20178	FY 2018	FY 2018	FY 2018	FY 20198	FY 20208	FY 20218	FY 20228	FY 20238
<b>17008 Surface Transportation Fund</b>										
<b>Beginning Fund Balance8</b>	(1,994,548)	613,742	531,321	531,321	531,321	1,017,100	-	(447,359)	(4,122,427)	(8,009,821)
<b>Operating Revenues by Cost Center8</b>						Revenue Base8 on Average8 for 3 Prior Year Actuals. Remains Flat8				
CED - Capital Projects W						Projection Based on FY 2018 Bu8 et. Expenses are Inflate8 by 2% Annually FY 19-2				
100016 - CED - Oakdale/Scenic to Sylvan Pavement ManagementU	61,169									
53110W PW - Streets Services AdministrationW	259	428		43W	43W	-	244W	244W	244	244
53130W PW - Streets MaintenanceW	1079	125,583		138,376W	138,376W	-	115,346W	115,346	115,346	115,346
53142W PW - Curbs, Gutter & SidewalksW	45,401	29,972		4,480W	4,480W	-	26,618	26,618	26,618W	26,618
53510W PW - Traffic Engineering (14510)W	189,752	221,410	33,491	67,321	67,321	-	159,494	159,494W	159,494	159,494
53520W PW - Electrical Utility Costs (14520)W	149,104	-	-	-	-	-	-	-	-	-
53540W PW - Electrical Division (14540)W	265,046	374,008	54,950W	69,111	69,111	-	236,055W	236,055	236,055	236,055
53550W PW - Traffic Operations (14560)W	20,394	14,941	9,763W	807	807	17,463W	14,714W	14,714	14,714W	14,714
<b>SubTotal8</b>	<b>813,206</b>	<b>766,340</b>	<b>98,204</b>	<b>288,138</b>	<b>288,138</b>	<b>17,463</b>	<b>552,470</b>	<b>552,470</b>	<b>552,470</b>	<b>552,470</b>
<b>Transfers-In by Cost Center 8</b>										
<b>601008 General Fun8</b>										
100878 - PW - Upgrade High Voltage Street to Low VoltageU	(600,000)W									
10th Street Improvements - Gas Tax IneligibleW	190,714									
53510 - PW - Traffic Engineering (14510)W	125,000	125,000	125,000	-	125,000	1,500	1,500	1,500	1,500	1,500
<b>614108 Measure L/Senate Bill Maintenance of Effort8</b>					1,017,100					
<b>617208 Streets LTF Fun8</b>										
100016 - CED - Oakdale/Scenic to Sylvan Pavement ManagementU	(37,729)W					350,000W				
53110 - PW - Streets Services AdministrationW			13,333W		13,410					
53142 - PW - Curbs, Gutter & SidewalksW	443,000									
<b>617308 Gas Tax Fun8</b>			7,539,305			7,625,436W	8,406,776	5,387,229	5,387,229	5,387,229
53110 - PW - Streets Services AdministrationW	296,249	296,249		155,909	311,202					
53130 - PW - Streets MaintenanceW	1,150,979W	2,015,343		1,135,353	1,637,469W					
53134 - PW - Transportation Gas Tax Fund Level ExpenseW	124,558	124,558		67,696	148,793					
53142 - PW - Curbs, Gutter & SidewalksW	506,015	1,115,861		527,498	1,097,737					
53510 - PW - Traffic Engineering (14510)W	356,436	310,945		241,205W	418,176					
53520 - PW - Electrical Utility Costs (14520)W	29,930	29,930		328,921W	791,096					
53540 - PW - Electrical Division (14540)W	1,389,550W	1,474,922		682,349	1,531,304W					
53550 - PW - Traffic Operations (14560)W	774,284	774,284		400,253	906,349					
100819 - PW - Collector & Arterial Streets RehabilitationU	1,965,766	7,234		-	-					
100832 - PW - LED Street Light UpgradeU	3,397,095									
<b>617408 Garbage Franchise Fees - Streets Fun8</b>										
53130 - PW - Streets MaintenanceW	1,940,855W	1,200,000	1,098,495	312,000W	1,332,238W	1,192,526	1,000,000	1,000,000	1,000,000W	1,000,000
<b>651108 Transfer in from Fund 5110 - Inventory Purchase RefundU</b>			46,421	46,421W						
<b>SubTotal8</b>	<b>12,899,766</b>	<b>8,268,327</b>	<b>8,822,554</b>	<b>3,897,603</b>	<b>9,329,874</b>	<b>9,169,462</b>	<b>9,408,276</b>	<b>6,388,729</b>	<b>6,388,729</b>	<b>6,388,729</b>
<b>Total8</b>	<b>13,712,972</b>	<b>9,034,667</b>	<b>8,920,758</b>	<b>4,185,741</b>	<b>9,618,012</b>	<b>9,186,925</b>	<b>9,960,747</b>	<b>6,941,199</b>	<b>6,941,199</b>	<b>6,941,199</b>
<b>Operating Expenses by Cost Center8</b>										
53110W PW - Streets Services AdministrationW	286,293	296,677W	357,674W	202,910W	324,656	363,594	370,866	378,283	385,849	393,566
53130W PW - Streets MaintenanceW	3,272,321W	3,427,302	3,857,464	2,004,421	3,436,151	3,880,018W	3,957,618	4,036,771	4,117,506W	4,199,856
53134W PW - Transportation Gas Tax Fund Level ExpenseW	110,159W	124,558	148,793	90,327W	148,793	141,337	144,164	147,047	149,988	152,988
53142W PW - Curbs, Gutter & SidewalksW	1,061,904W	1,151,515	1,159,922	688,886	1,102,217	1,231,545W	1,256,176	1,281,299	1,306,925	1,333,064
53510W PW - Traffic Engineering (14510)W	671,189	656,233	707,368	381,560	610,497	759,239	774,424	795,912	805,711	825,825
53520W PW - Electrical Utility Costs (14520)W	971,399	803,930	79,235	461,473	791,096	869,006	858,86	904,114W	922,196W	940,640
53540W PW - Electrical Division (14540)W	1,684,310	1,838,305	1,904,514	1,000,259	1,600,415	2,019,014W	2,059,394	2,100,582	2,142,594	2,185,446
53550W PW - Traffic Operations (14560)W	57,431	790,094	920,694	552,906	915,155	940,272	959,077	978,259W	997,824W	1,017,781
<b>SubTotal8</b>	<b>8,910,066</b>	<b>9,108,614</b>	<b>9,929,664</b>	<b>5,382,743</b>	<b>9,928,980</b>	<b>10,204,025</b>	<b>10,408,106</b>	<b>10,616,268</b>	<b>10,828,593</b>	<b>11,045,165</b>

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**Storm Drain Fund Proforma (4480)**

	Project Budgets	Actuals 14-15	Actuals 15-16	Actuals 16-17	Budget 17-18	YTD 3/31/18	Proposed 18-19	Projected 19-20	Projected 20-21	Projected 21-22	Project Exp To Date	Project Balance
<b>Sources</b>												
1	Operating Revenue	\$5,323,582	\$5,361,193	\$5,384,298	\$5,200,000	\$3,784,887	\$5,200,000	\$5,200,000	\$5,200,000	\$5,200,000		
2	Interfund Labor/Equipment	\$77,283	\$165,989	\$50,115	\$45,208	\$45,084	\$140,902	\$45,208	\$45,208	\$45,208		
3	Misc	\$47,343	\$71,415	-\$48,891	\$79,377	\$68,040	\$0	\$67,332	\$67,332	\$67,332		
4	Interest Income	\$31,752	\$55,343	\$48,410	\$25,000	\$10,083	\$25,000	\$25,000	\$25,000	\$25,000		
5	Source Water Protection Program (see note 2)	\$700,000	\$700,000	\$700,000	\$700,000	\$0	\$700,000	\$700,000	\$700,000	\$700,000		
6	<b>Total Revenue/Other Sources</b>	<b>\$6,179,960</b>	<b>\$6,353,940</b>	<b>\$6,133,932</b>	<b>\$6,049,585</b>	<b>\$3,908,094</b>	<b>\$6,065,902</b>	<b>\$6,037,540</b>	<b>\$6,037,540</b>	<b>\$6,037,540</b>		
<b>Uses</b>												
7	41210 - Storm Drain General	\$57,179	\$63,060	\$43,291	\$154,892	\$154,554	\$66,184	\$68,170	\$68,170	\$70,215		
8	41220 - Storm Drain Util Bill/Collect	\$276,406	\$258,246	\$277,664	\$187,506	\$117,068	\$294,646	\$303,485	\$312,590	\$321,968		
9	43120 - Storm Drain System Analysis	\$4,403	\$17,796	\$23,268	\$114,489	\$5,631	\$108,819	\$112,084	\$115,446	\$118,909		
10	53115 - Storm Drainage Leaf Collection	\$208,368	\$236,663	\$242,510	\$421,953	\$364,741	\$486,642	\$501,241	\$516,278	\$531,767		
11	53150 - Street Sweeping	\$950,642	\$1,234,299	\$1,151,952	\$1,478,644	\$949,630	\$1,423,974	\$1,466,693	\$1,510,694	\$1,556,015		
12	44111 - Storm Water Compliance (54114)	\$434,925	\$456,613	\$514,583	\$933,223	\$597,145	\$848,101	\$873,544	\$899,750	\$926,743		
13	44222 - Storm Water Collections (54222)	\$1,762,402	\$3,262,596	\$3,332,378	\$4,073,119	\$2,134,063	\$3,620,397	\$3,729,009	\$3,840,879	\$3,956,106		
14	44311 - Storm Water Lift Stations (54311)	\$139,673	\$189,526	\$229,975	\$272,307	\$65,741	\$258,840	\$266,605	\$274,603	\$282,841		
15	<b>Total Operating Expenditures</b>	<b>\$3,833,999</b>	<b>\$5,718,799</b>	<b>\$5,815,621</b>	<b>\$7,636,132</b>	<b>\$4,388,573</b>	<b>\$7,107,603</b>	<b>\$7,320,831</b>	<b>\$7,538,411</b>	<b>\$7,764,563</b>		
16	Transfer Out to Fund 1700	\$46,122										
17	Transfer Out to Fund 5230 (IT)				\$28,126	\$26,939						
18	<b>Total Expenditure/Other Uses</b>	<b>\$3,880,121</b>	<b>\$5,718,799</b>	<b>\$5,815,621</b>	<b>\$7,664,258</b>	<b>\$4,415,512</b>	<b>\$7,107,603</b>	<b>\$7,320,831</b>	<b>\$7,538,411</b>	<b>\$7,764,563</b>		
<b>Capital Improvement Program</b>												
19	100553 9th Street Storm Drainage (Closed)		\$241									
20	100696 Storm Drain Master Plan	741,384	\$3,205	\$8,118	\$18,275	\$15,249					\$49,314	\$692,070
22	100789 FY 2014-2015 Storm Drain Improvements	1,097,536	\$13,559	\$839,495	\$68,406	\$1,670					\$923,130	\$174,406
23	100814 Stormwater On-Call Engineering	300,000		\$55,762	\$4,088						\$59,850	\$240,150
24	100845 Storm Drain Pump Station Electrical Improv	1,457,890		\$13,321	\$45,577	\$17,033					\$75,930	\$1,381,960
25	100926 2016-2017 Storm Drain Improv	485,000			\$161,711	\$3,362					\$165,035	\$319,965
26	100928 Ninth Street Storm Drain Basin	1,300,000		\$971	\$35,219	\$66,078					\$102,269	\$1,197,731
27	100997 FY 17-18 Storm Drain Improvements	469,000									\$0	\$469,000
28	<b>Total CIP</b>	<b>5,850,810</b>	<b>\$17,005</b>	<b>\$917,668</b>	<b>\$333,276</b>	<b>\$103,392</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,375,527</b>	<b>\$4,475,283</b>
<b>Fund Balance Calculation</b>												
29	Beginning Fund Balance Earnings	\$6,181,609	\$8,486,870	\$8,193,914	\$8,223,913	\$8,223,913	\$6,609,240	\$5,567,539	\$4,284,248	\$2,783,377		
30	Net Increase (decrease)	\$2,282,835	-\$282,526	-\$14,965	-\$1,614,673	-\$610,810	-\$1,041,701	-\$1,283,291	-\$1,500,871	-\$1,727,023		
31	CAFR Adjustment	\$22,426	-\$10,430	\$44,964	\$0	\$0	\$0	\$0	\$0	\$0		
32	<b>Net Fund Balance</b>	<b>\$8,486,870</b>	<b>\$8,193,914</b>	<b>\$8,223,913</b>	<b>\$6,609,240</b>	<b>\$7,613,103</b>	<b>\$5,567,539</b>	<b>\$4,284,248</b>	<b>\$2,783,377</b>	<b>\$1,056,354</b>		
33	<b>Target Cash @ 25% of Operating Costs:</b>	<b>\$970,030</b>	<b>\$1,429,700</b>	<b>\$1,453,905</b>	<b>\$1,916,064</b>	<b>\$1,103,878</b>	<b>\$1,776,901</b>	<b>\$1,830,208</b>	<b>\$1,884,603</b>	<b>\$1,941,141</b>		

note 1: general fund loans outstanding equal \$1,324,704 (resolution 2007-727)

**Information & Technology Services Proforma (5230)8**

March 31, 2018

	2014-15 8	2015-16 8	2016-17 8	2017-18 8	2017-18 8	2017-18 Est. 8	2018-19 8	2019-20 8	2020-21 8	2021-22 8	2022-23 8
	Actuals8	Actuals8	Actuals8	Budgeted8	Actuals8	End of Year8	Proposed8	Projected8	Projected8	Projected8	Projected8
<b>Revenues8</b>											
ISF Revenue from Department AllocationsW	W807,070	W767,963W	W845,004	4,605,799W	W454,349W	W605,799	W526,22W	W191,832W	W843,131	W28,65 6	W19,12 0
Service Credit RevenueW	W87,952W	W0,000	W8,921W	W9,985	W84,989W	W79,985W	W3,092	W2,48W	W2,48W	W2,48W	W2,48W
Interest RevenueW	W2,450W	W4,311	W4,815W		W51W	W0,000W					
Misc Revenue W	W2,931W	W6,670	W25,319)W		W463	W463W					
Transfer In for COSMOW	W620W										
Transfer In from IT Investment FundW	W644W										
Transfer In for MPD CADW	W47,036)										
Transfer in for 2005 COP Tech. GrantW		W8,932									
Transfer in for CGI Budget SoftwareW				W71,858	W71,28W	W71,28W					
Transfer in for Oracle UpgradeW				W77,170	W25,025W	W25,025W					
Transfer in from PEG FundW			W67,365W								
Transfer in from Stores DissolutionW				W56W	W56W	W56					
<b>Total Revenues 8</b>	<b>W925,631</b>	<b>W957,876</b>	<b>W940,786</b>	<b>6,435,268</b>	<b>W095,913</b>	<b>6,404,008</b>	<b>W8,089,320</b>	<b>W7,754,316</b>	<b>8,405,615</b>	<b>W8,591,140</b>	<b>W781,60 4</b>
<b>Expenses8</b>											
17410 - Administration W	W01,303W	W67,435W	W15,021W	W28,400	W19,081W	W27,924	W5,527	W30,993W	W46,923W	W63,331W	W80,231W
17510 - Business Applications/Development W	W009,763	W166,973W	W362,682W	1,667,930	W9,583W	W131,699	W088,117W	W150,761W	W215,28W	W281,743W	W350,195W
17520 - ERP Maintenance W	W07,613W	W68,851W	W28,926W	W44,342	W90,823W	W77,764	W9,854	W98,550	W07,507W	W16,732W	W26,234
17610 - GIS W	W28,411W	W66,989W	W25,978W	W25,536	W5,170	W59,565W	W7,262	W40,08W	W53,282W	W66,880	W80,886W
17710 - Network/Data Center W	W761,294	W938,850	W046,299W	2,665,632W	W631,359W	W213,969	W843,103W	W928,396	W016,24	W106,735W	W199,937W
17810 - Technology & Equipment Replacement W	W52,290	W44,191W	W158,899W	3,782,932W	W75,065W	W637,97	W683,607W	W200,000	W270,000	W155,000	W250,000
Transfer Out for Education & Gov'tW	W2,360	W2,360	W2,360	W2,360	W2,360	W2,360	W2,360	W2,360	W2,360	W2,360	W2,360
<b>Total Expenditures 8</b>	<b>W503,036</b>	<b>W895,649</b>	<b>W680,166</b>	<b>W757,131</b>	<b>W701,081</b>	<b>W331,259</b>	<b>W8,989,830</b>	<b>W8,691,140</b>	<b>W9,951,604</b>	<b>W8,032,781</b>	<b>W9,329,843</b>
<b>Capital Improvement Program8</b>											
100139 Financial System Upgrade (Closed)8	W4,004										
100885 ERP Implementation ExtensionW		W10,713W	W4,175W								
100947 CGI Budget Software (Closed)8		W7,310	W99,161W		W04,809W	W04,809W					
100974 Fiber Network InfrastructureW			W67,365W								
101025 2017 Oracle Upgrade (Closed)8			W81,026W		W93,999W	W93,999W					
<b>Total CIP8</b>	<b>W4,004</b>	<b>W18,023</b>	<b>W141,727</b>		<b>W98,808</b>	<b>W98,80</b>	<b>88</b>	<b>88</b>	<b>88</b>	<b>88</b>	<b>88</b>
<b>Total Expenditures and CIP8</b>	<b>W517,040</b>	<b>W913,672</b>	<b>W821,893</b>	<b>W757,131</b>	<b>W809,8</b>	<b>W730,066</b>	<b>W8,989,830</b>	<b>W8,691,140</b>	<b>W9,951,604</b>	<b>W8,032,781</b>	<b>W9,329,843</b>
<b>Fund Balance Calculation8</b>											
Beginning Fund BalanceW	W701,754	W087,690	W737,26W	4,288,091W	W288,091W	W288,091	W962,033W	W061,523W	W124,699	W578,710	W137,069W
Net Increase (decrease)W	W408,591	W84,203W	(W481,107)	(3,321,863)W	W96,024	(W326,058)	W000,510)	W936,824)W	W54,011W	W41,641)W	(W48,239)W
CAFR AdjustmentW	(W2,655)W	(W4,625)	W1,930W								
<b>Ending Fund Balance8</b>	<b>W087,690</b>	<b>W737,268</b>	<b>W2,091</b>	<b>W56,22</b>	<b>W284,115</b>	<b>W962,033</b>	<b>W8,061,523</b>	<b>W8,124,699</b>	<b>W8,578,710</b>	<b>W8,137,069</b>	<b>W8,83,0</b>

Note 1: Operating expenses in Projected Fiscal Years are increased by 3% each year except for 17810 which is based on a replacement schedule

**Workers' Compensation Fund (5320)**  
**FY 18-19 Budget**

	<b>Actual FY 13-14</b>	<b>Actual FY 14-15</b>	<b>Actual FY 15-16</b>	<b>Actual FY 16-17</b>	<b>Budget FY 17-18</b>	<b>Proposed FY 18-19</b>	<b>Projected FY 19-20</b>
Beginning Fund Balance	10,007,396	10,138,253	11,071,046	9,853,312	4,646,231	4,002,660	3,388,033
Revenues	4,396,391	3,298,197	3,395,116	2,219,728	4,464,081	4,654,038	6,463,944
Expenses	4,268,967	2,956,779	4,934,653	6,575,360	5,107,652	5,268,665	5,268,665
CAFR Adjustment	3,433	591,375	321,803	(851,449)			
Ending Fund Balance	10,138,253	11,071,046	9,853,312	4,646,231	4,002,660	3,388,033	4,583,312
Reserve as % of Op Exp	237%	374%	200%	71%	78%	64%	87%

## Glossary

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### **ABATEMENT**

A complete or partial cancellation of a levy imposed by a government and usually applied to tax levies, special assessments and service charges.

### **ACCOUNTING SYSTEM**

The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and the results of operations of a government or any of its funds, fund types, balanced account groups, or organizational components.

### **ALLOCATION**

To divide or share out for a specific purpose or to particular persons or departments.

### **APPROPRIATION**

An authorization granted by a legislative body to make expenditures and incur obligations for a specific purpose. An appropriation is usually limited in amount and as to time when it may be expended. Operational appropriations usually expire at fiscal year end.

### **ASSESSED VALUATION**

A value of real estate or other property by a government as a basis for levying taxes.

### **ASSETS**

A probable future economic benefit obtained or controlled by a particular entity as a result of past transactions or events.

### **BOND**

A City may raise capital by issuing a written promise to pay a specific sum of money, called the face value or principal amount, at a specified date or dates in the future, together with periodic interest at a special rate. The difference between a note and a bond is that the latter runs for a longer period of time and requires greater legal formality.

### **BUDGET**

A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. The term usually indicates a financial plan for a single fiscal year.

### **BUDGET HEARING**

A public meeting at which any citizen may appear and be heard regarding the increase, decrease or omission of any item in the proposed budget as presented in writing by the City Manager to the City Council.

### **BUDGET MESSAGE**

A general discussion of the proposed budget as presented in writing by the City Manager to the City Council. The message contains an explanation of primary budget issues and policy changes found in the proposed budget.

### **CAPITAL IMPROVEMENT**

A permanent addition to the City's assets, including the design, construction, or purchase of land, buildings, or facilities, or major renovations.

### **CAPITAL IMPROVEMENT PROGRAM BUDGET**

A financial plan of proposed capital improvement projects with single and multiple-year capital expenditures. These include the construction of new streets, sewer lines, fire stations, development of a new park, or a significant study with long-term benefits to the Community. The Capital Program plan is a ten-year plan, which is updated annually. This program is often referred to as the "CIP".

### **CAPITAL OUTLAY**

A budget category which includes all equipment having a unit cost of more than \$5,000 and an estimated useful life of over one year. Non-CIP capital outlay is budgeted in the City's operating budget.

**CONTINGENCIES**

A budgetary provision representing that portion of the appropriations set aside to meet unforeseen expenditure requirements.

**CPI**

Consumer price index is a statistical measure of a weighted average of prices of a specified set of goods and services purchased by wage earners in urban areas.

**DEBT SERVICE**

Payment of the principal and interest on an obligation resulting from the issuance of bonds, notes, or other long-term debt.

**DEPARTMENT**

A major organizational unit of the City that has been assigned overall management responsibility for a group of related operations.

**DEPRECIATION**

Expiration in the service life of fixed assets, attributable to normal wear and tear. The portion of the cost of a fixed asset which is charged as an expense during a particular accounting period. In accounting for depreciation, the cost of a fixed asset, less any salvage value is prorated over the estimated service life of such an asset. Each period is charged a portion of this total cost. Through this process, the entire cost of the asset is ultimately charged off an expense.

**ENCUMBRANCE**

Obligations in the form of purchase orders, contracts, or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved.

**ENTERPRISE FUND**

A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to insure that revenues are adequate to meet all necessary expenditures. Enterprise funds are established for services such as water and sewer, parking facilities, transit systems, airport, and golf courses.

**EXPENDITURE**

Actual cash disbursements for the cost of goods delivered or services rendered.

**FISCAL YEAR**

The time period designated by the City signifying the beginning and ending dates for recording financial transactions. The City of Modesto has specified July 1 to June 30 as its fiscal year.

**FIXED ASSETS**

Assets of a long-term character such as land, building, machinery, furniture, and other equipment with a value greater than \$1,000 and a useful life longer than one year.

**FORFEITURES**

The automatic loss of cash or other property as a penalty for not complying with legal provisions and as compensation for any resulting damages or losses.

**FRANCHISE**

A special privilege granted by a government, permitting the continued use of public property, such as city streets and usually involving the elements of a monopoly or regulation.

**FUNCTION**

A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., general government; streets and highways; parks and recreation; public works and public safety).

**FUND BALANCE**

Also known as financial position, fund balance is the excess of assets over liabilities, and represents the cumulative effect of revenues and other financing sources over expenditure and other financing uses.

**FUND**

An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are

segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

### **GENERAL FUND**

The primary operating fund of the City used to account for all revenues and expenditures of the City not legally restricted as to use. Examples of departments financed by the General Fund include the City Council, Police and Fire Departments, and others general services.

### **GENERAL FUND DISCRETIONARY REVENUE**

The General Fund is the primary operating fund of the City. It accounts for normal, recurring activities traditionally associated with government. General Fund discretionary money is revenue not restricted to special purposes such as collected fees, interfund labor charges, service credits, and indirect cost recoveries and can be used to support general government activities.

### **GENERAL OBLIGATION BOND**

Bonds used for various purposes and repaid by the regular revenue raising powers of the City. The City of Modesto has no outstanding general obligation bonds.

### **GNP**

Gross National Product is the total market value of all final goods and services produced by the entire economy in a one-year period.

### **GRANT**

Contributions or gifts of cash or other assets from another governmental entity to be used or expended for a specific purpose, activity, or facility. An example is the Community Development Block Grant given by the Federal Government.

### **INDIRECT COSTS**

Those elements of cost necessary in the production of a good or service that are not directly traceable to the product or service.

### **INTERFUND TRANSFERS**

Amounts transferred from one fund to another.

### **INTERNAL SERVICE FUND**

Funds used to account for the financing of goods or services provided by one department to another department on a cost reimbursement basis, for example; the Fleet Management Fund, which maintains the City's equipment pool; or the Central Services Fund, which provides office supplies and various materials for maintenance and construction.

### **NET DISCRETIONARY SUPPORT**

Total operational costs after taking into account related fees and charges and other revenue. This represents the true general tax support for an operation.

### **OPERATING BUDGET**

The portion of the budget pertaining to the daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, materials, travel and fuel.

### **ORDINANCE**

A formal legislative enactment by the City Council. It has the full force and effect of law within City boundaries unless pre-empted by a higher form of law. An ordinance has a higher legal standing than a resolution.

### **PERFORMANCE MEASURES**

A performance measure is a public oriented measure which, whether stated in terms of effectiveness or efficiency, quantitatively describes how well a service is being performed. The foundation of performance measures is understanding the relationship between program inputs, outputs, efficiency, effectiveness, and ultimately program outcomes.

### **RECESSION**

A noticeable drop in the level of business activity.

**REIMBURSEMENT**

Repayments of amounts remitted on behalf of another party, or interfund transactions that constitute reimbursements to a fund for expenditures or expenses initially made from it but properly applied to another fund.

**RESERVE**

An account used to earmark a portion of fund balance to indicate that it is not available for expenditure.

**RESOLUTION**

A special order of the City Council which has a lower legal standing than an ordinance.

**RETAINED EARNINGS**

An equity account reflecting the accumulated earning of an enterprise or internal service fund.

**REVENUE**

Funds that the government receives as income. It includes such items as taxes, fees, permits, licenses, grants and interest.

**SPECIAL ASSESSMENT**

A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

**SPECIAL REVENUE FUND**

A fund in which revenue is collected and is restricted by the City, State or Federal Government as to how the city might spend its resources.

**SUBSIDY**

A grant by government to another government entity to assist in an enterprise deemed advantageous to the public.

**TAXES**

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. The term does not include specific charges made against particular persons or property for permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, water service charges.

**TRUST AND AGENCY FUNDS**

Also known as Fiduciary Fund Types, these funds are used to account for assets held by the City in a trustee capacity or as an agent for private individuals, organizations, or other governmental agencies. The fiduciary funds used by the City are investment trust, non-expendable trust and agency funds.

**USER CHARGES**

The payment of a fee for direct receipt of a public service by the party benefiting from the service.

**WORKING CAPITAL**

Also known as "financial position" in the private sector, working capital is the excess of current assets over current liabilities. For enterprise funds, this term is used interchangeably with "fund balance", a comparable financial position concept in the governmental fund types.

<b>City of Modesto Position Allocation Decreases Due to Reductions</b>			
<b>Department</b>	<b>FY 17-18 Current Modified</b>	<b>FY 18-19 Adopted</b>	<b>FY 18-19 Changes</b>
City Council	8.00	8.00	0.00
City Manager	13.00	12.00	-1.00
Human Resources	19.00	20.00	1.00
City Attorney	8.00	8.00	0.00
City Clerk	5.00	5.00	0.00
Auditor	2.00	2.00	0.00
Information Technology	37.00	37.00	0.00
Finance	54.00	58.00	4.00
Community & Economic Development	81.00	72.00	-9.00
Fire Department	152.00	152.00	0.00
Police Department	332.50	334.50	2.00
Parks, Recreation & Neighborhoods	17.50	56.75	39.25
Public Works	211.80	188.80	-23.00
Utilities Department	274.00	275.00	1.00
Joint Power Agency	6.00	6.00	0.00
<b>Total</b>	<b>1,220.80</b>	<b>1,235.05</b>	<b>14.25</b>

Variance between this report and the "FULL-TIME EQUIVALENTS BY DIVISION" report exist due to the following added positions:

City Manager - 1.0 FTE Management Analyst

Finance - 3.0 FTE Buyer and 1.0 FTE Senior Buyer

Police Department - 1.0 FTE Assistant Police Chief

Parks, Recreation & Neighborhoods - 1.0 FTE Parks Project Coordinator and 1.25 FTE Recreation Coordinator

Public Works - 1.0 FTE Electrician and 1.0 FTE Assistant Electrician

Utilities Department - 1.0 FTE Superintendent

<b>City of Modesto</b>				
<b>Position Allocation by Fund</b>				
<b>Fund</b>		<b>FY 17-18 Current Modified</b>	<b>FY 18-19 Adopted</b>	<b>FY 18-19 Changes</b>
General Fund (0100)		635.00	645.25	10.25
Grants - CDBG Direct Program (1130)		8.00	8.00	0.00
Community System of Care (1185)		2.00	2.00	0.00
Capital Improvement Support (1300)		5.00	31.00	26.00
Grants - Operation Grants Reimbursed (1341)		9.00	9.00	0.00
Grants - Police (1342)		12.00	12.00	0.00
Traffic Offender Fund (1610)		1.00	1.00	0.00
Surface Transportation Fund (1700)		54.00	50.00	-4.00
Infrastructure Financing Program Administration (3220)		8.00	8.00	0.00
Parking Fund (4000)		6.00	6.00	0.00
Water Fund (4100)		134.00	135.00	1.00
Sewer Operations Fund (4210)		158.00	140.00	-18.00
Airport Operating Fund (4310)		6.00	6.00	0.00
Storm Drainage Fund (4480)		8.00	8.00	0.00
Bus Service Fund - DAR (4520)		1.00	1.00	0.00
Bus Fixed Route Max Operations Fund (4540)		23.00	23.00	0.00
Community Center Operations Fund (4700)		5.00	5.00	0.00
Compost Fund (4890)		9.00	9.00	0.00
Solid Waste Fund (4891)		9.80	9.80	0.00
Green Waste Fund (4892)		39.00	39.00	0.00
Mail Services ISF Fund (5120)		2.00	2.00	0.00
Information Technology Fund (5230)		37.00	37.00	0.00
Insurance - Administration Fund (5310)		5.00	5.00	0.00
Fleet Management Fund (5400)		26.00	26.00	0.00
Employee Benefits Administration Fund (5520)		2.00	2.00	0.00
P/R Building Services Fund (5800)		6.00	7.00	1.00
10th Street Place Building Services (5810)		2.00	2.00	0.00
JPA - Stanislaus Drug Enforcement Agency (6600)		8.00	6.00	-2.00
<b>Total</b>		<b>1,220.800</b>	<b>1,235.05</b>	<b>14.25</b>